



Finance Committee

AGENDA

Wednesday, May 20th, 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 #: 625-935-304, PW: 1234

- | | |
|---|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: Wed Apr 15 th , 2020 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. FY21 Preliminary budget review | Caley/Dilks |
| a. Urgent Care Budget | Chakrabati |
| 6. Ambulance revenue – Wittman (YTD) | Caley |
| a. Update on billing processes | |
| 7. Expenses YTD | Caley |
| 8. Cash Flow | Caley |
| 9. Banking and Investment statements review | Caley |
| 10. Ambulance dispatch, 2 nd -Out Program & transport data YTD | Caley |
| 11. Other: | |
| • HHS Stimulus application filed | Caley |
| • Treasury renewal update | Caley |
| • RCMS FC Update | Beaty |
| • IGT/GEMT/GEMT-QAF updates | Caley |
| 12. Next FC Meetings – Third Wednesdays of the month, 9 AM. During the pandemic, public access is available at the CLSD Bill Platt Training Room. | |
| • Jun 17 th , 2020 | |
| • Jul 15 th , 2020 | |
| • Aug 19 th , 2020 | |
| 13. Adjournment | |



Finance Committee

Minutes of Meeting April 15th, 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 9:16 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 member 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 Schwartz moved to approve the March 20th, 2020 FC meeting minutes and was seconded by Director Beaty. All ayes.
4. **Privilege of the floor:** None.
5. **Ambulance revenue – Wittman (YTD)** Net payment for March 2020 was \$50,972 with A/R of \$417,051. March had 59 billable incidents with 50 transports. Cumulative are 521 billable incidents with 400 transports.
6. **Expenses YTD:** Expenses exceeding budgeted amount include DA Replacement Search and Ballot Measure development. Otherwise, bottom line is still under budget.
7. **Cash Flow:** Cash flow is within expectations.
8. **Bank Statement, Check Register Review and Schwab Investment:** The March 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 March had staffing 29 of 31 days during the 9 AM – 9 PM shift and 20 days during the 9 PM – 9 AM shift. There were 14 billable incidents: 12 were between 9 AM-9 PM, 2 between 9 PM-9 AM with ten transports. All 12 were billed as ALS.
10. **Other:**
 - a. Covid 19 Budget implications- There are greater than expected expenses due to Covid for additional emergency sick leave and extra supplies (e.g., Personal Protection Equipment [PPE]) stocked in preparation for interacting with Covid patients. During the pandemic, we are now able to bill for MediCare transports to RCMS. CLSD has been appealing to MediCare for years to allow for this but the regulatory decision came about b/c of Covid-19 and necessity to transport patients to alternate sites other than emergency rooms. Urgent Care is such a location.
 - b. HHS Stimulus funds: We will be receiving HHS Stimulus money from phase I of the CARES Act. There is a pending deposit in the Exchange Bank currently.
 - c. Two staff have used the Emergency Medical Leave as a result of awaiting for Covid -19 testing.
 - d. Treasury Renewal update – interest rate lowering due to rates set at the Federal level.
 - e. Ballot Measure update – in the final phase of the campaign. We continue to aggressively get the word out via print, social media and websites. The CLSD website has a specific Measure J page for educating the public.

- f. RCMS FC update – There are concerns regarding patient visits to their primary care providers. Nationally, people are electing not to see their Health Care Providers b/c of fears related to Covid-19. This is impacting the number of patients seen in ED's as well. The lower patient visit volume will have a detrimental impact on the business recovery plan. Meanwhile, RCMS is eligible and applying for additional federal funding.
- g. IGT/GEMT-QAF updates - GEMT program continues to be delayed. GEMT-QAF invoice was paid April 1st. IGT is shifting their cycle from FY to CY and the next funding cycle will cover 18 months.
- h. Rural EMS Training Grant (potential \$200K/yr for 4 years) – in process of applying. Grant due Apr. 30th.
- i. Hard copies of the FY19 audit are now available. It is also being posted on the CLSD website.

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

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

12. Adjournment: at 10:43 AM after an appreciative bow to Rich Hughes for his Measure J lyrics. Director Beaty moved to adjourn, seconded by Director Schwartz. All Ayes.

