



Finance Committee

AGENDA

Wednesday January 15th, 2019 at 9:00 AM
CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
 - a. Minutes of the last Finance Committee meeting held on Oct 17th have already been approved at the Joint BOD meeting on Dec 10th
 - b. Attached are the pertinent Finance minutes from the Joint BOD (Finance Committee and BOD) held on Dec 10th meeting (a full set of minutes for the Dec 10th meeting will be provided at the BOD meeting packet on Jan 28th).
4. Wittman (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - Audit FY18 update
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Feb 20, 2019
 - Mar 20, 2019
 - Apr 17, 2019
10. Adjournment



Finance Committee notes from the Joint BOD (combined Finance & Board)
meeting held Dec 10th, 2018
Minutes of Meeting Dec 10th, 2018 at 2:00 p.m. – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 2 PM by Treasurer/Director Geoffrey Beaty. Directors present: Schwartz, Tittle, Bower, Villagomez and André. Also present: Ex officio District Administrator David Caley, Ops Manager Evan Dilks, and new Executive Assistant Bookkeeper Deborah Housen.
2. **Selection of new Board Directors:** Newly re-elected Directors Julie Bower and Crystal Villagomez took the oath of office and were sworn in for their new four-year terms. Newly elected Director Annan Paterson took the oath of office and was sworn in for the start of her initial four-year term.
3. **Election of new Board Officers:** The Board then proceeded to have discussion to replace retired Director Hughes as President. Geoffrey Beaty was nominated and received unanimous votes to become the new President. With Director Beaty becoming President, that vacated the Treasurer position. Director Paterson was nominated and received unanimous votes to become the new Treasurer.
4. **Agenda Approval:** Director Beaty, now acting as the President, moved to adopt the agenda and seconded by Director Schwartz. All ayes.
5. **Meeting Minutes Approval:** Director Beaty moved to approve the Oct 17th FC meeting minutes and was seconded by Director Schwartz. All ayes.
6. **Wittman (YTD) month-end report:**
 - a. Oct gross charges \$248,217. Net receipts received for Oct were \$70,941. Billable incidents were (67).
 - b. The CMS transports that were on CLSD's (pending regulatory change) "Hold" list equals \$23,012.
7. **Expenses YTD:** continue to be within budget.
8. **Cash Flow:**
 - **P&L Report:** Reviewed and discussed – cash flow as expected.
 - **A/R Balance** in Oct is \$436,400. CLSD continues to monitor and work with Wittman to reduce the aging claims.
 - **FY17/18 Cash projection** as expected.
9. **Ambulance dispatch and transport data YTD:** There were (49) transports in Oct. This is a new record "high" number of transports for the month of Oct. There were (67) billable incidents for the month (also a record high). Cumulative transports YTD is 192 with cumulative billable incidents at 269.
10. **Other Issues:**
 - a. **Ground Emergency Medical Transports** – Quality Assurance Fee (GEMT – QAF) was to start July 1, 2018. DHCS has not yet invoiced CLSD to-date. Program is running months behind
 - b. **GEMT audit for FY16 complete.** Due to the understandable confusion on the cost report, Bad Debt is not an allowable line item and there were some minor adjustments to the actual number of transports. We expect an overpayment due approximately \$6K.
 - c. **GEMT funds for FY18** in the amount of \$24,240 received after it was discovered a warrant had been issued but the check was never cut. State Controller's Office expedited payment upon receipt of claim.
 - d. **Annual Audit for FY18:** Site visit was conducted Nov 7 – 9th. An initial draft anticipated mid-December.
 - e. **IGT Update:** The program remains intact at this time. Provider Agreements are signed and submitted. The Provider match and Admin fee have not yet been invoiced.
 - f. **Tourist Mitigation funds** – Sonoma County. DA applied for FY19 Tourist Mitigation funding, 5th

f. **Tourist Mitigation funds** – Sonoma County. DA applied for FY19 Tourist Mitigation funding, 5th District under Supervisor Lynda Hopkins. CLSD received an award of \$10K directed to purchase a fourth power gurney so all CLSD ambulances will now have power gurneys. This will reduce work related injuries. It also simplifies training for patient transfers as manual gurneys will no longer be utilized. CLSD had previously received \$12K during FY18 from the same fund directed to help subsidize the EMT Program.

g. **EMR / EMT Program:** The current EMR course had 15 enrollees. Fourteen remain. Four to five students have expressed interest in attending the EMT course to be offered starting in January. Registration fees will be rolled back to \$395 with CLSD subsidizing costs so that coursework is affordable. The goal is to keep qualified recruits available for our local Fire Departments or to be hired as EMTs at CLSD.

