



Finance Committee

AGENDA

Wednesday October 17th, 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 Final Budget
 - a. Resolution 257 – Adoption of the Final Budget
9. Other Issues:
 - a. Ground Emergency Medical Transports – Quality Assurance Fee (GEMT – QAF) update
 - b. Intergovernmental Transfer (IGT) update
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Nov 14th – moved up one week to avoid the day prior to Thanksgiving holiday
 - Dec 10th – will be a joint Finance Committee and Board of Directors meeting to avoid holidays
 - Jan 16th, 2019
11. Adjournment



Finance Committee

Minutes of Meeting Aug 15th, 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, Hughes, and RMCS Vice Chair/Sec. Don Kemp. Also present: Ex officio District Administrator David Caley, Ops Manager Evan Dilks, and Executive Assistant Robin Bean.
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 July 18st FC meeting minutes, as amended and was seconded by Director Schwartz. All ayes.
4. **Wittman (YTD) month-end report:**
 - a. July gross charges \$281,184. Net receipts received for July \$37,431. Billable incidents were (70).
 - b. The 2015 & 2016 CMS transports that were on CLSD's (pending regulatory change) "Hold" list has be written-off in the amount of \$32,193.52. Remaining Balance ~18K (2017 & 2018).
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 July is \$408,669, when adjusted down for the CSM transports in limbo (~\$18K) are \$390,669. E. A. Bean continues to monitor and work with Wittman to reduce the aging claims. Due to the remaining age of the 180+ claims being within 1 ½ hrs. old, as well as, the A/R Balance being in the 300K range, next batch will be presented to the Sub-FC in Oct. 2018.
 - **FY17/18 Cash projection** as expected.
7. **Ambulance dispatch and transport data YTD:** There were (55) transports in July. This is a new record "high" number of transports for the month of July. There were (70) billable incidents for the month of July (also a record high).
8. **FY19 Budget:**
 - a. **RCMS & Urgent Care:** Reviewed and discussed in detail.

Highlights:

 - RCMS has given CLSD a balanced Preliminary Budget. Several unforeseen factors, to the prior year's budget, ended in a loss (~106K) for the U.C. (e.g. loss of top staff, and need for additional back-up staffing, etc.).
 - RCMS annual budget for the Urgent Care program only draws down the necessary funds to maintain financial solvency for the program. Goal for this fiscal year is still to have 3 top staff to support the U.C. Next year may need to plan to go before the voters for possible rate increase to supplement program (currently CLSD uses 130K from their reserves).
 - Last 5 years at 624k, with a 130K increase (in 2017)=754K
 - RCMS – is intending to renew the UC contract. The original contract initiated in July 2014 was for five years – ending Jun 2019. There are options in the contract for (2) two-year extensions.
 - b. **DA Salary Range:** Reviewed and discussed in detail.
 - A restructure to the DA's Step Ladder integrates the recent staffing increase of 6% wage increase and spreads his potential 12% bonus across the Step Ladder making it a part of the salary structure.
 - Old Salary was based on 30 hrs. a week.
 - Currently, working full-time 40+ weekly.
 - 2x a year evaluation to continue.
 - As of July 1st 2018 "new" restructure to be retroactive.
 - DA shared his goal for succession plans to be implemented in prep for June 2020.

