



Finance Committee

AGENDA

Wednesday August 23, 2017 – 9:00 AM – CLSD Headquarters
38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman May (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - a. Intergovernmental Transfer update
 - b. Ground Emergency Medical Transport update
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Sep 18th : DATE CHANGED to MONDAY Sept 18th at 9 AM (approved by FC due to DA attending the CA Ambulance Association conference Sept 19-22nd)
 - Oct 18th
 - Nov 15th – RECOMMEND date change (too early to have financials, following week is eve of Thanksgiving)
10. Adjournment



Finance Committee

Minutes of the Meeting July 19, 2017 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:00 AM by Geoffrey Beaty. Directors present: Naomi Schwartz and Richard Hughes. Also in attendance is Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, and Executive Assistant Robin Bean and Don Kemp, RCMS Treasurer.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Beaty. All ayes.
3. **Minutes Approval:** Director Schwartz moved to approve the June 21, 2017 FC meeting minutes and was seconded by Director Hughes. All ayes.
4. **Wittman June (YTD) month-end report:**
 - a. June gross charges \$256,096.60. Net receipts received for June \$32,321.51
5. **Expenses: YTD reporting** - Expenses continue to be within budget.
6. **Cash Flow**
 - a. **P&L Report: Reviewed and discussed.**
 - It was agreed by the FC that a change to the word "income" was more appropriately named "revenue" and "Operating Surplus" where appropriate on the P&L Report. EA Bean to make changes before Board of Directors meeting.
 - Historically, ambulance billing and revenue has always had fluctuations. Over the last two years, CLSD has seen a spike in transportations. CLSD expenses have been stable and controlled within budget.
 - b. **180+ Day Aging: Priority Goal** – continue to reduce the 180+ day aging claims.
 - In June, a new batch was populated in the amount of ~\$35K. This batch was approved by the Finance Sub-Committee to be sent over to collections. This should reflect on the July CLSD YTD report under Bad Debt Write Offs. By Isolating the Medicare transports to RCMS in limbo, CLSD's true A/R Balance is around ~436K (expected fluctuations within A/R). EA Bean continues to closely monitor CLSD's aging claims and work with Wittman.
7. **Ambulance Run and Transport Data YTD:**
 - a. There were (49) transports in June and the cumulative volume (508) for the FY. This is the highest annual transport volume ever for CLSD.
8. **Other Issues:**
 - a. **Correction in FY18 budget:** DA Caley reviewed some minor fixes/additions to the budget:
 - CLSD FY18 is a break-even budget.
 - A small error was caught and corrected: Accounts 5430 & 5460, in the FY18 Budgets digital file was capturing FY16/17 figures instead of FY17/18 (now fixed).
 - Addition of \$5,000 added to account 6970 for EMR/EMT Course.
 - Addition of Account 6511: \$25k to Capital Replacement fund.
 - Increase from \$10k to \$47K to account 6765 for Election Costs/Reserve (Appropriations Limit)

- b. **Financial Goals:** After a detailed discussing with the FC, Richard Hughes will be taking all the suggestions and putting the Revised CLSD goals together prior to the next Board of Directors meeting.
- c. **Intergovernmental Transfer (IGT):** DA Caley discussed with the FC the IGT funding during FY17/18 for both FY15/16 and FY16/17. The Provider match for FY15/16 for 149K is expected due in September 2017 (to IGT) and receive matching funds back in the amount of \$251K in November 2017 (Net new funds \$101,923). The Provider match for FY16/17 for \$204K is expected due in December 2017 (to IGT) and receiving matching funds back in the amount of \$204,571 in February 2018 (Net new funds \$139,790).
- d. **Development of Reserve policy:** DA Caley recommended that CLSD develop a Reserve policy. He proposed using the CA Special Districts Association guidelines for developing Reserve policy. It was agreed by all that this would be appropriate goal in the near future.

9. **Next FC Meetings** - Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room

Aug 23rd (moved to the 4th Wed as the 3rd was too early to get financial data)

Sept 18th DATE CHANGED to MONDAY Sept 18th at 2:30 pm (moved from the 20th due to DA attending the CA Ambulance Association conference Sept 19- 22nd).

Oct 18th at 9:00 AM

10. **Adjournment:** Director Schwartz moved for adjournment, Director Hughes seconded, all ayes. The meeting was adjourned at 10:20 am.