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

- Jan 16th, 2019
- Feb 20th, 2019
- Mar 20, 2019

12. Adjournment: at 4:36 PM. Director Beaty moved for adjournment, Director Tittle seconded all eyes.

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
FY18													
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
MAY '18	58	204,220	80,596	51,439	(1,495)	73,681	55,203	-	55,203	56,045	1,250	-	448,338
JUNE '18	54	192,499	103,831	61,697	3,130	23,859	52,759	9,307	43,452	-	-	23	428,768
FY19													
JULY '19	70	281,184	174,532	49,415	5,255	51,982	37,431	-	37,431	31,334	3,317	-	408,669
AUG '19	80	314,797	126,949	92,536	3,430	91,883	51,142	-	51,142	-	-	-	449,415
SEPT '19	52	194,431	86,754	53,314	9,730	44,632	52,021	-	52,021	-	-	-	442,027
OCT '19	67	248,217	116,334	55,281	11,288	65,314	70,941	-	70,941	-	-	-	436,400
NOV '19	58	208,046	95,675	68,631	6,318	37,423	48,605	-	48,605	-	3	0	425,215
DEC '19	68	223,719	67,435	61,071	-	95,212	48,587	-	48,587	-	-	2,638	474,478

FY To Date	395	1,470,394	667,679	380,248	36,021	386,447	308,726	-	308,726	31,334	3,320	2,638
Last 12 Months	731	2,781,906	1,280,187	656,839	49,125	748,840	627,393	9,330	618,063	139,822	9,057	3,399

Monthly Average FY To Date	66	245,066	111,280	63,375	6,003	64,408	51,454	-	51,454	5,222	553	440
Monthly Average Last 12 Months	61	231,826	106,682	54,737	4,094	62,403	52,283	778	51,505	11,652	755	283

AGING							
Month	Current	31-60	61-90	91-120	121-180	180+	Balance
DEC '19	105,774	36,984	41,173	27,095	65,837	197,614	474,478

CMS TRANSPORTS ON -	
FY17	6,478
FY18	16,227
FY19	304
TOTAL	23,010

19,837 as of Dec' 18

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Coast Life Support District
Profit & Loss Budget Overview FY19
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	850,681.01	798,591.52	52,089.49	106.5%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue	380,484.28	324,999.98	55,484.30	117.1%
4400 · Miscellaneous Revenue	8,515.00	16,275.00	-7,760.00	52.3%
4410 · Intergovernmentl Transport(l...	0.00	65,000.02	-65,000.02	0.0%
4420 · Ground Emerg Med Transp...	0.00	12,500.02	-12,500.02	0.0%
4421 · GEMT - SB523 (QAF)	0.00	14,000.02	-14,000.02	0.0%
Total Revenue	1,239,700.64	1,231,366.56	8,334.08	100.7%
Expense				
5000 · Wages and Benefits	580,368.32	649,776.58	-69,408.26	89.3%
6000 · Ambulance Operations	70,253.37	79,149.04	-8,895.67	88.8%
66000 · Payroll Expenses	106.00			
6700 · Overhead/Administration	76,816.42	100,100.48	-23,284.06	76.7%
7000 · Urgent Care	389,377.31	389,363.02	14.29	100.0%
8000 · Interest Expense	979.65	2,250.00	-1,270.35	43.5%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	45,801.04	45,801.04	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,163,502.11	1,266,240.16	-102,738.05	91.9%
Net Ordinary Operating Surplus	76,198.53	-34,873.60	111,072.13	-218.5%
Net Revenue	76,198.53	-34,873.60	111,072.13	-218.5%

1. NET BILLING; *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)

2. \$10,833 x 6 months = \$64,998.00 for Urgent Care increase and covered by UC reserves.

