



Finance Committee

AGENDA

Wednesday, April 15th, 2020 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Due to the Covid-19 pandemic and Governor Newsom's Executive order, all Brown Act Board meetings are temporarily conducted via teleconference or may attend at CLSD headquarters practicing facial covering and social distancing. To join the board meeting, please: Dial: (510) 338-9438, Meeting #: 299 938 828, PW: 1234

1. Call to Order Tilles
2. Agenda Approval Tilles
3. Minutes Approval: Wed Mar 20th, 2020 meeting Tilles
4. Privilege of the floor Tilles
5. Ambulance revenue – Wittman (YTD) Caley
6. Expenses YTD Caley
7. Cash Flow Caley
8. Banking and Investment statements review Caley
9. Ambulance dispatch, 2nd-Out Program & transport data YTD Caley
10. Other:
 - Covid-19 budget implications Caley
 - Treasury renewal update Caley
 - Ballot Measure update Caley
 - RCMS FC Update Beaty
 - IGT/GEMT-QAF updates Caley
 - Rural EMS Training Grant (potential \$200K/yr x 4 years) Caley
11. Next FC Meetings – Third Wednesdays of the month, 9 AM. During the pandemic, public access is available at the CLSD Bill Platt Training Room.
 - May 20th, 2020
 - Jun 17th, 2020
 - Jul 15th, 2020
12. Adjournment



Finance Committee

Minutes of Meeting March 18th, 2020 at 9:00 AM – Bill Platt Training Center
Due to the COVID 19 threat and Shelter in Place order, this meeting was held by teleconference (via audio participation) and public access at the CLSD Headquarters.

1. **Call to Order:** The meeting was called to order at 9:07 AM by Treasurer Michael Tilles. FC Directors also present: Geoffrey Beaty and Naomi Schwartz. Also attending ex-officio District Administrator David Caley, Ops Manager Evan Dilks, Bookkeeper Clara Frost, Paramedic Chris Ottolini and community members Joan Woods and Rich Hughes.
2. **Agenda Approval:** Director Beaty moved to adopt the agenda as written and seconded by Director Schwartz. All ayes.
3. **Meeting Minutes Approval:** Director Beaty moved to approve the February 19th, 2020 FC meeting minutes and was seconded by Director Schwartz. All ayes.
4. **Privilege of the floor:** None.
5. **Ambulance revenue – Wittman (YTD)** Net payments for February 2020 were \$54,253 with A/R of \$370,126. February had 50 billable incidents with 34 transports. Cumulative are 462 billable incidents with 350 transports. The A/R balance has dropped to \$370,000.
6. **Expenses YTD:** Expenses exceeding budgeted amount include DA Replacement Search and Ballot Measure development. Otherwise within budget.
7. **Cash Flow:** Cash flow is within expectations.
8. **Bank Statement, Check Register Review and Schwab Investment:** The February bank statement and check register were reviewed and questions answered to provide clarification as needed.
9. **Ambulance dispatch and transport data YTD:** Our 2nd Paramedic Program in February covered 23 of 29 days during the 9 AM – 9 PM shift and 23 days during the 9 PM – 9 AM shift. There were 7 billable incidents: 6 were between 9 AM-9 PM, 1 between 9 PM-9 AM and all were billed as ALS.
10. **Other:**
 - a. FY19 Audit – confirmed that the Management response, Management Discussion and Analysis were acceptable as written and edited. They will be submitted to the auditor to finalize the audit.
 - b. Treasury Renewal update – Renewed at a lower rate related to the interest rate cuts by the Feds.
 - c. Ballot Measure update- The advocacy group had a lot planned and is beginning to take action promoting Measure J
 - d. RCMS FC update- no finance committee meeting this month as they shift to later in the month to accommodate current financial review instead of two months behind.
 - e. IGT/GEMT-QAF updates
 1. Overpayment Refund status- Refund check received.
 2. IGT fy18/19 provider match funds will be wired by Mar 20, 2020.
 - f. Worker's Comp quote – just found out the alternative carrier, under the threat of the pandemic, has opted to not underwrite any healthcare entities. So we will stay with SDRMA.
 - g. Rural EMS Training Grant (potential \$200K/yr for 4 years) – working to fit in the development of this grant around increased workloads associated with Covid-19.

