COAST LIFE SUPPORT DISTRICT
Post Office Box 1056 • Gualala, California 95445
www.clsd.ca.gov

Finance Committee

AGENDA

Wednesday, March 20th, 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 Thu Feb 21st, 2019
4. Wittman (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other:
    - Policy Review
        - Line of Credit (see attached table of allowable Investment Instruments as of Jan 2019)
        - Best practice review for audits
    - Ambulance Cost Data Collection system
        - Feb 2018, Federal level approval of 5-year extension of additional 3% increase for rural and super rural transports.
        - Related to this extension, now CMS requires a complex process to collect data on cost, revenue, utilization, and other information from ground ambulance providers
    - Intergovernmental Transfer (IGT) update
    - Ground Emergency Medical Transport update
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
    - Apr 17, 2019
    - May 15, 2019
    - June 19, 2019
10. Adjournment

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Finance Committee

Minutes of Meeting Feb 21st, 2019 at 9:00 AM – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:02 AM by Treasurer Annan Paterson. FC Directors present: Geoff Beaty and Naomi Schwartz. Also present: RCMS Treasurer Doric Jamison-Ball, Ex officio District Administrator David Caley and Ops Manager Evan Dilks.

2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Beaty. All ayes.

3. **Meeting Minutes Approval:** Director Schwartz moved to approve the Jan 15th FC meeting minutes and was seconded by Director Beaty. All ayes.

4. **Wittman (YTD) month-end report:**
   a. Jan 19: gross charges $199,104; net receipts received $41,042; A/R $470,383.
   b. 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. The Intergovernmental Transfer (IGT) Program anticipates 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. **Jan:** 38 transports; 50 billable incidents; 313 cumulative transports; 445 cumulative billable incidents.

8. **Other Issues:**
   a. The FY18 Audit is finalized and reviewed. Director Paterson and retired Director Hughes volunteered to research best practice review processes for audits and bring to next month's meeting.
   b. Several policy issues related to the audit were discussed: e.g., work-related per diem, check signing authority (dollar limits, staff position authorized to sign, etc.). They will be revised and placed on the agenda in the future. Also discussed was the need for an update of the CLSD Employee Handbook. Director Paterson and retired Director Hughes also volunteered to research similar-sized agencies for content and formatting and assist with the update in the future
   c. Line of credit and financial investment: discussion related to reestablishing a line of credit and/or investing in an interest bearing account were discussed. Rates at the CLSD banking institution deemed competitive and DA would open a $250K CD in the near future.
   d. The Centers for Medicare & Medicaid (CMS) had a recent press release regarding "ET3 – Emergency Triage, Treat and Transport". Starting sometime in 2020, CMS would begin reimbursing for transports to alternative destinations such as Urgent Care Centers. Thus, once the program initiates, CLSD will be able to bill for Medicare client transports to RCMS – currently unable to bill for.

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 10:16 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													
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
FY19													
JULY '19	70	$ 281,184	$ 174,532	$ 49,415	$ 5,255	$ 51,982	$ 37,431	$ -	$ 37,431	$ 31,334	$ 3,317	$ -	$ 408,669
AUG '19	80	$ 314,797	$ 126,949	$ 92,536	$ 3,430	$ 91,883	$ 51,142	$ -	$ 51,142	$ -	$ -	$ -	$ 449,415
SEPT'19	52	$ 194,431	$ 86,754	$ 53,314	$ 9,730	$ 44,632	$ 52,021	$ -	$ 52,021	$ -	$ -	$ -	$ 442,027
OCT '19	67	$ 248,217	$ 116,334	$ 55,281	$ 11,288	$ 65,314	$ 70,941	$ -	$ 70,941	$ -	$ -	$ -	$ 436,400
NOV '19	58	$ 208,046	$ 95,675	$ 68,631	$ 6,318	$ 37,423	$ 48,605	$ -	$ 48,605	$ -	$ 3	$ 0	$ 425,215
DEC '19	68	$ 223,719	$ 67,435	$ 61,071	$ -	$ 95,212	$ 48,587	$ -	$ 48,587	$ -	$ -	$ 2,638	$ 474,478
JAN '19	50	$ 199,104	$ 110,645	$ 48,835	$ 2,685	$ 36,940	$ 48,119	$ 7,077	$ 41,042	$ -	$ -	$ 7	$ 470,383
FEB'19	61	$ 233,790	$ 94,248	$ 63,149	$ 9,264	$ 67,129	$ 47,592		$ 47,592	$ 34,163	$ 233	$ -	$ 455,524
FEBRUARY '18	*53*	*$ 272,815*	*$ 109,275*	*$ 65,276*	*$ 2,803*	*$ 95,461*	*$ 54,511*	*$ 23*	*$ 54,487*	*$ -*	*$ -*	*$ -*	*$ 523,210*