9. Other Issues:

- a. **Ground Emergency Medical Transports** – Quality Assurance Fee (GEMT – QAF) was to start July 1, 2018. DHCS has not yet invoiced CLSD to-date. Program is running about 2 months behind. GEMT – the DHCS audits all providers for all years of participation. All paperwork has been submitted and awaiting to hear findings.
- b. **IGT Update:** Previously, It had been confirmed for FY2019 that the IGT program would not be available. But, the DHCS has distributed the IGT (FY18/19) Letter of Interest and Supplemental Agreement to be completed and returned.
- c. **Resolution No. V (2018):** Resolution of the BOD of CLSD to support the passage of the Measure “V” on Tuesday, November, 6th 2018, which will establish the permanent appropriations limit for the North Sonoma Coast Fire Protection District was introduced at the meeting and it was so moved by Director Beaty and seconded by Director Schwartz for its adoption, All ayes.
- d. **New 2nd out Medic program:** This new program has been running for four months (Apr-July). Ops Manager Evan Dilks continues to track. Data for July shows M-122 (the 2nd out Paramedic Ambulance) received 11 dispatches. 9 dispatches were received during the day shift (9am-9pm) & 2 during the night shift (9pm -9am). CLSD was able to staff M-122 16 days (52%) during July. The current goal of staffing the 2nd out Medic 9 A – 9 P is 50% of the time. By the end of FY19 however, our goal is 100% staffing of the 2nd out Medic from 9 AM – 9 PM. To achieve this, a part time paramedic will need to be hired.
- e. **\$12K Tourist Mitigation:** funding paperwork to augment the EMR & EMT training program was rolled over into FY19 (completed and submitted to Sonoma County).
- f. **EMR / EMT Program:** Currently, CLSD is exploring options to replace the MCOE program. . Santa Rosa JC formally declined setting up a program at CLSD (CLSD is located in their jurisdiction). We are now pursuing level of interest with Mendocino College. Talks have started with Coastal Valleys EMS Agency in setting up CLSD in becoming a credentialed program to conduct the EMR and EMT classes in-house. The previous instructor of the program, a local resident and CA credentialed instructor, has shared interest in continued teaching of this program. More details to follow as they become available.
- g. **Parcel tax analysis:** The review of parcels within the District classed as “buildable/vacant” were identified as potential unreported development to which appropriately levy parcel taxes. Expectations to collect approximately ~\$10K annually if results are verified. DA Caley submitted evaluation of the parcel tax to the consulting Tax Advisors group who will verify and forward to the County Assessor’s office.

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

- Sep 19th – Meeting cancelled. Will not have a quorum.
- Oct 17th
- Nov 14th – moved up one week due to the regularly scheduled meeting on the 21st is the eve of Thanksgiving.

11. Adjournment: at 10:45 am. Director Hughes moved for adjournment, Director Beaty seconded all ayes.

Minutes Approved:

_____ (Date)

Geoff Beaty, Treasurer

Coast Life Support District Profit & Loss Budget Overview FY19 July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	398,450.52	398,450.52	0.00	100.0%
4100 · Interest Revenue	0.00	0.00	0.00	0.0%
4200 · Ambulance Revenue	185,175.76	175,000.03	10,175.73	105.8% ¹
4400 · Miscellaneous Revenue	4,119.50	2,500.02	1,619.48	164.8%
4410 · Intergovermntl Transport(IGT)	0.00	0.00	0.00	0.0%
4420 · Ground Emerg Med Transport	0.00	6,250.02	-6,250.02	0.0%
4421 · GEMT - SB523 (QAF)	0.00	7,000.02	-7,000.02	0.0%
Total Revenue	587,745.78	589,200.61	-1,454.83	99.8%
Expense				
5000 · Wages and Benefits	319,635.46	313,354.50	6,280.96	102%
6000 · Ambulance Operations	38,125.92	40,474.04	-2,348.12	94.2%
66000 · Payroll Expenses	2.10			
6700 · Overhead/Administration	30,496.96	47,731.43	-17,234.47	63.9%
7000 · Urgent Care	194,691.28	194,691.28	0.00	100.0%
8000 · Interest Expense	608.67	1,125.00	-516.33	54.1%
9500 · Depreciation Expense	20,326.44	22,800.54	-2,474.10	89.1%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	603,886.83	620,176.79	-16,289.96	97.4%
Net Ordinary Operating Surplus	-16,141.05	-30,976.18	14,835.13	52.1%
Net Revenue	-16,141.05	-30,976.18 ²	14,835.13	52.1%

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

2. \$10,833 x3 months = \$32,499 for Urgent Care increase and covered by UC reserves.

