



Finance Committee

AGENDA

Wednesday April 18, 2018 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. FY19 Budget discussion
9. Other Issues:
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - May 16th
 - Jun 20th
 - Jul 18th
11. Adjournment



Finance Committee

Minutes of Meeting March 21st, 2018 at 9:00 a.m. – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9 am by Director Geoffrey Beaty. Directors present: Schwartz, and Hughes, as well as RCMS Treasurer Don Kemp. Also present: Ex officio District Administrator David Caley, Ops Manager Evan Dilks, and Executive Assistant Robin Bean.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Hughes. All ayes.
3. **Meeting Minutes Approval:** Director Schwartz moved to approve the Feb 21st FC meeting minutes, as amended and was seconded by Director Hughes. All ayes.
4. **Wittman (YTD) month-end report:**
 - February gross charges \$272,815. Net receipts received for Feb. \$54,487. February billable incidents (53) were slightly higher than last months. Net receipts were slightly above the average monthly net of \$54,254.09.
 - CLSD has ~\$45k of CMS transports still pending regulatory change. (See 10. Other Issues: d for details).
 - Last month a query to Wittman was initiated regarding CLSD's lower than expected net receipts in December '17 and January '18. Prior trends have shown higher than average monthly net receipts (follow) a high net charges month (Nov '17 net charges at \$300,041 was a record high). Wittman's response pointed to payor mix being the biggest factor, but a standard hold of MediCare billing in January as it is the start of a new year and patients deductible balances reset - added to the lower than expected net receipts.
5. **Expenses YTD:** continue to be within budget.
6. **Cash Flow:**
 - **P&L Report:** Reviewed and discussed – cash flow as expected.
 - **A/R Balance** in February is \$523,210, when adjusted down for the CSM transports in limbo (~\$45K) is \$478,210. E. A. Bean continues to monitor and take correct course of action regarding the aging claims. A new batch (~35K) is in the process for next month Sub-Finance Committee's review.
 - **FY17/18 Cash projection** as expected.
7. **Ambulance dispatch and transport data YTD:** There were (38) transports in Feb. with a cumulative volume of (372). There were (53) billable incidents with cumulative volume of (421).
8. **Reserve Policy:** Except for minor word change (considerations #7: "Minimal") to "Target" levels, the FC unanimously agreed to a six month reserve policy.
9. **Capital Improvements v. Depreciation discussion:** Ops Mgr. E. Dilks continues to work on the schedule, which includes:
 - **Vehicles:** Ambulance estimated replacement (10 yr. or 200 miles). Anticipated 4% cost increase to ambulance cost (need to prepare for FY2021 ambulance replacement)
 - **Equipment:** With Second Out ALS ambulance, we need to purchase an additional Cardiac Monitors (one of two aged out and will use as a backup unit) and purchase of a

manual stair chair, etc.

- **Facilities:** upcoming maintenance: Roof, Parking Lot, and HQTRS painting and carpet replacement.
- **Phone system:** outdated phone system (TBD) and looking at lease v. purchase options

The FC agreed to present the preliminary schedule to the BOD at the next meeting.

10. Other Issues:

- IGT Update:** April 1st, FY16/17 Provider match (\$170,476) and Admin Fee (\$34,095) is due to be wired. IGT FY17/18 agreements have also been signed and processed and awaiting wire instructions. Next FY19 CLSD is expecting the loss of this revenue (involves changes of the federally funded program).
- GEMT Update:** Audit Year ending FY2014 – it was determined that \$4,126 in addition funds are expected.
- AB2262 Update: expansion of enabling legislation to be inclusive of Urgent Care services:** Forward momentum and efforts continue with Assembly Bill # 2262 (introduced by Assembly member Jim Wood on Feb 13th, 2018). Language has been drafted, expanding CLSD enabling legislation of supplying Emergency Medical Services is inclusive of providing Urgent medical care service. Updates to follow at next meeting.
- Medicare billing for transports to RCMS – update:** D.A. Caley has a teleconference later today regarding the Medicare billing for transports to RCMS (previously received denial letter). CLSD is seeking to have RCMS (a non-hospital providing emergency services) be recognized as if a hospital. A final request for regulatory changes was sent. CLSD is preparing for a possible loss and complete write-off of these funds. Update to be added to next agenda.
- FY 18 Worker's Compensation - longevity distribution credit \$1,215, FY19 WC over \$43,000.**
- Community Tower and Lease -** (started 11/30/2010) Initial contract never invoiced but found to be in arrears. \$5,500 currently owed. Normal monthly lease is \$62.50.
- FY16/17 Ambulance Operational Cost per Transport -** D.A. Caley presented his finding regarding CLSD's cost per transport. The Ambulance Net Payments, Billable incidents, Intergovernmental Transfer (IGT), Ground Emergency Medical Transportation (GEMT), and over all expenses were used for this analyses. CLSD's cost per transport is about \$909 to \$1,111 (variance allows for loss in federally funded IGT & GEMT programs).

