



Finance Committee

DATE CHANGE – MEETING MOVED FROM 3RD WEDNESDAY TO 3RD THURSDAY THIS MONTH

AGENDA

Thursday February 21st, 2019 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
 - a. Minutes of the last Finance Committee meeting held on Wed Jan 15th, 2019
4. Wittman (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other:
 - Audit FY18 finalized
 - Policy review:
 - Check signing authority
 - Work-related travel per diem
 - Check register
 - Bereavement
 - Line of Credit
 - Interest bearing account
 - Centers for Medicare & Medicaid Press Release: “ET3 – Emergency Triage, Treat and Transport”
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Mar 20, 2019
 - Apr 17, 2019
 - May 15, 2019
10. Adjournment



Finance Committee

Minutes of Meeting Jan 15th, 2019 at 9:00 AM – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:05 AM by Treasurer Annan Paterson. FC Directors present: Beaty and Schwartz. Also present: Ex officio District Administrator David Caley, Ops Manager Evan Dilks, and new Executive Assistant Bookkeeper Deborah Housen.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Beaty. All ayes.
3. **Meeting Minutes Approval:** Director Beaty moved to approve the Dec 10th FC meeting minutes as amended and was seconded by Director Schwartz. (Note, these minutes are the pertinent Finance Committee minutes held at the Joint Board of Directors meeting on Dec 10th. Meeting schedules were altered b/c of the holidays). All ayes.
4. **Wittman (YTD) month-end report:**
 - a. Nov 18: 58 billable incidents; gross charges \$208,046; net receipts received \$48,605; A/R \$425,215.
 - b. Dec 18: 68 billable incidents; gross charges \$223,719; net receipts received \$48,587; A/R \$474,478.
 - c. With the recent changes in the Bookkeeping position, we are behind working the Aging Detail resulting in an higher than desired A/R Balance. We expect to catch up within the upcoming quarter.
5. **Expenses YTD:** P&L Report reviewed and discussed. Expenses continue to be within budget.
6. **Cash Flow:** cash flow and cash projection as expected. We have been informed by the Intergovernmental Transfer (IGT) Program, they anticipate updating the finalized dollar amounts of the FY17/18 funding cycle by 3/1/19; require us to wire Provider matching funds by 4/1/19; with payments estimated by 4/30/19.
7. **Ambulance dispatch and transport data YTD:**
 - a. **Nov:** 39 transports; 231 cumulative transports
 - b. **Dec:** 44 transports; 395 cumulative transports
8. **Other Issues:**
 - a. The Audit is near completion for 2018. Final editing of the Management Discussion and Analysis is in progress. The finalized audit is expected by the Feb meeting.
9. **Next FC Meeting:** Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Feb 20, 2019
 - Mar 20, 2019
 - Apr 17, 2019
10. **Adjournment:** at 9:50 AM. Director Paterson moved for adjournment, Director Schwartz seconded all ayes.

Minutes Approved:

(Date)

