



## **Finance Committee**

### **AGENDA**

**Monday November 20, 2017 at 2:30 PM** – 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. CLSD Reserve Policy development - revised
9. Other Issues:
  - New passed Senate Bill 523 – as is, assessment fee greater than reimbursement
  - Intergovernmental Transfer (IGT) update
  - Governmental Emergency Medical Transport (GEMT) update
  - Annual audit site visit complete – draft figures expected late November
  - DA salary range
  - AT & T Communication Tower Lease – Mendocino County – no update
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
  - Dec 20<sup>th</sup>
  - Jan 17<sup>th</sup>
  - Feb 21<sup>st</sup>
11. Adjournment



## Finance Committee

### Minutes of the Meeting October 18, 2017 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9AM by Geoffrey Beaty. Directors present: Naomi Schwartz and Richard Hughes (via telephone). Also in attendance is Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, and Executive Assistant Robin Bean.
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 Sept 18th, 2017 FC meeting minutes and was seconded by Director Beaty. All ayes.
4. **Wittman Sept (YTD) month-end report:**
  - a. Sept gross gross charges were \$158,264. Net receipts received for Sept \$72,767
  - b. September billable incidents (43) were lower than the three previous months. However, net payments were higher than usual b/c of the previous month's increased volume.
  - c. CLSD continues to have approximately \$40K in retained earnings due to the Medicare/Medical claims for transports to RCMS (CMS transports) while we pursue regulatory change that will allow for reimbursement.
5. **Expenses: YTD reporting** - Expenses continue to be within budget.
6. **Cash Flow**
  - a. **P&L Report: Reviewed and discussed** - cash flow as expected.
    - **180+ Day Aging: Priority Goal** – continue to reduce the 180+ day aging claims. A new list of aging claims has been batched (~\$15K) and up for review by the Finance Sub-Committee to be sent to collections. In September the New A/R Balance was at ~482K minus ~40k CMS on hold & aging claims batch of ~15K should reduce balance to ~427K (before any new claims are added).
7. **Ambulance Run and Transport Data YTD:**
  - a. There were (36) transports in September and Cumulative Volume of (147)
8. **Other Issues:**
  - a. **Annual Audit – secured new auditor Larry Bain, CPA:** DA Caley shared with the FC Committee that Larry Bain (CPA) had been secured for CLSD's FY17 Annual Audit. The engagement letter with Larry Bain has been signed. The Annual Audit will be conducted on site November 1st-3rd, 2017.
  - b. **Urgent Care utilization:** David Caley presented Urgent Care utilization data for FY13/14 (pre-Measure J) volume and the following three FY's 14-17 (post Measure J). Prior to Measure J, Urgent Care was open Monday through Friday. After, in addition to weekdays Urgent Care, weekends on-call were added. Total UC volume was as follows: FY14/3809; FY15/4886; FY16/5226; and FY17/5310. Also discussed was a reduction in ambulance transports as a result of expanded U.C. availability. This increases



availability of paramedics in the District to respond to other 911 calls.

- c. **AT & T Communication Tower Lease – Mendocino County:** It was discovered that back in 2010 CLSD entered into an agreement with Mendocino County (sublease on AT&T communications tower), to place necessary radio equipment in a radio dead-zone. To-date no billing had been received. D. Caley is in discussion with Mendocino County and awaiting a response. To be discussed at a future meeting.
  - d. **Existing parcel taxes:** The current EMS parcel tax structure was established in 1995. Discussion led to the FC plan to recommend at the next BOD meeting, to form an ad hoc committee to review and analyze the current status.
  - e. **Governmental Emergency Medical Transport (GEMT) update:** D. Caley stated he is expecting IGT (for FY15/16) funds in November (net new funds of ~101K). GEMT reimbursement is also on tract for payment in November. This funding should be slightly higher than expected due to some transports being reimbursed at 100% Affordable Care Act rates while some will be paid at 50% non-ACA rates.
9. **Next FC Meetings** – November 20th (Third Monday of the month), 2:30 PM, at the CLSD Bill Platt Training Room – *delayed to obtain and process financial reports.*  
Dec 20<sup>th</sup> at 9 am  
Jan. 17<sup>th</sup> at 9 am  
Feb. 21<sup>st</sup> at 9 am
10. **Adjournment:** Director Schwartz moved for adjournment, Director Beaty seconded, all ayes. The meeting was adjourned at 10:53 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
<b>FY 17</b>													
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
<b>FY18</b>													
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

