



## **Finance Committee**

### **AGENDA**

**Wednesday January 17, 2018 at 9:00 AM**

**CLSD Headquarters, 38901 Ocean Drive, Gualala, CA**

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. CLSD Reserve Policy development – revised version 4
9. Capital vs. Depreciation expenses - discussion
10. Other Issues:
  - Annual audit draft
11. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
  - Feb 21<sup>st</sup>
  - Mar 21<sup>st</sup>
  - Apr 18<sup>th</sup>
12. Adjournment





## Finance Committee

### Minutes of the Meeting December 20, 2017, 9 a.m. – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:15 AM by Geoffrey Beaty. Directors present: Naomi Schwartz, Richard Hughes. Also in attendance Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks and Executive Assistant Robin Bean.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Richard Hughes.
3. **Meeting Minutes Approval:** Director Schwartz moved to approve the Nov 20th, 2017 FC meeting minutes as written and seconded by Director Richard Hughes. All ayes.
4. **Wittman November YTD report:**
  - a. November gross charges \$300,041.00. Net receipts received for Nov. \$49,391.
  - b. November billable incidents (55) were up from the previous two months. Net payments were within the average monthly net of \$56,336.
  - c. CLSD continues to have ~40k of CMS transports awaiting regulatory changes to allow for reimbursement.
5. **Expenses:**
  - a. Expenses continue to be within budget.
6. **Cash flow:**
  - a. **P&L Report:** Reviewed and discussed – cash flow as expected.
  - b. **A/R Balance** has increased (related to increase in billable incidents). \$504,156 when adjusted down by the CSM transports (~40k) is \$464,146. E. A. Bean continues to keep close tabs by reviewing the aging claims to determine correct course of action (write-offs, collections, or billing follow ups).
  - c. **CLSD Payor Mix Comps:** D.A. Caley prepared a comparison for FY16, FY17, and 5 months of FY18 of the Payor mix (which included Medicare, Medi-Cal, Insurance, Private Pay, etc.). The payor mix remains stable across the FY's. Net receipts are within industry standards.
  - d. **FY17 Cash projection** was reviewed. We are awaiting instructions for wiring the next Intergovernmental Transport (IGT) FY16/17 funding cycle to be wired (agreements are formalized). IGT FY17/18 Provider Match is 150k, plus the Admin fee of \$30K expected to process in Q3.
7. **Ambulance Run and Transport Data:** There were (39) transports in Nov. with a Cumulative Volume of (252). There were (55) Billable incident with Cumulative Volume of (236).
8. **CLSD Reserve Policy:** version 3 of the policy was discussed. Further minor editing will take place and be presented to the FC next meeting. Director Hughes to do analysis of the Capital Replacement equipment funds and present to the BOD.
9. **Other Issues:**
  - a. **Senate Bill 523 – update:** D.A. Caley, thru attending the CA Ambulance Association conference, per DHCS not until June 2018 will the final formula of expected assessment fee and reimbursement for the Medi-Cal transports will be known. CLSD does not have enough Medi-Cal transports to offset the assessment fee and if applied to the last two years, would result in a loss of ~\$12k and ~\$32k. CLSD has submitted mandated transport data to DHCS that will be used for further analysis. The new assessment fees will first be due in July/Aug 2019 based on FY18/Q4 transports.
  - b. **Intergovernmental Transport (IGT update):** The Letter of Interest has been submitted (see d. "FY17 Cash projection" for more details).
  - c. **Governmental Emergency Medical Transport (GEMT) update:** the FY16/17 GEMT Cost Report has been submitted and accepted (in queue for payment).
  - d. **Annual Audit:** The first draft of the FY17 audit has been received. E.A. Bean has entered all recommended journal entries into the accounting data base. E.A. Bean to compile information as to the changes from the end of year reports vs. the final drafted audited reports (to be shared



- with the committee before next FC meeting). Audit to be revisited at next month's meeting.
- e. **DA salary range:** deferred until next FC meeting do to time restraints.
  - f. **Primary election June 2018:** D. A. Caley discussed CLSD will be on the June 2018 General Primary Election ballot to obtain a simple-majority voter approval of our Appropriations Limit – Prop 4 Gann Limit.

**10. Next FC Meeting:** Third Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.

Jan 17<sup>th</sup>  
Feb 21<sup>st</sup>  
Mar 21<sup>st</sup>

**11. Adjournment:** Director Schwartz moved for adjournment, Director Hughes seconded, all ayes. The meeting was adjourned at 11:30 am.

Approved:

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Geoff Beaty, Treasurer

# CLSD AMBULANCE REVENUE

|               | A                  | B       | C                    | D                   | E                                   | F           | G        | H       | I            | J                         | K                   | L     | M                  |
|---------------|--------------------|---------|----------------------|---------------------|-------------------------------------|-------------|----------|---------|--------------|---------------------------|---------------------|-------|--------------------|
|               | BILLABLE INCIDENTS | CHARGES | MCARE WRITE<br>DOWNS | MCAL WRITE<br>DOWNS | OTHER<br>CONTRACTUAL<br>WRITE DOWNS | NET CHARGES | PAYMENTS | REFUNDS | NET PAYMENTS | BAD DEBT<br>WRITE<br>OFFS | OTHER<br>WRITE OFFS | ADJ   | NEW A/R<br>BALANCE |
| <b>FY 17</b>  |                    |         |                      |                     |                                     |             |          |         |              |                           |                     |       |                    |
| JANUARY '17   | 58                 | 295,900 | 135,365              | 31,436              | 10,841                              | 118,259     | 76,233   |         | 76,233       |                           |                     |       | 541,766            |
| FEBRUARY '17  | 49                 | 181,705 | 66,854               | 54,733              | 13,899                              | 46,218      | 48,693   | 8,003   | 40,690       |                           |                     |       | 547,294            |
| MARCH '17     | 56                 | 231,976 | 130,377              | 48,901              | 1,833                               | 50,864      | 58,970   | 2,000   | 56,970       | (727)                     | 8,318               |       | 533,597            |
| APRIL '17     | 55                 | 197,865 | 98,027               | 52,662              | 5,417                               | 41,759      | 51,484   |         | 51,484       |                           | 3,399               |       | 520,474            |
| MAY '17       | 36                 | 142,371 | 79,567               | 38,383              | 1,337                               | 23,085      | 65,743   | 230     | 65,513       | 32,757                    |                     | 1,076 | 446,364            |
| JUNE '17      | 61                 | 256,097 | 112,884              | 42,394              | 5,226                               | 95,593      | 32,542   | 220     | 3,222        |                           |                     |       | 509,635            |
| <b>FY18</b>   |                    |         |                      |                     |                                     |             |          |         |              |                           |                     |       |                    |
| JULY '17      | 60                 | 239,510 | 135,540              | 45,593              | 13,973                              | 44,404      | 62,114   | -       | 62,114       | 34,781                    | 1,988               | 11    | 455,167            |
| AUGUST '17    | 78                 | 292,985 | 132,529              | 65,944              | 3,088                               | 91,424      | 56,944   | 3,413   | 53,531       | -                         | -                   | 2,226 | 495,286            |
| SEPTEMBER '17 | 43                 | 158,264 | 61,382               | 35,655              | 1,954                               | 59,273      | 72,870   | 104     | 72,767       | -                         | (9)                 | 1,127 | 482,959            |
| OCTOBER '17   | 31                 | 126,356 | 43,683               | 44,504              | 6,796                               | 31,373      | 56,086   | 177     | 55,909       | -                         | 4,346               | 200   | 454,247            |
| NOVEMBER '17  | 55                 | 300,041 | 107,310              | 78,225              | (2,518)                             | 117,024     | 49,971   | 580     | 49,391       | 17,724                    | -                   | -     | 504,156            |
| DECEMBER '17  | 47                 | 172,167 | 69,416               | 63,344              | 3,929                               | 35,478      | 50,462   | -       | 50,462       | -                         | -                   | 4     | 489,176            |

|                       |     |           |           |         |        |         |         |        |         |        |        |       |
|-----------------------|-----|-----------|-----------|---------|--------|---------|---------|--------|---------|--------|--------|-------|
| <b>FY TO DATE</b>     | 254 | 1,289,322 | 549,859   | 333,264 | 27,222 | 378,976 | 348,447 | 4,274  | 344,174 | 52,505 | 6,325  | 3,569 |
| <b>LAST 12 MONTHS</b> | 629 | 2,595,236 | 1,172,933 | 601,773 | 65,775 | 754,754 | 682,112 | 14,727 | 638,285 | 84,536 | 18,042 | 4,644 |

|                                   |     |            |         |         |        |         |         |       |         |        |       |       |
|-----------------------------------|-----|------------|---------|---------|--------|---------|---------|-------|---------|--------|-------|-------|
| <b>Average FY To Date</b>         | 127 | 644,661.20 | 274,930 | 166,632 | 13,611 | 189,488 | 174,224 | 2,137 | 172,087 | 26,253 | 3,162 | 1,784 |
| <b>Average YTD Last 12 Months</b> | 52  | 216,270    | 97,744  | 50,148  | 5,481  | 62,896  | 56,843  | 1,227 | 53,190  | 7,045  | 1,503 | 387   |

On CLSD P & L Acct 4200 Ambulance Revenue = Net Charges (Column F) minus Columns H, K, & L