Coast Life Support District
Profit & Loss Budget Overview FY19
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Bud...	% of B...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	238,832.02	238,832.02	0.00	100.0%
4009 · Mendocino Urgent Care Tax	168,963.52	168,963.52	0.00	100.0%
4010 · Mendocino Ad Valorem Tax	50,216.48	50,216.48	0.00	100.0%
Total 4001 · Mendocino County Taxes	458,012.02	458,012.02	0.00	100.0%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	215,937.30	187,572.00	28,365.30	115.1%
4029 · Sonoma Urgent Care Tax	176,731.69	153,007.50	23,724.19	115.5%
Total 4002 · Sonoma County Taxes	392,668.99	340,579.50	52,089.49	115.3%
Total 4000 · CLSD Special Taxes	850,681.01	798,591.52	52,089.49	106.5%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-41,983.28	0.00	-41,983.28	100.0%
4225 · Writedowns - MediCare/Cal	-1,047,926.44	0.00	-1,047,926.44	100.0%
4201 · Amb Transport Billings - Other	1,470,394.00	324,999.98	1,145,394.02	452.4%
Total 4201 · Amb Transport Billings	380,484.28	324,999.98	55,484.30	117.1%
4228 · Writedowns-District Res. Disc.	0.00	0.00	0.00	0.0%
Total 4200 · Ambulance Revenue	380,484.28	324,999.98	55,484.30	117.1%
4400 · Miscellaneous Revenue	8,515.00	16,275.00	-7,760.00	52.3%
4410 · Intergovermntl Transport(IGT)	0.00	65,000.02	-65,000.02	0.0%
4420 · Ground Emerg Med Transport	0.00	12,500.02	-12,500.02	0.0%
4421 · GEMT - SB523 (QAF)	0.00	14,000.02	-14,000.02	0.0%
Total Revenue	1,239,700.64	1,231,366.56	8,334.08	100.7%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	45,238.00	60,000.00	-14,762.00	75.4%
5300 · Payroll Taxes Emplr Costs	15,293.22	18,179.02	-2,885.80	84.1%
5350 · PERS Employer Costs	53,850.63	53,429.02	421.61	100.8%
5405 · Administration Salaries	107,302.90	104,380.50	2,922.40	102.8%
5410 · Ambulance Operations Wages	316,404.84	358,727.02	-42,322.18	88.2%
5430 · Extra Duty/Stipend Pay/DA	15,321.89	28,104.00	-12,782.11	54.5%
5500 · Work Comp Insurance	26,956.84	26,957.02	-0.18	100.0%
Total 5000 · Wages and Benefits	580,368.32	649,776.58	-69,408.26	89.3%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	18,900.00	18,900.00	0.00	100.0%
6040 · Dispatch Services	12,731.19	13,049.00	-317.81	97.6%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	328.00	2,499.98	-2,171.98	13.1%
6101 · Facility Repair & Maintenance	1,257.85	4,700.02	-3,442.17	26.8%
6102 · Facility Furniture	0.00	0.00	0.00	0.0%
6110 · Supps, Rental, Clean. etc	2,686.19	6,500.02	-3,813.83	41.3%
6210 · Veh. Repair & Maintenance	5,744.96	9,000.00	-3,255.04	63.8%
6240 · Vehicle Fuel	12,148.92	7,500.00	4,648.92	162.0%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	375.00			
6410 · Radios & Comm Equip - Other	188.00	2,000.02	-1,812.02	9.4%
Total 6410 · Radios & Comm Equip	563.00	2,000.02	-1,437.02	28.1%
6510 · Medical Supplies & Equip	15,893.26	12,000.00	3,893.26	132.4%

Coast Life Support District
Profit & Loss Budget Overview FY19
 July through December 2018