	A	B	C	D	E	F	G	H	I	J	K	L
FY To Date	506	$ 1,903,288	$ 872,571	$ 492,231	$ 47,970	$ 490,515	$ 404,437	$ 7,077	$ 397,360	$ 65,497	$ 3,552	$ 2,645
Last 12 Months	746	$ 2,778,597	$ 1,310,265	$ 657,031	$ 55,650	$ 708,736	$ 633,221	$ 16,383	$ 616,838	$ 153,705	$ 9,290	$ 3,406

	A	B	C	D	E	F	G	H	I	J	K	L
Monthly Average FY To Date	63	$ 237,911	$ 109,071	$ 61,529	$ 5,996	$ 61,314	$ 50,555	$ 885	$ 49,670	$ 8,187	$ 444	$ 331
Monthly Average Last 12 Months	62	$ 231,550	$ 109,189	$ 54,753	$ 4,637	$ 59,061	$ 52,768	$ 1,365	$ 51,403	$ 12,809	$ 774	$ 284

AGING							
Month	**Current**	**31-60**	**61-90**	**91-120**	**121-180**	**180+**	**Balance**
JAN '19	**$ 87,384**	**$ 70,214**	**$ 15,975**	**$ 41,106**	**$ 38,982**	**$ 216,722**	**$ 470,383**

CMS TRANPORTS ON - HOLD	
TOTAL	**$ 21,574**

as of FEB' 19

3:46 PM

03/13/19

Accrual Basis

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

	Jul '18 - Feb 19	Budget	$ Over Budget	% of Bud...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,162,027.80	1,064,788.68	97,239.12	109.1%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue	478,235.99	433,333.32	44,902.67	110.4% 1
4400 · Miscellaneous Revenue	37,870.00	21,700.00	16,170.00	174.5% 2
4410 · Intergovermntl Transport(IGT)	0.00	86,666.68	-86,666.68	0.0%
4420 · Ground Emerg Med Transport	0.00	16,666.68	-16,666.68	0.0%
4421 · GEMT - SB523 (QAF)	0.00	18,666.68	-18,666.68	0.0%
Total Revenue	1,678,154.14	1,641,822.04	36,332.10	102.2%
Expense				
5000 · Wages and Benefits	777,611.10	866,368.72	-88,757.62	89.8%
6000 · Ambulance Operations	95,371.25	104,932.36	-9,561.11	90.9%
66000 · Payroll Expenses	0.00			
6700 · Overhead/Administration	115,031.25	133,467.32	-18,436.07	86.2%
7000 · Urgent Care	519,162.76	519,150.68	12.08	100.0%
8000 · Interest Expense	1,483.48	3,000.00	-1,516.52	49.4%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	60,801.36	60,801.36	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,569,461.20	1,687,720.44	-118,259.24	93.0%
Net Ordinary Operating Surplus	108,692.94	-45,898.40	154,591.34	-236.8%
Other Expense	-316.56	0.00	-316.56	100.0%
Net Revenue	108,376.38	-45,898.40 3	154,274.78	-236.1%

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

2. Tourist Mitigation Funds. (See expanded note).

3. $10,833 x 8 = $86,664 for Urgent Car increae and covered by UC reserves.