Approved:

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	ADJ	NEW A/R BALANCE
FY 17													
AUGUST '16	58	210,141	100,470	42,856	2,021	64,794	62,639		62,639	109,594	119		494,370
SEPTEMBER '16	58	196,639	107,297	49,069	11,544	28,728	51,801		51,801		488	97	470,906
OCTOBER '16	57	196,349	102,512	24,757	(48)	69,129	78,359		78,359				461,675
NOVEMBER '16	59	232,994	90,082	32,507	639	109,765	65,481		65,481				505,960
DECEMBER '16	45	191,565	85,425	35,904	77	70,159	44,377	917	43,459	29,017	3,903		499,740
JANUARY '17	58	295,900	135,365	31,436	10,841	118,259	76,233		76,233				541,766
FEBRUARY '17	49	181,705	66,854	54,733	13,899	46,218	48,693	8,003	40,690				547,294
MARCH '17	56	231,976	130,377	48,901	1,833	50,864	58,970	2,000	56,970	(727)	8,318		533,597
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	3,222				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

FY TO DATE	60	239,510	135,540	45,593	13,973	44,404	62,114	-	62,114	34,781	1,988	11	
LAST 12 MONTHS	652	2,573,111	1,244,401	499,195	66,758	762,757	698,435	11,371	657,964	205,422	18,215	1,183	

Average FY To Date	60	239,510	135,540	45,593	13,973	44,404	62,114	-	62,114	34,781	1,988	11	
Average YTD Last 12 Months	54	214,426	103,700	41,600	5,563	63,563	58,203	948	54,830	17,118	1,518	99	

6:00 PM
08/18/17
Accrual Basis

Coast Life Support District
Profit & Loss Budget vs. Actual
July 2017

	Jul 17	Budget	\$ Over Bud...	% of Bu...
Ordinary Revenue/Expense				
Income				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulan...	39,805.34	39,805.34	0.00	100.0%
4009 · Mendocino Urgent C...	28,160.59	28,160.59	0.00	100.0%
4010 · Mendocino Special T...	7,722.66	7,722.66	0.00	100.0%
4001 · Mendocino County T...	0.00	0.00	0.00	0.0%
Total 4001 · Mendocino Count...	75,688.59	75,688.59	0.00	100.0%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance ...	31,048.84	31,048.84	0.00	100.0%
4029 · Sonoma Urgent Care...	25,410.16	25,410.16	0.00	100.0%
Total 4002 · Sonoma County T...	56,459.00	56,459.00	0.00	100.0%
Total 4000 · CLSD Special Taxes	132,147.59	132,147.59	0.00	100.0%
4100 · Interest Revenue	0.00	0.00	0.00	0.0%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-15,971.99	0.00	-15,971.99	100.0%
4225 · Writedowns - MediCa...	-181,133.18	0.00	-181,133.18	100.0%
4201 · Amb Transport Billin...	239,509.60	50,000.00	189,509.60	479.0% ¹
Total 4201 · Amb Transport Bi...	42,404.43	50,000.00	-7,595.57	84.8%
4228 · Writedowns-District Re...	0.00	-3,333.34	3,333.34	0.0%
Total 4200 · Ambulance Revenue	42,404.43	46,666.66	-4,262.23	90.9%
4400 · Miscellaneous Revenue	805.00	250.00	555.00	322.0% ²
4410 · Intergovermntl Transport(...	0.00	0.00	0.00	0.0%
4420 · Ground Emerg Med Trans...	0.00	0.00	0.00	0.0%
4430 · Transfer Frm Urgent Care...	10,833.34	10,833.34	0.00	100.0%
Gross Revenue	186,190.36	189,897.59	-3,707.23	
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	2,383.87	9,000.00	-6,616.13	26.5%
5300 · Payroll Taxes Emplr Co...	1,352.57	2,677.00	-1,324.43	50.5%
5350 · PERS Employer Costs	4,946.61	7,589.09	-2,642.48	65.2%
5405 · Administration Salaries				
5405.1 · Admin Salaries-All...	-1,893.67	-1,893.66	-0.01	100.0%
5405 · Administration Salari...	9,950.24	17,464.91	-7,514.67	57.0%
Total 5405 · Administration Sa...	8,056.57	15,571.25	-7,514.68	51.7%
5410 · Ambulance Operations ...	25,602.52	51,281.59	-25,679.07	49.9%
5430 · Extra Duty/Stipend Pay/...	0.00	3,755.66	-3,755.66	0.0%
5500 · Work Comp Insurance	9,897.93	9,898.00	-0.07	100.0%
Total 5000 · Wages and Benefits	52,240.07	99,772.59	-47,532.52	52.4%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non ...	3,150.00	3,150.00	0.00	100.0%
6040 · Dispatch Services	0.00	0.00	0.00	0.0%

