



Finance Committee

AGENDA

Wednesday May 16, 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 Preliminary Budget
9. Other Issues:
 - a. EMT funding update
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Jun 20th
 - Jul 18th
 - Aug 15th
11. Adjournment



Finance Committee

Minutes of Meeting April 18, 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 Mar 21st FC meeting minutes, as amended and was seconded by Director Hughes. All ayes.
4. **Wittman (YTD) month-end report:**
 - March gross charges \$272,061. Net receipts received for Feb. \$40,754. March billable incidents (72) were higher than last months. Net receipts were lower than the average monthly net of \$52,754.
 - CLSD has ~\$45k of CMS transports still pending petitioned regulatory change.
 - Analysis continues regarding how the payor mix, billable incidents, charges, and billable transports reflect in net receipts. Payor mix, the main variable, makes the bottom-line (net receipts) challenging to anticipate and project.
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 March is \$518,423, when adjusted down for the CSM transports in limbo (~\$45K) is \$473,423. E. A. Bean continues to monitor aging claims and work with Wittman to close claims ASAP. A new batch (~16K) is in the process for next month for Sub-Finance Committee's review.
 - **FY17/18 Cash projection** as expected.
7. **Ambulance dispatch and transport data YTD:** There were (50) transports in Mar. with a cumulative volume of (422). There were (72) billable incidents with cumulative volume of (493).
8. **FY19 Budget Discussion:** CLSD FY18-19 Transports vs Non-Transports reviewed and discussed in detail, along with Income vs Expenses. First Draft of the FY19 Budget to be presented at the May FC meeting.
Income:
 - Ambulance revenue projected by Wittman ~45K less than last year.
 - Loss to IGT funding (~125K loss)
 - Original GEMT program provides ~25K
 - New second out Medic program (expected additional revenue will offset wages)

Expense:

- Salary survey-reviewed. Working on projections for upcoming first draft Budget
- GEMT-QAF-currently projected loss ~7,500 first year
- Extra Duty/ Extra Project budget- reviewed. Increase expected.
- Capital Improvements Budget- reviewed. Bring before BOD
- Urgent Care funding discussed (Need from RCMS by May 16th)
- Increase financial support for the EMT program-working to gather several options (donations, Sonoma County 12K grant, etc.)

9. Capital Improvements v. Depreciation discussion:

- **Equipment:** Cardiac Monitor has been ordered and anticipate purchase of a manual stair chair in near future.
- **Facilities:** Awaiting estimate for adding additional parking spaces and slurry of parking lot.

Discussion regarding capital improvement budgeting or utilization of Depreciation schedule to cover. Discussion will continue as we move into the FY19 budget cycle.

10. Other Issues:

- a. **IGT Update:** FY16/17 Provider match (\$170,476) and Admin Fee (\$34,095) has been wired. IGT FY17/18 Provider match (\$150,000) and Admin Fee (\$30,000) awaiting wire instructions. Do not anticipate wiring FY17/18 until FY16/17 new net funds have been received (expected end of May). Uncertainty, as to FY19 revenue from this program still remains. But, reliable sources have it returning in FY20. Because of the overall impact of losses (involves changes of the federally funded program) for many smaller entities (like CLSD) a re-vamping is said to be underway.
- b. **GEMT Update:** Correction: Audit Year ending FY2014 – \$4,126 overpayment-CLSD must repay these funds.

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

- May 16th
- June 20th
- July 18th

12. Adjournment: at 10:46 am. Director Hughes moved for adjournment, Director Schwartz 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	ADJ	NEW A/R BALANCE
FY 17													
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	\$ 5,215	\$ 3,021	\$ 68,784	\$ 40,754	\$ -	\$ 40,754	\$ 32,164	\$ 653	\$ -	\$ 518,423
APR'18	56	\$ 206,528	\$ 105,159	\$ 46,448	\$ 3,024	\$ 51,897	\$ 80,068	\$ -	\$ 80,068	\$ -	\$ 3,835	\$ 737	\$ 487,155

FY To Date	538	2,204,115	977,941	496,719	38,693	643,830	559,152	4,297	554,855	104,949	10,813	4,306
Last 12 Months	635	2,602,583	1,170,391	577,496	45,256	762,507	657,437	4,748	652,689	137,706	10,813	5,381

Monthly Average FY To Date	54	220,411.48	97,794.05	49,671.90	3,869.25	64,382.98	55,915.18	429.72	55,485.46	10,494.91	1,081.28	430.58
Monthly Average Last 12 Months	53	216,882	97,533	48,125	3,771.32	63,542	54,786	396	54,391	11,476	901	448