3:41 PM
03/13/19
Accrual Basis

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

	Jul '18 - Feb ...	Budget	$ Over Bud...	% of Bud...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	341,613.86	318,442.68	23,171.18	107.3%
4009 · Mendocino Urgent Care Tax	237,689.27	225,284.68	12,404.59	105.5%
4010 · Mendocino Ad Valorem Tax	76,529.18	66,955.32	9,573.86	114.3%
Total 4001 · Mendocino County Taxes	655,832.31	610,682.68	45,149.63	107.4%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	278,461.30	250,096.00	28,365.30	111.3%
4029 · Sonoma Urgent Care Tax	227,734.19	204,010.00	23,724.19	111.6%
Total 4002 · Sonoma County Taxes	506,195.49	454,106.00	52,089.49	111.5%
Total 4000 · CLSD Special Taxes	1,162,027.80	1,064,788.68	97,239.12	109.1%
4100 · Interest Revenue	20.35	0.00	20.35	100.0%
4200 · Ambulance Revenue	478,235.99	433,333.32	44,902.67	110.4% 1
4400 · Miscellaneous Revenue	37,870.00	21,700.00	16,170.00	174.5% 2
4410 · Intergovermntl Transport(IGT)	0.00	86,666.68	-86,666.68	0.0%
4420 · Ground Emerg Med Transport	0.00	16,666.68	-16,666.68	0.0%
4421 · GEMT - SB523 (QAF)	0.00	18,666.68	-18,666.68	0.0%
Total Revenue	1,678,154.14	1,641,822.04	36,332.10	102.2%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	66,461.72	80,000.00	-13,538.28	83.1%
5300 · Payroll Taxes Emplr Costs	22,183.76	24,238.68	-2,054.92	91.5%
5350 · PERS Employer Costs	67,322.96	71,238.68	-3,915.72	94.5%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-15,992.00	-15,992.00	0.00	100.0%
5405 · Administration Salaries - Other	158,191.86	155,166.00	3,025.86	102.0%
Total 5405 · Administration Salaries	142,199.86	139,174.00	3,025.86	102.2%
5410 · Ambulance Operations Wages	425,320.33	478,302.68	-52,982.35	88.9% 3
5430 · Extra Duty/Stipend Pay/DA	27,165.63	37,472.00	-10,306.37	72.5%
5500 · Work Comp Insurance	26,956.84	35,942.68	-8,985.84	75.0%
Total 5000 · Wages and Benefits	777,611.10	866,368.72	-88,757.62	89.8%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	25,200.00	25,200.00	0.00	100.0%
6040 · Dispatch Services	16,267.63	16,799.00	-531.37	96.8%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	1,460.81	3,333.32	-1,872.51	43.8%
6101 · Faciltiy Repair & Maintenance	1,787.77	6,266.68	-4,478.91	28.5%
6102 · Facility Furniture	0.00	0.00	0.00	0.0%
6110 · Supps, Rental, Clean. etc	4,066.19	8,666.68	-4,600.49	46.9%
6210 · Veh. Repair & Maintenance	5,851.24	12,000.00	-6,148.76	48.8%
6240 · Vehicle Fuel	15,577.10	10,000.00	5,577.10	155.8%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	500.00			
6410 · Radios & Comm Equip - Other	291.56	2,666.68	-2,375.12	10.9%
Total 6410 · Radios & Comm Equip	791.56	2,666.68	-1,875.12	29.7%
6510 · Medical Supplies & Equip	23,629.29	16,000.00	7,629.29	147.7% 4
6100 · Station/Crew Expenses - Other	156.69			
Total 6100 · Station/Crew Expenses	53,320.65	58,933.36	-5,612.71	90.5%
6980 · Misc. Employee Train. Exps	582.97	4,000.00	-3,417.03	14.6%

