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Finance Committee

AGENDA

Tuesday Mar 21, 2017 – 9:00 AM – CLSD Headquarters
38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman February (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - a. Ground Emergency Medical Transport - update
 - b. Audit FY16 Draft
 - c. Equipment Purchase – confirm recommendation for BOD
 - i. Cardiac Monitor
 - ii. Power Gurneys
 - d. RCMS Urgent Care FY18 Budget
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Apr 19th
 - May 17th
 - Jun 21st
10. Adjournment



Finance Committee

Minutes of the Meeting February 22, 2017 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:07 AM by Director Geoffrey Beaty. Directors present: Naomi Schwartz and Richard Hughes. Also in attendance is Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, and Executive Assistant Robin Bean. Absent: Don Kemp, RCMS Treasurer.
2. **Agenda Approval:** Director Hughes moved to adopt the agenda and seconded by Director Schwartz. All ayes.
3. **Meeting Minutes Approval:** Director Hughes moved to approve the January 18, 2017 FC meeting minutes and was seconded by Director Schwartz. All ayes.
4. **Wittman January (YTD) month-end report:**
 - a. January gross charges \$295,900.10. Net receipts received for Nov. \$76,233.22.
 - b. As previously noted, on December 27th, 2016, CLSD migrated to an updated version of Coastal Valley's EMS e-Patient Care Record software. Update: the delayed ~60k in claims has now been uploaded and processed. These claims can now be see and are reflected in Jan. "charges".
5. **Expenses:** YTD reporting - Expenses continue to be within budget.
6. **Cash flow:**
 - a. **The FY17 Cash projection:** reviewed.
 - i. **The Intergovernmental Transport (IGT):** We have been informed that both FY 15/16 & FY16/17 will be filed during FY18 . A distortion (of revenue) is created on the P&L due to the delay of IGT funds (for 14/15 and now 15/16) due to receiving funds from previous years after audits have been completed. Once the IGT funding is up to date, CLSD anticipates the revenue to reflect more accurately.
 - ii. **Property Tax Revenue** shows higher for Mendocino EMS & UC (more than expected) due to early payment.
 - b. **P&L Report - Ambulance Transport Billing:** CLSD cumulative transport volume continues to trend higher than any previous years.
 - c. **180+ Day Aging:** Priority Goal – continue to reduce the 180+ day aging claims.
 - i. In January, a batch in the amount of ~13k was sent to Wittman for a final overview, which prompted many of the claims to be re-billed (many denied 1st round by insurance). EA Bean continues to work with Wittman to reduce the aging out claims before written-off or sent to collections.
 - ii.
7. **December Ambulance Run and Transport Data YTD:**
 - a. There were 45 transports in Jan. Cumulative volume (306), which is breaking the trend with a new high (2nd highest) for "January".
8. **Other Issues:**
 - a. **Intergovernmental Transports (IGT) update:** CLSD anticipates 2 years to be funded simultaneously by end of year. (see 6.A.i above)
 - b. **Audit FY16 Draft:** as previously noted: CLSD has received the "Independent Auditor's Report" and a clean audit. Final reporting has been delayed due to Auditor dealing with illness.

- c. **Annual State Controller's Office Transaction Report** was submitted on January 31st, 2017.
- d. **Purchase vs. Capital Expenditure equipment:** DA Caley presented the FC a proposed "Equipment Purchase Maintenance Plan". CLSD have been very frugal with expenses and intentionally not spent some budgeted items until nearing the end of Q3. With the delayed spending and a small portion of the better than projected ambulance revenue, some overdue purchases or expenditures are being proposed such as: refresh to the Platt Training Room, equipment (e.g., new cardiac monitor), etc. After a detailed discussion and review of CLSD's FY17 Budget, current cash flow and expenses, the FC determined their proposed support and recommendation to the Board of Directors.