13. Minutes approved:

_____ (Date) _____

Michael Tilles, Treasurer

COAST LIFE SUPPORT DISTRICT

Income	Actual FY19	Budget FY19	Actual FY20	Budget FY20	Budget FY21	FY20 vs FY21	%
		6% Inc	10 months	6% Inc	3% Inc	Changes	Change
	Actual	Budget	exceptions co taxes	final Budget	Draft Budget		
4000 CLSD Special Taxes							
4001 Mendocino County Taxes							
4004 Mendocino Ambulance Tax	469,225	477,664	445,210	477,664	665,144	187,480	39.25%
4009 Mendocino Urgent Care Tax	328,049	337,927	405,281	434,750	434,750	-	0.00%
4010 Mendocino Special Tax	106,588	100,433	99,747	105,750	105,750	-	0.00%
Total 4001 Mendocino County Taxes	903,862	916,024	950,237	1,018,164	1,205,644	187,480	18%
4002 Sonoma County Taxes							
4024 Sonoma Ambulance Tax	374,548	375,144	358,764	375,144	515,206	140,062	37.34%
4029 Sonoma Urgent Care Tax	305,573	306,015	379,495	392,052	392,052	-	0.00%
4030 Sonoma Special Tax	-	-	21,075	28,100	28,087	(13)	-0.05%
Total 4002 Sonoma County Taxes	680,122	681,159	759,335	795,296	935,345	140,049	18%
Total 4000 CLSD Special Taxes	1,583,984	1,597,183	1,709,572	1,813,460	2,140,989	327,529	18%
4100 Interest Income	225	-	68	11,000	-	(11,000)	0.37%
4200 Ambulance Income							
4201 Ambulance Transport Billings	650,064	650,000	699,654	650,000	652,405	2,405	0.37%
4220 Writedowns - Misc						-	0.00%
4225 Writedowns - MediCar/Cal						-	0.00%
4228 Writedowns - District Resident Discount		-		-		-	0.00%
Total 4201 Ambulance Transport Billings	650,064	650,000	699,722	661,000	652,405	(8,595)	-1.30%
4400 Miscellaneous Revenue	44,393	32,550	17,185	50,000	-	(50,000)	-100.00%
4410 Intergovernmental Transport (IGT)	248,254	130,000	244,451	175,530	250,000	74,470	42.43%
4420 Ground Emerg Med Transport	18,143	25,000	(185)	18,000	20,000	2,000	11.11%
4421 GEMT - SB523 (QA Fee) DELETED (HHS STIMULUS)	30,029	28,000	-	46,104	-	(46,104)	-100.00%
Unapplied Cash Payment Income			-			-	
Total Income	2,575,092	2,462,733.00	2,670,745	2,764,094	3,063,394	370,395	13.40%
Expenses							
5000 Wages and Benefits							
5200 Health Insurance	103,135	120,000	115,500	132,000	156,000	24,000	18.18%
5300 Payroll Taxes Employer Costs	34,775	36,358	30,240	39,586	40,093	507	1.28%
5350 PERS Employer Costs	128,787	106,858	126,511	158,240	184,058	25,818	16.32%
5405 Administration Salaries	252,427	232,749	237,459	257,031	288,400	31,369	12.20%
5405.1 Admin Salaries-Allocate to UC	(23,988)	(23,988)	(18,986)	(25,315)	(26,154)	(839)	3.31%
5410 Ambulance Operations Wages	703,290	717,454	651,851	801,212	945,122	143,910	17.96%
5430 Extra Duty/Stipend Pay	49,122	56,208	30,646	44,596	45,796	1,200	2.69%
5460 Other Compensation	-	-		-		-	0.00%
5500 Work Comp Insurance	53,914	53,914	40,728	54,575	50,000	(4,575)	-8.38%
Total 5000 Wages and Benefits	1,301,461	1,299,553	1,213,949	1,461,925	1,683,315	221,390	15.14%
6000 Ambulance Operations/ 66000 payroll exp							
6030 Medical Director Fee-non AHUC	37,800	37,800	31,500	37,800	37,800	-	0.00%
6040 Dispatch Services	21,219	21,545	21,135	21,871	23,122	1,251	5.72%
6050 Misc Reimbursements	520		-			-	0.00%
6100 Station/Crew Expenses/LIC & PERMITS							
6101 Facility Repair & Maintenance	10,579	9,400	4,140	7,500	7,500	-	0.00%
6102 Facility Furniture	5,882	-	287	-	-	-	0.00%
5100 Uniforms & Med Tests	3,190	5,000	4,429	3,500	7,500	4,000	114.29%
6110 Supplies, Rental, Cleaning etc	6,185	13,000	7,369	7,500	7,500	-	0.00%
6210 Vehicle Repair & Maintenance	28,391	18,000	15,682	22,500	22,500	-	0.00%
6240 Vehicle Fuel	22,076	15,000	18,318	25,000	25,000	-	0.00%
6410 Radios & Comm Equip	1,042	4,000	3,064	3,000	3,000	-	0.00%
6510 Medical Supplies & Equipment	39,307	24,000	39,819	30,000	40,000	10,000	33.33%
6511 Capital Replacement fund		-				-	
6980 Misc. Staff Training & Development	2,248	6,000	1,664	5,000	7,500	2,500	50.00%
Total 6000 Ambulance Operations	178,438	153,745	147,409	163,671	181,422	17,751	10.85%
6700 Overhead/Administration/ 6971 IGT EXP.							
6180 Utilities	13,138	14,000	12,744	13,000	14,000	1,000	7.69%
6188 Telephone	6,167	4,475	5,124	6,500	6,500	-	0.00%
6300 Insurance	18,320	17,996	12,992	17,300	17,950	650	3.76%
6714 4420 GEMT - SB523 (QA Fee)	13,347	7,000	24,512	-	14,025	14,025	100.00%
6713 Ambulance Billing	37,041	39,000	41,188	39,000	39,000	-	0.00%
6718 Office Supp/Equip/Software	-	-	(65)			-	0.00%