# Coast Life Support District Profit & Loss Budget Overview July through December 2017

|                                         | Jul - Dec 17        | Budget                         | \$ Over Bud...    | % of Budget         |
|-----------------------------------------|---------------------|--------------------------------|-------------------|---------------------|
| <b>Ordinary Revenue/Expense</b>         |                     |                                |                   |                     |
| <b>Revenue</b>                          |                     |                                |                   |                     |
| 4000 · CLSD Special Taxes               | 846,832.75          | 792,885.52                     | 53,947.23         | 106.8%              |
| 4100 · Interest Revenue                 | 18.45               | 37.50                          | -19.05            | 49.2% <sup>1</sup>  |
| 4200 · Ambulance Revenue                | 364,808.44          | 293,749.98                     | 71,058.46         | 124.2% <sup>2</sup> |
| 4400 · Miscellaneous Revenue            | 7,251.37            | 1,500.00                       | 5,751.37          | 483.4% <sup>3</sup> |
| 4410 · Intergovernmental Transport(IGT) | 0.00                | 39,999.98                      | -39,999.98        | 0.0%                |
| 4420 · Ground Emerg Med Transport       | 0.00                | 12,500.02                      | -12,500.02        | 0.0%                |
| <b>Total Income</b>                     | <b>1,218,911.01</b> | <b>1,140,673.00</b>            | <b>78,238.01</b>  | <b>106.9%</b>       |
| <b>Expense</b>                          |                     |                                |                   |                     |
| 5000 · Wages and Benefits               | 573,024.16          | 563,482.71                     | 9,541.45          | 101.7%              |
| 6000 · Ambulance Operations             | 62,795.45           | 79,183.04                      | -16,387.59        | 79.3%               |
| 66000 · Payroll Expenses                | 33.97               |                                |                   |                     |
| 6700 · Overhead/Administration          | 60,408.99           | 121,628.94                     | -61,219.95        | 49.7% <sup>4</sup>  |
| 7000 · Urgent Care                      | 388,740.00          | 388,731.00                     | 9.00              | 100.0%              |
| 8000 · Interest Expense                 | 1,653.80            | 2,250.00                       | -596.20           | 73.5% <sup>5</sup>  |
| 9000 · Other Expenses                   | 0.00                |                                |                   |                     |
| 9500 · Depreciation Expense             | 45,187.74           | 46,059.48                      | -871.74           | 98.1%               |
| 9999 · Prior Period Adjustment          | -6,307.58           |                                |                   |                     |
| <b>Total Expense</b>                    | <b>1,125,536.53</b> | <b>1,201,335.17</b>            | <b>-75,798.64</b> | <b>93.7%</b>        |
| <b>Net Ordinary Operating Surplus</b>   | <b>93,374.48</b>    | <b>-60,662.17</b>              | <b>154,036.65</b> | <b>-153.9%</b>      |
| <b>Net Revenue</b>                      | <b>93,374.48</b>    | <b>-60,662.17 <sup>6</sup></b> | <b>154,036.65</b> |                     |

1. 1Q interest Apportionment -Sonoma Co.Budgeted over 12 mo.

2. NET BILLING: Had high net charges in mo of Aug. Net payments high in mo. Sept. Low net charges & avg net payments Mo. of Oct. High net charges & avg net payments mo. Nov. Low net charges & Low net payments mo. of Dec. \*Ref Wittman YTD Report (acc 4200+Column F minus H/K/L).

3. Revenue due to CPR Program

4. 6700: Overhead/Administration: Under budget amt of \$~121K due to budgeted on a monthly basiss. Expenses (election, printing of upcoming elections, financial.audit & legal fee) that have not yet been used (sch. for near future use).

5. Loan interest - Ambulance

6. \$10,833/mo x 6 months = \$65,000 for Urgent Care increase and covered by UC reserves.