<b>FY TO DATE</b>	212	817,114	373,133	191,696	25,811	226,474	248,015	3,694	244,321	34,781	6,325	3,564
<b>LAST 12 MONTHS</b>	631	2,547,586	1,171,714	528,616	65,079	782,176	691,537	15,065	647,372	95,828	21,945	4,640

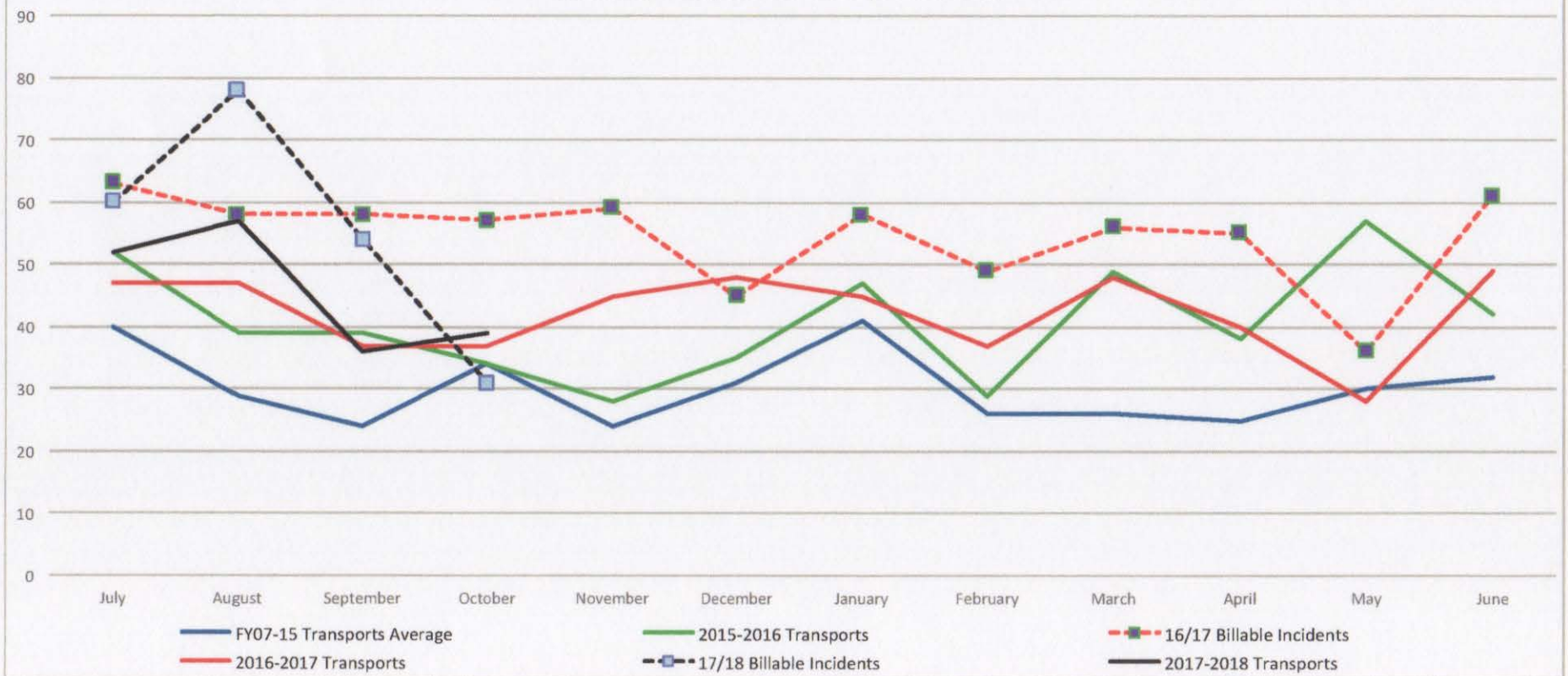
<b>Average FY To Date</b>	106	408,557.10	186,567	95,848	12,906	113,237	124,007	1,847	122,160	17,391	3,162	1,782
<b>Average YTD Last 12 Months</b>	53	212,299	97,643	44,051	5,423	65,181	57,628	1,255	53,948	7,986	1,829	387