6718.1 Office Supplies	2,993	5,000	2,179	2,500	3,000	500	20.00%
6718.2 Computer Equipment	2,106	3,000	2,005	2,000	5,000	3,000	150.00%
6718.3 Software	2,979	3,000	2,902	3,000	4,000	1,000	33.33%
6720 Board Expenses	1,271	2,500	1,818	2,500	25,000	22,500	900.00%
6730 Consultants						-	0.00%
6731 Administration			18,085	-	-	-	0.00%
6732 Employee Assistance Program (EAP)			-	-	2,400		
6734 IT	6,145	7,000	5,150	7,000	6,500	(500)	-7.14%
6735 EMS Survey	5,336	3,500	3,028	3,000	3,500	500	16.67%
6737 Financial/Bookkeeping	11,460	3,000	2,404	3,000	9,000	6,000	200.00%
6738 Legal	832	5,000	8,763	5,000	5,000	-	0.00%
6739 Policy Development			-	4,800	-	(4,800)	-100.00%
6740 Audit	9,100	9,100	9,400	9,100	9,500	400	4.40%
6741 Tax Administration - NBS	10,981	10,430	9,481	11,000	12,000	1,000	9.09%
6742 Bank/Merchant Fees	1,341	1,200	1,250	1,200	1,700	500	41.67%
6755 Property Tax Administration - Counties	20,019	20,000	10,060	17,500	17,500	-	0.00%
6760 Leadership Admin Development	1,391	2,500	2,745	1,000	5,000	4,000	400.00%
6765 Election Costs/Reserve	5,086	5,000	3,465	25,000	-	(25,000)	-100.00%
6770 Dues, Subscriptions, Membership	11,950	10,000	9,735	12,000	15,000	3,000	25.00%
6788 Printing & Reproduction	3,415	10,000	2,587	6,000	3,000	(3,000)	-50.00%
6795 Travel/Transportation	3,226	7,500	2,891	4,000	5,000	1,000	25.00%
6970 Community Dev/Training	28,227	10,000	8,769	10,000	7,500	(2,500)	-25.00%
Total 6700 Overhead/Administration	215,871	200,201	203,211	205,400	231,075	23,275	11.33%
7000 Urgent Care							
7011 Admin Salaries-Alloc to UC	23,988	23,988	18,986	25,315	26,154	839	3.31%
7050 UC Contract	754,756	754,738	666,663	800,000	800,000	-	0.00%
Total 7000 Urgent Care	778,744	778,726	685,649	825,315	826,154	839	0.10%
8000 Interest Expense		3,000				-	
8005 EMS Interest Expense	2,033	1,500	934	2,000	-	(2,000)	-100.00%
Total 8000 Interest Expense	2,033	4,500	934	2,000	-	(2,000)	-100.00%
9500 Depreciation Expense	87,734	91,202	78,053	93,664	96,349	2,685	2.87%
999 Prior Period Adjustments (66000 PAYROLL EXPENSESE)	2						
Total Expenses	2,564,284.17	2,527,927.00	2,329,206	2,751,975	3,018,315	263,940	9.59%
Net Operating Income	10,808	(65,194)	341,539	12,119	45,079	106,455	878.41%
Other Miscellaneous Expense	-						
Net Other Income	-	-		-		-	
Net Income	10,808	(65,194)	341,539	12,119	45,079	106,455	878.41%

