



Finance Committee

AGENDA

Wednesday July 18th, 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. FY19 Budget
9. Other Issues:
 - a. Ground Emergency Medical Transports – Quality Assurance Fee (GEMT – QAF) update
 - b. EMT Program discontinued by MCOE
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Aug 15th
 - ~~Sep 19th~~ - **WON'T HAVE QUORUM. MEETING WILL BE CANCELLED.**
 - Oct 17th
11. Adjournment



Finance Committee
Minutes of Meeting June 21, 2018 at 9:00 a.m. – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9 AM by Director Geoffrey Beaty. Directors present: Schwartz, and Hughes. Also present: Ex officio District Administrator David Caley, Ops Manager Evan Dilks, and Executive Assistant Robin Bean. RCMS Treasurer Don Kemp absent.
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 May 16th FC meeting minutes, as amended and was seconded by Director Schwartz. All ayes.
 - a. Director Hughes requested to add to the Agenda: Congratulations to Executive Assistant Robin Bean for earning her certificate of completion of Emergency Medical Technician. Not only did E.A. Assistant Bean complete the EMT Class, her son Clayton Bean, successfully earned his certificate of completion as well. Kudos for personal development but also to better understand her job here at CLSD.
4. **Wittman (YTD) month-end report:**
 - a. May gross charges \$204,220. Net receipts received for May \$55,203. May billable incidents were (58). Net receipts were about the average monthly net of \$55,850.
 - b. CLSD has ~\$45k of CMS transports still pending regulatory change.
5. **Expenses YTD:** continue to be within budget.
6. **Cash Flow:**
 - **P&L Report:** Reviewed and discussed – cash flow as expected.
 - **A/R Balance** in May is \$448,338, when adjusted down for the CSM transports in limbo (~\$45K) are \$403,338. E. A. Bean continues to monitor and work with Wittman to reduce the aging claims. The Sub-Finance prior approved batch for \$56,045 was processed. A new batch (~30K) is in the process for next month Sub-Finance Committee's review.
 - **FY17/18 Cash projection** as expected.
7. **Ambulance dispatch and transport data YTD:** There were (35) transports in May. With a cumulative volume of (508). There were (58) billable incidents with cumulative volume of (607) an all-time high.
8. **FY19 Preliminary Annual Budget: \$2,432,626 (revised tax statement).** Reviewed and discussed in detail. Highlights:

Income:

 - Loss of IGT funding (~125K loss)
 - New second out Medic program (expect additional revenue to offset 2nd-out Paramedic wages)

Expense:

- A recent salary survey of ambulance agencies (similar rural setting and call volume) shows we are 12% below marketplace levels. A 6% raise for all CLSD staff this year (in efforts to close the wage gap) has been approved.

9. Other Issues:

- a. **IGT Update:** IGT FY16/17- received net new funds (~145K). IGT FY17/18 Provider match and Admin Fee (total: \$141,609) expected to be wired in September.
- b. **Ground Emergency Medical Transports – Quality Assurance Fee (GEMT – QAF) update.** The initial kick-off of this new program is due to start in July. The fee paid out is projected to be more than received back in revenue. This is a new program and DHCS is having trouble meeting deadlines and communicating all aspects of the program. Details to follow as learned.
- c. **EMT funding update:** The EMT program anticipates ~6K total in scholarships, \$300 to each qualified EMT student who earned their certificate of completion. (Sponsored by donation).
- d. **Soliciting CPA services to close our books prior to audit –** Letters to three local CPA's have been mailed, with one responded (to close books by mid-Oct for Nov Audit).
- e. **Potential revenue generating prospects –** D.A. Caley has received an excel spreadsheet which overlays Google Earth (created by David Rice). This spreadsheet can help identify parcels categorized as “vacant-buildable” properties that may actually have structures thus generating permanent revenue. This would be an extra project that CLSD would hire out. It was an unanimous “Yes” by the FC to move forward with this project.

10. Next FD Meeting: Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room

- July 18th
- Aug 15th
- Sep 19th – Cancelled due to several FC members unable to attend and will not have a quorum.