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

- Apr 18th
- May 16th
- June 20th

12. Adjournment: at 11:40 am. Director Hughes moved for adjournment, Director Beaty seconded, all ayes.

Minutes Approved:

_____(Date)_____

Geoff Beaty, Treasurer

CLSD AMBULANCE REVENUE

	A	B	C	D	E	F	G	H	I	J	K	L	M
	BILLABLE INCIDENTS	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADM	NEW A/R BALANCE
FY 17													
APRIL '17	55	197,865	98,027	52,662	5,417	41,759	51,484		51,484		3,399		520,474
MAY '17	36	142,371	79,567	38,383	1,337	23,085	65,743	230	65,513	32,757		1,076	446,364
JUNE '17	61	256,097	112,884	42,394	5,226	95,593	32,542	220	32,322				509,635
FY18													
JULY '17	60	239,510	135,540	45,593	13,973	44,404	62,114	-	62,114	34,781	1,988	11	455,167
AUGUST '17	78	292,985	132,529	65,944	3,088	91,424	56,944	3,413	53,531	-	-	2,226	495,286
SEPTEMBER '17	43	158,264	61,382	35,655	1,954	59,273	72,870	104	72,767	-	(9)	1,127	482,959
OCTOBER '17	31	126,356	43,683	44,504	6,796	31,373	56,086	177	55,909	-	4,346	200	454,247
NOVEMBER '17	55	300,041	107,310	78,225	(2,518)	117,024	49,971	580	49,391	17,724	-	-	504,156
DECEMBER '17	47	172,167	69,416	63,344	3,929	35,478	50,462	-	50,462	-	-	4	489,176
JANUARY '18	43	163,388	65,539	46,515	2,622	48,711	35,372	-	35,372	20,280	-	-	482,236
FEBRUARY '18	53	272,815	109,275	65,276	2,803	95,461	54,511	23	54,487	-	-	-	523,210
MARCH '18	72	272,061	148,108	52,149	3,021	68,784	40,754	-	40,754	32,164	653	-	518,423

FY To Date	482	1,997,586	872,781	497,205	35,669	591,933	479,084	4,297	474,787	104,949	6,978	3,569
Last 12 Months	634	2,593,919	1,163,259	630,643	47,649	752,369	628,853	4,748	624,105	137,706	10,377	4,644

Monthly Average FY To Date	54	221,954.04	96,975.68	55,244.98	3,963.21	65,770.28	53,231.52	477.47	52,754.06	11,661.01	775.30	396.51
Monthly Average Last 12 Months	53	216,160	96,938	52,554	3,970.73	62,697	52,404	396	52,009	11,476	865	387

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04/13/18
Accrual Basis

Coast Life Support District Profit & Loss Budget Overview July 2017 through March 2018

	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,333,676.45	1,189,328.26	144,348.19	112.1% ¹
4100 · Interest Revenue	100.08	37.50	62.58	266.9%
4200 · Ambulance Revenue	577,065.04	440,624.98	136,440.06	131.0% ²
4400 · Miscellaneous Revenue	14,577.87	2,250.00	12,327.87	647.9% ³
4410 · Intergovernmental Transport(IGT)	0.00	59,999.99	-59,999.99	0.0%
4420 · Ground Emerg Med Transport	0.00	18,750.01	-18,750.01	0.0%
Total Revenue	1,925,419.44	1,710,990.74	214,428.70	
Expense				
5000 · Wages and Benefits	853,195.34	846,208.08	6,987.26	100.8%
6000 · Ambulance Operations	117,237.52	117,442.02	-204.50	99.8%
66000 · Payroll Expenses	318.85			
6700 · Overhead/Administration	117,717.69	182,443.45	-64,725.76	64.5%
7000 · Urgent Care	583,110.00	583,096.50	13.50	100.0%
8000 · Interest Expense	2,379.38	3,375.00	-995.62	70.5%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	68,738.94	69,089.23	-350.29	99.5%
9999 · Prior Period Adjustment	-6,307.58			
Total Expense	1,736,390.14	1,801,654.28	-65,264.14	
Net Ordinary Operating Surplus	189,029.30	-90,663.54	279,692.84	
 Net Revenue	 189,029.30	 -90,663.54	 279,692.84	