	ACTUAL FY19	BUDGET FY19	ACTUAL FY20	BUDGET FY20	BUDGET FY21
EMS Income	1,941,469	1,818,791	1,885,969	1,937,292	2,236,592
EMS Expense	1,785,540	1,749,201	1,643,557	1,926,660	2,192,161
EMS Net	155,929.25	69,590	242,412	10,632	44,431
UC Income	633,623	643,942	784,776	826,802	826,802
UC Expense	778,744	778,726	685,649	825,315	826,154
UC Net	(145,121.35)	(134,784)	99,127	1,487	648

FINAL DRAFT May 15, 2020 2:45 PM

\$130K reserves
< Prop Taxes

only 10 months

	FY20/21 Estimate	FY19/20 Estimate	FY18/19 Bugeted	Increase or (Decrease)	% increase
Administration	288,400	257,031	232,749	31,369	12.2%
FT Paramedics	533,383	359,006	336,902	174,377	48.6%
FT EMTs	161,751	129,659	122,337	32,092	24.8%
PT Paramedics	69,577	73,674	47,362	(4,097)	-5.6%
PT EMTs	134,444	200,933	169,555	(66,489)	-33.1%
Training	33,267	26,940	30,399	6,327	23.5%
Holiday premium	6,000	4,300	4,200	1,700	39.5%
CPR program	6,700	6,700	6,700	0	0.0%
EMR/EMT Programs	31,675	18,100		13,575	75.0%
Extra Duty/Projects	21,396	21,396	24,708	0	0.0%
Extra Duty/Stipends	24,400	23,200	31,500	1,200	5.2%
	1,310,993	1,120,939	1,006,412	190,054	17.0%
Health Insurance	156,000	132,000	108,000	24,000	18.2%
Payroll taxes	40,093	39,586	36,358	507	1.3%
CalPERS	184,058	158,469	106,858	25,589	16.1%
Med tests/uniforms	7,500	5,000	5,000	2,500	50.0%
Workers comp	50,000	54,575	(5,579)	(4,575)	-8.4%
	437,651	389,630	250,637	48,021	12.3%
				0	
	1,748,644	1,510,569	1,257,049	238,075	15.8%

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
FY19													
MAY '19	56	\$ 215,716	\$ 74,460	\$ 50,320	\$ 967	\$ 89,969	\$ 67,379	\$ -	\$ 67,379	\$ 26,680	\$ 1,948	\$ 500	\$ 420,858
JUNE '19	69	\$ 245,187	\$ 127,965	\$ 28,276	\$ 5,326	\$ 83,620	\$ 49,795	\$ -	\$ 49,795	\$ 16,416	\$ 800	\$ 62	\$ 437,528
FY20													
JULY '19	61	\$ 225,748	\$ 62,734	\$ 2,853	\$ 7,631	\$ 152,530	\$ 71,407	\$ -	\$ 71,407	\$ -	\$ -	\$ 3,911	\$ 522,562
AUGUST '19	61	\$ 227,284	\$ 114,434	\$ 74,225	\$ 8,913	\$ 29,713	\$ 69,867	\$ -	\$ 69,867	\$ 16,067	\$ 1,837	\$ -	\$ 464,503
SEPTEMBER '19	76	\$ 277,000	\$ 75,627	\$ 47,381	\$ 6,146	\$ 147,846	\$ 48,221	\$ -	\$ 48,221	\$ -	\$ 7,930	\$ 15	\$ 556,213
OCTOBER '19	64	\$ 242,079	\$ 117,750	\$ 57,124	\$ 5,077	\$ 62,127	\$ 80,054	\$ 2,119	\$ 77,935	\$ -	\$ 4,914	\$ 158	\$ 535,648
NOVEMBER '19	58	\$ 236,748	\$ 138,127	\$ 38,467	\$ 250	\$ 59,904	\$ 68,727	\$ -	\$ 68,727	\$ -	\$ -	\$ -	\$ 526,824
DECEMBER '19	50	\$ 199,255	\$ 132,913	\$ 26,184	\$ 10,389	\$ 29,770	\$ 109,483	\$ -	\$ 109,483	\$ 15,870	\$ 6,211	\$ -	\$ 425,030
JANUARY '20	43	\$ 199,161	\$ 92,162	\$ 46,979	\$ 1,937	\$ 58,084	\$ 85,951	\$ 146	\$ 85,805	\$ (750)	\$ 750	\$ -	\$ 397,308
FEBRUARY '20	50	\$ 190,789	\$ 134,677	\$ 31,850	\$ 600	\$ 23,663	\$ 54,253	\$ -	\$ 54,253	\$ -	\$ 499	\$ 3,907	\$ 370,126
MARCH '20	59	\$ 261,643	\$ 110,627	\$ 48,243	\$ 3,907	\$ 98,866	\$ 52,109	\$ 1,137	\$ 50,972	\$ -	\$ 1,000	\$ 30	\$ 417,051
APR '20	46	\$ 179,336	\$ 61,654	\$ 36,685	\$ 9,182	\$ 71,815	\$ 42,942	\$ 848	\$ 42,094	\$ -	\$ -	\$ -	\$ 446,772