11. Adjournment: at 10:17 am. Director Schwartz moved for adjournment, Director Hughes seconded all ayes.

Minutes Approved:

(Date)

Geoff Beaty, Treasurer

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	ADI	NEW A/R BALANCE
FY18													
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	\$ -	\$ -	\$ -	\$ 489,176
JANUARY '18	43	\$ 163,388	\$ 65,539	\$ 46,515	\$ 2,622	\$ 48,711	\$ 35,372	\$ -	\$ 35,372	\$ 20,280	\$ -	\$ -	\$ 482,236
FEBRUARY '18	53	\$ 272,815	\$ 109,275	\$ 65,276	\$ 2,803	\$ 95,461	\$ 54,511	\$ 23	\$ 54,487	\$ -	\$ -	\$ -	\$ 523,210
MARCH '18	72	\$ 272,061	\$ 148,108	\$ 5,215	\$ 3,021	\$ 68,784	\$ 40,754	\$ -	\$ 40,754	\$ 32,164	\$ 653	\$ -	\$ 518,423
APR '18	56	\$ 206,528	\$ 105,159	\$ 46,448	\$ 3,024	\$ 51,897	\$ 80,068	\$ -	\$ 80,068	\$ -	\$ 3,835	\$ 737	\$ 487,155
MAY '18	58	\$ 204,220	\$ 80,596	\$ 51,439	\$ (1,495)	\$ 73,681	\$ 55,203	\$ -	\$ 55,203	\$ 56,045	\$ 1,250	\$ -	\$ 448,338
JUNE '18	54	\$ 192,499	\$ 103,831	\$ 61,697	\$ 3,130	\$ 23,859	\$ 52,759	\$ 9,307	\$ 43,452	\$ -	\$ -	\$ 23	\$ 428,768

FY To Date	650	2,600,835	1,162,367	609,855	40,327	741,370	667,114	13,604	653,510	160,994	12,063	4,329	
Last 12 Months	650	2,600,835	1,162,367	609,855	40,327	741,370	667,114	13,604	653,510	160,994	12,063	4,329	

Monthly Average FY To Date	54	216,736	96,864	50,821	3,361	61,781	55,593	1,134	54,459	13,416	1,005	361	
Monthly Average Last 12 Months	54	216,736	96,864	50,821	3,360.57	61,781	55,593	1,134	54,459	13,416	1,005	361	

**Coast Life Support District
 Profit & Loss Budget Overview
 July 2017 through June 2018**

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes	1,489,861.44	1,585,771.00	-95,909.56	94.0%
4100 · Interest Revenue	119.74	150.00	-30.26	79.8%
4200 · Ambulance Revenue	711,350.00	587,500.00	123,850.00	121.1% ¹
4400 · Miscellaneous Revenue	19,662.99	3,000.00	16,662.99	655.4% ²
4410 · Intergovernmental Transport(IGT)	145,003.75	80,000.00	65,003.75	181.3% ³
4420 · Ground Emerg Med Transport	-5,544.32	25,000.00	-30,544.32	-22.2%
Total Income	2,360,453.60	2,281,421.00	79,032.60	103.5%
Gross Profit	2,360,453.60	2,281,421.00	79,032.60	103.5%
Expense				
5000 · Wages and Benefits	1,140,497.59	1,129,551.21	10,946.38	101.0%
6000 · Ambulance Operations	176,458.64	155,700.00	20,758.64	113.3%
66000 · Payroll Expenses	0.01			
6700 · Overhead/Administration	175,434.22	243,258.00	-67,823.78	72.1%
6971 · IGT	0.00			
7000 · Urgent Care	777,480.00	777,462.00	18.00	100.0%
8000 · Interest Expense	3,050.18	4,500.00	-1,449.82	67.8%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	92,290.14	92,119.00	171.14	100.2%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,365,210.78	2,402,590.21	-37,379.43	98.4%
Net Ordinary Income	-4,757.18	-121,169.21	116,412.03	3.9%
Other Income/Expense				
Other Expense				
Other Miscellaneous Expense	0.00	0.00	0.00	0.0%
10000 · Audit Repayments	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-4,757.18	-121,169.21 ⁴	116,412.03	3.9%

- NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
- Revenue due to CPR Program, American Capital, Donations
- IGT: FY16/17 New Net Funds Received. ~5k rec'd over expected amt.
- \$10,833 x12 months = \$129,996 for Urgent Care increase and covered by UC reserves.