1. Early parcel tax payments to County forwarded to CLSD ahead of normal payment schedule

2. NET BILLING: *Ref Wittman YTD Report (acc 4200+Column F minus H/K/L).

3. Revenue due to CPR Program

4. \$10,833/mo x 9 months = \$97,497 for Urgent Care increase and covered by UC reserves.

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04/13/18

Accrual Basis

Coast Life Support District

Profit & Loss Budget Overview

July 2017 through March 2018

	Jul '17 - Mar 18	Budget	\$ Over Bud...	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 - CLSD Special Taxes				
4001 - Mendocino County Taxes				
4004 - Mendocino Ambulance Tax	379,832.19	358,248.01	21,584.18	106.0%
4009 - Mendocino Urgent Care Tax	269,171.74	253,445.26	15,726.48	106.2%
4010 - Mendocino Ad Valorem Tax	79,606.31	69,503.99	10,102.32	114.5% ¹
4001 - Mendocino County Taxes - Other	0.00	0.00	0.00	0.0%
Total 4001 - Mendocino County Taxes	728,610.24	681,197.26	47,412.98	
4002 - Sonoma County Taxes				
4024 - Sonoma Ambulance Tax	331,055.84	279,439.51	51,616.33	118.5%
4029 - Sonoma Urgent Care Tax	274,010.37	228,691.49	45,318.88	119.8%
Total 4002 - Sonoma County Taxes	605,066.21	508,131.00	96,935.21	119.1% ²
Total 4000 - CLSD Special Taxes	1,333,676.45	1,189,328.26	144,348.19	
4100 - Interest Revenue	100.08	37.50	62.58	266.9%
4200 - Ambulance Revenue				
4201 - Amb Transport Billings	577,065.04	450,000.00	127,065.04	128.2% ³
4228 - Writedowns-District Res. Disc.	0.00	-9,375.02	9,375.02	0.0%
Total 4200 - Ambulance Revenue	577,065.04	440,624.98	136,440.06	
4400 - Miscellaneous Revenue	14,577.87	2,250.00	12,327.87	647.9% ⁴
4410 - Intergovernmental Transport(IGT)	0.00	59,999.99	-59,999.99	0.0%
4420 - Ground Emerg Med Transport	0.00	18,750.01	-18,750.01	0.0%
Total Income	1,925,419.44	1,710,990.74	214,428.70	
5000 - Wages and Benefits				
5200 - Health Insurance	79,747.18	81,000.00	-1,252.82	98.5%
5300 - Payroll Taxes Emplr Costs	22,751.77	24,093.00	-1,341.23	94.4%
5350 - PERS Employer Costs	67,750.83	68,301.76	-550.93	99.2%
5405 - Administration Salaries				
5405.1 - Admin Salaries-Alloc/UC	-17,043.03	-17,043.02	-0.01	100.0%
5405 - Administration Salaries - Other	167,430.58	164,827.08	2,603.50	101.6%
Total 5405 - Administration Salaries	150,387.55	147,784.06	2,603.49	
5410 - Ambulance Operations Wages	467,177.56	461,534.26	5,643.30	101.2%
5430 - Extra Duty/Stipend Pay/DA	35,686.66	33,800.99	1,885.67	105.6%
5500 - Work Comp Insurance	29,693.79	29,694.01	-0.22	100.0%
Total 5000 - Wages and Benefits	853,195.34	846,208.08	6,987.26	
6000 - Ambulance Operations				
6030 - Med. Director Fee-non AHUC	28,350.00	28,350.00	0.00	100.0%
6040 - Dispatch Services	19,122.34	18,292.00	830.34	104.5%
6050 - Misc Reimbursements	5.00			
6100 - Station/Crew Expenses				
5100 - Uniforms & Med Tests	2,036.56	3,749.99	-1,713.43	54.3%
6101 - Facility Repair & Maintenance	989.55	7,050.01	-6,060.46	14.0% ⁵
6102 - Facility Furniture	1,749.73	0.00	1,749.73	100.0%
6110 - Supps, Rental, Clean, etc	4,671.30	9,750.01	-5,078.71	47.9%
6210 - Veh. Repair & Maintenance	15,077.71	13,500.00	1,577.71	111.7%
6240 - Vehicle Fuel	15,657.37	11,250.00	4,407.37	139.2%
6320 - Licenses and Permits	129.00			
6410 - Radios & Comm Equip	3,728.51	3,000.01	728.50	124.3%
6510 - Medical Supplies & Equip	25,321.95	18,000.00	7,321.95	140.7% ⁶