6:00 PM
08/18/17
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Coast Life Support District
Profit & Loss Budget vs. Actual
July 2017

	Jul 17	Budget	\$ Over Bud...	% of Bu...
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	0.00	416.66	-416.66	0.0%
6101 · Facility Repair & Mai...	2,160.50	783.34	1,377.16	275.8% ³
6102 · Facility Furniture	0.00	833.33	-833.33	0.0%
6110 · Supps, Rental, Clean...	881.70	1,083.34	-201.64	81.4%
6210 · Veh. Repair & Mainte...	32.61	1,500.00	-1,467.39	2.2%
6240 · Vehicle Fuel	988.39	1,250.00	-261.61	79.1%
6410 · Radios & Comm Equip	0.00	333.34	-333.34	0.0%
6510 · Medical Supplies & E...	2,544.79	2,000.00	544.79	127.2% ⁴
Total 6100 · Station/Crew Exp...	6,607.99	8,200.01	-1,592.02	80.6%
6980 · Misc. Employee Train. ...	0.00	500.00	-500.00	0.0%
Total 6000 · Ambulance Operati...	9,757.99	11,850.01	-2,092.02	82.3%
6700 · Overhead/Administration				
6180 · Utilities	1,205.18	1,375.00	-169.82	87.6%
6188 · Telephone	350.58	500.00	-149.42	70.1%
6300 · Insurance	4,282.25	4,250.00	32.25	100.8%
6713 · Ambulance Billing	1,939.29	3,229.41	-1,290.12	60.1%
6718 · Office Supp/Equip/Soft...				
6718.1 · Office Supplies	193.64	416.66	-223.02	46.5%
6718.2 · Computer Equipme...	269.99	250.00	19.99	108.0%
6718.3 · Software	931.20	131.25	799.95	709.5% ⁵
6718 · Office Supp/Equip/S...	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equi...	1,394.83	797.91	596.92	174.8%
6720 · Board Expenses	0.00	-208.34	208.34	0.0%
6730 · Consultants				
6734 · IT	0.00	875.00	-875.00	0.0%
6735 · EMS Survey	2,252.25	291.66	1,960.59	772.2% ⁶
6737 · Financial/Bookkeeping	525.00	416.66	108.34	126.0% ⁷
6738 · Legal	635.00	833.34	-198.34	76.2%
6740 · Audit	0.00	708.34	-708.34	0.0%
6741 · Tax Administration	0.00	869.16	-869.16	0.0%
Total 6730 · Consultants	3,412.25	3,994.16	-581.91	85.4%
6742 · Bank/Merchant Fees	117.34	83.34	34.00	140.8% ⁸
6755 · Property Tax Admin	0.00	2,416.66	-2,416.66	0.0%
6760 · Education/Professional...	0.00	208.34	-208.34	0.0%
6765 · Election Costs/Reserve	0.00	3,916.66	-3,916.66	0.0%
6770 · Dues, Subscrip, Memb...	5,026.38	833.34	4,193.04	603.2% ⁹
6788 · Printing & Reproduction	0.00	833.34	-833.34	0.0%
6795 · Travel/Transportation	0.00	250.00	-250.00	0.0%
6970 · Community Dev/Training	749.56	750.00	-0.44	99.9%
Total 6700 · Overhead/Administr...	18,477.66	23,229.82	-4,752.16	79.5%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to...	1,893.67	1,893.66	0.01	100.0%
7050 · UC Contract	62,896.33	62,894.84	1.49	100.0%
Total 7000 · Urgent Care	64,790.00	64,788.50	1.50	100.0%

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Coast Life Support District
Profit & Loss Budget vs. Actual
July 2017