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

- April 15, 2020
- May 20, 2020
- June 17, 2020

12. Adjournment: at 10:41 AM. Director Schwartz moved to adjourn, seconded by Director Beaty.
All Ayes.

13. Minutes approved:

(Date)

Michael Tilles, Treasurer

DRAFT

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Revenue /Expense				
Income				
4000 · CLSD Special Taxes	1,479,276.60	1,360,094.96	119,181.64	108.8%
4100 · Interest Revenue	16.16	8,249.99	-8,233.83	0.2%
4200 · Ambulance Revenue	628,686.57	487,499.99	141,186.58	129.0% ¹
4400 · Miscellaneous Revenue	16,647.68	37,499.99	-20,852.31	44.4%
4410 · Intergovernmental Transport(IGT)	0.00	131,647.50	-131,647.50	0.0%
4420 · Ground Emerg Med Transport	-184.60	13,500.00	-13,684.60	-1.4%
4421 · GEMT QAF Revenue	0.00	34,578.00	-34,578.00	0.0%
Total Revenue	2,124,442.41	2,073,070.43	51,371.98	102.5%
Expense				
5000 · Wages and Benefits	1,080,280.50	1,096,443.73	-16,163.23	98.5%
6000 · Ambulance Operations	130,320.08	122,753.25	7,566.83	106.2%
66000 · Payroll Expenses	3,382.61	0.00	3,382.61	100.0%
6700 · Overhead/Administration	187,408.10	154,050.05	33,358.05	121.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care	618,982.24	618,986.25	-4.01	100.0%
8000 · Interest Expense	874.26	1,499.99	-625.73	58.3%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	70,248.01	70,248.01	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,091,495.80	2,063,981.28	27,514.52	101.3%
Net Ordinary Operating Surplus	32,946.61	9,089.15	23,857.46	362.5%
Net Revenue	32,946.61	9,089.15	23,857.46	362.5%

1. AMBULANCE REVENUE: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Bu...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	382,712.02	358,247.98	24,464.04	106.8%
4009 · Mendocino Urgent Care Tax	348,369.51	326,062.49	22,307.02	106.8%
4010 · Mendocino Ad Valorem Tax	86,394.69	79,312.50	7,082.19	108.9%
Total 4001 · Mendocino County Taxes	817,476.22	763,622.97	53,853.25	107.1%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	312,228.86	281,358.00	30,870.86	111.0%
4029 · Sonoma Urgent Care Tax	328,496.53	294,039.00	34,457.53	111.7%
4030 · Sonoma County Special Tax	21,074.99	21,074.99	0.00	100.0%
Total 4002 · Sonoma County Taxes	661,800.38	596,471.99	65,328.39	111.0%
Total 4000 · CLSD Special Taxes	1,479,276.60	1,360,094.96	119,181.64	108.8%
4100 · Interest Revenue	16.16	8,249.99	-8,233.83	0.2%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-78,664.26	0.00	-78,664.26	100.0%
4225 · Writedowns - MediCare/Cal	-1,352,357.37	0.00	-1,352,357.37	100.0%
4201 · Amb Transport Billings - Other	2,059,708.20	487,499.99	1,572,208.21	422.5%
Total 4201 · Amb Transport Billings	628,686.57	487,499.99	141,186.58	129.0%
Total 4200 · Ambulance Revenue	628,686.57	487,499.99	141,186.58	129.0% 1
4400 · Miscellaneous Revenue				
4400 · Miscellaneous Revenue - Other	16,647.68	37,499.99	-20,852.31	44.4%
Total 4400 · Miscellaneous Revenue	16,647.68	37,499.99	-20,852.31	44.4%
4410 · Intergovermntl Transport(IGT)	0.00	131,647.50	-131,647.50	0.0%
4420 · Ground Emerg Med Transport	-184.60	13,500.00	-13,684.60	-1.4%
4421 · GEMT QAF Revenue	0.00	34,578.00	-34,578.00	0.0%
Total Revenue	2,124,442.41	2,073,070.43	51,371.98	102.5%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	94,972.41	99,000.00	-4,027.59	95.9%
5300 · Payroll Taxes Emplr Costs	27,355.68	29,689.51	-2,333.83	92.1%
5350 · PERS Employer Costs	114,230.84	118,679.99	-4,449.15	96.3%
5405 · Administration Salaries	195,166.68	173,786.99	21,379.69	112.3% 2
5410 · Ambulance Operations Wages	582,263.76	600,908.99	-18,645.23	96.9%
5430 · Extra Duty/Stipend Pay/DA	30,110.88	33,447.01	-3,336.13	90.0%
5500 · Work Comp Insurance	36,180.25	40,931.24	-4,750.99	88.4%
Total 5000 · Wages and Benefits	1,080,280.50	1,096,443.73	-16,163.23	98.5%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	28,350.00	28,350.00	0.00	100.0%
6040 · Dispatch Services	20,022.73	16,403.26	3,619.47	122.1%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	3,329.55	2,624.99	704.56	126.8%
6101 · Facility Repair & Maintenance	3,714.38	5,625.00	-1,910.62	66.0%
6102 · Facility Furniture	286.99	0.00	286.99	100.0%
6110 · Supps, Rental, Clean. etc	6,837.67	5,625.00	1,212.67	121.6%
6210 · Veh. Repair & Maintenance	12,722.09	16,875.00	-4,152.91	75.4%
6240 · Vehicle Fuel	17,131.60	18,750.01	-1,618.41	91.4%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	625.00	0.00	625.00	100.0%
6410 · Radios & Comm Equip - Other	2,116.26	2,250.00	-133.74	94.1%