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05/12/18

Accrual Basis

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

	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Income				
4000 · CLSD Special Taxes	1,335,612.83	1,321,475.84	14,136.99	101.1%
4100 · Interest Revenue	119.74	75.00	44.74	159.7%
4200 · Ambulance Revenue	624,389.93	489,583.32	134,806.61	127.5% ¹
4400 · Miscellaneous Revenue	15,147.87	2,500.00	12,647.87	605.9% ²
4410 · Intergovernmental Transport(IGT)	139,790.00	66,666.66	73,123.34	209.7% ³
4420 · Ground Emerg Med Transport	0.00	20,833.34	-20,833.34	0.0%
Total Income	2,115,060.37	1,901,134.16	213,926.21	
Expense				
5000 · Wages and Benefits	944,351.94	940,449.87	3,902.07	100.4%
6000 · Ambulance Operations	129,217.13	133,666.68	-4,449.55	96.7%
66000 · Payroll Expenses	334.95			
6700 · Overhead/Administration	136,315.20	205,548.30	-69,233.10	66.3%
6971 · IGT	0.00			
7000 · Urgent Care	647,900.00	647,885.00	15.00	100.0%
8000 · Interest Expense	2,609.85	3,750.00	-1,140.15	69.6%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	76,589.34	76,765.82	-176.48	99.8%
9999 · Prior Period Adjustment	-6,307.58	0.00	-6,307.58	100.0%
Total Expense	1,931,010.83	2,008,065.67	-77,054.84	
Net Ordinary Operating Surplus	184,049.54	-106,931.51	290,981.05	
Net Revenue	184,049.54	-106,931.51 ⁴	290,981.05	-172.1%

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

2. Revenue due to CPR Program

3. IGT Net New Funds not yet recieved

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

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05/12/18

Accrual Basis

Coast Life Support District

Profit & Loss Budget Overview

July 2017 through April 2018

	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	419,637.52	398,053.34	21,584.18	105.4%
4009 · Mendocino Urgent Care Tax	297,332.32	281,605.84	15,726.48	105.6%
4010 · Mendocino Ad Valorem Tax	87,328.98	77,226.66	10,102.32	113.1% ¹
4001 · Mendocino County Taxes - Other	0.00	0.00	0.00	0.0%
Total 4001 · Mendocino County Taxes	804,298.82	756,885.84	47,412.98	
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	292,471.43	310,488.34	-18,016.91	94.2%
4029 · Sonoma Urgent Care Tax	238,842.58	254,101.66	-15,259.08	94.0%
Total 4002 · Sonoma County Taxes	531,314.01	564,590.00	-33,275.99	94.1%
Total 4000 · CLSD Special Taxes	1,335,612.83	1,321,475.84	14,136.99	
4100 · Interest Revenue	119.74	75.00	44.74	159.7%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	624,389.93	500,000.00	124,389.93	124.9% ²
4228 · Writedowns-District Res. Disc.	0.00	-10,416.68	10,416.68	0.0%
Total 4200 · Ambulance Revenue	624,389.93	489,583.32	134,806.61	
4400 · Miscellaneous Revenue	15,147.87	2,500.00	12,647.87	605.9% ³
4410 · Intergovernmental Transport(IGT)	139,790.00	66,666.66	73,123.34	209.7%
4420 · Ground Emerg Med Transport	0.00	20,833.34	-20,833.34	0.0%
Total Revenue	2,115,060.37	1,901,134.16	213,926.21	
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	88,392.68	90,000.00	-1,607.32	98.2%
5300 · Payroll Taxes Emplr Costs	25,246.85	26,770.00	-1,523.15	94.3%
5350 · PERS Employer Costs	73,174.17	75,890.84	-2,716.67	96.4%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-18,936.70	-18,936.69	-0.01	100.0%
5405 · Administration Salaries - Other	187,997.36	183,359.88	4,637.48	102.5%
Total 5405 · Administration Salaries	169,060.66	164,423.19	4,637.47	102.8%
5410 · Ambulance Operations Wages	519,134.26	512,815.84	6,318.42	101.2%
5430 · Extra Duty/Stipend Pay/DA	36,350.22	37,556.66	-1,206.44	96.8%
5500 · Work Comp Insurance	32,993.10	32,993.34	-0.24	100.0%
Total 5000 · Wages and Benefits	944,351.94	940,449.87	3,902.07	
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	31,500.00	31,500.00	0.00	100.0%
6040 · Dispatch Services	19,122.34	23,500.00	-4,377.66	81.4%
6050 · Misc Reimbursements	5.00			
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	2,844.39	4,166.66	-1,322.27	68.3%
6101 · Facility Repair & Maintenance	1,581.23	7,833.34	-6,252.11	20.2%
6102 · Facility Furniture	1,855.87	0.00	1,855.87	100.0%
6110 · Supps, Rental, Clean. etc	5,129.10	10,833.34	-5,704.24	47.3%
6210 · Veh. Repair & Maintenance	15,086.29	15,000.00	86.29	100.6%
6240 · Vehicle Fuel	20,458.12	12,500.00	7,958.12	163.7% ⁴
6320 · Licenses and Permits	129.00			
6410 · Radios & Comm Equip	3,728.51	3,333.34	395.17	111.9%
6510 · Medical Supplies & Equip	27,324.78	20,000.00	7,324.78	136.6% ⁵