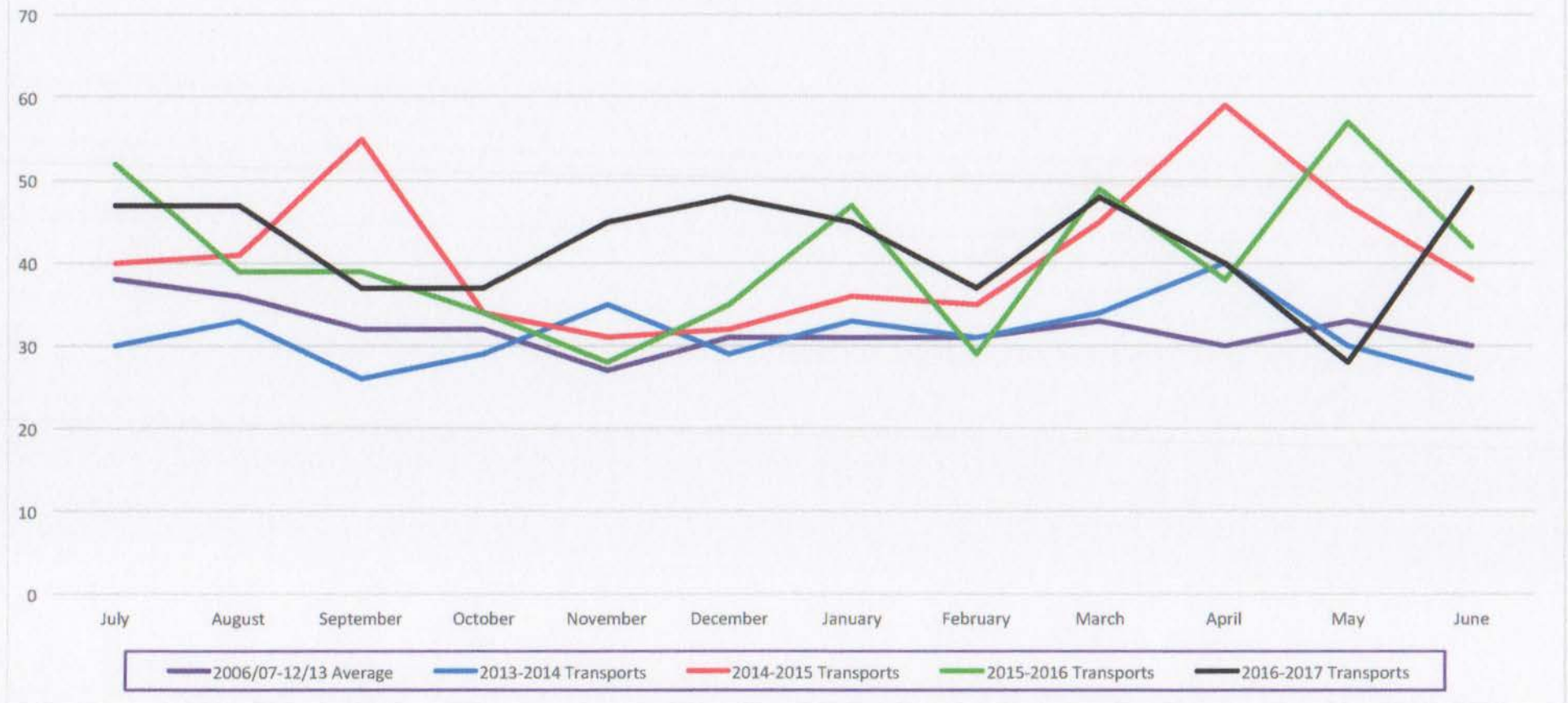
	Jul 17	Budget	\$ Over Bud...	% of Bu...
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	125.00	-125.00	0.0%
8000 · Interest Expense - Other	291.95	250.00	41.95	116.8% ¹⁰
Total 8000 · Interest Expense	291.95	375.00	-83.05	77.9%
9500 · Depreciation Expense	8,055.80	8,055.80	0.00	100.0%
Total Expense	153,613.47	208,071.72	-54,458.25	73.8%
Net Ordinary Operating Surplus	32,576.89	-18,174.13	50,751.02	-179.2%
Other Revenue/Expense				
Other Expense				
Other Miscellaneous Expense				
Total Other Expense				
Net Other Revenue				
Net Revenue	<u>32,576.89</u>	<u>-18,174.13</u>	<u>50,751.02</u>	

1. GROSS BILLING (SEE TOTAL 4200 FOR TOTAL AMB REV)
2. DONATIONS, CPR, AND AMERICAN CAPITAL COLLECTIONS
3. REMODEL OF TRAINING ROOM
4. INVENTORY REVIEWED LARGE ORDER
5. QUICKBOOKS, DROPBOX
6. ANNUAL SURVEY DUE'S AND MAR. - JUNE CUSTOMER SURVEY
7. JANE KELLEY PRIOR CATCH-UP SERVICES
8. MERCHANT CREDIT CARD FEE
9. LAFCO, CSDA ANNUAL
10. SANTANDERS INTEREST ON LOAN