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Accrual Basis

Coast Life Support District Profit & Loss Budget Overview July 2017 through March 2018

	Jul '17 - Mar 18	Budget	\$ Over Bud...	% of Budget
Total 6100 - Station/Crew Expenses	69,361.68	66,300.02	3,061.66	104.6%
6980 - Misc. Employee Train. Exps	398.50	4,500.00	-4,101.50	8.9%
Total 6000 - Ambulance Operations	117,237.52	117,442.02	-204.50	
66000 - Payroll Expenses	318.85			
6700 - Overhead/Administration				
6180 - Utilities	9,907.69	9,000.00	907.69	110.1%
6188 - Telephone	6,114.56	4,500.00	1,614.56	135.9%
6300 - Insurance	12,846.75	12,750.00	96.75	100.8%
6713 - Ambulance Billing	26,041.92	29,064.74	-3,022.82	89.6%
6718 - Office Supp/Equip/Software				
6718.1 - Office Supplies	2,558.08	3,749.99	-1,191.91	68.2%
6718.2 - Computer Equipment	289.90	2,250.00	-1,960.10	12.9%
6718.3 - Software	2,094.33	1,181.25	913.08	177.3%
6718 - Office Supp/Equip/Software - Other	-15.00	0.00	-15.00	100.0%
Total 6718 - Office Supp/Equip/Software	4,927.31	7,181.24	-2,253.93	
6720 - Board Expenses	126.00	1,874.98	-1,748.98	6.7%
6730 - Consultants				
6734 - IT	4,266.00	5,625.00	-1,359.00	75.8%
6735 - EMS Survey	1,554.15	2,624.99	-1,070.84	59.2%
6737 - Financial/Bookkeeping	525.00	3,749.99	-3,224.99	14.0%
6738 - Legal	3,776.00	7,500.01	-3,724.01	50.3%
6740 - Audit	8,750.00	6,375.01	2,374.99	137.3%
6741 - Tax Administration - NBS	10,634.18	7,822.49	2,811.69	135.9%
Total 6730 - Consultants	29,505.33	33,697.49	-4,192.16	
6742 - Bank/Merchant Fees	862.61	750.01	112.60	115.0%
6755 - Property Tax Admin	10,681.01	21,749.99	-11,068.98	49.1%
6760 - Education/Professional Dev	620.25	1,875.01	-1,254.76	33.1%
6765 - Election Costs/Reserve	0.00	35,249.99	-35,249.99	0.0%
6770 - Dues, Subscrip, Membership	7,034.47	7,500.01	-465.54	93.8%
6788 - Printing & Reproduction	979.44	7,500.01	-6,520.57	13.1%
6795 - Travel/Transportation	2,099.37	2,250.00	-150.63	93.3%
6970 - Community Dev/Training	5,970.98	7,499.98	-1,529.00	79.6%
Total 6700 - Overhead/Administration	117,717.69	182,443.45	-64,725.76	
7000 - Urgent Care				
7011 - Admin Salaries-Alloc to UC	17,043.03	17,042.99	0.04	100.0%
7050 - UC Contract	566,066.97	566,053.51	13.46	100.0%
Total 7000 - Urgent Care	583,110.00	583,096.50	13.50	
8000 - Interest Expense				
8005 - EMS Interest Expense	0.00	1,125.00	-1,125.00	0.0%
8000 - Interest Expense - Other	2,379.38	2,250.00	129.38	105.8%
Total 8000 - Interest Expense	2,379.38	3,375.00	-995.62	
9000 - Other Expenses	0.00			
9500 - Depreciation Expense	68,738.94	69,089.23	-350.29	99.5%
9999 - Prior Period Adjustment	-6,307.58			
Total Expense	1,736,390.14	1,801,654.28	-65,264.14	
Net Ordinary Operating Surplus	189,029.30	-90,663.54	279,692.84	
Net Revenue	189,029.30	-90,663.54	279,692.84	-208.5%