	Jul - Dec 18	Budget	\$ Over Bud...	% of B...
Total 6100 · Station/Crew Expenses	38,622.18	44,200.04	-5,577.86	87.4%
6980 · Misc. Employee Train. Exps	0.00	3,000.00	-3,000.00	0.0%
Total 6000 · Ambulance Operations	70,253.37	79,149.04	-8,895.67	88.8%
68000 · Payroll Expenses	106.00			
6700 · Overhead/Administration				
6180 · Utilities	5,142.02	6,999.98	-1,857.96	73.5%
6188 · Telephone	2,972.26	2,237.48	734.78	132.8%
6300 · Insurance	9,003.50	8,997.98	5.52	100.1%
6710 · Billing & Bookkeeping	0.00			
6713 · Ambulance Billing	18,215.52	19,500.00	-1,284.48	93.4%
6714 · GEMT SB52B EXP	0.00	3,500.02	-3,500.02	0.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	477.66	2,499.98	-2,022.32	19.1%
6718.2 · Computer Equipment	826.41	1,500.00	-673.59	41.8%
6718.3 · Software	1,337.10	1,500.00	-162.90	89.1%
6718 · Office Supp/Equip/Software - Ot...	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	2,441.17	5,499.98	-3,058.81	44.4%
6720 · Board Expenses	493.16	1,250.02	-756.86	39.5%
6730 · Consultants				
6734 · IT	3,061.92	3,500.02	-438.10	87.5%
6735 · EMS Survey	1,444.95	1,749.98	-305.03	82.6%
6737 · Financial/Bookkeeping	6,270.26	1,500.00	4,770.26	418.0%
6738 · Legal	448.00	2,499.98	-2,051.98	17.9%
6740 · Audit	0.00	4,550.02	-4,550.02	0.0%
6741 · Tax Administration - NBS	5,448.03	5,214.98	233.05	104.5%
Total 6730 · Consultants	16,673.16	19,014.98	-2,341.82	87.7%
6742 · Bank/Merchant Fees	502.95	600.00	-97.05	83.8%
6755 · Property Tax Admin	5,789.85	9,999.98	-4,210.13	57.9%
6760 · Education/Professional Dev	522.00	1,250.02	-728.02	41.8%
6765 · Election Costs/Reserve	0.00	2,499.98	-2,499.98	0.0%
6770 · Dues, Subscrip, Membership	5,336.02	5,000.02	336.00	106.7%
6788 · Printing & Reproduction	1,678.87	5,000.02	-3,321.15	33.6%
6795 · Travel/Transportation	2,079.34	3,750.00	-1,670.66	55.4%
6970 · Community Dev/Training	5,966.60	5,000.02	966.58	119.3%
Total 6700 · Overhead/Administration	76,816.42	100,100.48	-23,284.06	76.7%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	11,999.25	11,994.00	5.25	100.0%
7050 · UC Contract	377,378.06	377,369.02	9.04	100.0%
Total 7000 · Urgent Care	389,377.31	389,363.02	14.29	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	750.00	-750.00	0.0%
8000 · Interest Expense - Other	979.65	1,500.00	-520.35	65.3%
Total 8000 · Interest Expense	979.65	2,250.00	-1,270.35	43.5%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	45,601.04	45,601.04	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,163,502.11	1,266,240.16	-102,738.05	91.9%
Net Ordinary Operating Surplus	76,198.53	-34,873.60	111,072.13	-218.5%
Net Revenue	76,198.53	-34,873.60	111,072.13	-218.5%