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Bu...
Total 6410 · Radios & Comm Equip	2,741.26	2,250.00	491.26	121.8%
6510 · Medical Supplies & Equip	33,088.24	22,500.00	10,588.24	147.1%
Total 6100 · Station/Crew Expenses	79,851.78	74,250.00	5,601.78	107.5%
6980 · Misc. Employee Train. Exps	2,095.57	3,749.99	-1,654.42	55.9%
Total 6000 · Ambulance Operations	130,320.08	122,753.25	7,566.83	106.2%
66000 · Payroll Expenses	3,382.61	0.00	3,382.61	100.0%
6700 · Overhead/Administration				
6180 · Utilities	11,665.74	9,750.01	1,915.73	119.6%
6188 · Telephone	4,715.48	4,874.99	-159.51	96.7%
6300 · Insurance	12,992.25	12,974.99	17.26	100.1%
6713 · Ambulance Billing	38,129.68	29,250.00	8,879.68	130.4% ³
6714 · GEMT QAF Expense	21,071.02	0.00	21,071.02	100.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	3,289.55	1,875.01	1,414.54	175.4%
6718.2 · Computer Equipment	108.26	1,499.99	-1,391.73	7.2%
6718.3 · Software	2,676.76	2,250.00	426.76	119.0%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	6,074.57	5,625.00	449.57	108.0%
6720 · Board Expenses	1,640.18	1,875.01	-234.83	87.5%
6730 · Consultants				
6731 · Administration	18,085.34 ⁴			
6734 · IT	4,633.35	5,250.01	-616.66	88.3%
6735 · EMS Survey	2,921.10	2,250.00	671.10	129.8%
6737 · Financial/Bookkeeping	328.12	2,250.00	-1,921.88	14.6%