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01/05/18

Accrual Basis

# Coast Life Support District Profit & Loss Budget Overview July through December 2017

|                                         | Jul - Dec 17 | Budget       | \$ Over Budget | % of Budget         |
|-----------------------------------------|--------------|--------------|----------------|---------------------|
| <b>Ordinary Revenue/Expense</b>         |              |              |                |                     |
| <b>Revenue</b>                          |              |              |                |                     |
| 4000 - CLSD Special Taxes               |              |              |                |                     |
| 4001 - Mendocino County Taxes           |              |              |                |                     |
| 4004 - Mendocino Ambulance Tax          | 238,832.02   | 238,832.02   | 0.00           | 100.0%              |
| 4009 - Mendocino Urgent Care Tax        | 168,963.52   | 168,963.52   | 0.00           | 100.0%              |
| 4010 - Mendocino Special Tax            | 46,335.98    | 46,335.98    | 0.00           | 100.0%              |
| 4001 - Mendocino County Taxes - Other   | 0.00         | 0.00         | 0.00           | 0.0%                |
| Total 4001 - Mendocino County Taxes     | 454,131.52   | 454,131.52   | 0.00           |                     |
| 4002 - Sonoma County Taxes              |              |              |                |                     |
| 4024 - Sonoma Ambulance Tax             | 215,322.18   | 186,293.02   | 29,029.16      | 115.6%              |
| 4029 - Sonoma Urgent Care Tax           | 177,379.05   | 152,460.98   | 24,918.07      | 116.3%              |
| Total 4002 - Sonoma County Taxes        | 392,701.23   | 338,754.00   | 53,947.23      | 115.9% <sup>1</sup> |
| Total 4000 - CLSD Special Taxes         | 846,832.75   | 792,885.52   | 53,947.23      | 106.8%              |
| 4100 - Interest Revenue                 | 18.45        | 37.50        | -19.05         | 49.2%               |
| 4200 - Ambulance Revenue                |              |              |                |                     |
| 4201 - Amb Transport Billings           | 364,808.44   | 300,000.00   | 64,808.44      | 121.6%              |
| 4228 - Writedowns-District Res. Disc.   | 0.00         | -6,250.02    | 6,250.02       | 0.0%                |
| Total 4200 - Ambulance Revenue          | 364,808.44   | 293,749.98   | 71,058.46      | 124.2% <sup>2</sup> |
| 4400 - Miscellaneous Revenue            | 7,251.37     | 1,500.00     | 5,751.37       | 483.4% <sup>3</sup> |
| 4410 - Intergovernmental Transport(IGT) | 0.00         | 39,999.98    | -39,999.98     | 0.0%                |
| 4420 - Ground Emerg Med Transport       | 0.00         | 12,500.02    | -12,500.02     | 0.0%                |
| Total Revenue                           | 1,218,911.01 | 1,140,673.00 | 78,238.01      |                     |
| <b>Expense</b>                          |              |              |                |                     |
| 5000 - Wages and Benefits               |              |              |                |                     |
| 5200 - Health Insurance                 | 53,029.34    | 54,000.00    | -970.66        | 98.2%               |
| 5300 - Payroll Taxes Emplr Costs        | 14,654.65    | 16,062.00    | -1,407.35      | 91.2%               |
| 5350 - PERS Employer Costs              | 44,303.19    | 45,534.52    | -1,231.33      | 97.3%               |
| 5405 - Administration Salaries          |              |              |                |                     |
| 5405.1 - Admin Salaries-Alloc/UC        | -11,362.02   | -11,362.01   | -0.01          | 100.0%              |
| 5405 - Administration Salaries - Other  | 113,784.60   | 109,228.68   | 4,555.92       | 104.2%              |
| Total 5405 - Administration Salaries    | 102,422.58   | 97,866.67    | 4,555.91       | 104.7%              |
| 5410 - Ambulance Operations Wages       | 320,121.95   | 307,689.52   | 12,432.43      | 104.0%              |
| 5430 - Extra Duty/Stipend Pay/DA        | 18,696.59    | 22,533.98    | -3,837.39      | 83.0%               |
| 5500 - Work Comp Insurance              | 19,795.86    | 19,796.02    | -0.16          | 100.0%              |
| Total 5000 - Wages and Benefits         | 573,024.16   | 563,482.71   | 9,541.45       |                     |
| 6000 - Ambulance Operations             |              |              |                |                     |
| 6030 - Med. Director Fee-non AHUC       | 18,900.00    | 18,900.00    | 0.00           | 100.0%              |
| 6040 - Dispatch Services                | 7,873.90     | 13,083.00    | -5,209.10      | 60.2% <sup>4</sup>  |
| 6050 - Misc Reimbursements              | 5.00         |              |                |                     |
| 6100 - Station/Crew Expenses            |              |              |                |                     |
| 5100 - Uniforms & Med Tests             | 1,174.78     | 2,499.98     | -1,325.20      | 47.0% <sup>5</sup>  |
| 6101 - Facility Repair & Maintenance    | 430.99       | 4,700.02     | -4,269.03      | 9.2% <sup>6</sup>   |
| 6102 - Facility Furniture               | 519.31       | 0.00         | 519.31         | 100.0%              |
| 6110 - Supps, Rental, Clean, etc        | 2,112.90     | 6,500.02     | -4,387.12      | 32.5% <sup>7</sup>  |
| 6210 - Veh. Repair & Maintenance        | 9,343.21     | 9,000.00     | 343.21         | 103.8%              |
| 6240 - Vehicle Fuel                     | 6,552.99     | 7,500.00     | -947.01        | 87.4%               |
| 6320 - Licenses and Permits             | 129.00       |              |                |                     |
| 6410 - Radios & Comm Equip              | 0.00         | 2,000.02     | -2,000.02      | 0.0%                |
| 6510 - Medical Supplies & Equip         | 15,753.37    | 12,000.00    | 3,753.37       | 131.3% <sup>8</sup> |