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 07/13/18
 Accrual Basis

Coast Life Support District Profit & Loss Budget Overview July 2017 through June 2018

	Jul '17 - Jun ...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	440,340.08	477,664.00	-37,323.92	92.2%
4009 · Mendocino Urgent Care Tax	312,293.96	337,927.00	-25,633.04	92.4%
4010 · Mendocino Ad Valorem Tax	92,995.39	92,672.00	323.39	100.3%
4001 · Mendocino County Taxes - Other	0.00	0.00	0.00	0.0%
Total 4001 · Mendocino County Taxes	845,629.43	908,263.00	-62,633.57	93.1%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	354,569.09	372,586.00	-18,016.91	95.2%
4029 · Sonoma Urgent Care Tax	289,662.92	304,922.00	-15,259.08	95.0%
Total 4002 · Sonoma County Taxes	644,232.01	677,508.00	-33,275.99	95.1%
Total 4000 · CLSD Special Taxes	1,489,861.44	1,585,771.00	-95,909.56	94.0%
4100 · Interest Revenue	119.74	150.00	-30.26	79.8%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	711,350.00	600,000.00	111,350.00	118.6% ¹
4228 · Writedowns-District Res. Disc.	0.00	-12,500.00	12,500.00	0.0%
Total 4200 · Ambulance Revenue	711,350.00	587,500.00	123,850.00	121.1%
4400 · Miscellaneous Revenue	19,662.99	3,000.00	16,662.99	655.4% ²
4410 · Intergovermntl Transport(IGT)	145,003.75	80,000.00	65,003.75	181.3% ³
4420 · Ground Emerg Med Transport	-5,544.32	25,000.00	-30,544.32	-22.2%
Total Income	2,360,453.60	2,281,421.00	79,032.60	103.5%
Gross Profit	2,360,453.60	2,281,421.00	79,032.60	103.5%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	106,956.77	108,000.00	-1,043.23	99.0%
5300 · Payroll Taxes Emplr Costs	29,467.97	32,124.00	-2,656.03	91.7%
5350 · PERS Employer Costs	88,722.29	91,069.00	-2,346.71	97.4%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-22,724.04	-22,724.03	-0.01	100.0%
5405 · Administration Salaries - Other	225,785.72	221,043.24	4,742.48	102.1%
Total 5405 · Administration Salaries	203,061.68	198,319.21	4,742.47	102.4%
5410 · Ambulance Operations Wages	625,379.60	615,379.00	10,000.60	101.6%
5430 · Extra Duty/Stipend Pay/DA	47,317.55	45,068.00	2,249.55	105.0%
5500 · Work Comp Insurance	39,591.73	39,592.00	-0.27	100.0%
Total 5000 · Wages and Benefits	1,140,497.59	1,129,551.21	10,946.38	101.0%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	37,800.00	37,800.00	0.00	100.0%
6040 · Dispatch Services	22,496.87	23,500.00	-1,003.13	95.7%
6050 · Misc Reimbursements	5.00			
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	4,978.37	5,000.00	-21.63	99.6%
6101 · Facility Repair & Maintenance	9,139.41	9,400.00	-260.59	97.2%
6102 · Facility Furniture	1,855.87	0.00	1,855.87	100.0%
6110 · Supps, Rental, Clean. etc	6,048.60	13,000.00	-6,951.40	46.5%
6210 · Veh. Repair & Maintenance	23,026.32	18,000.00	5,026.32	127.9%
6240 · Vehicle Fuel	26,773.71	15,000.00	11,773.71	178.5% ⁴
6320 · Licenses and Permits	129.00			
6410 · Radios & Comm Equip	3,728.51	4,000.00	-271.49	93.2%
6510 · Medical Supplies & Equip	39,217.48	24,000.00	15,217.48	163.4% ⁵

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Accrual Basis

Coast Life Support District
Profit & Loss Budget Overview
 July 2017 through June 2018