9. Next FC Meeting: Fourth Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.
Mar 22nd - moved from 15th due to obtaining financials to properly notice meeting
Apr 19th
May 17th

10. Adjournment: Director Schwartz moved for adjournment, Director Hughes seconded, all ayes. The meeting was adjourned at 11:20 am.

Approved:

Geoff Beaty, Treasurer

**Coast Life Support District
Year to Date Report**

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
MARCH '16	\$ 236,652.90	\$ 131,049.86	\$ 42,004.94	\$ 927.62	\$ 62,670.48	\$ 52,777.57	\$ 297.79	\$ 52,479.78	\$ -	\$ -	\$ -	\$ 549,452.19
APRIL '16	\$ 184,394.20	\$ 76,165.20	\$ 29,277.89	\$ 5,881.90	\$ 73,069.21	\$ 38,715.61	\$ -	\$ 38,715.61	\$ -	\$ -	\$ -	\$ 583,805.79
MAY '16	\$ 294,423.40	\$ 110,351.07	\$ 55,530.92	\$ 50.00	\$ 128,491.41	\$ 49,411.32	\$ 1,180.52	\$ 48,230.80	\$ 30,997.90	\$ -	\$ -	\$ 633,068.50
JUNE '16	\$ 196,073.40	\$ 121,644.68	\$ 45,210.77	\$ 5,589.80	\$ 23,628.15	\$ 74,812.87	\$ -	\$ 74,812.87	\$ -	\$ -	\$ 32.78	\$ 581,916.56
JULY '16	\$ 214,203.40	\$ 100,241.73	\$ 40,757.42	\$ 13,306.83	\$ 59,897.42	\$ 38,546.83	\$ -	\$ 38,546.83	\$ -	\$ 1,340.00	\$ -	\$ 601,927.15
AUGUST '16	\$ 210,141.00	\$ 100,470.04	\$ 42,856.02	\$ 2,020.79	\$ 64,794.15	\$ 62,639.13	\$ -	\$ 62,639.13	\$ 109,593.70	\$ 118.87	\$ -	\$ 494,369.60
SEPTEMBER '16	\$ 196,638.88	\$ 107,297.19	\$ 49,069.31	\$ 11,544.16	\$ 28,728.22	\$ 51,800.66	\$ -	\$ 51,800.66	\$ -	\$ 488.00	\$ 96.59	\$ 470,905.75
OCTOBER '16	\$ 196,349.32	\$ 102,512.05	\$ 24,756.58	\$ (47.90)	\$ 69,128.59	\$ 78,359.30	\$ -	\$ 78,359.30	\$ -	\$ -	\$ -	\$ 461,675.04
NOVEMBER '16	\$ 232,993.80	\$ 90,082.43	\$ 32,507.29	\$ 638.60	\$ 109,765.48	\$ 65,480.62	\$ -	\$ 65,480.62	\$ -	\$ 0.01	\$ -	\$ 505,959.89
DECEMBER '16	\$ 191,565.00	\$ 85,425.39	\$ 35,904.12	\$ 76.96	\$ 70,158.53	\$ 44,376.73	\$ 917.38	\$ 43,459.35	\$ 29,016.67	\$ 3,902.68	\$ -	\$ 499,739.72
JANUARY '17	\$ 295,900.10	\$ 135,364.56	\$ 31,435.52	\$ 10,840.81	\$ 118,259.21	\$ 76,233.22	\$ -	\$ 76,233.22	\$ -	\$ -	\$ -	\$ 541,765.71
FEBRUARY '17	\$ 181,704.60	\$ 66,854.12	\$ 54,733.20	\$ 13,899.32	\$ 46,217.96	\$ 48,692.55	\$ 8,002.56	\$ 40,689.99	\$ -	\$ -	\$ -	\$ 547,293.68
YEAR TO DATE TOTALS	\$ 2,631,040.00	\$ 1,227,458.32	\$ 484,043.98	\$ 64,728.89	\$ 854,808.81	\$ 681,846.41	\$ 10,398.25	\$ 671,448.16	\$ 169,608.27	\$ 5,849.56	\$ 129.37	
YTD PERCENTAGE OF REVENUE		46.65%	18.40%	2.46%	32.49%	25.92%	1.53%	25.52%	6.45%	0.22%	0.01%	
YTD PERCENTAGE OF NET REVENUE								78.55%				