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01/05/18

Accrual Basis

# Coast Life Support District Profit & Loss Budget Overview July through December 2017

|                                           | Jul - Dec 17 | Budget                   | \$ Over Budget | % of Budget          |
|-------------------------------------------|--------------|--------------------------|----------------|----------------------|
| Total 6100 - Station/Crew Expenses        | 36,016.55    | 44,200.04                | -8,183.49      |                      |
| 6980 - Misc. Employee Train. Exps         | 0.00         | 3,000.00                 | -3,000.00      |                      |
| Total 6000 - Ambulance Operations         | 62,795.45    | 79,183.04                | -16,387.59     |                      |
| 66000 - Payroll Expenses                  | 33.97        |                          |                |                      |
| 6700 - Overhead/Administration            |              |                          |                |                      |
| 6180 - Utilities                          | 5,775.44     | 6,000.00                 | -224.56        | 96.3%                |
| 6188 - Telephone                          | 4,033.55     | 3,000.00                 | 1,033.55       | 134.5% <sup>9</sup>  |
| 6300 - Insurance                          | 8,564.50     | 8,500.00                 | 64.50          | 100.8%               |
| 6713 - Ambulance Billing                  | 17,622.68    | 19,376.48                | -1,753.80      | 90.9%                |
| 6718 - Office Supp/Equip/Software         |              |                          |                |                      |
| 6718.1 - Office Supplies                  | 2,006.20     | 2,499.98                 | -493.78        | 80.2%                |
| 6718.2 - Computer Equipment               | 289.90       | 1,500.00                 | -1,210.10      | 19.3% <sup>10</sup>  |
| 6718.3 - Software                         | 1,181.03     | 787.50                   | 393.53         | 150.0% <sup>11</sup> |
| 6718 - Office Supp/Equip/Software - Other | 135.25       | 0.00                     | 135.25         | 100.0%               |
| Total 6718 - Office Supp/Equip/Software   | 3,612.38     | 4,787.48                 | -1,175.10      |                      |
| 6720 - Board Expenses                     | 0.00         | 1,249.98                 | -1,249.98      |                      |
| 6730 - Consultants                        |              |                          |                |                      |
| 6734 - IT                                 | 2,844.00     | 3,750.00                 | -906.00        | 75.8% <sup>12</sup>  |
| 6735 - EMS Survey                         | 959.40       | 1,749.98                 | -790.58        | 54.8% <sup>13</sup>  |
| 6737 - Financial/Bookkeeping              | 525.00       | 2,499.98                 | -1,974.98      | 21.0% <sup>14</sup>  |
| 6738 - Legal                              | 64.00        | 5,000.02                 | -4,936.02      | 1.3% <sup>15</sup>   |
| 6740 - Audit                              | 0.00         | 4,250.02                 | -4,250.02      | 0.0% <sup>16</sup>   |
| 6741 - Tax Administration                 | 7,952.40     | 5,214.98                 | 2,737.42       | 152.5% <sup>17</sup> |
| Total 6730 - Consultants                  | 12,344.80    | 22,464.98                | -10,120.18     |                      |
| 6742 - Bank/Merchant Fees                 | 645.03       | 500.02                   | 145.01         | 129.0% <sup>18</sup> |
| 6755 - Property Tax Admin                 | 3.50         | 14,499.98                | -14,496.48     | 0.0% <sup>19</sup>   |
| 6760 - Education/Professional Dev         | 11.75        | 1,250.02                 | -1,238.27      | 0.9% <sup>20</sup>   |
| 6765 - Election Costs/Reserve             | 0.00         | 23,499.98                | -23,499.98     | 0.0% <sup>21</sup>   |
| 6770 - Dues, Subscrip, Membership         | 4,473.45     | 5,000.02                 | -526.57        | 89.5%                |
| 6788 - Printing & Reproduction            | 0.00         | 5,000.02                 | -5,000.02      | 0.0% <sup>22</sup>   |
| 6795 - Travel/Transportation              | 533.43       | 1,500.00                 | -966.57        | 35.6% <sup>23</sup>  |
| 6970 - Community Dev/Training             | 2,788.48     | 4,999.98                 | -2,211.50      | 55.8% <sup>24</sup>  |
| Total 6700 - Overhead/Administration      | 60,408.99    | 121,628.94               | -61,219.95     |                      |
| 7000 - Urgent Care                        |              |                          |                |                      |
| 7011 - Admin Salaries-Alloc to UC         | 11,362.02    | 11,361.98                | 0.04           | 100.0%               |
| 7050 - UC Contract                        | 377,377.98   | 377,369.02               | 8.96           | 100.0%               |
| Total 7000 - Urgent Care                  | 388,740.00   | 388,731.00               | 9.00           |                      |
| 8000 - Interest Expense                   |              |                          |                |                      |
| 8005 - EMS Interest Expense               | 0.00         | 750.00                   | -750.00        | 0.0%                 |
| 8000 - Interest Expense - Other           | 1,653.80     | 1,500.00                 | 153.80         | 110.3% <sup>25</sup> |
| Total 8000 - Interest Expense             | 1,653.80     | 2,250.00                 | -596.20        |                      |
| 9000 - Other Expenses                     | 0.00         |                          |                |                      |
| 9500 - Depreciation Expense               | 45,187.74    | 46,059.48                | -871.74        | 98.1%                |
| 9999 - Prior Period Adjustment            | -6,307.58    |                          |                |                      |
| Total Expense                             | 1,125,536.53 | 1,201,335.17             | -75,798.64     | 93.7%                |
| Net Ordinary Operating Surplus            | 93,374.48    | -60,662.17               | 154,036.65     | -153.9%              |
| Net Revenue                               | 93,374.48    | -60,662.17 <sup>26</sup> | 154,036.65     |                      |

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01/05/18

Accrual Basis

**Coast Life Support District**  
**Profit & Loss Budget Overview**  
July through December 2017

1. CO. OF SONOMA/AUDITOR CONTROLLER PAYMENT FOR EMS/UC PARCEL TAXES: DIFFERENCE IN RECIEVED AND BUDGETED DUE INPART TO WHEN PARCEL TAXES ARE PAID TO THE CO.
2. NET BILLING: Had high net charges in mo of Aug. Net payments high in mo. Sept. Low net charges & avg net payments Mo. of Oct. High net charges & avg net payments mo. Nov. Low net charges & Low net payments mo. of Dec. \*Ref Wittman YTD Report (acc 4200+Column F minus H/K/L).
3. Revenue due to CPR Program
4. Expense Budgetedover 12 mo.
5. Uniform & Med tests for new hires- only one new hire currently for FY18. Budgeted for a second new hire in near future.
6. Budgeted for upcoming Facility Repair not currently realized.
7. Budgeted for upcoming supps, cleaning not currently realized.
8. Medical supply ording; restocking of supplies
9. 3 new cell phones for ambulance (not anticipated at time of budget)
10. Upcoming purchase not yet realized.
11. QuickBooks & Dropbox
12. Budget expense over 12 months.
13. Budget expense over 12 months. Billing is usage driven (extra charges can occur above contracted amt)
14. Brought bookkeeping in house. Budgeted for consulting fee not yet realized.
15. Budgeted expense over 12 mo. upcoming exp. not yet realized
16. Budgeted expense over 12 mo. Nov. 2017 - draft audit completed. Expect to be invoiced in near future.
17. Budgeted expensse over 12 mo. NBS-Parcel Tax Admin Bills on quarterly bases. Unexpecteded rate increase
18. Merchant fee for taking credit card payments
19. Mendocino County tax fee (38% ) upcoming tax in near future
20. Budgeted over 12 mo. Education expesnes for new hires etc.
21. Upcoming expense
22. Upcoming expense
23. Expense budgeted over 12 mo.