<i>APRIL '19</i>	<i>54</i>	<i>\$ 196,917.00</i>	<i>\$ 143,715.42</i>	<i>\$ 18,395.35</i>	<i>\$ 3,144.16</i>	<i>\$ 31,662.07</i>	<i>\$ 71,037.49</i>	<i>\$ 1,090.50</i>	<i>\$ 69,946.99</i>	<i>\$ -</i>	<i>\$ 250.00</i>	<i>\$ 64.99</i>	<i>\$ 426,396.66</i>
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FY To Date	568	\$ 2,239,044	\$ 1,040,705	\$ 409,991	\$ 54,032	\$ 734,316	\$ 683,014	\$ 4,249	\$ 678,765	\$ 31,187	\$ 23,142	\$ 8,022
Last 12 Months	693	\$ 2,699,947	\$ 1,243,129	\$ 488,588	\$ 60,325	\$ 907,905	\$ 800,189	\$ 4,249	\$ 795,940	\$ 74,283	\$ 25,890	\$ 8,583

Monthly Average FY To Date	57	\$ 223,904	\$ 104,070	\$ 40,999	\$ 5,403	\$ 73,432	\$ 68,301	\$ 425	\$ 67,877	\$ 3,119	\$ 2,314	\$ 802
Monthly Average Last 12 Months	58	\$ 224,996	\$ 103,594	\$ 40,716	\$ 5,027	\$ 75,659	\$ 66,682	\$ 354	\$ 66,328	\$ 6,190	\$ 2,158	\$ 715

AGING							
Month	Current	31-60	61-90	91-120	121-180	180+	Balance
APR	\$ 91,308	\$ 96,799	\$ 18,514	\$ 34,663	\$ 40,882	\$ 164,605	\$ 446,772

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,628,056.61	1,511,216.64	116,839.97	107.7%
4100 · Interest Revenue	16.16	9,166.66	-9,150.50	0.2%
4200 · Ambulance Revenue	699,653.71	541,666.66	157,987.05	129.2% ¹
4400 · Miscellaneous Revenue	17,184.68	41,666.66	-24,481.98	41.2%
4410 · Intergovernmental Transport(IGT)	244,451.07	146,275.00	98,176.07	167.1%
4420 · Ground Emerg Med Transport	-184.60	15,000.00	-15,184.60	-1.2%
4421 · GEMT QAF Revenue	0.00	38,420.00	-38,420.00	0.0%
Total Revenue	2,589,177.63	2,303,411.62	285,766.01	112.4%
Expense				
5000 · Wages and Benefits	1,211,839.36	1,218,270.82	-6,431.46	99.5%
6000 · Ambulance Operations	147,409.38	136,392.50	11,016.88	108.1%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration	203,211.34	171,166.70	32,044.64	118.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care	687,758.48	687,762.50	-4.02	100.0%
8000 · Interest Expense	934.05	1,666.66	-732.61	56.0%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	78,053.34	78,053.34	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,329,205.95	2,293,312.52	35,893.43	101.6%
Net Ordinary Operating Surplus	259,971.68	10,099.10	249,872.58	2,574.2%
Net Revenue	259,971.68	10,099.10	249,872.58	2,574.2%

