



Finance Committee

AGENDA

Wednesday, Jun 17th, 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:

Phone in: 510-338-9438, Meeting number: 126 268 9410, PW: 1234

- | | |
|---|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: Wed May 20 th , 2020 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. FY21 Review of the Preliminary budget review | Caley/Dilks |
| 6. Ambulance revenue – Wittman (YTD) | Caley |
| 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 update | Caley |
| • Treasury renewal update | Caley |
| • RCMS update | Beaty |
| • Payroll finding | 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. | |
| • Jul 15 th , 2020 | |
| • Aug 19 th , 2020 | |
| • Sep 16 th , 2020 | |
| 13. Adjournment | |



Finance Committee

Minutes of Meeting May 20th, 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 9:28 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, RCMS CEO Ara Chakrabati & community member Rich Hughes.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda as written and seconded by Director Beaty. 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. **FY21 Preliminary Budget Review:**
 - a. **RCMS Urgent Care Budget:** Chakrabati presented the RCMS urgent care budget requested and was followed by discussion with Q&A.
 - b. The FC then reviewed and discussed the proposed CLSD preliminary FY21 budget. Director Beaty made a motion to recommend forwarding to the BOD, seconded by Director Tilles. All ayes.
6. **Ambulance revenue – Wittman (YTD)** Net payments for April 2020 was \$42,094 with A/R of \$446,772. April had 46 billable incidents with 33 transports. Cumulative are 554 billable incidents with 433 transports.
 - a. **Update on Billing processes-** We have noticed a decline in A/R > 180 days and in billing problems since we've been following Wittman more closely.
 - b. **CMS transports to RCMS:** We received confirmation from Wittman they agree with DA Caley that MediCare transports to RCMS UC are eligible for reimbursement, regardless if it is a Covid-19 (or risk of) patient. Previously ruled ineligible for reimbursement, will now bill CMS.
7. **Expenses YTD:** Expenses continue to be within expectations.
8. **Cash Flow:** Cash flow is within expectations.
9. **Bank Statement, Check Register Review and Schwab Investment:** The April bank statement and check register were reviewed and questions answered to provide clarification as needed.
10. **Ambulance dispatch and transport data YTD:** Our 2nd Paramedic Program in April had staffing 27 of 30 days during the 9 AM – 9 PM shift and 23 days during the 9 PM – 9 AM shift. There were 6 billable incidents: 5 were between 9 AM-9 PM, 1 between 9 PM-9 AM. All 6 were billed as ALS. Covid-19 continues to suppress overall volume as it is also impacting other regional ambulance agencies, hospitals, urgent cares, etc.
11. **Other:**
 - a. HHS Stimulus application has been filed.
 - b. Treasury Renewal update – will renew at highest possible rate.
 - c. RCMS FC update – No update since last FC meeting

- d. IGT/GEMT-QAF updates: IGT agreements have been delayed till Sept and Covid-19 was given as the reason. GEMT-QAF program: we are waiting on the new Fiscal Year fee that will be assessed so the invoicing to us is delayed.

12. Next FC Meeting: Third Wednesdays of the month, 9 AM, at the CLSD Bill Platt Training Room or via webex as listed on the agendas.

- June 17, 2020
- July 15, 2020
- Aug 19, 2020

13. Adjournment: at 11:46 AM

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 Taining & 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

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													
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
MAY '20	44	\$ 178,031	\$ 89,447	\$ 30,422	\$ 778	\$ 57,384	\$ 71,715	\$ 196	\$ 71,519	\$ -	\$ -	\$ 306	\$ 432,943

MAY '19	56	\$ 215,716	\$ 74,460	\$ 50,320	\$ 967	\$ 89,969	\$ 67,379	\$ -	\$ 67,379	\$ 26,680	\$ 1,948	\$ 500	\$ 420,858
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FY To Date	612	\$ 2,417,075	\$ 1,130,152	\$ 440,413	\$ 54,809	\$ 791,701	\$ 754,729	\$ 4,445	\$ 750,284	\$ 31,187	\$ 23,142	\$ 8,327
Last 12 Months	681	\$ 2,662,262	\$ 1,258,116	\$ 468,690	\$ 60,136	\$ 875,321	\$ 804,524	\$ 4,445	\$ 800,079	\$ 47,603	\$ 23,942	\$ 8,389

Monthly Average FY To Date	61	\$ 219,734	\$ 102,741	\$ 40,038	\$ 4,983	\$ 71,973	\$ 68,612	\$ 404	\$ 68,208	\$ 2,835	\$ 2,104	\$ 757
Monthly Average Last 12 Months	57	\$ 221,855	\$ 104,843	\$ 39,057	\$ 5,011	\$ 72,943	\$ 67,044	\$ 370	\$ 66,673	\$ 3,967	\$ 1,995	\$ 699

AGING							
Month	Current	31-60	61-90	91-120	121-180	180+	Balance
APR	\$ 60,830	\$ 67,713	\$ 75,517	\$ 12,680	\$ 55,096	\$ 161,107	\$ 161,107

CMS TRANSPORTS ON -	
TOTAL	\$ 656.06

Coast Life Support District

Profit & Loss Budget Overview FY20

July 2019 through May 2020

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,856,975.53	1,662,338.32	194,637.21	111.7%
4100 · Interest Revenue	68.22	10,083.33	-10,015.11	0.7%
4200 · Ambulance Revenue	756,535.90	595,833.33	160,702.57	127.0% ¹
4400 · Miscellaneous Revenue	17,954.85	45,833.33	-27,878.48	39.2%
4410 · Intergovernmental Transport(IGT)	244,451.07	160,902.50	83,548.57	151.9%
4420 · Ground Emerg Med Transport	16,687.81	16,500.00	187.81	101.1%
4421 · GEMT QAF Revenue	0.00	42,262.00	-42,262.00	0.0%
Total Revenue	2,892,673.38	2,533,752.81	358,920.57	114.2%
Expense				
5000 · Wages and Benefits	1,334,370.82	1,340,097.91	-5,727.09	99.6%
6000 · Ambulance Operations	163,640.49	150,031.75	13,608.74	109.1%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration	225,642.45	188,283.35	37,359.10	119.8%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care	756,534.72	756,538.75	-4.03	100.0%
8000 · Interest Expense	986.44	1,833.33	-846.89	53.8%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	85,858.67	85,858.67	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,567,033.59	2,522,643.76	44,389.83	101.8%
Net Ordinary Operating Surplus	325,639.79	11,109.05	314,530.74	2,931.3%
Net Income	325,639.79	11,109.05	314,530.74	2,931.3%

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

Coast Life Support District

Profit & Loss Budget Overview FY20

July 2019 through May 2020

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	485,014.94	437,858.66	47,156.28	110.8%
4009 · Mendocino Urgent Care Tax	441,509.85	398,520.83	42,989.02	110.8%
4010 · Mendocino Ad Valorem Tax	107,183.22	96,937.50	10,245.72	110.6%
Total 4001 · Mendocino County Taxes	1,033,708.01	933,316.99	100,391.02	110.8%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	390,026.25	343,882.00	46,144.25	113.4%
4029 · Sonoma Urgent Care Tax	412,166.28	359,381.00	52,785.28	114.7%
4030 · Sonoma County Special Tax	21,074.99	25,758.33	-4,683.34	81.8%
Total 4002 · Sonoma County Taxes	823,267.52	729,021.33	94,246.19	112.9%
Total 4000 · CLSD Special Taxes	1,856,975.53	1,662,338.32	194,637.21	111.7%
4100 · Interest Revenue	68.22	10,083.33	-10,015.11	0.7%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-89,974.42	0.00	-89,974.42	100.0%
4225 · Writedowns - MediCare/Cal	-1,570,565.08	0.00	-1,570,565.08	100.0%
4201 · Amb Transport Billings - Other	2,417,075.40	595,833.33	1,821,242.07	405.7%
Total 4201 · Amb Transport Billings	756,535.90	595,833.33	160,702.57	127.0%
Total 4200 · Ambulance Revenue	756,535.90	595,833.33	160,702.57	127.0% ¹
4400 · Miscellaneous Revenue	17,954.85	45,833.33	-27,878.48	39.2%
4410 · Intergovernmental Transport(IGT)	244,451.07	160,902.50	83,548.57	151.9%
4420 · Ground Emerg Med Transport	16,687.81	16,500.00	187.81	101.1%
4421 · GEMT QAF Revenue	0.00	42,262.00	-42,262.00	0.0%
Total Revenue	2,892,673.38	2,533,752.81	358,920.57	114.2%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	118,767.90	121,000.00	-2,232.10	98.2%
5300 · Payroll Taxes Emplr Costs	33,344.75	36,287.17	-2,942.42	91.9%
5350 · PERS Employer Costs	138,973.60	145,053.33	-6,079.73	95.8%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-23,205.42	-23,205.42	0.00	100.0%
5405 · Administration Salaries - Other	262,553.00	235,611.75	26,941.25	111.4% ²
Total 5405 · Administration Salaries	239,347.58	212,406.33	26,941.25	112.7%
5410 · Ambulance Operations Wages	717,519.81	734,444.33	-16,924.52	97.7%
5430 · Extra Duty/Stipend Pay/DA	41,141.35	40,879.67	261.68	100.6%
5500 · Work Comp Insurance	45,275.83	50,027.08	-4,751.25	90.5%
Total 5000 · Wages and Benefits	1,334,370.82	1,340,097.91	-5,727.09	99.6%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	34,650.00	34,650.00	0.00	100.0%
6040 · Dispatch Services	22,247.47	20,048.42	2,199.05	111.0%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	4,449.44	3,208.33	1,241.11	138.7%
6101 · Facility Repair & Maintenance	11,577.66	6,875.00	4,702.66	168.4%
6102 · Facility Furniture	286.99	0.00	286.99	100.0%
6110 · Supps, Rental, Clean. etc	7,621.67	6,875.00	746.67	110.9%
6210 · Veh. Repair & Maintenance	17,253.31	20,625.00	-3,371.69	83.7%
6240 · Vehicle Fuel	18,318.33	22,916.67	-4,598.34	79.9%

Coast Life Support District

Profit & Loss Budget Overview FY20

July 2019 through May 2020

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	687.50	0.00	687.50	100.0%
6410 · Radios & Comm Equip - Other	2,439.26	2,750.00	-310.74	88.7%
Total 6410 · Radios & Comm Equip	3,126.76	2,750.00	376.76	113.7%
6510 · Medical Supplies & Equip	42,444.48	27,500.00	14,944.48	154.3%
Total 6100 · Station/Crew Expenses	105,078.64	90,750.00	14,328.64	115.8%
6980 · Misc. Employee Train. Exps	1,664.38	4,583.33	-2,918.95	36.3%
Total 6000 · Ambulance Operations	163,640.49	150,031.75	13,608.74	109.1%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration				
6180 · Utilities	13,848.76	11,916.67	1,932.09	116.2%
6188 · Telephone	5,943.26	5,958.33	-15.07	99.7%
6300 · Insurance	11,551.33	15,858.33	-4,307.00	72.8%
6713 · Ambulance Billing	43,713.64	35,750.00	7,963.64	122.3% ³
6714 · GEMT QAF Expense	24,512.26	0.00	24,512.26	100.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	2,157.25	2,291.67	-134.42	94.1%
6718.2 · Computer Equipment	2,004.72	1,833.33	171.39	109.3%
6718.3 · Software	3,254.23	2,750.00	504.23	118.3%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	7,416.20	6,875.00	541.20	107.9%
6720 · Board Expenses	2,807.81	2,291.67	516.14	122.5%
6730 · Consultants				
6731 · Administration	26,752.00 ⁴			
6734 · IT	5,689.41	6,416.67	-727.26	88.7%
6735 · EMS Survey	3,112.20	2,750.00	362.20	113.2%
6737 · Financial/Bookkeeping	2,404.36	2,750.00	-345.64	87.4%
6738 · Legal	8,763.00	4,583.33	4,179.67	191.2% ⁵
6739 · Policy Development	0.00	4,400.00	-4,400.00	0.0%
6740 · Audit	9,400.00	8,341.67	1,058.33	112.7% ⁶
6741 · Tax Administration - NBS	10,440.71	10,083.33	357.38	103.5%
Total 6730 · Consultants	66,561.68	39,325.00	27,236.68	169.3%
6742 · Bank/Merchant Fees	1,586.05	1,100.00	486.05	144.2%
6755 · Property Tax Admin	17,009.81	16,041.67	968.14	106.0%
6760 · Education/Professional Dev	2,744.72	916.67	1,828.05	299.4%
6765 · Election Costs/Reserve	3,541.78	22,916.67	-19,374.89	15.5%
6770 · Dues, Subscrip, Membership	10,236.62	11,000.00	-763.38	93.1%
6788 · Printing & Reproduction	2,943.84	5,500.00	-2,556.16	53.5%
6795 · Travel/Transportation	2,890.52	3,666.67	-776.15	78.8%
6970 · Community Dev/Training	8,334.17	9,166.67	-832.50	90.9%
Total 6700 · Overhead/Administration	225,642.45	188,283.35	37,359.10	119.8%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	23,205.42	23,205.42	0.00	100.0%
7050 · UC Contract	733,329.30	733,333.33	-4.03	100.0%
Total 7000 · Urgent Care	756,534.72	756,538.75	-4.03	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	0.00	0.00	0.0%
8000 · Interest Expense - Other	986.44	1,833.33	-846.89	53.8%
Total 8000 · Interest Expense	986.44	1,833.33	-846.89	53.8%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	85,858.67	85,858.67	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%

Coast Life Support District

Profit & Loss Budget Overview FY20

July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	2,567,033.59	2,522,643.76	44,389.83	101.8%
Net Ordinary Operating Surplus	325,639.79	11,109.05	314,530.74	2,931.3%
Net Revenue	<u>325,639.79</u>	<u>11,109.05</u>	<u>314,530.74</u>	<u>2,931.3%</u>

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
.....

Accounts >Positions : for XXXX-3677 as of 05/22/20 03:31 PM

Account Value Cash & Cash Invest. Market Value Day Change¹ Cost Basis Gain/Loss³
\$508,394.79 \$484.10 \$507,910.69 +\$0.00 (0%) \$507,933.59 -\$22.90 (-0%)

Group By: Security Type Condensed View: OFF

Symbol	▲Name Full Short	Quantity	Price	Price Change \$ %	Market Value	Day Change ² \$ %	Cost Basis	Gain/Loss ³ \$ %	Rating ⁴	Re
Fixed Income										
07370Y6D9	BEAL BANK USA 0.15%20 CD FDIC INS DUE 12/02/20 US	205,000	\$99.995	N/A	\$204,989.75	N/A	\$205,000.00	-\$10.25 0%	NR / NR	
859428BF0	STERLING NTNL BA 0.15%20 CD FDIC INS DUE 11/30/20 US	50,000	\$100.00	N/A	\$50,000.00	N/A	\$50,000.00	+\$0.00 0%	NR / NR	
912796XF1	US TREASURY BILL20 U S T BILL DUE 08/20/20	253,000	\$99.96875	N/A	\$252,920.94	N/A	\$252,933.59	-\$12.65 -0.01%	NR / NR	
Please Note: Reinvest for fixed income securities does not reinvest like dividends on stocks, mutual funds, and ETFs. Reinvestment takes place at maturity and is for the entire principal amount of the fixed income (not interest).										
Fixed Income Total					\$507,910.69	N/A	\$507,933.59	-\$22.90 -0%		
Cash & Money Market										
Cash & Cash Investments ⁶					\$484.10	+\$0.00 0%	--	--	--	
Cash & Money Market Total					\$484.10	+\$0.00 0%	N/A	N/A		
Account Total					\$508,394.79	+\$0.00 0%	\$507,933.59	-\$22.90 0%		

Prices and Market Values are real-time and based on NASDAQ Last Sale or a consolidated market quote unless otherwise indicated.

Quotes from the Toronto Stock Exchange and TSX Venture Exchange are delayed for professional users. Non-professional users may see a mix of real time and delayed quotes.

For Mutual funds, the NAV is a daily calculation occurring after market close. This process may take 2-to-4 hours before a final NAV is made available to the public.

As your agreement for the receipt and use of market data provides, the securities markets (1) reserve all rights to the market data that they make available; (2) do not guarantee that data; and (3) shall not be liable for any loss due either to any cause beyond their reasonable control.

1. The Account Day Change (\$) and (%) are based on the difference between the sum of the current market value of all positions plus the current cash balances less the previous closing values for positions and cash balances. The Account Day Change will be available until one hour prior to the next market open.

2. The Position Day Change value is calculated as: Price Change x the shares/bonds/units/contracts held in the account currently. It assumes no change in quantity from the prior day and will be available until one hour prior to the next market open.

3. The Real Time Gain/Loss calculation is provided for informational purposes only and is an estimate of your unrealized daily gains or losses. It does not include all the adjustments that may be necessary for purposes of computing your taxable income or for reporting these gains or losses on your tax return, and are not binding on the IRS.

4. Ratings are specific to each type of security. Equities display Schwab Equity Ratings®, ETFs & Closed End Funds display a link to Morningstar ratings, Mutual Funds display Morningstar ratings, and Fixed Income display S&P ratings.

5. The % of Account Assets for each position is calculated using all the long positions with values and all cash or cash investment amounts.

6. The Cash Balance or Total Cash value reflects the aggregate amount of your bank account(s), money market funds, unswept or intra-day cash, credit or debit balances for the account(s) displayed. Bank Sweep deposits are held at insured banks that are affiliated with Charles Schwab & Co., Inc. ("Affiliated Banks"). Securities products and services (including unswept or intra-day cash, net credit or debit balances, and money market funds) offered by Charles Schwab & Co. (member SIPC) are not deposits or obligations of the Affiliated Banks, are subject to investment risk, are not FDIC insured, may lose value, and are not Affiliated Bank-guaranteed. Charles Schwab & Co., Inc. and the Affiliated Banks are all affiliates of The Charles Schwab Corporation. Bank Sweep deposit balances do not include interest that has been accrued since the last interest payment was made to your account.

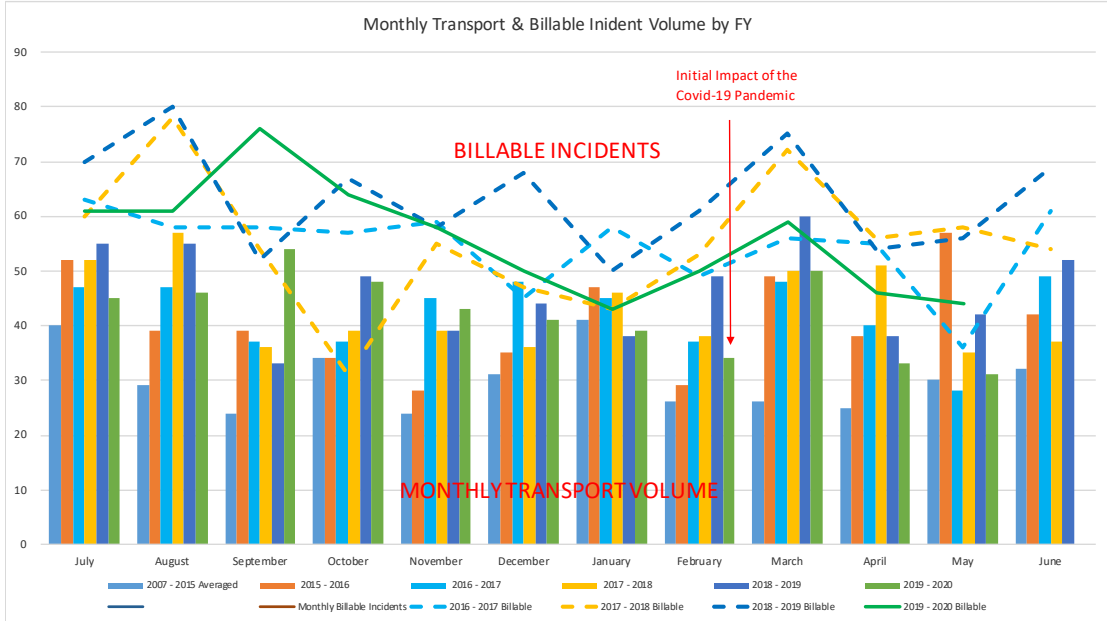
Fixed income investments are subject to various risks including changes in interest rates, credit quality, market valuations, liquidity, prepayments, early redemption, corporate events, tax ramifications and other factors. For further details, contact your Schwab Fixed Income Specialist or see the Fixed income product page.

(1213-6422)

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	31	

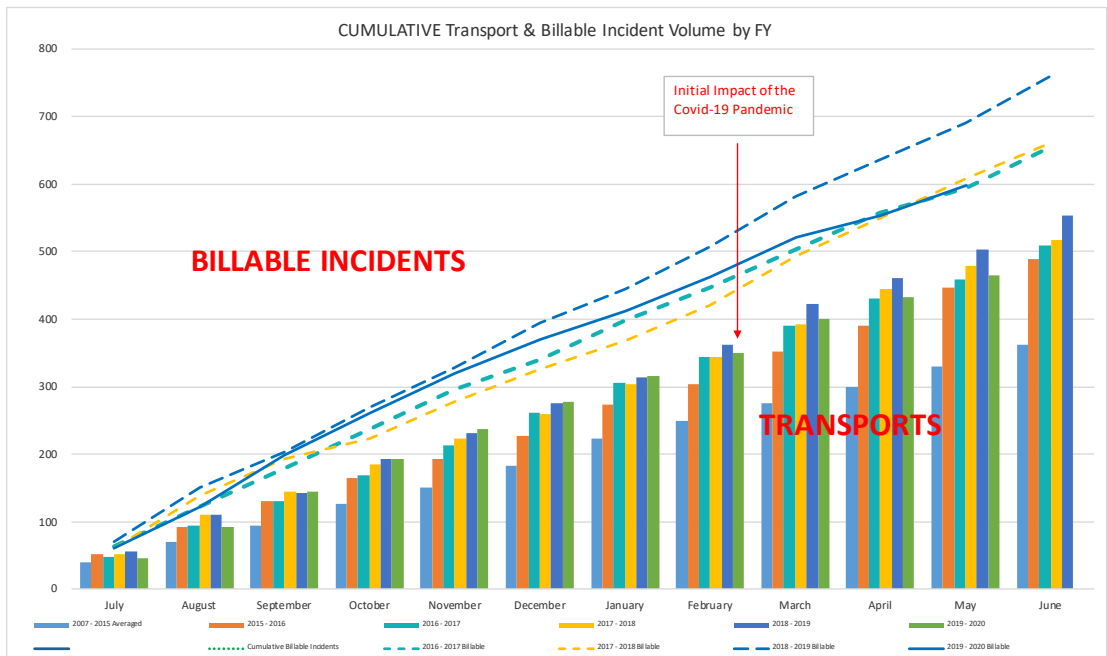
Monthly Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	58	58	57	59	45	58	49	56	55	36	61
2017 - 2018 Billable	60	78	54	31	55	47	43	53	72	56	58	54
2018 - 2019 Billable	70	80	52	67	58	68	50	61	75	54	56	69
2019 - 2020 Billable	61	61	76	64	58	50	43	50	59	46	44	



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	464	

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	598	





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				
MAY	31	9:00 A - 9:00 P	10	7	1	1	5	5	1		For first time we had 100% paramedic coverage. We had a BLS call out of RCMS and a BLS crew was staffed for training purposes.
	31	9:00 P - 9:00 A		3	1	1	1	2			

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-May	67	87	38	58	29	41	0	1	1	1	0	0	30	42	7	5	15	19	8	14	0	4	0	0	7	10	1	0
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
	910	1090	654	735	484	445	2	23	23	100	5	14	512	539	81	68	180	260	163	181	15	34	2	7	126	112	11	47
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			