Annan Paterson, 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	ADJ	NEW A/R BALANCE
FY18													
FEBRUARY '18	53	\$ 272,815.00	\$ 109,274.66	\$ 65,276.32	\$ 2,802.97	\$ 95,461.05	\$ 54,510.67	\$ 23.47	\$ 54,487.20	\$ -	\$ -	\$ -	\$ 523,209.52
MARCH '18	72	\$ 272,061.00	\$ 148,108.15	\$ 5,214.72	\$ 3,021.28	\$ 68,783.85	\$ 40,753.80	\$ -	\$ 40,753.80	\$ 32,163.59	\$ 652.72	\$ -	\$ 518,423.26
APR '18	56	\$ 206,528.40	\$ 105,159.37	\$ 46,448.15	\$ 3,023.60	\$ 51,897.28	\$ 80,068.06	\$ -	\$ 80,068.06	\$ -	\$ 3,835.12	\$ 737.27	\$ 487,154.63
MAY '18	58	\$ 204,220.40	\$ 80,595.73	\$ 51,438.90	\$ (1,495.16)	\$ 73,680.93	\$ 55,203.12	\$ -	\$ 55,203.12	\$ 56,044.93	\$ 1,250.00	\$ -	\$ 448,337.51
JUNE '18	54	\$ 192,499.40	\$ 103,831.09	\$ 61,697.42	\$ 3,129.52	\$ 23,859.07	\$ 52,759.07	\$ 9,306.68	\$ 43,452.39	\$ -	\$ -	\$ 23.47	\$ 428,767.96
FY19													
JULY '19	70	\$ 281,184.00	\$ 174,531.81	\$ 49,415.46	\$ 5,254.65	\$ 51,982.08	\$ 37,430.60	\$ -	\$ 37,430.60	\$ 31,333.61	\$ 3,316.50	\$ -	\$ 408,669.33
AUG '19	80	\$ 314,797.40	\$ 126,949.07	\$ 92,535.61	\$ 3,429.85	\$ 91,882.87	\$ 51,142.47	\$ -	\$ 51,142.47	\$ -	\$ -	\$ -	\$ 449,414.83
SEPT '19	52	\$ 194,430.80	\$ 86,754.33	\$ 53,313.58	\$ 9,730.48	\$ 44,632.41	\$ 52,020.56	\$ -	\$ 52,020.56	\$ -	\$ -	\$ -	\$ 442,026.68
OCT '19	67	\$ 248,217.40	\$ 116,333.69	\$ 55,281.10	\$ 11,288.37	\$ 65,314.24	\$ 70,941.40	\$ -	\$ 70,941.40	\$ -	\$ -	\$ -	\$ 436,399.52
NOV '19	58	\$ 208,045.80	\$ 95,674.57	\$ 68,630.81	\$ 6,317.50	\$ 37,422.92	\$ 48,604.67	\$ -	\$ 48,604.67	\$ -	\$ 3.00	\$ 0.15	\$ 425,214.92
DEC '19	68	\$ 223,718.60	\$ 67,435.24	\$ 61,071.17	\$ -	\$ 95,212.19	\$ 48,586.59	\$ -	\$ 48,586.59	\$ -	\$ -	\$ 2,637.68	\$ 474,478.20
JAN '19	50	\$ 199,104.00	\$ 110,644.53	\$ 48,834.69	\$ 2,685.09	\$ 36,939.69	\$ 48,118.72	\$ 7,076.73	\$ 41,041.99	\$ -	\$ -	\$ 7.03	\$ 470,382.93
FY To Date	445	\$ 1,669,498.00	\$ 778,323.24	\$ 429,082.42	\$ 38,705.94	\$ 423,386.40	\$ 356,845.01	\$ 7,076.73	\$ 349,768.28	\$ 31,333.61	\$ 3,319.50	\$ 2,644.86	
Last 12 Months	738	\$ 2,817,622.20	\$ 1,325,292.24	\$ 659,157.93	\$ 49,188.15	\$ 737,068.58	\$ 640,139.73	\$ 16,406.88	\$ 623,732.85	\$ 119,542.13	\$ 9,057.34	\$ 3,405.60	

Monthly Average FY To Date	63.57	\$ 238,499.71	\$ 111,189.03	\$ 61,297.49	\$ 5,529.42	\$ 60,483.77	\$ 50,977.86	\$ 1,010.96	\$ 49,966.90	\$ 4,476.23	\$ 474.21	\$ 377.84
Monthly Average Last 12 Months	61.50	\$ 234,801.85	\$ 110,441.02	\$ 54,929.83	\$ 4,099.01	\$ 61,422.38	\$ 53,344.98	\$ 1,367.24	\$ 51,977.74	\$ 9,961.84	\$ 754.78	\$ 283.80

AGING							
Month	Current	31-60	61-90	91-120	121-180	180+	Balance
JAN '19	\$ 87,384.28	\$ 70,213.97	\$ 15,975.05	\$ 41,105.70	\$ 38,982.20	\$ 216,721.73	\$ 470,382.93

Coast Life Support District
Profit & Loss Budget Overview FY19
 July 2018 through January 2019

02/14/19

Accrual Basis

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,028,455.40	931,690.10	96,765.30	110.4%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue	411,676.05	379,166.65	32,509.40	108.6% ¹
4400 · Miscellaneous Revenue	8,515.00	18,987.50	-10,472.50	44.8%
4410 · Intergovermntl Transport(IGT)	0.00	75,833.35	-75,833.35	0.0%
4420 · Ground Emerg Med Transport	23,979.44	14,583.35	9,396.09	164.4% ²
4421 · GEMT - SB523 (QAF)	0.00	16,333.35	-16,333.35	0.0%
Total Revenue	1,472,646.24	1,436,594.30	36,051.94	102.5%
Expense				
5000 · Wages and Benefits	674,428.45	758,072.65	-83,644.20	89.0%
6000 · Ambulance Operations	81,519.53	92,040.70	-10,521.17	88.6%
66000 · Payroll Expenses	-114.75			
6700 · Overhead/Administration	92,885.93	116,783.90	-23,897.97	79.5%
7000 · Urgent Care	454,274.39	454,256.85	17.54	100.0%
8000 · Interest Expense	1,154.48	2,625.00	-1,470.52	44.0%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	53,201.20	53,201.20	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,357,349.23	1,476,980.30	-119,631.07	91.9%
Net Ordinary Operating Surplus	115,297.01	-40,386.00	155,683.01	-285.5%
Other Revenue/Expense				
Other Expense				
Net Revenue	115,297.01	-40,386.00 ³	155,683.01	-285.5%

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

2. GEMT for FY18 / Rec'd FY19 - Accrual on a 12-Mo Basis. Budgeted at \$25,000 Annually for FY18.

3. \$10,833 x 7 months + \$75,831.00 for Urgent Care increase and covered by UC reserves.

Coast Life Support District
Profit & Loss Budget Overview FY19
 July 2018 through January 2019

02/14/19

Accrual Basis

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	301,334.73	278,637.35	22,697.38	108.1%
4009 · Mendocino Urgent Care Tax	209,528.69	197,124.10	12,404.59	106.3%
4010 · Mendocino Ad Valorem Tax	68,159.74	58,585.90	9,573.84	116.3%
Total 4001 · Mendocino County Taxes	579,023.16	534,347.35	44,675.81	108.4%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	247,199.30	218,834.00	28,365.30	113.0%
4029 · Sonoma Urgent Care Tax	202,232.94	178,508.75	23,724.19	113.3%
Total 4002 · Sonoma County Taxes	449,432.24	397,342.75	52,089.49	113.1%
Total 4000 · CLSD Special Taxes	1,028,455.40	931,690.10	96,765.30	110.4%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue	411,676.05	379,166.65	32,509.40	108.6% 1
4400 · Miscellaneous Revenue	8,515.00	18,987.50	-10,472.50	44.8%
4410 · Intergovernmental Transport(IGT)	0.00	75,833.35	-75,833.35	0.0%
4420 · Ground Emerg Med Transport	23,979.44	14,583.35	9,396.09	164.4% 2
4421 · GEMT - SB523 (QAF)	0.00	16,333.35	-16,333.35	0.0%
Total Revenue	1,472,646.24	1,436,594.30	36,051.94	102.5%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	57,184.87	70,000.00	-12,815.13	81.7%
5300 · Payroll Taxes Emplr Costs	18,732.62	21,208.85	-2,476.23	88.3%
5350 · PERS Employer Costs	61,985.99	62,333.85	-347.86	99.4%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-14,000.00	-13,993.00	-7.00	100.1%
5405 · Administration Salaries - Other	138,780.85	135,770.25	3,010.60	102.2%
Total 5405 · Administration Salaries	124,780.85	121,777.25	3,003.60	102.5%
5410 · Ambulance Operations Wages	365,365.15	418,514.85	-53,149.70	87.3% 3
5430 · Extra Duty/Stipend Pay/DA	19,422.13	32,788.00	-13,365.87	59.2%
5500 · Work Comp Insurance	26,956.84	31,449.85	-4,493.01	85.7%
Total 5000 · Wages and Benefits	674,428.45	758,072.65	-83,644.20	89.0%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	22,050.00	22,050.00	0.00	100.0%
6040 · Dispatch Services	14,499.41	14,924.00	-424.59	97.2%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	754.89	2,916.65	-2,161.76	25.9%
6101 · Facility Repair & Maintenance	1,419.89	5,483.35	-4,063.46	25.9%
6102 · Facility Furniture	0.00	0.00	0.00	0.0%
6110 · Supps, Rental, Clean, etc	3,776.36	7,583.35	-3,806.99	49.8%
6210 · Veh. Repair & Maintenance	5,832.30	10,500.00	-4,667.70	55.5%
6240 · Vehicle Fuel	13,889.54	8,750.00	5,139.54	158.7%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	437.50			
6410 · Radios & Comm Equip - Other	291.56	2,333.35	-2,041.79	12.5%
Total 6410 · Radios & Comm Equip	729.06	2,333.35	-1,604.29	31.2%
6510 · Medical Supplies & Equip	18,518.81	14,000.00	4,518.81	132.3% 4
6100 · Station/Crew Expenses - Other	49.27			
Total 6100 · Station/Crew Expenses	44,970.12	51,566.70	-6,596.58	87.2%
6980 · Misc. Employee Train. Exps	0.00	3,500.00	-3,500.00	0.0%
Total 6000 · Ambulance Operations	81,519.53	92,040.70	-10,521.17	88.6%

Coast Life Support District
Profit & Loss Budget Overview FY19
 July 2018 through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
66000 · Payroll Expenses	-114.75			
6700 · Overhead/Administration				
6180 · Utilities	6,501.27	8,166.65	-1,665.38	79.6%
6188 · Telephone	3,734.20	2,610.40	1,123.80	143.1%
6300 · Insurance	10,502.25	10,497.65	4.60	100.0%
6713 · Ambulance Billing	21,130.72	22,750.00	-1,619.28	92.9%
6714 · GEMT SB52B EXP	0.00	4,083.35	-4,083.35	0.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	501.14	2,916.65	-2,415.51	17.2%
6718.2 · Computer Equipment	626.41	1,750.00	-1,123.59	35.8%
6718.3 · Software	1,497.20	1,750.00	-252.80	85.6%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	2,624.75	6,416.65	-3,791.90	40.9%
6720 · Board Expenses	505.73	1,458.35	-952.62	34.7%
6730 · Consultants				
6734 · IT	3,575.82	4,083.35	-507.53	87.6%
6735 · EMS Survey	1,536.60	2,041.65	-505.05	75.3%
6737 · Financial/Bookkeeping	6,270.26	1,750.00	4,520.26	358.3%
6738 · Legal	448.00	2,916.65	-2,468.65	15.4%
6740 · Audit	0.00	5,308.35	-5,308.35	0.0%
6741 · Tax Administration - NBS	6,370.26	6,084.15	286.11	104.7%
Total 6730 · Consultants	18,200.94	22,184.15	-3,983.21	82.0%
6742 · Bank/Merchant Fees	580.21	700.00	-119.79	82.9%
6755 · Property Tax Admin	11,020.44	11,666.65	-646.21	94.5%
6760 · Education/Professional Dev	2,464.95	1,458.35	1,006.60	169.0%
6765 · Election Costs/Reserve	0.00	2,916.65	-2,916.65	0.0%
6770 · Dues, Subscrip, Membership	5,400.03	5,833.35	-433.32	92.6%
6788 · Printing & Reproduction	1,981.31	5,833.35	-3,852.04	34.0%
6795 · Travel/Transportation	2,079.34	4,375.00	-2,295.66	47.5%
6970 · Community Dev/Training	6,159.79	5,833.35	326.44	105.6%
Total 6700 · Overhead/Administration	92,885.93	116,783.90	-23,897.97	79.5%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	14,000.00	13,993.00	7.00	100.1%
7050 · UC Contract	440,274.39	440,263.85	10.54	100.0%
Total 7000 · Urgent Care	454,274.39	454,256.85	17.54	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	875.00	-875.00	0.0%
8000 · Interest Expense - Other	1,154.48	1,750.00	-595.52	66.0%
Total 8000 · Interest Expense	1,154.48	2,625.00	-1,470.52	44.0%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	53,201.20	53,201.20	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,357,349.23	1,476,980.30	-119,631.07	91.9%
Net Ordinary Operating Surplus	115,297.01	-40,386.00	155,683.01	-285.5%
Net Revenue	115,297.01	-40,386.00	155,683.01	-285.5%

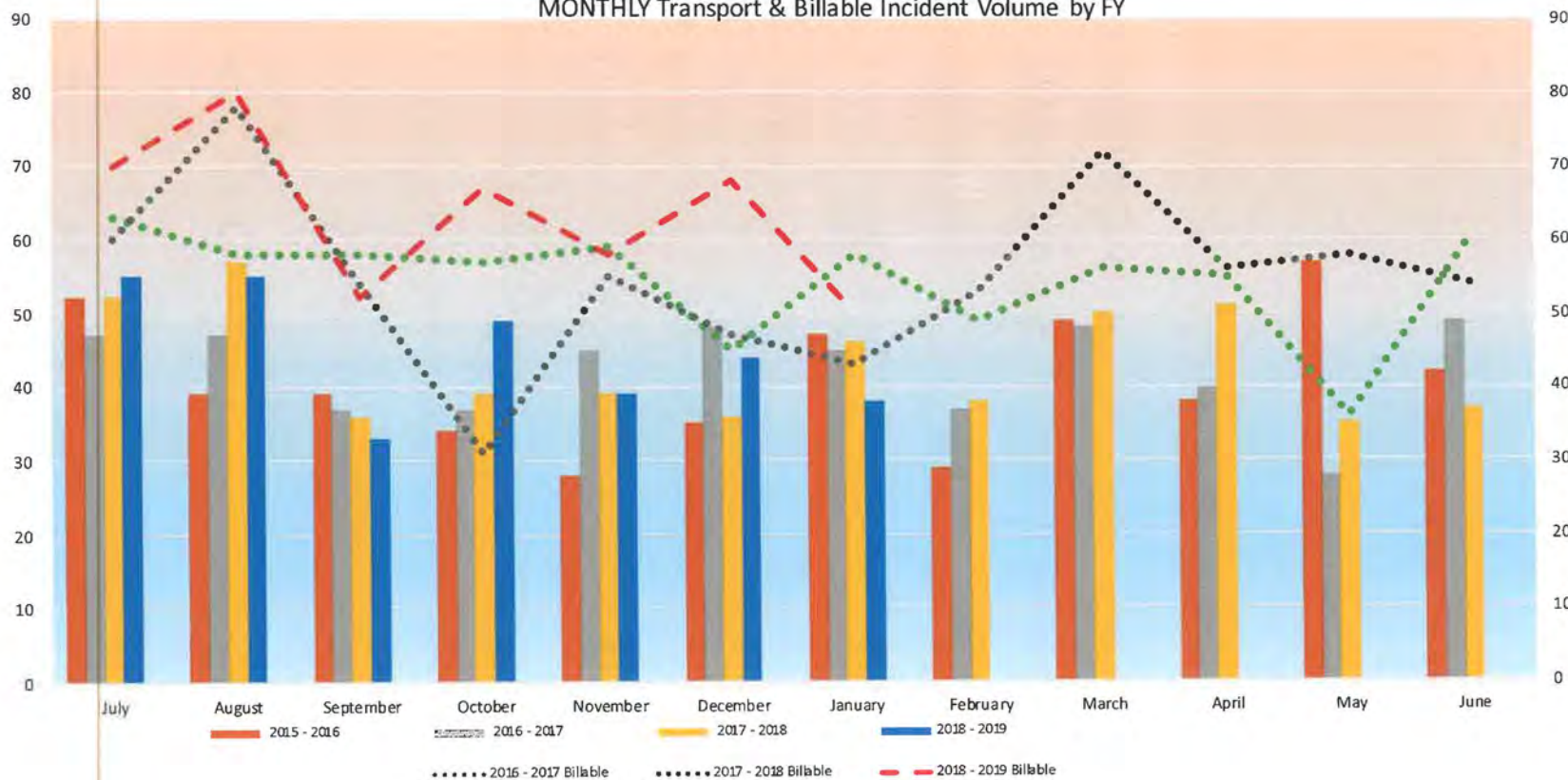
- NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
- GEMT for FY18 / Rec'd FY19 - Accrual on a 12-Mo Basis. Budgeted at \$25,000 Annually for FY18
- Ambulance Op Wages show an decrease at this time due to when payperiods hit the P&L. Budgeted number split evenly over 12 months.
- Higher volume of medical supplies needed than budgeted.
- \$10,833 x 7 months = \$75831 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
2015 - 2016	52	39	39	34	28	35	47	29	49	38	57	42
2016 - 2017	47	47	37	37	45	48	45	37	48	40	28	49
2017 - 2018	52	57	36	39	39	36	46	38	50	51	35	37
2018 - 2019	55	55	33	49	39	44	38					

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

MONTHLY Transport & Billable Incident Volume by FY

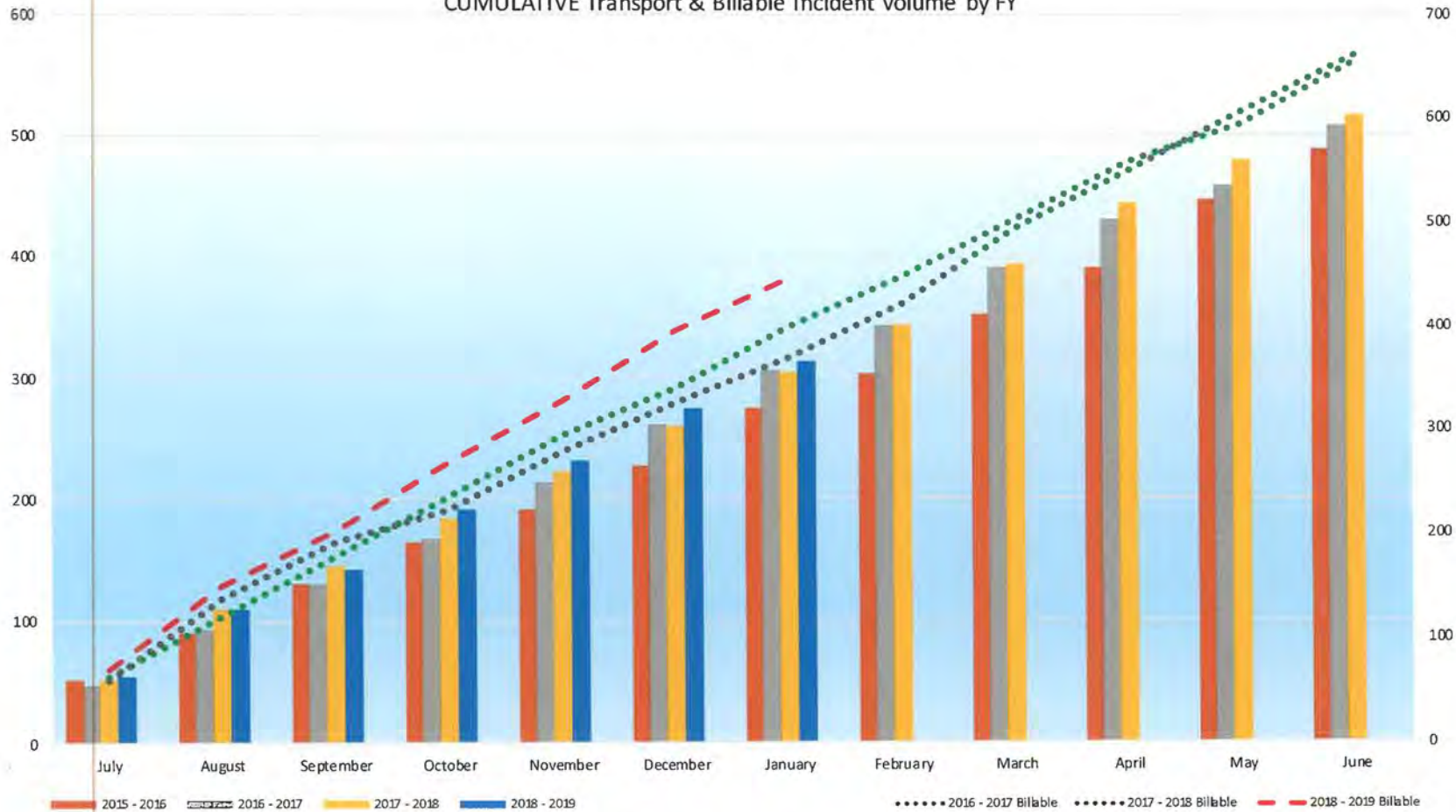


CUMULATIVE AMBULANCE DATA

Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2015 - 2016	52	91	130	164	192	227	274	303	352	390	447	489
2016 - 2017	47	94	131	168	213	261	306	343	391	431	459	508
2017 - 2018	52	109	145	184	223	259	304	343	393	444	479	516
2018 - 2019	55	110	143	192	231	275	313					



Cumulative Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2016 - 2017 Billable	63	121	179	236	295	340	398	447	503	558	594	655
2017 - 2018 Billable	60	138	192	223	278	325	368	421	493	549	607	661
2018 - 2019 Billable	70	150	202	269	327	395	445					

CUMULATIVE Transport & Billable Incident Volume by FY



CLSD RUN DATA for the PRECEEDING 12 MONTHS

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

MONTH MOST CURRENT ON TOP	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
	AUTHORIZED ORDER DISPATCHED		PATIENT CARE RECORD		ADVANCED LIFE SUPPORT				BASIC LIFE SUPPORT				TRANSPORTS				CANCELLED ON ROUTE				ALS		BLS		ALS		BLS	
	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior
19-Jan	71	80	47	59	27	36	4	2	11	10	0	2	38	46	4	2	17	16	9	13	2	7	1	0	5	8	7	7
18-Dec	100	67	62	53	29	28	2	1	15	8	2	0	44	36	4	5	29	17	18	11	2	5	1	2	10	5	6	3
18-Nov	89	90	54	61	31	31	3	0	7	18	1	1	38	49	4	5	20	29	16	12	1	3	1	1	5	9	1	12
18-Oct	99	81	64	54	38	23	4	2	11	16	2	0	49	39	10	4	19	21	15	15	1	2	1	1	15	2	6	9
18-Sep	74	60	54	48	30	28	2	1	3	6	1	1	33	34	6	5	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	6	3	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	5	9	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	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
	1032	1013	711	704	415	381	28	30	95	144	13	15	523	538	78	65	258	276	195	183	23	39	10	9	99	83	41	76
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			

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