	Jul '17 - Jun ...	Budget	\$ Over Bud...	% of Budget
Total 6100 · Station/Crew Expenses	114,897.27	88,400.00	26,497.27	130.0%
6980 · Misc. Employee Train. Exps	1,259.50	6,000.00	-4,740.50	21.0%
Total 6000 · Ambulance Operations	176,458.64	155,700.00	20,758.64	113.3%
66000 · Payroll Expenses	0.01			
6700 · Overhead/Administration				
6180 · Utilities	13,847.28	12,000.00	1,847.28	115.4%
6188 · Telephone	8,360.93	6,000.00	2,360.93	139.3%
6300 · Insurance	17,129.00	17,000.00	129.00	100.8%
6713 · Ambulance Billing	39,210.56	38,753.00	457.56	101.2%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	2,853.76	5,000.00	-2,146.24	57.1%
6718.2 · Computer Equipment	6,801.40	3,000.00	3,801.40	226.7%
6718.3 · Software	3,225.03	1,575.00	1,650.03	204.8%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	12,880.19	9,575.00	3,305.19	134.5%
6720 · Board Expenses	126.00	2,500.00	-2,374.00	5.0%
6730 · Consultants				
6734 · IT	6,186.91	7,500.00	-1,313.09	82.5%
6735 · EMS Survey	2,401.10	3,500.00	-1,098.90	68.6%
6737 · Financial/Bookkeeping	525.00	5,000.00	-4,475.00	10.5%
6738 · Legal	4,808.00	10,000.00	-5,192.00	48.1%
6740 · Audit	8,750.00	8,500.00	250.00	102.9%
6741 · Tax Administration - NBS	10,634.18	10,430.00	204.18	102.0%
Total 6730 · Consultants	33,305.19	44,930.00	-11,624.81	74.1%
6742 · Bank/Merchant Fees	1,513.55	1,000.00	513.55	151.4%
6755 · Property Tax Admin	16,831.57	29,000.00	-12,168.43	58.0%
6760 · Education/Professional Dev	691.00	2,500.00	-1,809.00	27.6%
6765 · Election Costs/Reserve	0.00	47,000.00	-47,000.00	0.0%
6770 · Dues, Subscrip, Membership	10,003.37	10,000.00	3.37	100.0%
6788 · Printing & Reproduction	2,470.16	10,000.00	-7,529.84	24.7%
6795 · Travel/Transportation	3,858.42	3,000.00	858.42	128.6%
6970 · Community Dev/Training	15,207.00	10,000.00	5,207.00	152.1%
Total 6700 · Overhead/Administration	175,434.22	243,258.00	-67,823.78	72.1%
6971 · IGT	0.00			
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	22,724.04	22,724.00	0.04	100.0%
7050 · UC Contract	754,755.96	754,738.00	17.96	100.0%
Total 7000 · Urgent Care	777,480.00	777,462.00	18.00	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	1,500.00	-1,500.00	0.0%
8000 · Interest Expense - Other	3,050.18	3,000.00	50.18	101.7%
Total 8000 · Interest Expense	3,050.18	4,500.00	-1,449.82	67.8%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	92,290.14	92,119.00	171.14	100.2%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	2,365,210.78	2,402,590.21	-37,379.43	98.4%
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Other Expense				
Other Miscellaneous Expense	0.00	0.00	0.00	0.0%
10000 · Audit Repayments	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%

2:34 PM
07/13/18
Accrual Basis

Coast Life Support District Profit & Loss Budget Overview July 2017 through June 2018

	Jul '17 - Jun ...	Budget	\$ Over Bud...	% of Budget
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>-4,757.18</u>	<u>-121,169.21</u>	<u>116,412.03</u>	<u>3.9%</u>

-
1. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
 2. Revenue due to CPR Program, American Capital, Donations
 3. IGT: FY16/17 New Net Funds Recieved. ~5k rec'd over expected amt.
 4. ~\$6k from FY17 CalFire fuel Reconciliation
 5. Order for Medical Supplies
 6. County Tax Fee 38% 17/18 tax
 7. \$10,833 x12 months = \$129,996 for Urgent Care increase and covered by UC reserves.