CLSD AMBULANCE RUN DATA (Month/Cumulative)

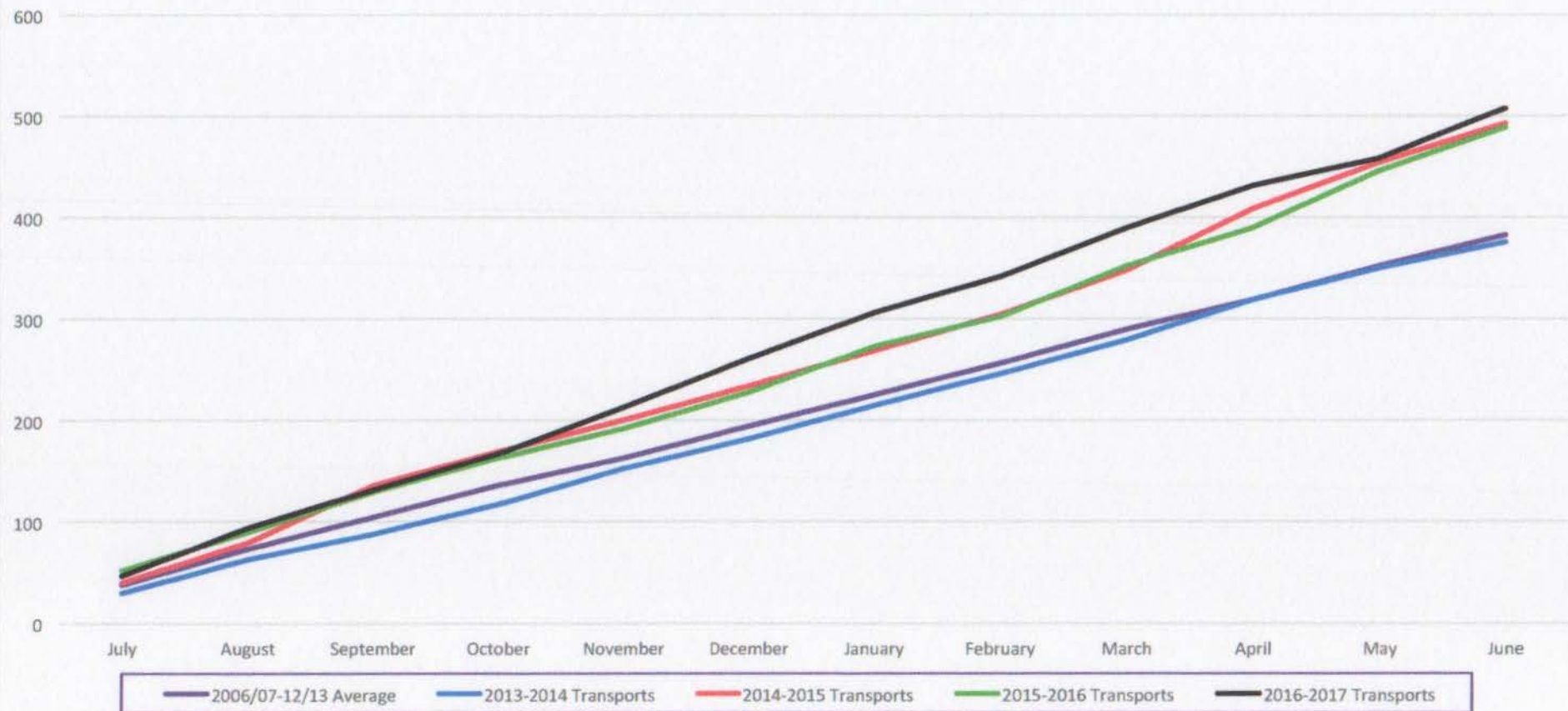
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52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

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	431	459	508
2017-2018 Transports	52											

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 CURRENT ON TOP	AUTHORIZED	PATIENT		ADVANCED				BASIC							CANCELLED												
		ORDER	CARE	LIFE	LIFE	SUPPORT	SUPPORT	TRANSPORTS	ON	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		
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
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
	1029	986	720	716	362	342	37	54	150	153	17	11	513	495	75	76	276	233	###	167	37	37	4	8	70	57	65	40
	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 Aug 18, 2017