COAST LIFE SUPPORT DISTRICT

SUMMARY P&L FY17

July 2016 - February 2017

	ACTUAL	TOTAL BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes	1,021,502.57	1,048,854.00	-27,351.43	97.39 %
4100 Interest Income	16.41		16.41	
4200 Ambulance Income	552,493.67	357,050.00	195,443.67	154.74%
4400 Miscellaneous Income Donations, CPR, etc.	2,375.00	1,434.00	941.00	165.62 %
4410 Intergovernmental Transport (IGT)		54,334.00	-54,334.00	
4420 Ground Emerg Med Transport		6,667.00	-6,667.00	
Total Income	\$1,576,387.65	\$1,468,339.00	\$108,048.65	107.36 %
GROSS PROFIT	\$1,576,387.65	\$1,468,339.00	108,048.65	107.36
EXPENSES				
5000 Wages and Benefits	713,599.35	710,837.00	2,762.35	100.39 %
6000 Ambulance Operations	88,894.36	117,731.00	-28,836.64	75.51 %
6700 Overhead/Administration	106,959.68	117,433.00	-10,473.32	91.08 %
7000 Urgent Care	425,834.00	431,611.00	-5,777.00	98.66 %
8000 Interest Expense	2,776.55	2,724.00	52.55	101.93 %
9500 Depreciation Expense	41,659.52	53,862.00	-12,202.48	77.34 %
Total Expenses	\$1,379,408.71	\$1,434,198.00	\$ -54,789.29	96.18 %
NET OPERATING INCOME	\$196,978.94	\$34,141.00	\$162,837.91	
OTHER EXPENSES				
Other Miscellaneous Expense				
Total Other Expenses				
NET OTHER INCOME				
NET INCOME	\$196,978.94	\$34,141.00	\$162,837.91	