6738 · Legal	8,763.00	3,749.99	5,013.01	233.7% ⁵
6739 · Policy Development	0.00	3,600.00	-3,600.00	0.0%
6740 · Audit	11,476.24	6,825.01	4,651.23	168.1% ⁶
6741 · Tax Administration - NBS	8,521.41	8,249.99	271.42	103.3%
Total 6730 · Consultants	54,728.56	32,175.00	22,553.56	170.1%
6742 · Bank/Merchant Fees	1,249.60	900.00	349.60	138.8%
6755 · Property Tax Admin	10,059.57	13,125.01	-3,065.44	76.6%
6760 · Education/Professional Dev	2,744.72	750.01	1,994.71	366.0%
6765 · Election Costs/Reserve	463.59	18,750.01	-18,286.42	2.5%
6770 · Dues, Subscrip, Membership	9,248.23	9,000.00	248.23	102.8%
6788 · Printing & Reproduction	2,586.88	4,500.00	-1,913.12	57.5%
6795 · Travel/Transportation	1,417.90	3,000.01	-1,582.11	47.3%
6970 · Community Dev/Training	8,620.13	7,500.01	1,120.12	114.9%
Total 6700 · Overhead/Administration	187,408.10	154,050.05	33,358.05	121.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	18,986.26	18,986.26	0.00	100.0%
7050 · UC Contract	599,995.98	599,999.99	-4.01	100.0%
Total 7000 · Urgent Care	618,982.24	618,986.25	-4.01	100.0%
8000 · Interest Expense	874.26	1,499.99	-625.73	58.3%
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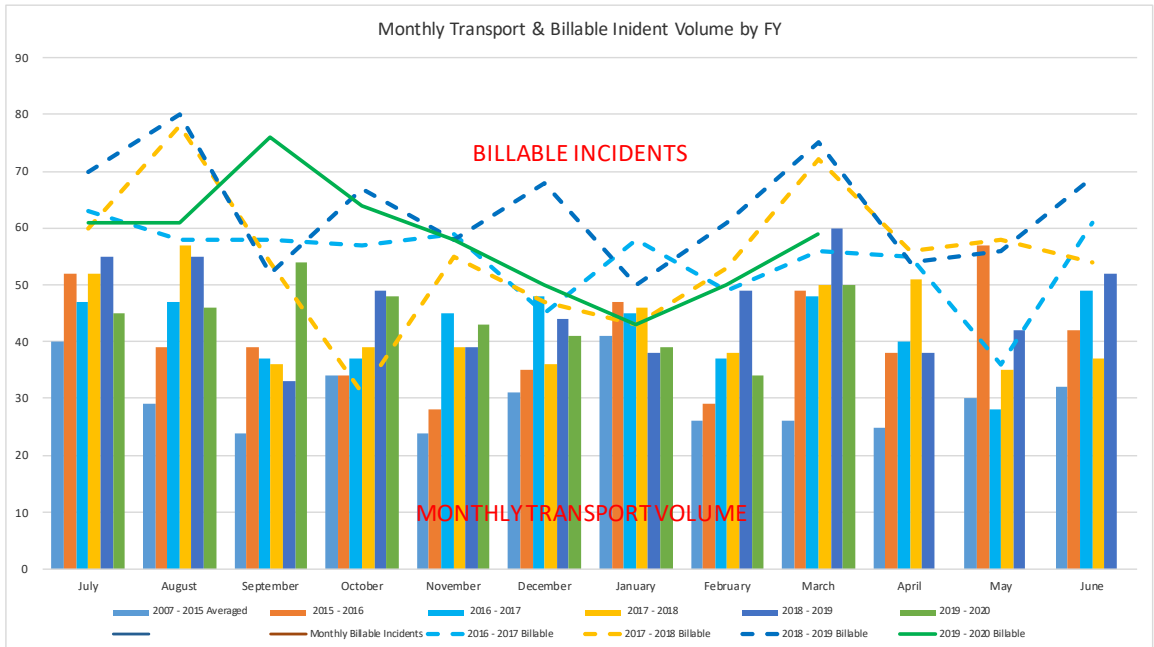
Coast Life Support District
Profit & Loss Budget Overview FY19
July 2019 through March 2020