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05/12/18

Accrual Basis

Coast Life Support District

Profit & Loss Budget Overview

July 2017 through April 2018

	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Total 6100 - Station/Crew Expenses	78,137.29	73,666.68	4,470.61	106.1%
6980 - Misc. Employee Train. Exps	452.50	5,000.00	-4,547.50	9.1%
Total 6000 - Ambulance Operations	129,217.13	133,666.68	-4,449.55	
66000 - Payroll Expenses	334.95			
6700 - Overhead/Administration				
6180 - Utilities	12,230.18	10,000.00	2,230.18	122.3%
6188 - Telephone	6,889.09	5,000.00	1,889.09	137.8%
6300 - Insurance	17,129.00	17,000.00	129.00	100.8%
6713 - Ambulance Billing	28,487.15	32,294.16	-3,807.01	88.2%
6718 - Office Supp/Equip/Software				
6718.1 - Office Supplies	2,868.76	4,166.66	-1,297.90	68.9%
6718.2 - Computer Equipment	2,346.96	2,500.00	-153.04	93.9%
6718.3 - Software	2,677.83	1,312.50	1,365.33	204.0%
6718 - Office Supp/Equip/Software - Other	-15.00	0.00	-15.00	100.0%
Total 6718 - Office Supp/Equip/Software	7,878.55	7,979.16	-100.61	
6720 - Board Expenses	126.00	2,083.32	-1,957.32	6.0%
6730 - Consultants				
6734 - IT	4,764.91	6,250.00	-1,485.09	76.2%
6735 - EMS Survey	1,716.65	2,916.66	-1,200.01	58.9%
6737 - Financial/Bookkeeping	525.00	4,166.66	-3,641.66	12.6%
6738 - Legal	4,096.00	8,333.34	-4,237.34	49.2%
6740 - Audit	8,750.00	7,083.34	1,666.66	123.5%
6741 - Tax Administration - NBS	10,634.18	8,691.66	1,942.52	122.3%
Total 6730 - Consultants	30,486.74	37,441.66	-6,954.92	
6742 - Bank/Merchant Fees	1,237.77	833.34	404.43	148.5%
6755 - Property Tax Admin	10,681.01	24,166.66	-13,485.65	44.2% ⁶
6760 - Education/Professional Dev	643.75	2,083.34	-1,439.59	30.9%
6765 - Election Costs/Reserve	0.00	39,166.66	-39,166.66	0.0% ⁷
6770 - Dues, Subscrip, Membership	7,504.03	8,333.34	-829.31	90.0%
6788 - Printing & Reproduction	979.44	8,333.34	-7,353.90	11.8% ⁸
6795 - Travel/Transportation	3,100.87	2,500.00	600.87	124.0%
6970 - Community Dev/Training	8,941.62	8,333.32	608.30	107.3%
Total 6700 - Overhead/Administration	136,315.20	205,548.30	-69,233.10	
6971 - IGT	0.00			
7000 - Urgent Care				
7011 - Admin Salaries-Alloc to UC	18,936.70	18,936.66	0.04	100.0%
7050 - UC Contract	628,963.30	628,948.34	14.96	100.0%
Total 7000 - Urgent Care	647,900.00	647,885.00	15.00	
8000 - Interest Expense				
8005 - EMS Interest Expense	0.00	1,250.00	-1,250.00	0.0%
8000 - Interest Expense - Other	2,609.85	2,500.00	109.85	104.4%
Total 8000 - Interest Expense	2,609.85	3,750.00	-1,140.15	
9000 - Other Expenses	0.00			
9500 - Depreciation Expense	76,589.34	76,765.82	-176.48	99.8%
9999 - Prior Period Adjustment	-6,307.58	0.00	-6,307.58	
Total Expense	1,931,010.83	2,008,065.67	-77,054.84	
Net Ordinary Operating Surplus	184,049.54	-106,931.51 ⁹	290,981.05	
Net Revenue	184,049.54	-106,931.51	290,981.05	-172.1%