COAST LIFE SUPPORT DISTRICT

DETAILED P&L FY17

July 2016 - February 2017

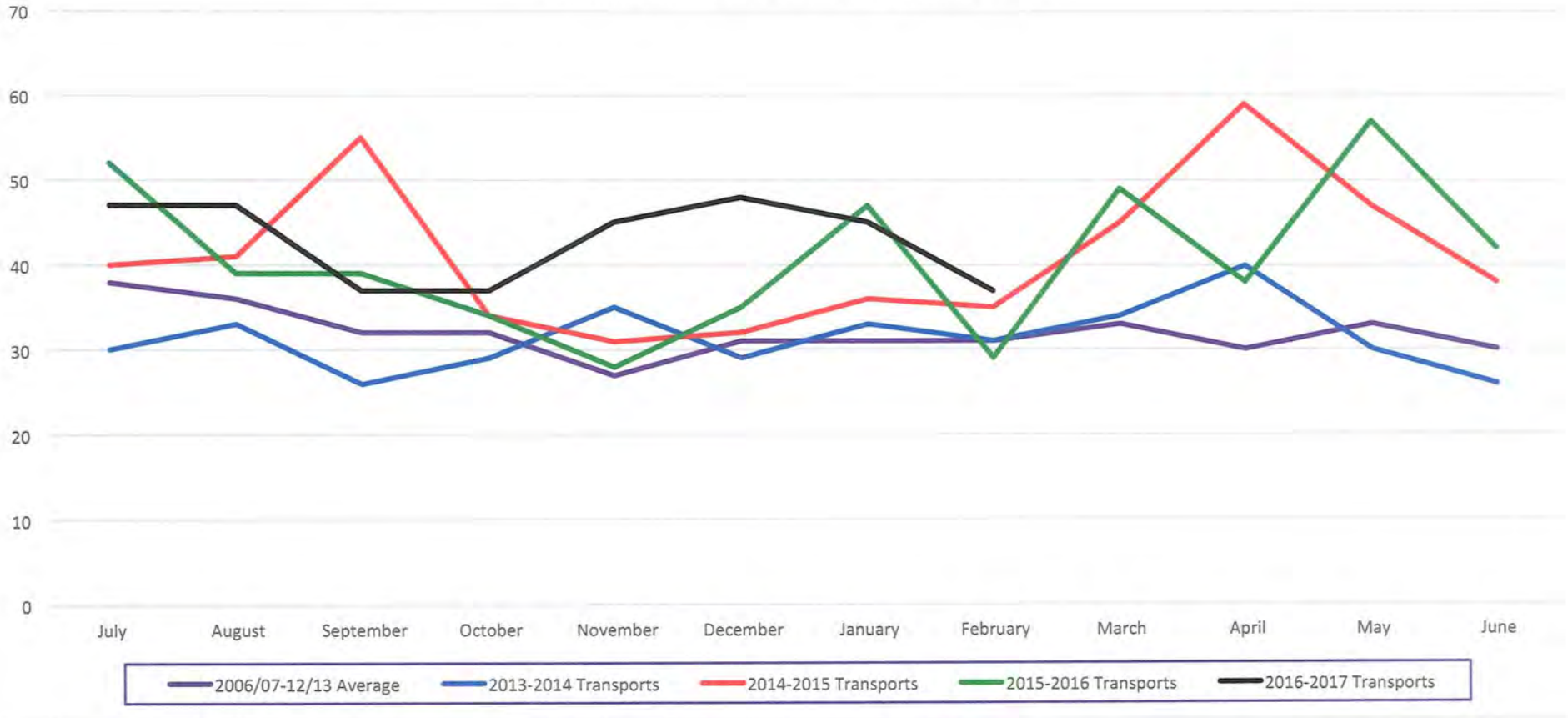
		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes				
4001 Mendocino County Taxes				
4004 Mendocino Ambulance Tax	300,159.20	316,008.00	-15,848.80	94.98 %
4009 Mendocino Urgent Care Tax	212,683.25	223,446.00	-10,762.75	95.18 %
4010 Mendocino Special Tax	61,629.63	61,782.00	-152.37	99.75 %
Total 4001 Mendocino County Taxes	574,472.08	601,236.00	-26,763.92	95.55 %
4002 Sonoma County Taxes				
4024 Sonoma Ambulance Tax	245,133.88	245,755.00	-621.12	99.75 %
4029 Sonoma Urgent Care Tax	201,896.61	201,863.00	33.61	100.02 %
Total 4002 Sonoma County Taxes	447,030.49	447,618.00	-587.51	99.87 %
Total 4000 CLSD Special Taxes	1,021,502.57	1,048,854.00	-27,351.43	97.39 %
4100 Interest Income	16.41		16.41	
4200 Ambulance Income				
4201 Ambulance Transport Billings	1,719,496.10	383,717.00	1,335,779.10	448.12 %
4220 Writedowns - Misc.	-66,735.46		-66,735.46	
4225 Writedowns - MediCare/Cal	-1,100,266.97		-1,100,266.97	
4228 Writedowns - District Resident Discount		-26,667.00	26,667.00	
Total 4201 Ambulance Transport Billings	552,493.67	357,050.00	195,443.67	154.74 %
Total 4200 Ambulance Income	552,493.67	357,050.00	195,443.67	154.74 %
4400 Miscellaneous Income Donations, CPR, etc.	2,375.00	1,434.00	941.00	165.62 %
4410 Intergovernmental Transport (IGT)		54,334.00	-54,334.00	
4420 Ground Emerg Med Transport		6,667.00	-6,667.00	
Total Income	\$1,576,387.65	\$1,468,339.00	\$108,048.65	107.36 %
GROSS PROFIT	\$1,576,387.65	\$1,468,339.00	\$108,048.65	107.36 %
EXPENSES				
5000 Wages and Benefits				
5200 Health Insurance HSA Catch-up	77,231.28	64,000.00	13,231.28	120.67 %
5300 Payroll Taxes Employer Costs	21,530.70	20,705.00	825.70	103.99 %
5350 PERS Employer Costs	64,242.24	78,397.00	-14,154.76	81.94 %
5405 Administration Salaries	130,061.05	125,853.00	4,208.05	103.34 %
5405.1 Admin Salaries-Allocate to UC	-9,330.00	-15,120.00	5,790.00	61.71 %
Total 5405 Administration Salaries	120,731.05	110,733.00	9,998.05	109.03 %
5410 Ambulance Operations Wages	368,593.46	399,655.00	-31,061.54	92.23 %
5430 Extra Duty/Stipend Pay/DA	21,404.00	21,872.00	-468.00	97.86 %
5500 Work Comp Insurance Annual Payment	39,866.62	15,475.00	24,391.62	257.62 %
Total 5000 Wages and Benefits	713,599.35	710,837.00	2,762.35	100.39 %
6000 Ambulance Operations				
6030 Medical Director Fee-non AHUC	25,200.00	25,200.00	0.00	100.00 %
6040 Dispatch Services Sonoma Co Savings Reimbursement	12,906.00	23,265.00	-10,359.00	55.47 %