8



10:15 PM

01/05/18

Accrual Basis

**Coast Life Support District  
Profit & Loss Budget Overview  
July through December 2017**

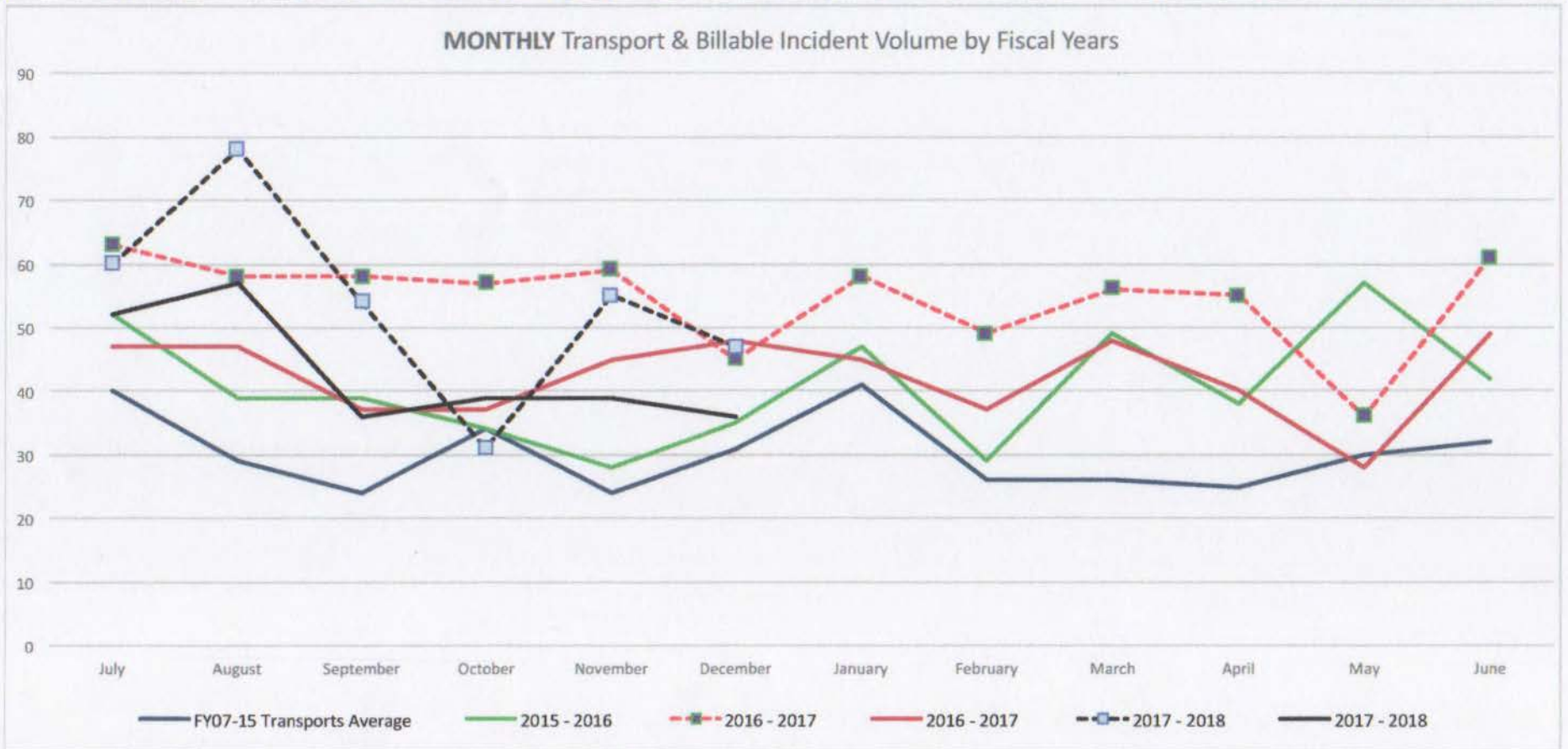
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- 24. Expenses Budgeted over 12 mo. CREST & CPR Program expenses
- 25. Loan interest - Ambulance
- 26.  $\$10,833/\text{mo} \times 6 \text{ months} = \$65,000$  for Urgent Care increase and covered by UC reserves.