CLSD AMBULANCE RUN DATA (Month/Cumulative)

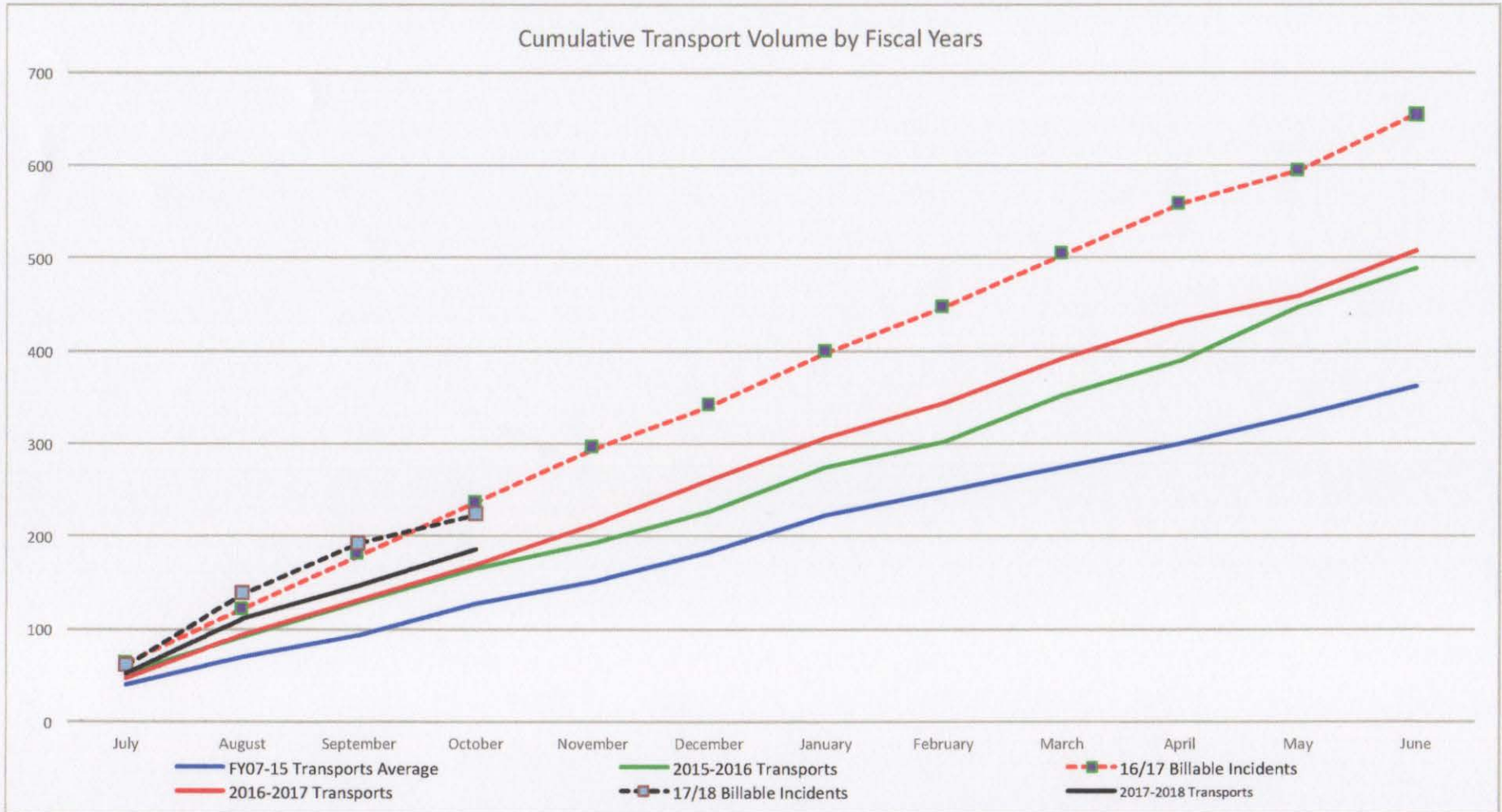
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
FY07-15 Transports Average	40	29	24	34	24	31	41	26	26	25	30	32
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
16/17 Billable Incidents	63	58	58	57	59	45	58	49	56	55	36	61
2016-2017 Transports	47	47	37	37	45	48	45	37	48	40	28	49
17/18 Billable Incidents	60	78	54	31								
2017-2018 Transports	52	57	36	39								