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

8:49 AM

05/15/20

Accrual Basis

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	422,517.36	398,053.32	24,464.04	106.1%
4009 · Mendocino Urgent Care Tax	384,598.68	362,291.66	22,307.02	106.2%
4010 · Mendocino Ad Valorem Tax	95,207.19	88,125.00	7,082.19	108.0%
Total 4001 · Mendocino County Taxes	902,323.23	848,469.98	53,853.25	106.3%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	343,490.86	312,620.00	30,870.86	109.9%
4029 · Sonoma Urgent Care Tax	361,167.53	326,710.00	34,457.53	110.5%
4030 · Sonoma County Special Tax	21,074.99	23,416.66	-2,341.67	90.0%
Total 4002 · Sonoma County Taxes	725,733.38	662,746.66	62,986.72	109.5%
Total 4000 · CLSD Special Taxes	1,628,056.61	1,511,216.64	116,839.97	107.7%
4100 · Interest Revenue	16.16	9,166.66	-9,150.50	0.2%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-88,694.27	0.00	-88,694.27	100.0%
4225 · Writedowns - MediCare/Cal	-1,450,696.02	0.00	-1,450,696.02	100.0%
4201 · Amb Transport Billings - Other	2,239,044.00	541,666.66	1,697,377.34	413.4%
Total 4201 · Amb Transport Billings	699,653.71	541,666.66	157,987.05	129.2%
Total 4200 · Ambulance Revenue	699,653.71	541,666.66	157,987.05	129.2% ¹
4400 · Miscellaneous Revenue	17,184.68	41,666.66	-24,481.98	41.2%
4410 · Intergovermntl Transport(IGT)	244,451.07	146,275.00	98,176.07	167.1%
4420 · Ground Emerg Med Transport	-184.60	15,000.00	-15,184.60	-1.2%
4421 · GEMT QAF Revenue	0.00	38,420.00	-38,420.00	0.0%
Total Revenue	2,589,177.63	2,303,411.62	285,766.01	112.4%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	115,500.39	110,000.00	5,500.39	105.0%
5300 · Payroll Taxes Emplr Costs	30,239.76	32,988.34	-2,748.58	91.7%
5350 · PERS Employer Costs	126,510.85	131,866.66	-5,355.81	95.9%
5405 · Administration Salaries	216,363.15	193,096.66	23,266.49	112.0% ²
5410 · Ambulance Operations Wages	651,851.32	667,676.66	-15,825.34	97.6%
5430 · Extra Duty/Stipend Pay/DA	30,645.85	37,163.34	-6,517.49	82.5%
5500 · Work Comp Insurance	40,728.04	45,479.16	-4,751.12	89.6%
Total 5000 · Wages and Benefits	1,211,839.36	1,218,270.82	-6,431.46	99.5%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	31,500.00	31,500.00	0.00	100.0%
6040 · Dispatch Services	21,135.10	18,225.84	2,909.26	116.0%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	4,429.44	2,916.66	1,512.78	151.9%
6101 · Facility Repair & Maintenance	4,140.08	6,250.00	-2,109.92	66.2%
6102 · Facility Furniture	286.99	0.00	286.99	100.0%
6110 · Supps, Rental, Clean. etc	7,369.44	6,250.00	1,119.44	117.9%
6210 · Veh. Repair & Maintenance	15,682.29	18,750.00	-3,067.71	83.6%
6240 · Vehicle Fuel	18,318.33	20,833.34	-2,515.01	87.9%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	625.00	0.00	625.00	100.0%
6410 · Radios & Comm Equip - Other	2,439.26	2,500.00	-60.74	97.6%