1. AMBULANCE REVENUE: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
2. Admin Salary: The Opt's Manager's Ambulance Wage not spilt out from his Admin Salary (Budgeted to 5410), along with, Increase of hours needed for the in house bookkeeper shared duties.
3. Billing based on 6% of net revenue
4. DA Retirement Replacement Search Retainer
5. Ballot Measure Development
6. Audit: Actual vs. Accrual

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	35	37
2018 - 2019	55	55	33	49	39	44	38	49	60	38	42	52
2019 - 2020	45	46	54	48	43	41	39	34	50			

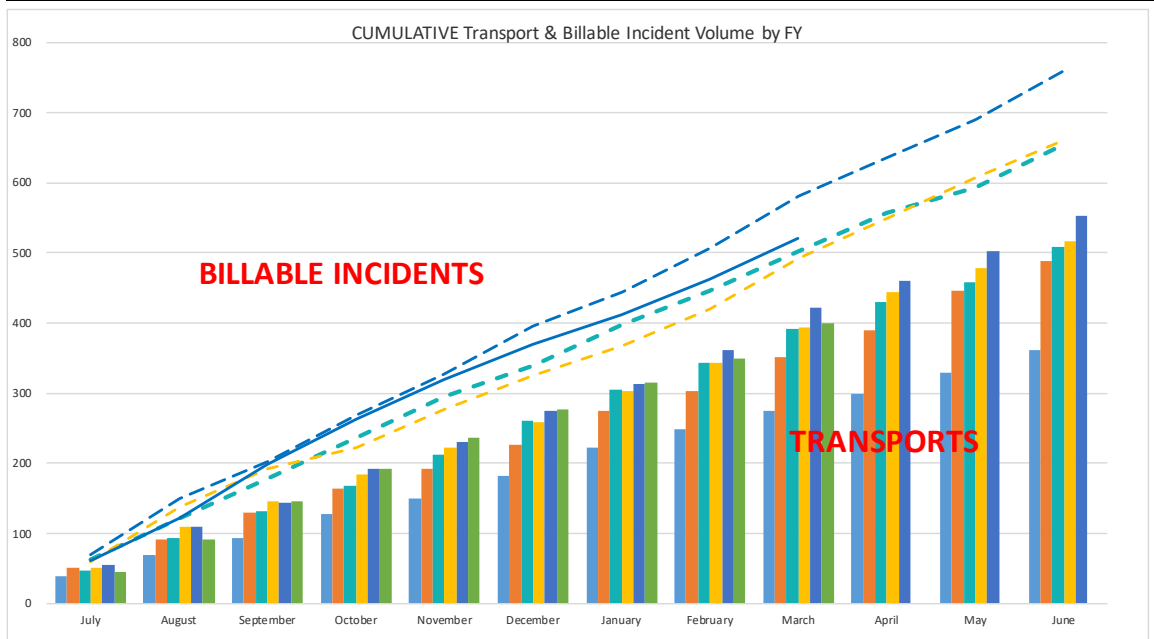
Monthly Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	58	58	57	59	45	58	49	56	55	36	61
2017 - 2018 Billable	60	78	54	31	55	47	43	53	72	56	58	54
2018 - 2019 Billable	70	80	52	67	58	68	50	61	75	54	56	69
2019 - 2020 Billable	61	61	76	64	58	50	43	50	59			



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	109	145	184	223	259	304	343	393	444	479	516
2018 - 2019	55	110	143	192	231	275	313	362	422	460	502	554
2019 - 2020	45	91	145	193	236	277	316	350	400	460	502	554

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	445	506	581	635	691	760
2019 - 2020 Billable	61	122	198	262	320	370	413	462	521			





M-120: 1st Out - PM + EMT = ALS
M-122: 2nd Out - PM + EMT = ALS
B-121: Back up - EMT + EMT = BLS