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10/12/18

Accrual Basis

Coast Life Support District
Profit & Loss Budget Overview FY19
 July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Bud...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	119,416.02	119,416.02	0.00	100.0%
4009 · Mendocino Urgent Care Tax	84,481.77	84,481.77	0.00	100.0%
4010 · Mendocino Ad Valorem Tax	25,108.23	25,108.23	0.00	100.0%
Total 4001 · Mendocino County Taxes	229,006.02	229,006.02	0.00	100.0%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	93,214.02	93,214.02	0.00	100.0%
4029 · Sonoma Urgent Care Tax	76,230.48	76,230.48	0.00	100.0%
Total 4002 · Sonoma County Taxes	169,444.50	169,444.50	0.00	100.0%
Total 4000 · CLSD Special Taxes	398,450.52	398,450.52	0.00	100.0%
4100 · Interest Revenue	0.00	0.00	0.00	0.0%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	185,175.76	175,000.03	10,175.73	105.8%
4228 · Writedowns-District Res. Disc.	0.00	0.00	0.00	0.0%
Total 4200 · Ambulance Revenue	185,175.76	175,000.03	10,175.73	105.8% ¹
4400 · Miscellaneous Revenue	4,119.50	2,500.02	1,619.48	164.8%
4410 · Intergovermntl Transport(IGT)	0.00	0.00	0.00	0.0%
4420 · Ground Emerg Med Transport	0.00	6,250.02	-6,250.02	0.0%
4421 · GEMT - SB523 (QAF)	0.00	7,000.02	-7,000.02	0.0%
Total Revenue	587,745.78	589,200.61	-1,454.83	99.8%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	24,733.92	27,000.00	-2,266.08	91.6%
5300 · Payroll Taxes Emplr Costs	7,366.01	9,104.25	-1,738.24	80.9%
5350 · PERS Employer Costs	27,564.17	25,167.48	2,396.69	109.5%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-6,002.25	-6,002.25	0.00	100.0%
5405 · Administration Salaries - Other	61,934.01	58,210.98	3,723.03	106.4%
Total 5405 · Administration Salaries	55,931.76	52,208.73	3,723.03	107.1%
5410 · Ambulance Operations Wages	178,850.67	172,343.52	6,507.15	103.8%
5430 · Extra Duty/Stipend Pay/DA	11,710.49	14,052.00	-2,341.51	83.3%
5500 · Work Comp Insurance	13,478.44	13,478.52	-0.08	100.0%
Total 5000 · Wages and Benefits	319,635.46	313,354.50	6,280.96	102%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	9,450.00	9,450.00	0.00	100.0%
6040 · Dispatch Services	7,426.53	7,424.00	2.53	100.0%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	36.68	1,249.98	-1,213.30	2.9%
6101 · Facility Repair & Maintenance	3,014.59	2,350.02	664.57	128.3%
6102 · Facility Furniture	0.00	0.00	0.00	0.0%
6110 · Supps, Rental, Clean. etc	1,241.66	3,250.02	-2,008.36	38.2%
6210 · Veh. Repair & Maintenance	1,108.13	4,500.00	-3,391.87	24.6%
6240 · Vehicle Fuel	6,262.62	3,750.00	2,512.62	167.0%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	187.50			
6410 · Radios & Comm Equip - Other	188.00	1,000.02	-812.02	18.8%

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10/12/18

Accrual Basis

Coast Life Support District
Profit & Loss Budget Overview FY19
July through September 2018