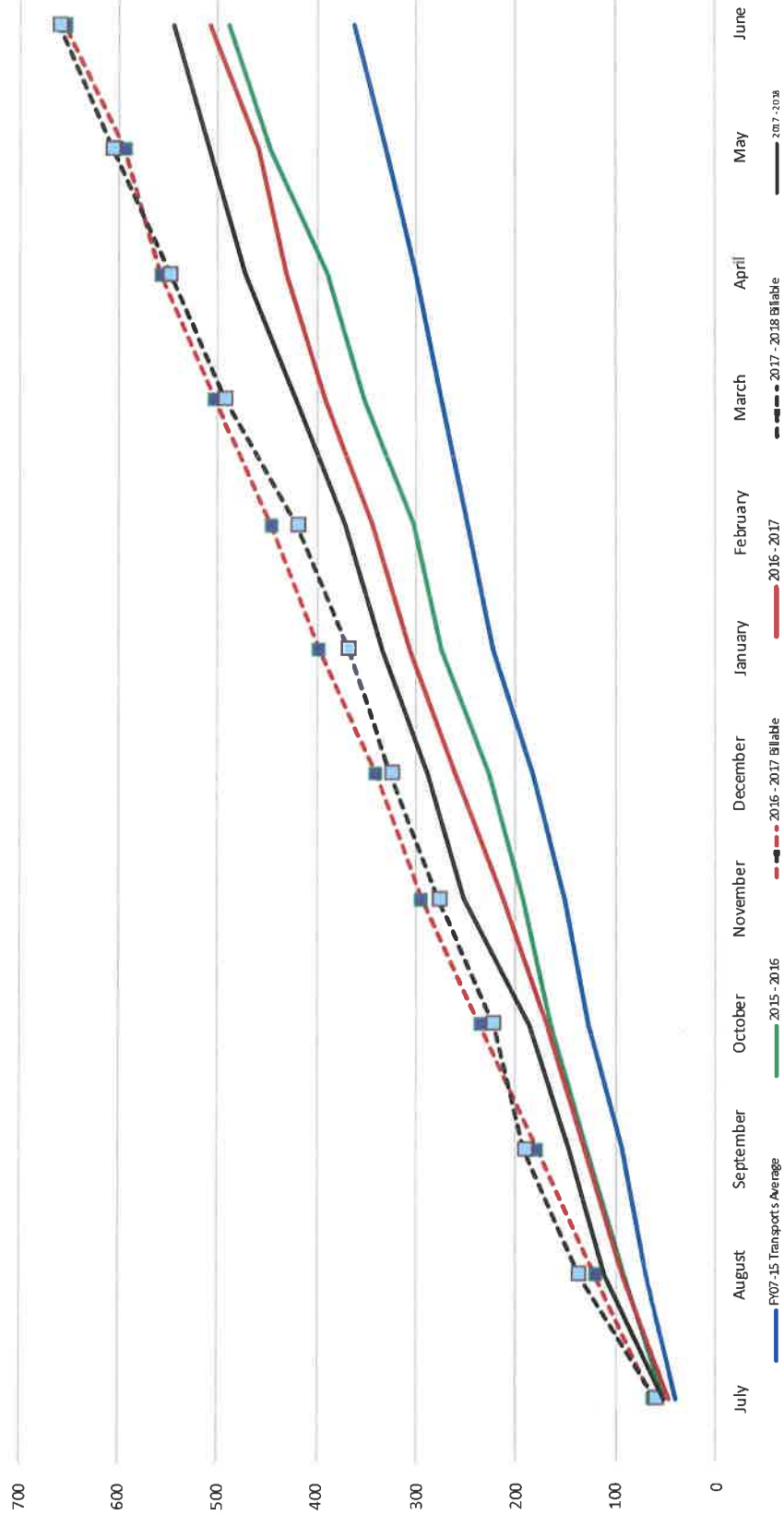
CUMULATIVE AMBULANCE DATA

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	334	372	422	473	508	545

Cumulative Billable Incidents

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

CUMULATIVE Transport & Billable Incident Volume by Fiscal Years

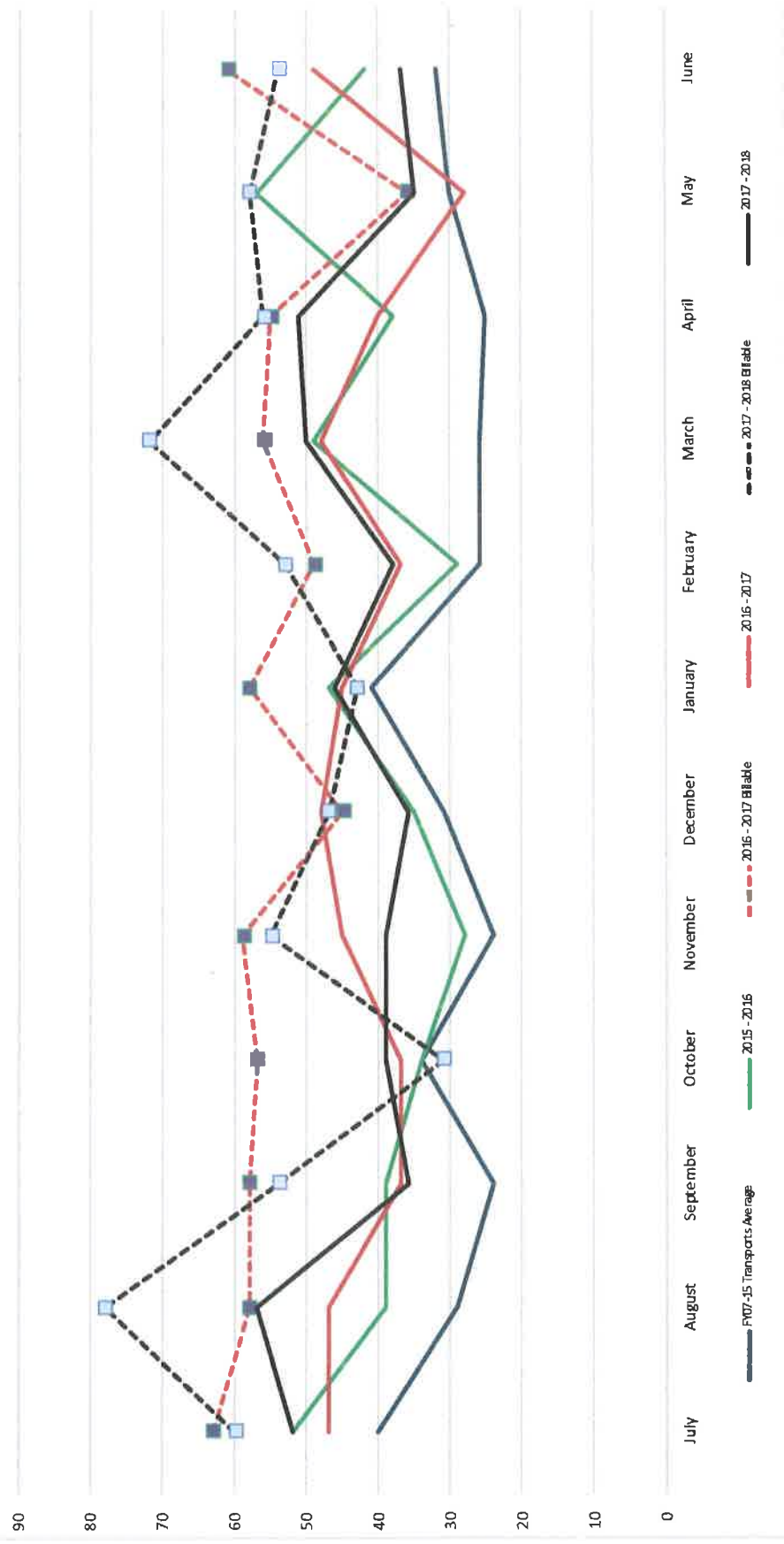


MONTHLY AMBULANCE DATA

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

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

MONTHLY Transport & Billable Incident Volume by Fiscal Years



CLSD RUN DATA for the PRECEDING 12 MONTHS

MONTH MOST CURRENT ON TOP	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS		FROM RCMS					