3:05 PM
04/13/18
Accrual Basis

Coast Life Support District
Profit & Loss Budget Overview
July 2017 through March 2018

1. Early parcel tax payments to County forwarded to CLSD ahead of normal payment schedule.

2. Early parcel tax payments to County forwarded to CLSD ahead of normal payment schedule.

3. NET BILLING: *Ref Wittman YTD Report (acc 4200+Column F minus H/K/L).

4. Revenue due to CPR Program, American Capital, Donations

5. Upcoming Facility repairs and maint. not yet realized. Budgeted over 12 months.

6. Order for Medical supplies. Budgeted over 12 months.

7. Mendocino County tax fee (38%) Funds rec'd Jan/ expect next funding in May.

8. Upcoming expense

9. Upcoming expense

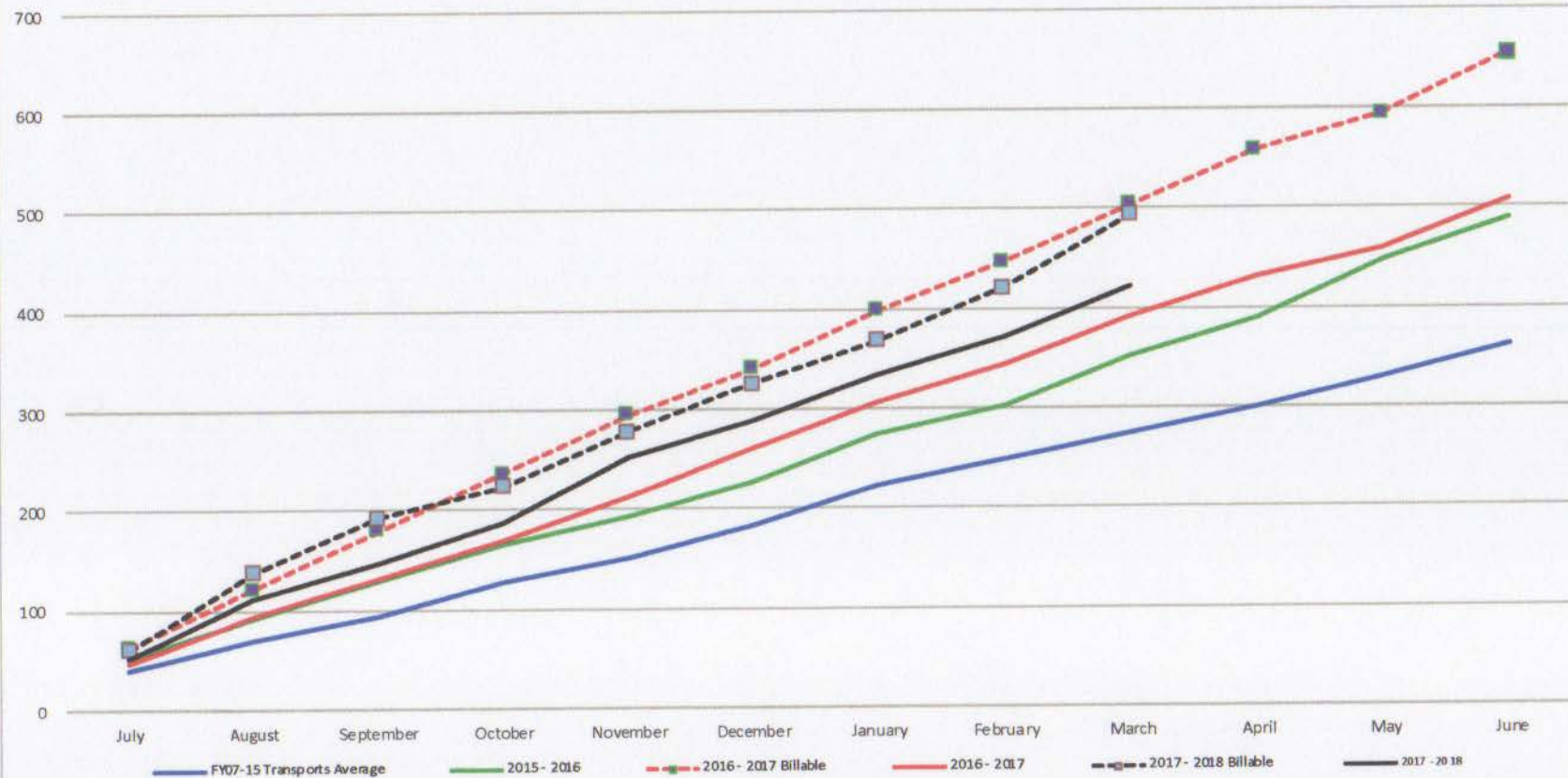
10. \$10,833/mo x 9 months = \$97,497 for Urgent Care increase and covered by UC reserves.