	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
Total 6410 · Radios & Comm Equip	375.50	1,000.02	-624.52	37.5%
6510 · Medical Supplies & Equip	9,210.21	6,000.00	3,210.21	153.5%
Total 6100 · Station/Crew Expenses	21,249.39	22,100.04	-850.65	96.2%
6980 · Misc. Employee Train. Exps	0.00	1,500.00	-1,500.00	0.0%
Total 6000 · Ambulance Operations	38,125.92	40,474.04	-2,348.12	94.2%
66000 · Payroll Expenses	2.10			
6700 · Overhead/Administration				
6180 · Utilities	2,479.84	3,499.98	-1,020.14	70.9%
6188 · Telephone	1,625.38	1,500.00	125.38	108.4%
6300 · Insurance	4,507.25	4,498.98	8.27	100.2%
6710 · Billing & Bookkeeping	947.63			
6713 · Ambulance Billing	7,921.53	9,750.00	-1,828.47	81.2%
6714 · GEMT SB52B EXP	0.00	1,750.02	-1,750.02	0.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	391.07	1,249.98	-858.91	31.3%
6718.2 · Computer Equipment	209.54	750.00	-540.46	27.9%
6718.3 · Software	669.30	750.00	-80.70	89.2%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	1,269.91	2,749.98	-1,480.07	46.2%
6720 · Board Expenses	493.16	625.02	-131.86	78.9%
6730 · Consultants				
6734 · IT	1,550.22	1,425.00	125.22	108.8%
6735 · EMS Survey	643.50	874.98	-231.48	73.5%
6737 · Financial/Bookkeeping	15.00	750.00	-735.00	2.0%
6738 · Legal	0.00	1,249.98	-1,249.98	0.0%
6740 · Audit	0.00	2,275.02	-2,275.02	0.0%
6741 · Tax Administration - NBS	2,681.34	2,607.48	73.86	102.8%
Total 6730 · Consultants	4,890.06	9,182.46	-4,292.40	53.3%
6742 · Bank/Merchant Fees	217.59	300.00	-82.41	72.5%
6755 · Property Tax Admin	0.00	4,999.98	-4,999.98	0.0%
6760 · Education/Professional Dev	0.00	625.02	-625.02	0.0%
6765 · Election Costs/Reserve	0.00	1,249.98	-1,249.98	0.0%
6770 · Dues, Subscrip, Membership	2,630.81	2,500.02	130.79	105.2%
6788 · Printing & Reproduction	254.98	1,249.98	-995.00	20.4%
6795 · Travel/Transportation	134.52	750.00	-615.48	17.9%
6970 · Community Dev/Training	3,124.30	2,500.01	624.29	125.0%
Total 6700 · Overhead/Administration	30,496.96	47,731.43	-17,234.47	63.9%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	6,002.25	6,002.25	0.00	100.0%
7050 · UC Contract	188,689.03	188,689.03	0.00	100.0%
Total 7000 · Urgent Care	194,691.28	194,691.28	0.00	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	375.00	-375.00	0.0%
8000 · Interest Expense - Other	608.67	750.00	-141.33	81.2%
Total 8000 · Interest Expense	608.67	1,125.00	-516.33	54.1%
9500 · Depreciation Expense	20,326.44	22,800.54	-2,474.10	89.1%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	603,886.83	620,176.79	-16,289.96	97.4%
Net Ordinary Operating Surplus	-16,141.05	-30,976.18	14,835.13	52.1%
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10/12/18