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05/12/18

Accrual Basis

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

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

4. ~6K from FY17 CalFire fuel reconciliation

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

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

7. Upcoming expense

8. Upcoming expense

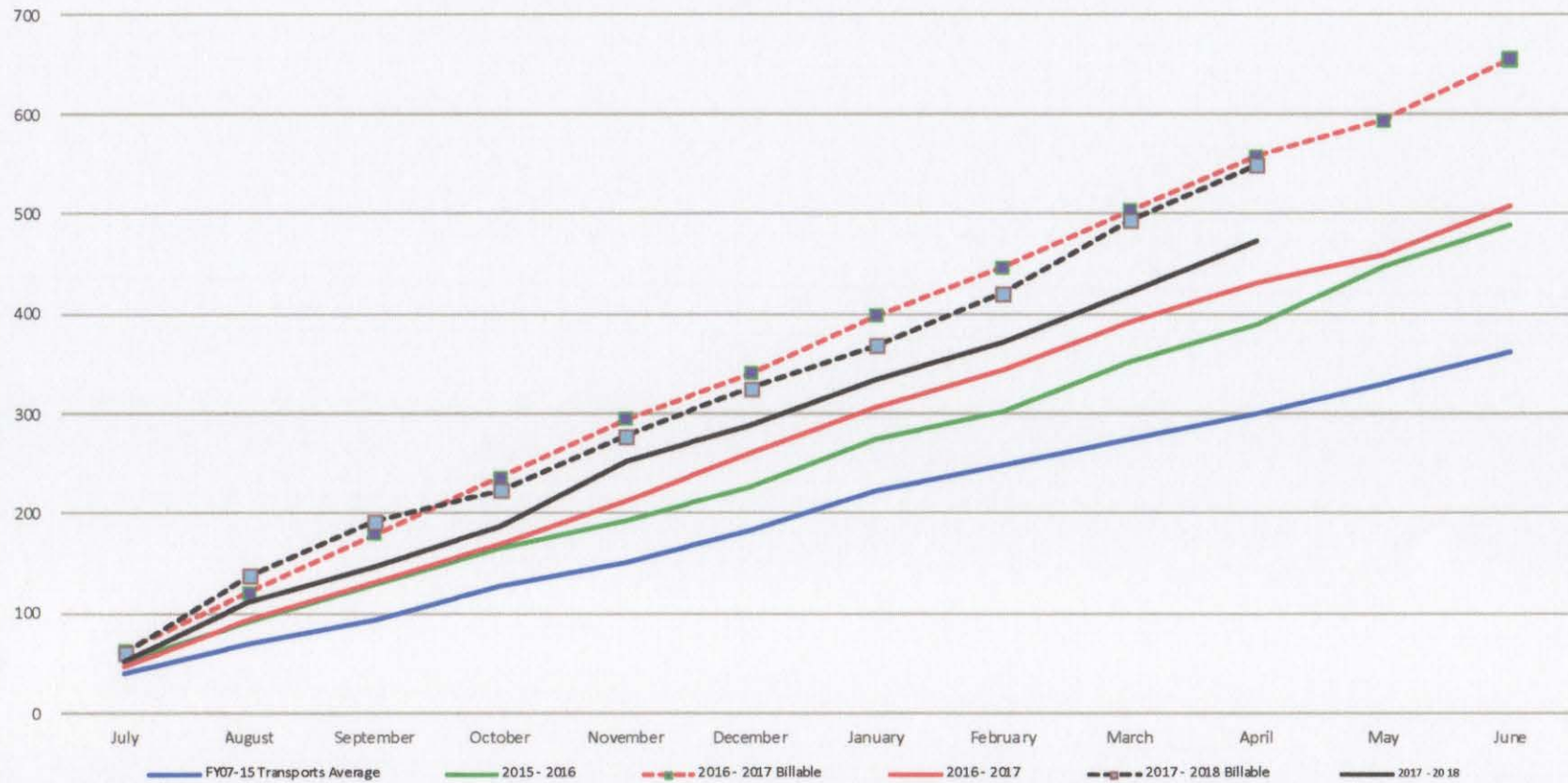
9. \$10,833/mo x 9 months = \$97,497 for Urgent Care increase and covered by UC reserves.