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Accrual Basis

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Total 6410 · Radios & Comm Equip	3,064.26	2,500.00	564.26	122.6%
6510 · Medical Supplies & Equip	39,819.07	25,000.00	14,819.07	159.3%
Total 6100 · Station/Crew Expenses	93,109.90	82,500.00	10,609.90	112.9%
6980 · Misc. Employee Train. Exps	1,664.38	4,166.66	-2,502.28	39.9%
Total 6000 · Ambulance Operations	147,409.38	136,392.50	11,016.88	108.1%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration				
6180 · Utilities	12,743.69	10,833.34	1,910.35	117.6%
6188 · Telephone	5,124.13	5,416.66	-292.53	94.6%
6300 · Insurance	12,992.25	14,416.66	-1,424.41	90.1%
6713 · Ambulance Billing	41,188.01	32,500.00	8,688.01	126.7% ³
6714 · GEMT QAF Expense	24,512.26	0.00	24,512.26	100.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	2,179.09	2,083.34	95.75	104.6%
6718.2 · Computer Equipment	2,004.72	1,666.66	338.06	120.3%
6718.3 · Software	2,902.23	2,500.00	402.23	116.1%
6718 · Office Supp/Equip/Software - Other	-65.38	0.00	-65.38	100.0%
Total 6718 · Office Supp/Equip/Software	7,020.66	6,250.00	770.66	112.3%
6720 · Board Expenses	1,817.81	2,083.34	-265.53	87.3%
6730 · Consultants				
6731 · Administration	18,085.34 ⁴			
6734 · IT	5,150.00	5,833.34	-683.34	88.3%
6735 · EMS Survey	3,028.35	2,500.00	528.35	121.1%
6737 · Financial/Bookkeeping	2,404.36	2,500.00	-95.64	96.2%
6738 · Legal	8,763.00	4,166.66	4,596.34	210.3% ⁵
6739 · Policy Development	0.00	4,000.00	-4,000.00	0.0%
6740 · Audit	9,400.00	7,583.34	1,816.66	124.0% ⁶
6741 · Tax Administration - NBS	9,481.06	9,166.66	314.40	103.4%
Total 6730 · Consultants	56,312.11	35,750.00	20,562.11	157.5%
6742 · Bank/Merchant Fees	1,249.60	1,000.00	249.60	125.0%
6755 · Property Tax Admin	10,059.57	14,583.34	-4,523.77	69.0%
6760 · Education/Professional Dev	2,744.72	833.34	1,911.38	329.4%
6765 · Election Costs/Reserve	3,464.78	20,833.34	-17,368.56	16.6%
6770 · Dues, Subscrip, Membership	9,735.42	10,000.00	-264.58	97.4%
6788 · Printing & Reproduction	2,586.88	5,000.00	-2,413.12	51.7%
6795 · Travel/Transportation	2,890.52	3,333.34	-442.82	86.7%
6970 · Community Dev/Training	8,768.93	8,333.34	435.59	105.2%
Total 6700 · Overhead/Administration	203,211.34	171,166.70	32,044.64	118.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	21,095.84	21,095.84	0.00	100.0%
7050 · UC Contract	666,662.64	666,666.66	-4.02	100.0%
Total 7000 · Urgent Care	687,758.48	687,762.50	-4.02	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	0.00	0.00	0.0%
8000 · Interest Expense - Other	934.05	1,666.66	-732.61	56.0%
Total 8000 · Interest Expense	934.05	1,666.66	-732.61	56.0%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	78,053.34	78,053.34	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,329,205.95	2,293,312.52	35,893.43	101.6%
Net Ordinary Operating Surplus	259,971.68	10,099.10	249,872.58	2,574.2%
Net Revenue	259,971.68	10,099.10	249,872.58	2,574.2%

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Accrual Basis

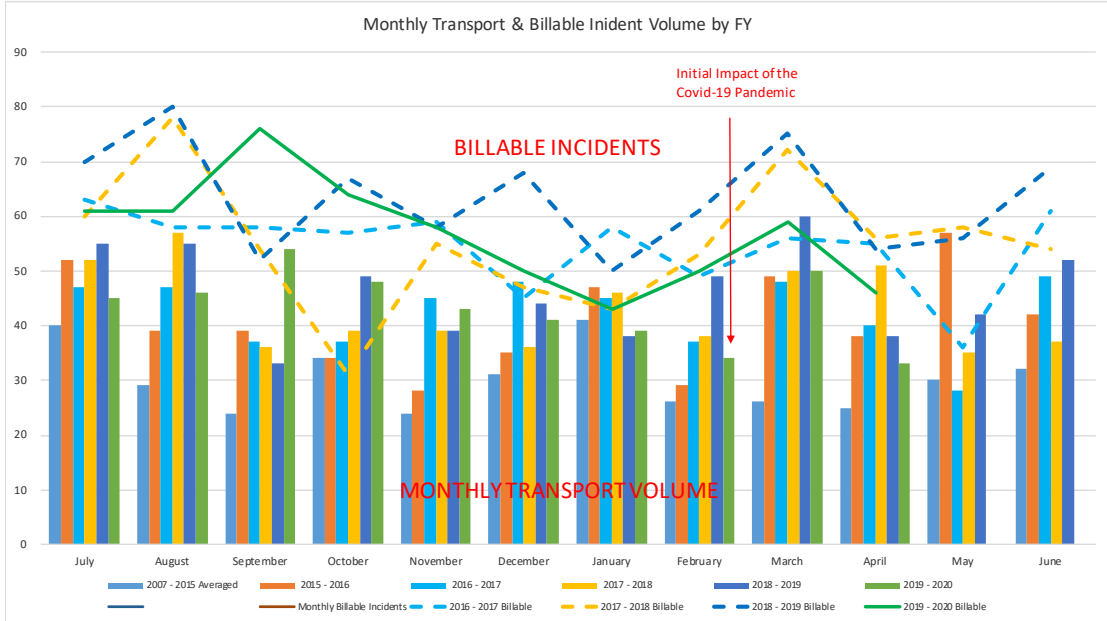
Coast Life Support District
Profit & Loss Budget Overview FY19
July 2019 through April 2020