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

	Jul '18 - Feb ...	Budget	$ Over Bud...	% of Bud...
Total 6000 · Ambulance Operations	95,371.25	104,932.36	-9,561.11	90.9%
66000 · Payroll Expenses	0.00			
6700 · Overhead/Administration				
6180 · Utilities	7,699.73	9,333.32	-1,633.59	82.5%
6188 · Telephone	4,019.87	2,983.32	1,036.55	134.7%
6300 · Insurance	12,137.56	11,997.32	140.24	101.2%
6713 · Ambulance Billing	23,593.24	26,000.00	-2,406.76	90.7%
6714 · GEMT SB52B EXP	0.00	4,666.68	-4,666.68	0.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	556.14	3,333.32	-2,777.18	16.7%
6718.2 · Computer Equipment	626.41	2,000.00	-1,373.59	31.3%
6718.3 · Software	1,782.30	2,000.00	-217.70	89.1%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	2,964.85	7,333.32	-4,368.47	40.4%
6720 · Board Expenses	505.73	1,666.68	-1,160.95	30.3%
6730 · Consultants				
6734 · IT	4,089.72	4,666.68	-576.96	87.6%
6735 · EMS Survey	1,968.85	2,333.32	-364.47	84.4%
6737 · Financial/Bookkeeping	11,460.26	2,000.00	9,460.26	573.0% [5]
6738 · Legal	448.00	3,333.32	-2,885.32	13.4%
6740 · Audit	0.00	6,066.68	-6,066.68	0.0%
6741 · Tax Administration - NBS	7,292.35	6,953.32	339.03	104.9%
Total 6730 · Consultants	25,259.18	25,353.32	-94.14	99.6%
6742 · Bank/Merchant Fees	747.33	800.00	-52.67	93.4%
6755 · Property Tax Admin	11,020.44	13,333.32	-2,312.88	82.7%
6760 · Education/Professional Dev	2,464.95	1,666.68	798.27	147.9%
6765 · Election Costs/Reserve	0.00	3,333.32	-3,333.32	0.0%
6770 · Dues, Subscrip, Membership	6,209.65	6,666.68	-457.03	93.1%
6788 · Printing & Reproduction	2,888.63	6,666.68	-3,778.05	43.3%
6795 · Travel/Transportation	2,079.34	5,000.00	-2,920.66	41.6%
6970 · Community Dev/Training	13,440.75	6,666.68	6,774.07	201.6% [6]
Total 6700 · Overhead/Administration	115,031.25	133,467.32	-18,436.07	86.2%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	15,992.00	15,992.00	0.00	100.0%
7050 · UC Contract	503,170.76	503,158.68	12.08	100.0%
Total 7000 · Urgent Care	519,162.76	519,150.68	12.08	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	1,000.00	-1,000.00	0.0%
8000 · Interest Expense - Other	1,483.48	2,000.00	-516.52	74.2%
Total 8000 · Interest Expense	1,483.48	3,000.00	-1,516.52	49.4%
9000 · Other Expenses	0.00			
9500 · Depreciation Expense	60,801.36	60,801.36	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	1,569,461.20	1,687,720.44	-118,259.24	93.0%
Net Ordinary Operating Surpluse	108,692.94	-45,898.40	154,591.34	-236.8%
Other Expense	-316.56	0.00	-316.56	100.0%
Net Income	**108,376.38**	**-45,898.40** [7]	**154,274.78**	**-236.1%**

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

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

2. Tourist Mitigation Funds. FY 18 ($12K) AND FY19 ($10K). Plus CPR etc.

3. Ambulance Op Wages show an decrease at this time due to when payperiods hit the P&L. Budgeted number split evenly over 12 months.