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	473		

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	549		

CUMULATIVE Transport & Billable Incident Volume by Fiscal Years

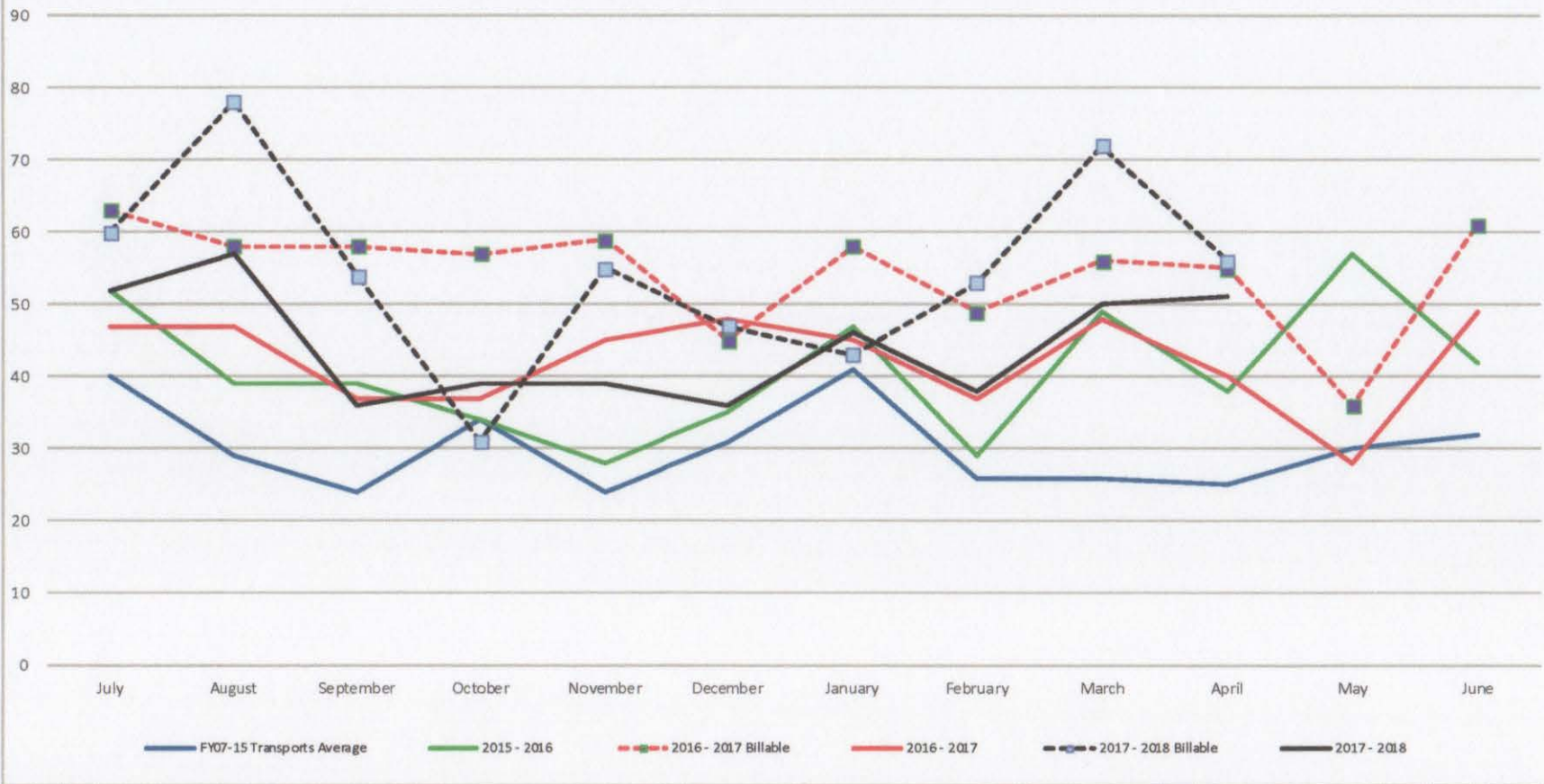


MONTHLY AMBULANCE DATA

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	51		

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	56		

MONTHLY Transport & Billable Incident Volume by Fiscal Years



5/9/18

CLSD RUN DATA for the PRECEEDING 12 MONTHS

MONTH MOST CURRENT ON TOP	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
	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-Apr	70	84	58	58	34	27	4	2	4	13	0	1	51	40	10	4	25	23	20	18	0	2	2	0	10	10	3	6
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
	993	1042	698	759	380	354	26	49	133	169	12	16	529	521	73	72	270	261	191	181	34	40	13	6	82	61	68	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