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. Accural

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	33		

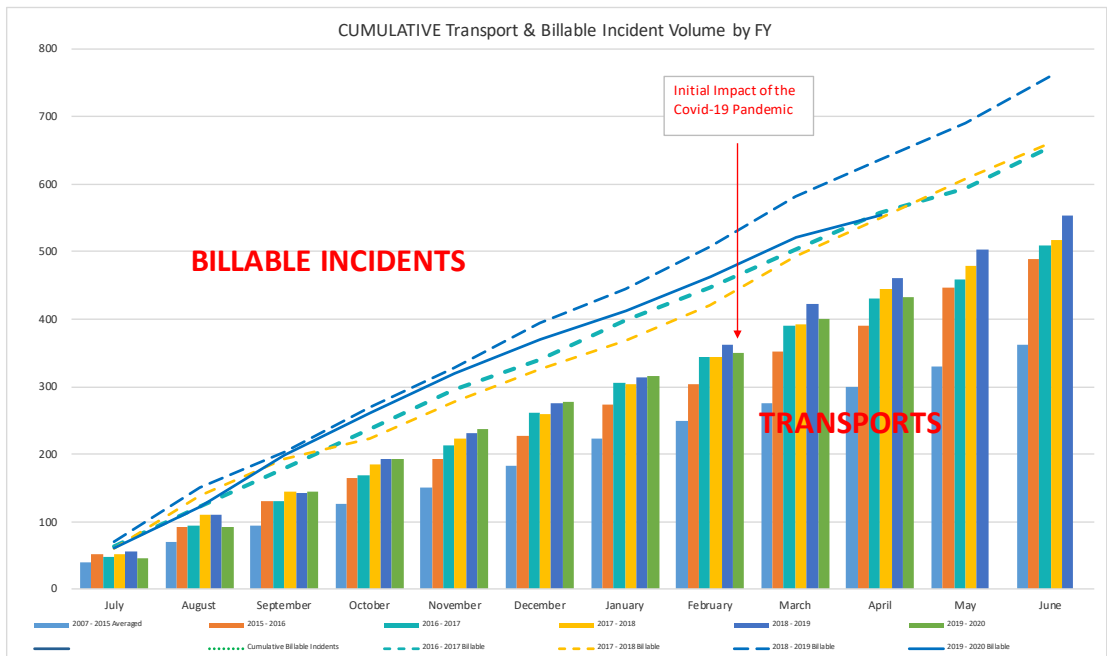
Monthly Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	58	58	57	59	45	58	49	56	55	36	61
2017 - 2018 Billable	60	78	54	31	55	47	43	53	72	56	58	54
2018 - 2019 Billable	70	80	52	67	58	68	50	61	75	54	56	69
2019 - 2020 Billable	61	61	76	64	58	50	43	50	59	46		



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	433		

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	554		





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	27	9:00 A - 9:00 P	10	9	1	3	5	6	0	6	BLS ran two calls out of RCMS. No Mutual Aid required in month.
	23	9:00 P - 9:00 A		1			1				

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-Apr	65	78	44	53	31	31	0	1	2	7	0	1	33	38	4	5	10	20	11	15	1	1	0	2	6	8	2	3
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
	930	1079	674	731	496	436	3	23	23	102	5	14	524	532	79	68	184	261	169	186	19	33	2	7	129	110	10	48
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			