# MONTHLY AMBULANCE DATA

| Monthly Transports   | July | August | September | October | November | December | January | February | March | April | May | June |
|----------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|
| 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       |         |          |       |       |     |      |

| Monthly Billable Incidents | July | August | September | October | November | December | January | February | March | April | May | June |
|----------------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|
| 2016 - 2017                | 63   | 58     | 58        | 57      | 59       | 45       | 58      | 49       | 56    | 55    | 36  | 61   |
| 2017 - 2018                | 60   | 78     | 54        | 31      | 55       | 47       |         |          |       |       |     |      |





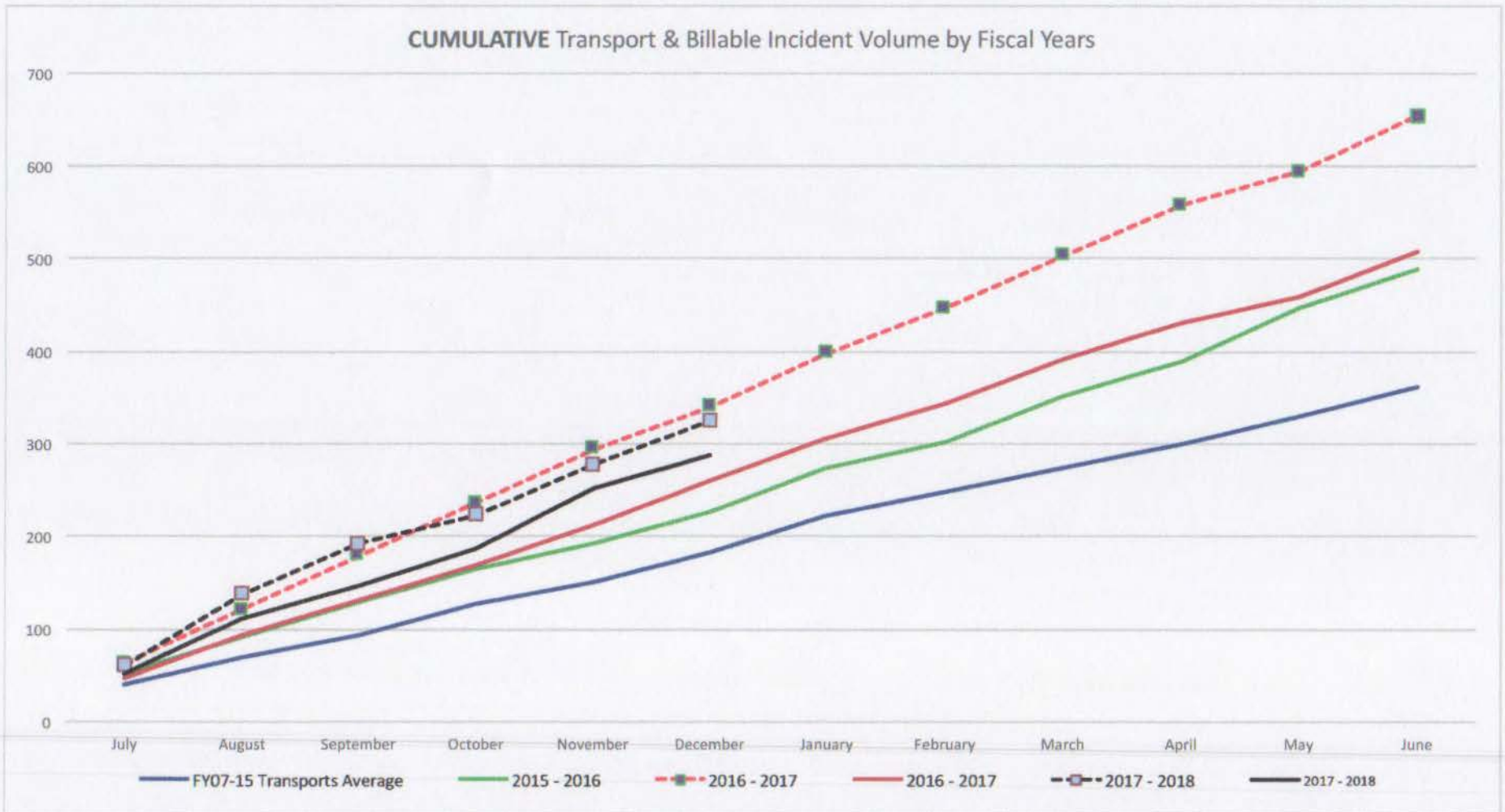
### CUMULATIVE AMBULANCE DATA

| 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   | 111    | 147       | 186     | 252      | 288      |         |          |       |       |     |      |

| Cumulative Billable Incidents | July | August | September | October | November | December | January | February | March | April | May | June |
|-------------------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|
| 2016 - 2017                   | 63   | 121    | 179       | 236     | 295      | 340      | 398     | 447      | 503   | 558   | 594 | 655  |
| 2017 - 2018                   | 60   | 138    | 192       | 223     | 278      | 325      |         |          |       |       |     |      |