Accrual Basis

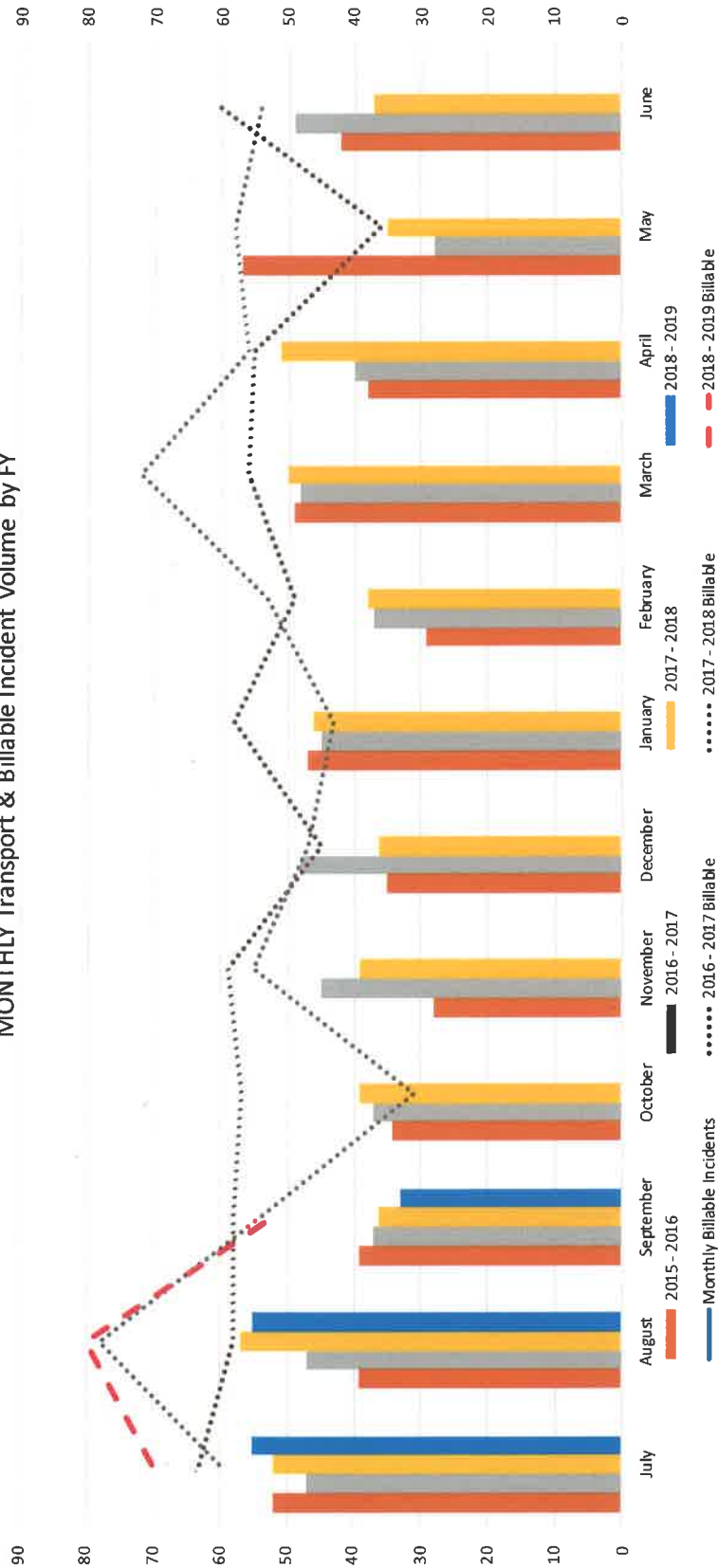
**Coast Life Support District
Profit & Loss Budget Overview FY19
July through September 2018**

1. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
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2. CalPERS retro employee & employer contribution payment included for 2016 to 2017
.....
3. Ambulance Op Wages show an Increase at this time due to when payperiods hit the P&L . Budgeted number split evenly over 12 months.
.....
4. \$10,833 x3 months = \$32,499 for Urgent Care increase and covered by UC reserves.
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MONTHLY AMBULANCE DATA

Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
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									
Monthly Billable Incidents												
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									