Monthly Transport Volume by Fiscal Years





CLSD AMBULANCE RUN DATA (Month/Cumulative)

Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
FY07-15 Transports Average	40	69	93	127	151	182	223	249	275	300	330	362
2015-2016 Transports	52	91	130	164	192	227	274	303	352	390	447	489
16/17 Billable Incidents	63	121	179	236	295	340	398	447	503	558	594	655
2016-2017 Transports	47	94	131	168	213	261	306	343	391	431	459	508
17/18 Billable Incidents	60	138	192	223								
2017-2018 Transports	52	111	147	186								





# 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
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
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
	1044	1001	725	729	371	337	35	58	150	165	17	13	522	502	69	72	287	237	188	176	38	34	6	6	71	53	66	52
	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





## **Coast Life Support District Reserve Policy**

### **Reserve Policy Objectives:**

1. To provide funding to meet CLSD's short-term and long-term plans.
2. To minimize adverse annual and multi-year budgetary impacts
3. To strengthen the financial stability of CLSD

### **Foundational Elements:**

1. Mission: To provide and promote high quality healthcare services, facilities, emergency care and health education to all District residents and visitors.
2. Long-term focus on fiscal sustainability.
  - a. Ambulance operations
  - b. Emergency medical services
  - c. Community healthcare services
3. Standardized method of financial reporting

### **Considerations:**

1. Core Business:
  - d. One full-time (24/7) 911-dispatched Advanced Life Support (Paramedic and EMT) ambulance service
  - e. One on-call (24/7) 911-dispatched Basic Life Support (two EMTs) ambulance service
  - f. Augment funding for expanding the availability for provision of emergency medical services
2. Income:
  - a. Parcel Tax – EMS
  - b. Parcel Tax – UC
  - c. Ambulance revenue
  - d. Grant funding
  - e. Miscellaneous Income (e.g., CPR program)
3. Expenses:
  - f. Wages & Benefits (includes CalPERS unfunded liability)



- g. Ambulance Operations
  - h. Overhead/Administration
  - i. Emergency Medical Services Contract (formerly Urgent Care)
4. Strategic planning that includes community input, (i.e., taxpayers, business groups, community organizations, other public agencies serving the same constituency, etc.)
5. Communication
- a. Regular newsletter and annual reports
  - b. Seek input through customer surveys, community meetings, and other meaningful engagement
  - c. Inform customers and constituents of output and seek their input in evaluating policies
6. Maintain a Capital Improvement plan
7. Cash-flow
- a. Mendocino and Sonoma County Property Tax revenue paid in Dec/Jan and Apr/May (cash flow vulnerabilities in month(s) prior to receipt of tax revenue)
  - b. Mendocino County Ad valorem paid in July
  - c. GEMT (Ground Emergency Medical Transport) funding
  - d. CalPERS unsecured debt
  - e. Line of Credit
  - f. Capital Improvement outlays (e.g., new ambulance, major facility improvements, etc.)
8. Target levels for reserves:
- a. EMS – restricted (sufficient to cover 3-months of expenses) FY18 ~\$415K
  - b. Urgent Care – restricted (sufficient to cover 3 months of contract) FY18~\$195K