	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Year Prior	Current	Year Prior	Current	Year Prior	Year Prior	Current	Year Prior	Year Prior	Current	Year Prior	Year Prior	Current	Year Prior	Year Prior	Current			
18-Jun	78	99	52	61	33	33	1	4	4	16	2	2	37	49	8	7	26	28	15	15	4	2	0	1	3	6	1	10
18-May	76	70	54	58	32	34	1	4	3	4	0	0	35	51	5	10	20	25	19	20	3	0	0	2	8	10	1	3
18-Apr	70	84	58	58	34	27	4	2	4	13	0	1	51	40	10	4	25	23	20	18	0	2	2	0	10	10	3	6
18-Mar	97	91	70	60	37	34	1	4	13	14	1	4	50	48	10	8	25	23	20	12	0	1	3	0	10	6	2	6
18-Feb	63	72	53	53	31	28	2	3	7	9	2	1	38	37	6	3	7	13	13	16	2	4	1	0	4	4	4	3
18-Jan	80	67	59	53	36	28	2	1	10	8	2	0	46	36	2	5	16	17	13	11	7	5	0	2	8	5	7	3
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
	981	1020	701	738	392	363	22	41	119	148	12	16	524	522	72	76	267	272	189	183	39	38	12	9	82	71	59	65
	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