4:27 PM

01/11/19

Accrual Basis

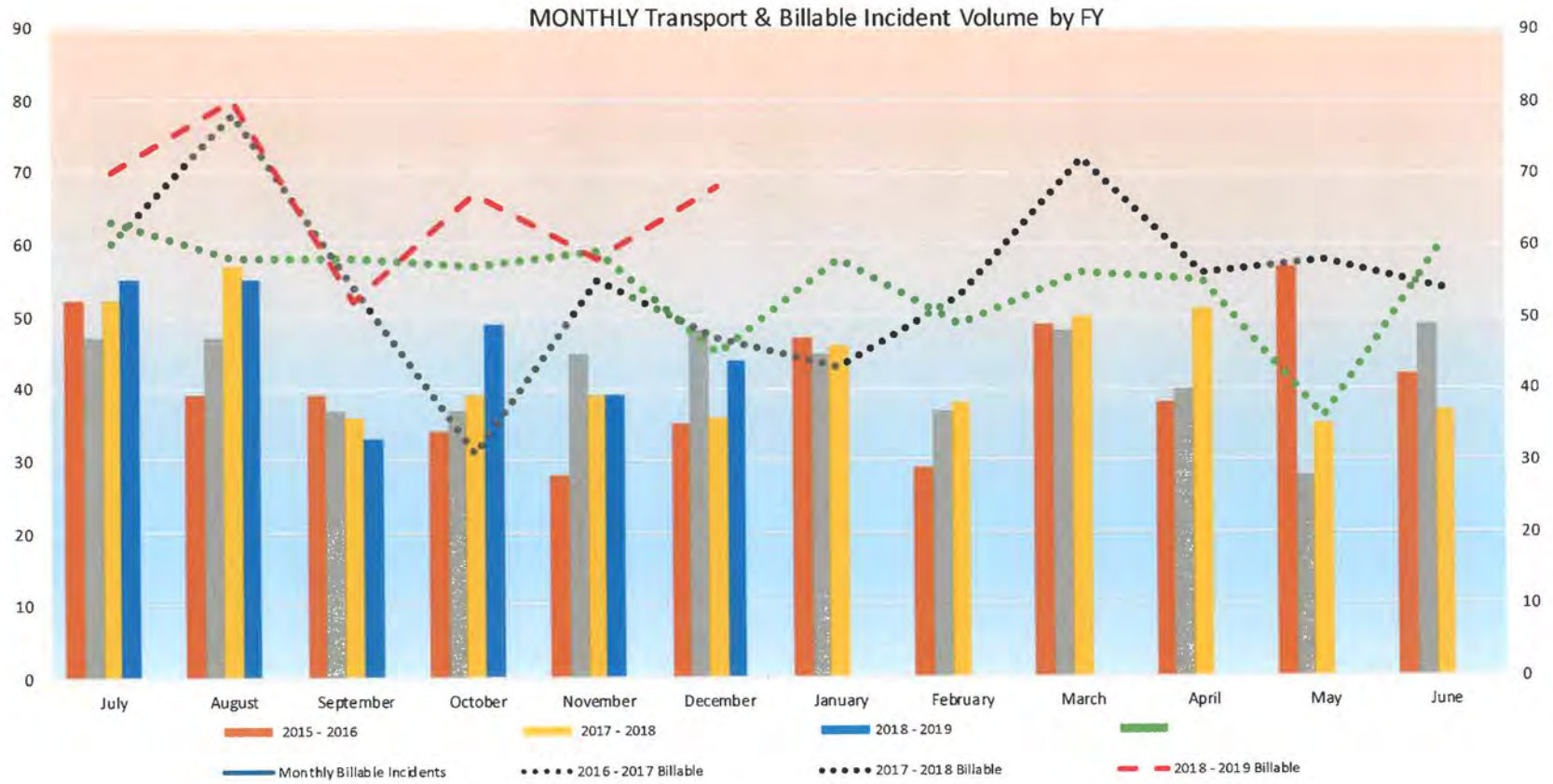
Coast Life Support District
Profit & Loss Budget Overview FY19
July through December 2018

1. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
2. Ambulance Op Wages show a decrease at this time, due to time pay periods hit the P&L. Budgeted number split evenly over 12-month period. Also, no wages were paid for the Executive Assistant/Bookkeeper position in Nov. 18. This line item will be lower but we expect to see the consulting line item to reflect Robin Bear's assistance in the interim transition.
3. Higher volume of medical supplies needed than budgeted.
4. CPR program expansion.
5. $\$10,8333 \times 6 \text{ months} = \$64,998.00$ for Urgent Care increase and covered by UC reserves.

MONTHLY AMBULANCE DATA

Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
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	35	37
2018 - 2019	55	55	33	49	39	44						

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	58	54
2018 - 2019 Billable	70	80	52	67	58	68						



CUMULATIVE AMBULANCE DATA

Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
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	109	145	184	223	259	304	343	393	444	479	516
2018 - 2019	55	110	143	192	231	275						

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	607	661
2018 - 2019 Billable	70	150	202	269	327	395						

CUMULATIVE Transport & Billable Incident Volume by FY