CUMULATIVE AMBULANCE DATA

Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2007 - 2015 Averaged	40	69	93	127	151	182	223	249	275	300	330	362
2015 - 2016	52	91	130	164	192	227	274	303	352	390	447	489
2016 - 2017	47	94	131	168	213	261	306	343	391	431	459	508
2017 - 2018	52	111	147	186	252	288	334	372	422			

Cumulative Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	121	179	236	295	340	398	447	503	558	594	655
2017 - 2018 Billable	60	138	192	223	278	325	368	421	493			

CUMULATIVE Transport & Billable Incident Volume by Fiscal Years

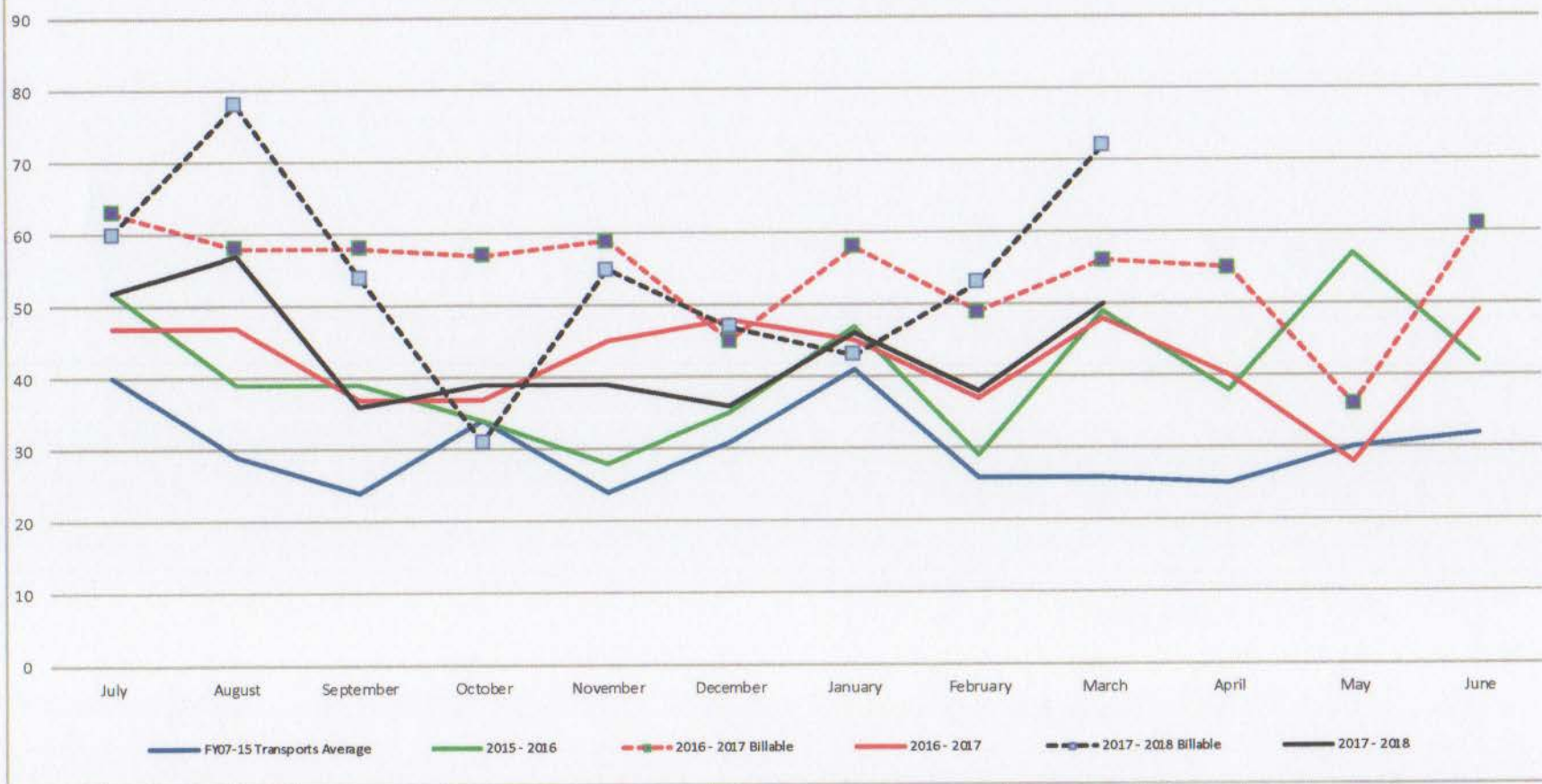


MONTHLY AMBULANCE DATA

Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2007 - 2015 Averaged	40	29	24	34	24	31	41	26	26	25	30	32
2015 - 2016	52	39	39	34	28	35	47	29	49	38	57	42
2016 - 2017	47	47	37	37	45	48	45	37	48	40	28	49
2017 - 2018	52	57	36	39	39	36	46	38	50			

Monthly Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	58	58	57	59	45	58	49	56	55	36	61
2017 - 2018 Billable	60	78	54	31	55	47	43	53	72			

MONTHLY Transport & Billable Incident Volume by Fiscal Years



4/13/18