**CUMULATIVE Transport & Billable Incident 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 |            |         |            |  |
|--------|---------------------------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|-------------------------------------------------------------------------------------|-----------|------------|-------------------------------------------------------------------------------------|------------|---------|------------|---------|------------|-----------|------------|---------|------------|--|
|        | MOST<br>CURRENT<br>ON TOP | AUTHORIZED |         | PATIENT    |         | ADVANCED   |         |            |         | BASIC      |         |            |         | TRANSPORTS |         |  | CANCELLED |            |  |            |         | ALS        |         | BLS        |           | ALS        |         | BLS        |  |
|        |                           | ORDER      |         | CARE       |         | LIFE       |         |            |         | ON         |         |            |         |            |         |                                                                                     |           |            |                                                                                     |            |         |            |         |            |           |            |         |            |  |
|        |                           | DISPATCHED |         | RECORD     |         | 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-Dec | 67                        | 95         | 53      | 92         | 28      | 32         | 1       | 6          | 8       | 18         | 0       | 3          | 36      | 48         | 5       | 7                                                                                   | 17        | 25         | 11                                                                                  | 10         | 5       | 4          | 2       | 1          | 5         | 3          | 3       | 4          |  |
| 17-Nov | 90                        | 89         | 61      | 58         | 31      | 33         | 0       | 2          | 18      | 12         | 1       | 1          | 49      | 45         | 5       | 5                                                                                   | 29        | 27         | 12                                                                                  | 15         | 3       | 5          | 1       | 1          | 9         | 5          | 12      | 6          |  |
| 17-Oct | 81                        | 83         | 54      | 57         | 23      | 24         | 2       | 4          | 16      | 13         | 0       | 1          | 39      | 37         | 4       | 6                                                                                   | 21        | 22         | 15                                                                                  | 20         | 2       | 3          | 1       | 0          | 2         | 2          | 9       | 5          |  |
| 17-Sep | 60                        | 74         | 48      | 56         | 28      | 25         | 1       | 1          | 6       | 12         | 1       | 0          | 34      | 37         | 5       | 4                                                                                   | 12        | 15         | 14                                                                                  | 19         | 2       | 1          | 0       | 0          | 8         | 8          | 4       | 8          |  |
| 17-Aug | 121                       | 90         | 77      | 61         | 42      | 35         | 3       | 3          | 15      | 12         | 2       | 2          | 57      | 47         | 3       | 8                                                                                   | 38        | 23         | 22                                                                                  | 10         | 7       | 6          | 2       | 1          | 7         | 6          | 6       | 5          |  |
| 17-Jul | 98                        | 106        | 62      | 71         | 37      | 30         | 4       | 7          | 15      | 17         | 1       | 1          | 52      | 47         | 9       | 9                                                                                   | 31        | 31         | 15                                                                                  | 17         | 4       | 5          | 0       | 1          | 8         | 6          | 7       | 6          |  |
| 17-Jun | 99                        | 90         | 61      | 63         | 33      | 26         | 4       | 6          | 16      | 16         | 2       | 2          | 49      | 42         | 7       | 8                                                                                   | 28        | 18         | 15                                                                                  | 23         | 2       | 1          | 1       | 0          | 6         | 3          | 10      | 4          |  |
| 17-May | 67                        | 101        | 42      | 77         | 20      | 32         | 2       | 10         | 5       | 25         | 0       | 0          | 28      | 57         | 7       | 5                                                                                   | 21        | 24         | 21                                                                                  | 10         | 0       | 3          | 0       | 0          | 5         | 3          | 1       | 4          |  |
| 17-Apr | 84                        | 91         | 58      | 60         | 27      | 34         | 2       | 4          | 13      | 14         | 1       | 4          | 40      | 48         | 4       | 8                                                                                   | 23        | 23         | 18                                                                                  | 12         | 2       | 1          | 0       | 0          | 10        | 6          | 6       | 6          |  |
| 17-Mar | 91                        | 91         | 60      | 70         | 34      | 31         | 4       | 6          | 14      | 18         | 4       | 0          | 48      | 49         | 8       | 5                                                                                   | 23        | 20         | 12                                                                                  | 13         | 1       | 2          | 0       | 1          | 6         | 7          | 6       | 7          |  |
| 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          |  |
|        | 1017                      | 1052       | 689     | 780        | 365     | 354        | 28      | 61         | 146     | 180        | 14      | 15         | 514     | 532        | 67      | 75                                                                                  | 281       | 255        | 186                                                                                 | 175        | 37      | 37         | 7       | 5          | 77        | 55         | 71      | 60         |  |
|        | 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

Last update Jan 12, 2018





## **Coast Life Support District Reserve Policy**

**Reserve Policy Objectives:** To provide stable funding to meet CLSD annual and multi-year budgetary needs.

### **Foundational Elements:**

1. Core functions/services
  - a. Ambulance operations: 24/7 ALS and BLS capacity to meet local needs
  - b. ~~Emergency medical services~~: Urgent care and other emergency services
  - c. Community healthcare services: Ongoing programs to enhance local health.

### **Considerations:**

2. Income:
  - a. Parcel Tax – EMS
  - b. Parcel Tax – UC
  - c. Ambulance revenue
  - d. Grant funding
3. Expenses:
  - a. Ambulance Operations
  - b. Overhead/Administration
  - c. ~~Emergency Medical Services Contract (formerly Urgent Care)~~ Urgent care and other emergency services
4. Strategic planning with ongoing communications and community input
5. Maintain a Capital Improvement plan
6. Cash-flow
  - a. Mendocino and Sonoma County Parcel Tax timing
  - b. Mendocino County Ad Valorem Tax timing
  - c. GEMT (Ground Emergency Medical Transport) funding
  - d. CalPERS unsecured debt
  - e. Line of Credit
  - f. Capital Improvement outlays
7. Target levels for reserves:
  - a. EMS – restricted (sufficient to cover 3-months of expenses) FY18 ~\$415K
  - b. Urgent Care – restricted (sufficient to cover 3 months of contract) FY18~\$195K