2nd-Out Paramedic Tracking

2019	# of Shifts M-122 Staffed	Shift	Total M122 Incidents	Dispatched	Cancelled	AMA / RAS	Transports	Billed as ALS	Billed as BLS	Total billable	Notes
MAY	29	9:00 A - 9:00 P	15	13	6	3	4	4	2	7	(2) shifts no M-122 but B-121 not dispatched
	19	9:00 P - 9:00 A		2	1	0	1	1	0		
JUN	25	9:00 A - 9:00 P	11	10	0	0	10	10	0	11	(5) shifts no M-122 due to vacations. Once Hans independent - not an issue.
	12	9:00 P - 9:00 A		1	0	0	1	1	0		
JUL	28	9:00 A - 9:00 P	18	16	3	3	9	8	2	11	(3) days 2nd Out staffed by BLS (1 AMA)
	1	9:00 P - 9:00 A		2	0	0	1	1	0		
AUG	25	9:00 A - 9:00 P	9	7	3	0	5	5	0	6	All ALS incidents
	16	9:00 P - 9:00 A		2	1	0	1	1	0		
SEP	25	9:00 A - 9:00 P	13	17	5	9	9	9	8	17	5 shifts BLS - 2 transports
	20	9:00 P - 9:00 A		0	0	0	0	0	0		
OCT	30	9:00 A - 9:00 P	12	11	1	3	7	8	2	11	1 BLS transport the 1 day M122 not staffed --> transport to RCMS
	25	9:00 P - 9:00 A		1	0	0	1	1	0		
NOV	30	9:00 A - 9:00 P	7	7	1	0	6	6	0	6	
	20	9:00 P - 9:00 A		0	0	0	0	0	0		
DEC	29	9:00 A - 9:00 P	10	9	0	3	6	6	0	10	3 BLS Hand-Offs --> ALS; 1 BLS to LZ
	22	9:00 P - 9:00 A		1	0	1	0	1	0		
2020											
JAN	30	9:00 A - 9:00 P	8	8	2	1	5	5	0	5	No calls on the 1 BLS shift with no ALS coverage
	25	9:00 P - 9:00 A									
FEB	23	9:00 A - 9:00 P	8	6	0	3	3	6	0	7	1 BLS Hand-Off from ALS > Transport 1 BLS Cancel
	23	9:00 P - 9:00 A		2	1	0	1	1	0		
MAR	29	9:00 A - 9:00 P	14	12	1	3	10	12	0	12	2 BLS transports: (#1) to LZ (#2) REACH PM rode in ambulance transport
	20	9:00 P - 9:00 A		2							
APR		9:00 A - 9:00 P									
		9:00 P - 9:00 A									

CLSD RUN DATA for the PRECEEDING 12 MONTHS

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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
20-Mar	73	108	61	79	47	49	0	1	2	13	0	3	49	60	6	8	10	27	10	17	3	7	0	0	14	10	0	8
20-Feb	69	82	47	63	30	35	1	0	1	14	0	2	34	49	1	6	16	20	16	13	1	4	0	1	11	10	0	6
20-Jan	64	71	49	47	38	27	0	4	0	11	0	0	39	38	6	4	14	17	11	9	1	2	0	1	8	5	0	7
19-Dec	67	100	51	62	36	29	0	2	4	15	4	2	40	44	4	4	7	29	11	18	1	2	0	1	10	10	0	6
19-Nov	71	89	55	54	42	31	0	3	1	7	0	1	43	39	8	4	18	20	12	16	1	1	0	1	13	5	1	1
19-Oct	84	99	54	64	47	38	0	4	1	11	0	2	48	49	7	10	17	19	16	15	2	1	1	1	11	15	0	6
19-Sep	94	74	66	54	51	30	0	2	2	3	1	1	54	33	12	6	20	18	23	17	0	1	1	0	13	8	1	1
19-Aug	85	110	61	73	41	46	1	1	5	9	0	1	45	55	11	6	22	26	13	18	1	3	0	0	13	14	3	4
19-Jul	84	105	61	70	45	47	0	3	0	8	0	1	45	55	9	5	11	26	16	15	2	4	0	0	11	7	0	5
19-Jun	87	87	67	58	47	41	0	1	4	1	0	0	52	37	6	5	20	19	16	14	2	4	0	0	9	10	3	0
19-May	87	76	58	54	41	32	1	1	1	3	0	0	42	35	5	5	19	20	14	19	4	3	0	0	10	8	0	1
19-Apr	78	108	53	79	31	49	1	1	7	13	1	3	38	51	5	8	20	27	15	17	1	7	2	0	8	10	3	8
	943	1109	683	757	496	454	4	23	28	108	6	16	529	545	80	71	194	268	173	188	19	39	4	5	131	112	11	53
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			