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 CURRENT ON TOP	AUTHORIZED ORDER DISPATCHED		PATIENT CARE RECORD		ADVANCED LIFE SUPPORT				BASIC LIFE SUPPORT				TRANSPORTS		 CANCELLED ON ROUTE						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
18-Mar	97	91	70	60	37	34	1	4	13	14	1	4	50	48	10	8	25	23	20	12	0	1	3	0	10	6	2	6
18-Feb	63	72	53	53	31	28	2	3	7	9	2	1	38	37	6	3	7	13	13	16	2	4	1	0	4	4	4	3
18-Jan	80	67	59	53	36	28	2	1	10	8	2	0	46	36	2	5	16	17	13	11	7	5	0	2	8	5	7	3
17-Dec	67	95	53	92	28	32	1	6	8	18	0	3	36	48	5	7	17	25	11	10	5	4	2	1	5	3	3	4
17-Nov	90	89	61	58	31	33	0	2	18	12	1	1	49	45	5	5	29	27	12	15	3	5	1	1	9	5	12	6
17-Oct	81	83	54	57	23	24	2	4	16	13	0	1	39	37	4	6	21	22	15	20	2	3	1	0	2	2	9	5
17-Sep	60	74	48	56	28	25	1	1	6	12	1	0	34	37	5	4	12	15	14	19	2	1	0	0	8	8	4	8
17-Aug	121	90	77	61	42	35	3	3	15	12	2	2	57	47	3	8	38	23	22	10	7	6	2	1	7	6	6	5
17-Jul	98	106	62	71	37	30	4	7	15	17	1	1	52	47	9	9	31	31	15	17	4	5	0	1	8	6	7	6
17-Jun	99	90	61	63	33	26	4	6	16	16	2	2	49	42	7	8	28	18	15	23	2	1	1	0	6	3	10	4
17-May	67	101	42	77	20	32	2	10	5	25	0	0	28	57	7	5	21	24	21	10	0	3	0	0	5	3	1	4
17-Apr	84	91	58	60	27	34	2	4	13	14	1	4	40	48	4	8	23	23	18	12	2	1	0	0	10	6	6	6
	1007	1049	698	761	373	361	24	51	142	170	13	19	518	529	67	76	268	261	189	175	36	39	11	6	82	57	71	60
	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