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6100 Station/Crew Expenses				
5100 Uniforms & Med Tests New Hires	5,211.97	3,333.00	1,878.97	156.37 %
6110 Supplies, Rental, Cleaning etc	5,750.18	14,533.00	-8,782.82	39.57 %
6210 Vehicle Repair & Maintenance	10,307.38	10,000.00	307.38	103.07 %
6240 Vehicle Fuel	6,691.58	10,000.00	-3,308.42	66.92 %
6410 Radios & Comm Equip	2,551.49	5,400.00	-2,848.51	47.25 %
6510 Medical Supplies & Equipment	18,483.86	19,267.00	-783.14	95.94 %
Total 6100 Station/Crew Expenses	48,996.46	62,533.00	-13,536.54	78.35 %
6980 Misc. Employee Training Expense	1,791.90	6,733.00	-4,941.10	26.61 %
Total 6000 Ambulance Operations	88,894.36	117,731.00	-28,836.64	75.51 %
6700 Overhead/Administration				
6180 Utilities	6,674.53	8,000.00	-1,325.47	83.43 %
6188 Telephone	4,819.11	8,000.00	-3,180.89	60.24 %
6300 Insurance	12,197.00	12,263.00	-66.00	99.46 %
6713 Ambulance Billing Commission Based on Revenue	30,098.44	22,021.00	8,077.44	136.68 %
6718 Office Supp/Equip/Software	1,936.89	3,533.00	-1,596.11	54.82 %
6720 Board Expenses	-72.00	3,333.00	-3,405.00	-2.16 %
6730 Consultants				
6734 IT	585.00	4,500.00	-3,915.00	13.00 %
6735 EMS Survey		0.00	0.00	
6737 Financial/Bookkeeping Audit related exp's	12,134.75	9,333.00	2801.75	130.02 %
6738 Legal	5,905.50	6,667.00	-761.50	88.58 %
6740 Audit		0.00	0.00	
6741 Tax Administration	7,710.42	7,759.00	-48.58	99.37 %
Total 6730 Consultants	26,335.67	28,259.00	-1,923.33	93.19 %
6742 Bank/Merchant Fees Loc Fees	2,090.69	667.00	1,423.69	313.45 %
6755 Property Tax Administration	10,490.96	15,982.00	-5,491.04	65.64 %
6760 Education/Professional Dev		1,667.00	-1,667.00	
6765 Election Costs/Reserve		5,000.00	-5,000.00	
6770 Dues, Subscriptions, Membership LAFCO Annual	7,854.74	3,375.00	4,479.74	232.73 %
6788 Printing & Reproduction	566.83	1,333.00	-766.17	42.52 %
6795 Travel/Transportation CAA Conference	1,229.69	1,000.00	229.69	122.97 %
6970 Community Dev/Training	2,422.38	3,000.00	-577.62	80.75 %
Total 6700 Overhead/Administration	106,644.93	117,433.00	-10,788.07	90.81 %
7000 Urgent Care				
7011 Admin Salaries-Alloc to UC	9,330.00	15,120.00	-5,790.00	61.71 %
7050 UC Contract	416,504.00	416,491.00	13.00	100.00 %
Total 7000 Urgent Care	425,834.00	431,611.00	-5,777.00	98.66 %
8000 Interest Expense	2,776.55	2,724.00	52.55	101.93 %
9500 Depreciation Expense	41,659.52	53,862.00	-12,202.48	77.34 %
Total Expenses	\$1,379,408.71	\$1,434,198.00	\$-54,789.29	96.18 %
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OTHER EXPENSES				
Other Miscellaneous Expense				
Total Other Expenses				
NET OTHER INCOME				
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CLSD AMBULANCE RUN DATA (Month/Cumulative)