4. Higher volume of medical supplies needed than budgeted.

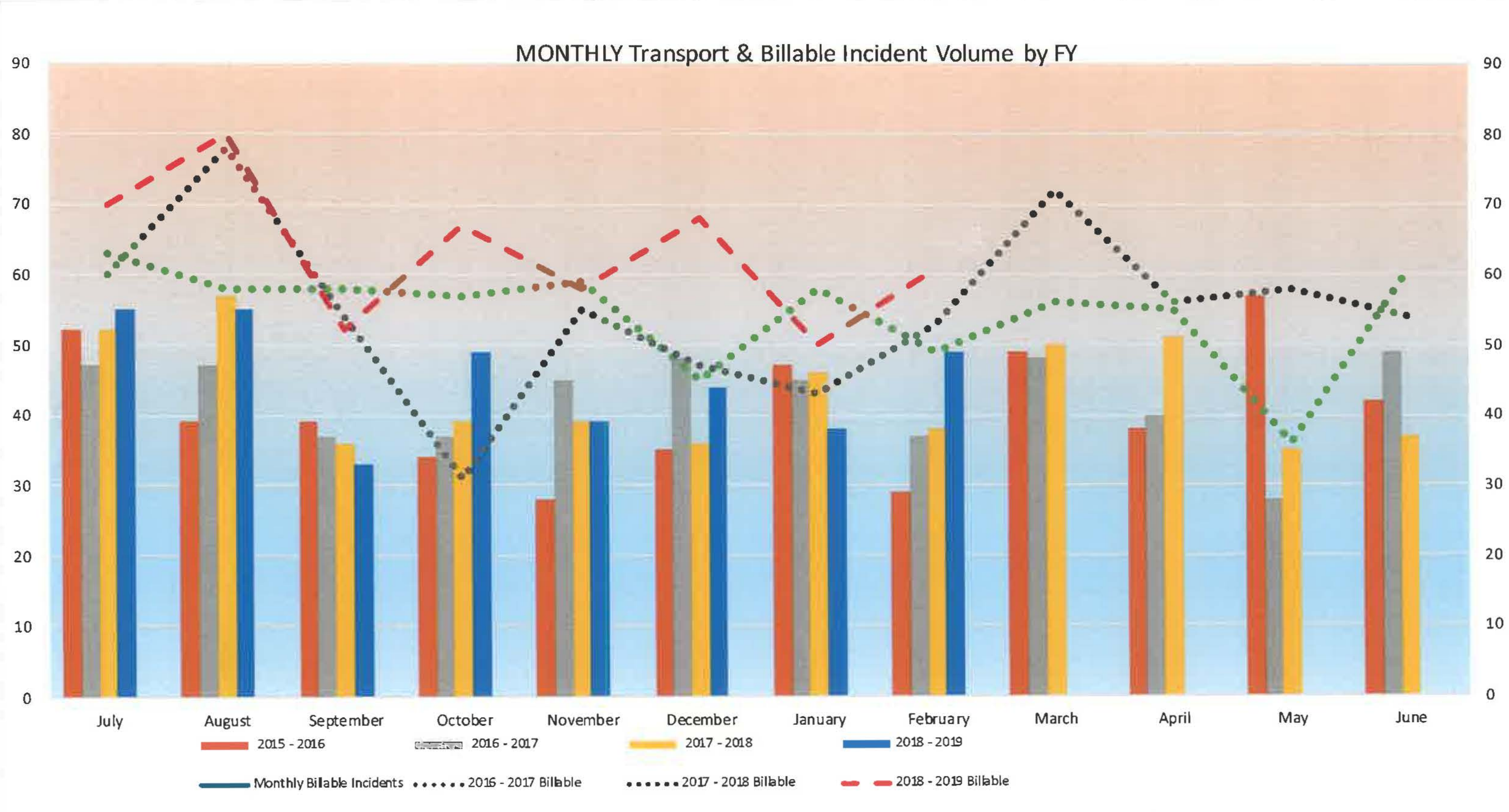
5. Transition training to new financial/bookkeeper

6. Draw down funds from Tourist Mitigation funds for CPR training equipment.

7. $10,833 x 8 months = $86,664 for Urgent Care increase and covered by UC reserves.