MONTHLY Transport & Billable Incident Volume by FY



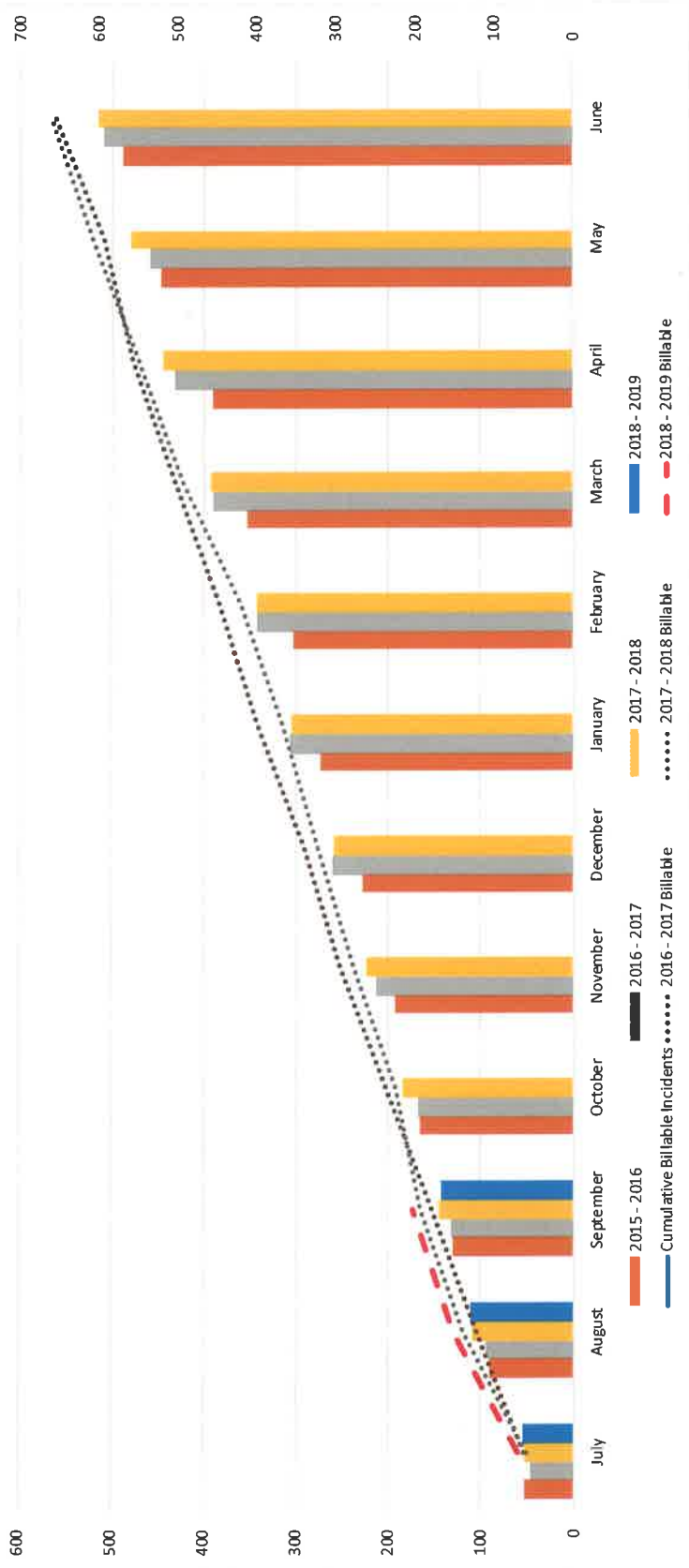
CUMULATIVE AMBULANCE DATA

Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2015 - 2016	52	91	130	164	192	227	274	303	362	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									

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
2018 - 2019 Billable	70	150	202									

CUMULATIVE Transport & Billable Incident Volume by FY



10/12/18

CLSD RUN DATA for the PRECEDING 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			
	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Cancelled On Route	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	
18-Sep	74	60	54	48	30	28	2	1	3	6	1	1	33	34	18	12	17	14	1	2	0	0	8	8	1	4
18-Aug	110	121	73	77	46	42	1	3	9	15	1	2	55	57	26	38	18	22	3	7	0	2	14	7	4	6
18-Jul	105	98	70	62	47	37	3	4	8	15	1	1	55	52	26	31	15	15	4	4	0	0	7	8	5	7
18-Jun	78	99	52	61	33	33	1	4	4	16	2	2	37	49	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	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	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	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	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	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	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	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	21	22	15	20	2	3	1	0	2	2	9	5
	991	1029	711	737	408	380	20	38	103	143	11	17	524	534	256	284	188	188	34	39	10	9	88	74	52	63
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS		FROM RCMS			

M-122	Shifts Staffed 9 A-9 P	Transports	Dry Runs
July	9	6	5
Aug	17	9	5
Sep	10	3	3
Total	36	18	13