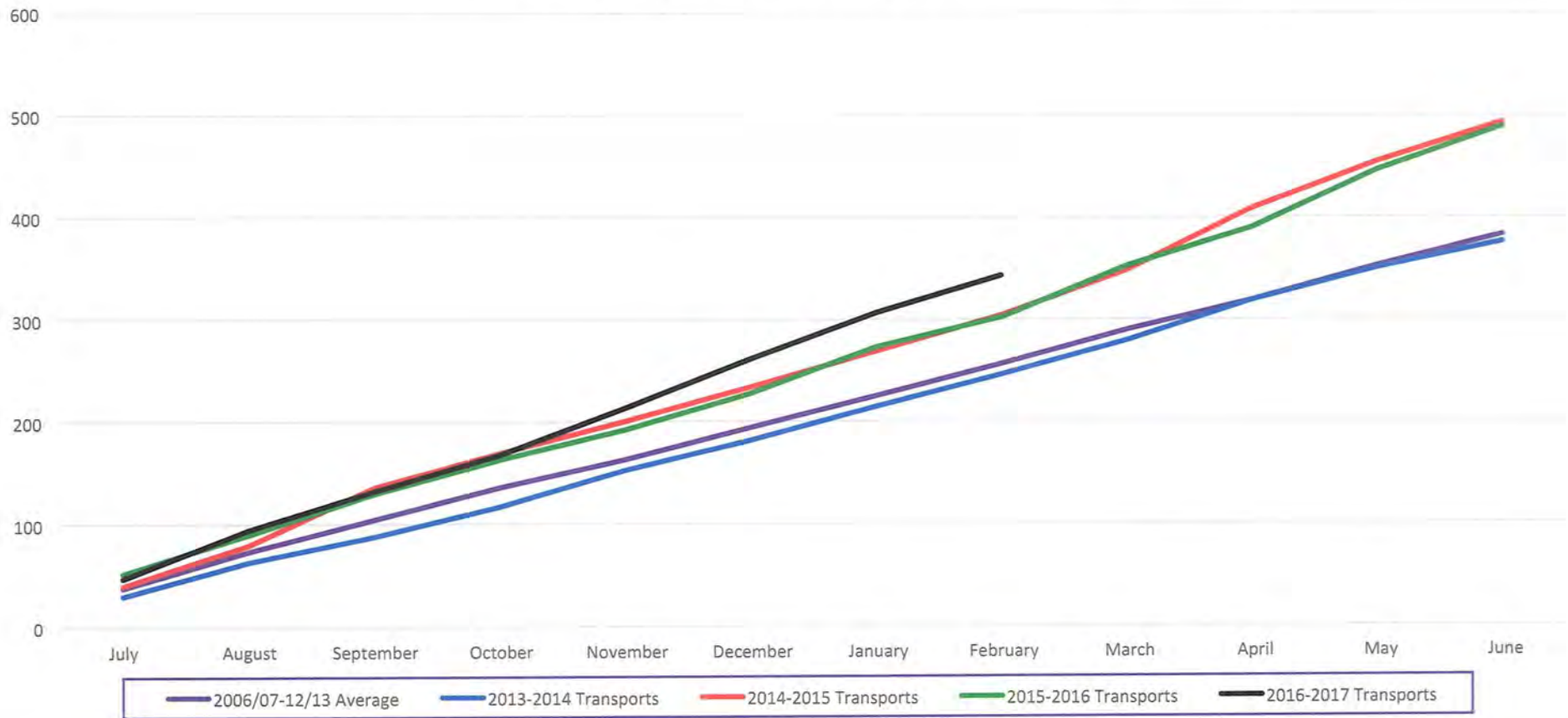
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
2016-2017 Transports	47	47	37	37	45	48	45	37				