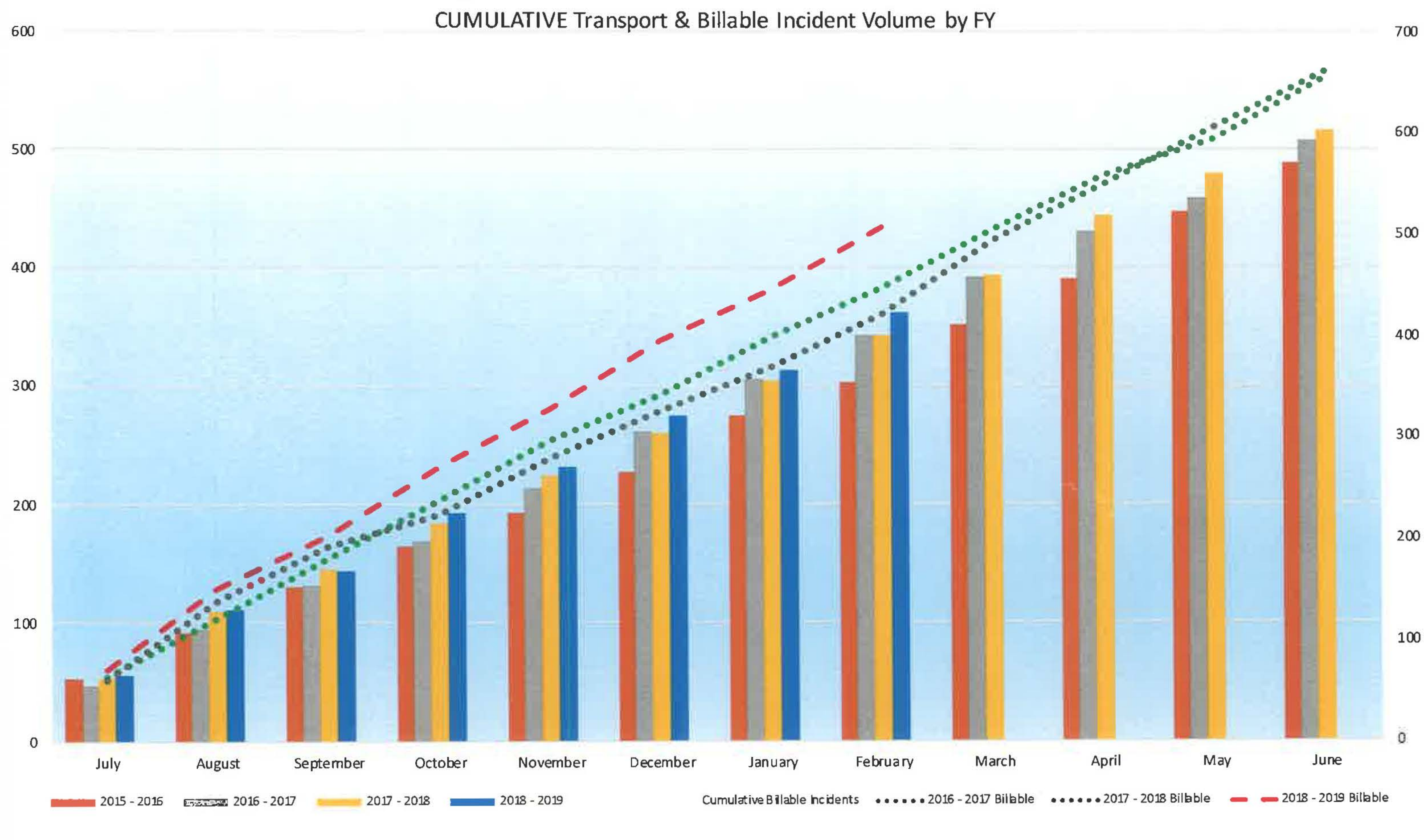
MONTHLY AMBULANCE DATA

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	49				
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	67	58	68	50	61				



CUMULATIVE AMBULANCE DATA

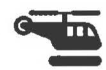
Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2015 - 2016	52	91	130	164	192	227	274	303	352	390	447	489
2016 - 2017	47	94	131	168	213	261	306	343	391	431	459	508
2017 - 2018	52	109	145	184	223	259	304	343	393	444	479	516
2018 - 2019	55	110	143	192	231	275	313	362				
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	269	327	395	445	506				



3/13/19

CLSD RUN DATA for the PRECEEDING 12 MONTHS

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

MONTH	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
MOST CURRENT ON TOP	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-Feb	82	63	63	53	35	31	0	2	14	7	2	2	49	38	6	6	20	7	13	14	4	2	1	1	10	4	6	4
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
	1051	1004	721	704	419	384	26	29	102	142	13	16	534	539	78	68	271	270	195	181	25	37	10	10	105	83	43	77
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			