Monthly Transport Volume by Fiscal Years





Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	73	105	137	164	195	226	257	290	320	353	383
2013-2014 Transports	30	63	89	118	153	182	215	246	280	320	350	376
2014-2015 Transports	40	81	136	170	201	233	269	304	349	408	455	493
2015-2016 Transports	52	91	130	164	192	227	274	303	352	390	447	489
2016-2017 Transports	47	94	131	168	213	261	306	343				

Cumulative Transport Volume by Fiscal Years



CLSD RUN DATA for the PRECEEDING 12 MONTHS

MONTH	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
	AUTHORIZED		PATIENT		ADVANCED				BASIC								CANCELLED											
	ORDER		CARE		LIFE				LIFE				TRANSPORTS				ON				ALS		BLS		ALS		BLS	
ON TOP	DISPATCHED		RECORD		SUPPORT				SUPPORT						ROUTE													
	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
17-Feb	72	59	53	47	28	18	3	8	9	11	1	0	37	29	3	4	13	12	16	10	4	1	0	0	4	2	3	0
17-Jan	87	83	60	68	34	34	2	4	11	12	1	1	45	46	7	6	25	15	15	16	5	5	0	0	7	4	4	5
16-Dec	95	67	92	57	32	29	6	3	18	6	3	2	48	35	7	5	25	10	10	14	4	2	1	1	3	4	4	0
16-Nov	89	66	58	42	33	19	2	2	12	9	1	0	45	28	5	4	27	24	15	12	5	4	1	2	5	2	6	2
16-Oct	83	72	57	50	24	28	4	2	13	6	1	1	37	34	6	7	22	22	20	16	3	4	0	0	2	5	5	2
16-Sep	74	82	56	50	25	30	1	2	12	9	0	0	37	39	4	5	15	20	19	8	1	4	0	0	8	7	8	2
16-Aug	90	78	61	61	35	31	3		12	10	2		47	41	8	10	23	14	10	16	6	5	1	3	6	8	5	2
16-Jul	106	96	71	82	30	36	7	7	17	16	1	1	47	52	9	10	31	14	17	16	5	1	1	2	6	7	6	2
16-Jun	90	80	63	57	26	32	6		16	6	2		42	38	8		18	23	23	12	1	3			3	8	4	
16-May	101	92	77	73	32	39	10		25	8	0		57	47	5		24	28	10	16	3	4	2	1	6	7	10	1
16-Apr	67	93	57	80	23	45	6		15	14	0		38	59	5		13	32	13	18	1	4	1	0	5	7	6	1
16-Mar	91	69	70	62	31	31	6		18	14	0		49	45	5		20	12	13	11	2	5	1	3	7	3	7	3
	1045	937	775	729	353	372	56	28	178	121	12	5	529	493	72	51	256	226	181	165	40	42	8	12	62	64	68	20
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA