



Finance Committee

AGENDA

Wednesday, May 15th, 2019 at 9:00 AM
CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

1. Call to Order Paterson
2. Agenda Approval Paterson
3. Minutes Approval: Wed April 17th 2019 meeting Paterson
4. Privilege of the floor Paterson
5. FY20 Preliminary Budget Caley
6. FY20 Resolutions: Caley
 - a. Resolution 259 – Adoption of the Preliminary FY 20 Budget
 - b. Resolution 260 – Adoption of the FY20 Ambulance Rates
 - c. Resolution 261 – Adoption of the FY20 Tax Rates
 - d. Resolution 262 – Adoption of the Prop 4 Appropriations Limit
7. Ambulance revenue – Wittman (YTD) Caley
8. Expenses YTD Caley
9. Cash Flow & Bank Statement review Caley
10. Ambulance dispatch and transport data YTD Caley
11. Other: Caley
 - Policy Review
 - Fiscal Management policy
 - Intergovernmental Transfer (IGT) update Caley
 - GEMT – Quality Assurance Fee (GEMT-QAF) update Caley
 - RCMS FC Update Paterson
12. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - June 19, 2019
 - July 17, 2019
 - August 21, 2019
13. Adjournment



Finance Committee

Minutes of Meeting April 17th, 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 also present: Geoffrey Beaty and Naomi Schwartz. Also present: Community Representative Rich Hughes, Ex officio District Administrator David Caley, Ops Manager Evan Dilks, Gary Collins RCMS CEO, and Bookkeeper Clara Frost.
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 Mar 20th FC meeting minutes and was seconded by Director Beaty. All ayes.
4. **Privilege of the floor:** no comments
5. **Urgent Care preliminary budget FY20 presentation:** Gary Collins, CEO at RCMS provided a presentation with current patient volume, financials regarding revenue, expenses, net uncompensated care, etc. Patient volume is up 35% (average of 5,139 UC visits annually for the past four years). Patients are also presenting with more complex issues which results in longer wait times. Five years since the passage of Measure J (with 2/3 voter approval) the special tax has remained unchanged. However, due to high patient volume and more complex and severe problems, Mr. Collins is requesting the BOD consider increasing the tax levy from \$57.50 per unit of benefit to \$74. This increased revenue would be allocated to hire a 0.5 FTE Provider for the UC and a Triage Nurse to help improve patient flow and move patients through more quickly. The FC will bring this to the BOD for consideration. How will this impact property owners? Those with a developed parcel: \$33 more a year. Those with a vacant buildable parcel: \$16.50 more a year.
6. **Wittman (YTD) month-end report:**
 - a. Monthly net lower than budgeted for the past several months. We are aware and monitoring. Such fluctuations are dependent upon the actual number of incidents, billable events and payor mix.
7. **Expenses YTD:** Expenses continue to be within budget. Wages expense lower than budgeted for now due to delay in implementing the 2nd Out Paramedic. Expected to catch up by the end of this FY.
8. **Cash Flow:** Cash flow and cast projection as expected.
9. **Ambulance dispatch and transport data YTD:**
 - a. **Mar:** 60 transports; 75 billable incidents; 422 cumulative transports; 581 cumulative billable incidents.
10. **Other Issues:**
 - a. Director Beaty edited the initial draft of a new CLSD Investment Policy. The more succinct version was discussed with no suggested edits. The FC will to bring to the BOD for their review.
 - b. Discussion also centered around revising the check writing policy and associated authority of signatories and dollar limit. This will be drafted and brought to the BOD next month.
 - c. Discussion also on review of check register/detail. FC members settled on review of the monthly banking statement.
 - d. IGT update: We have not gotten payment as yet. Expecting to process mid-April.
 - e. Ground Emergency Medical Transport (GEMT) processing of the FY18 claims has been behind. DHCS expects to fund in April.
 - f. Ground Emergency Medical Transport – Quality Assurance Fee (GEMT-QAF) has finally kicked into gear and will require fees paid for all of FY18 ambulance transports prior to FY-end June 30, 2019. Per figures known today, CLSD will owe \$13,523 in fees but receive \$29,744 in revenue. The net revenue will be \$16,221.
 - g. CLSD preliminary budget discussion was deferred to May.

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

- May 15, 2019
- June 19, 2019
- August 21, 2019

12. Adjournment: at 10:30 AM. Director Paterson moved for adjournment, Director Schwartz seconded all ayes.

Minutes Approved:

(Date)

Annan Paterson, Treasurer

COAST LIFE SUPPORT DISTRICT

| Income | Actual | Budget | Actual | Budget | 4/8/19 Actual | Budget | Budget | FY19 vs FY20 | % Change | Budget | Budget |
|--|-------------|-----------|-----------------------|-----------|---------------------|-----------|-----------|-----------------|-------------|-----------|-----------|
| | FY17 | FY17 | FY18 | FY18 | FY19 | FY19 | FY20 | FY20 | % | FY20 | FY20 |
| | | | (exceptions co taxes) | Draft | exceptions co taxes | | 6% Inc | Changes | Change | 3% Inc | 0% Inc |
| | Actual | Budget | Actual | Draft | Actual | Budget | Draft | | | Draft | Draft |
| | | | | Budget | | | Budget | | | Budget | Budget |
| 4000 CLSD Special Taxes | | | | | | | | | | | |
| 4001 Mendocino County Taxes | | | | | | | | | | | |
| 4004 Mendocino Ambulance Tax | 473,924 | 474,012 | 473,484 | 477,664 | 477,664 | 477,664 | 477,664 | - | 0.00% | 477,664 | 477,664 |
| 4009 Mendocino Urgent Care Tax | 335,915 | 335,168 | 335,800 | 337,927 | 337,927 | 337,927 | 434,750 | 96,823 | 28.65% | 434,750 | 434,750 |
| 4010 Mendocino Special Tax | 96,473 | 92,672 | 100,794 | 92,672 | 100,433 | 100,433 | 100,433 | - | 0.00% | 100,433 | 100,433 |
| Total 4001 Mendocino County Taxes | 906,312 | 901,852 | 910,078 | 908,263 | 916,024 | 916,024 | 1,012,847 | 96,823 | 11% | 1,012,847 | 1,012,847 |
| 4002 Sonoma County Taxes | | | | | | | | | | | |
| 4024 Sonoma Ambulance Tax | 371,503 | 368,632 | 370,285 | 372,586 | 375,144 | 375,144 | 375,144 | - | 0.00% | 375,144 | 375,144 |
| 4029 Sonoma Urgent Care Tax | 303,329 | 302,795 | 301,996 | 304,922 | 306,015 | 306,015 | 392,052 | 86,037 | 28.12% | 392,052 | 392,052 |
| Total 4002 Sonoma County Taxes | 674,832 | 671,427 | 672,281 | 677,508 | 681,159 | 681,159 | 767,196 | 86,037 | 13% | 767,196 | 767,196 |
| Total 4000 CLSD Special Taxes | 1,581,145 | 1,573,279 | 1,582,359 | 1,585,771 | 1,597,183 | 1,597,183 | 1,780,043 | 182,860 | 11% | 1,780,043 | 1,780,043 |
| 4100 Interest Income | 149 | - | 165 | 150 | 20 | - | 3,750 | 3,750 | | 3,750 | 3,750 |
| 4200 Ambulance Income | | | | | | | | | | | |
| 4201 Ambulance Transport Billings | 2,562,675 | 575,576 | 2,600,834 | 600,000 | 2,539,050 | 650,000 | 650,000 | - | 0.00% | 650,000 | 650,000 |
| 4220 Writedowns - Misc | (96,202) | | (200,708) | | (81,665) | | | - | | | |
| 4225 Writedowns - MediCar/Cal | (1,659,719) | | (1,819,138) | | (1,819,736) | | | - | | | |
| 4228 Writedowns - District Resident Discount | | (40,000) | | (12,500) | | - | | - | #DIV/0! | | |
| Total 4201 Ambulance Transport Billings | 806,754 | 535,576 | 580,989 | 587,500 | 637,649 | 650,000 | 653,750 | 66,250 | 10.19% | 653,750 | 653,750 |
| 4400 Miscellaneous Revenue | 42,586 | 2,150 | 23,232 | 3,000 | 50,493 | 32,550 | 50,000 | 17,450 | 53.61% | 50,000 | 50,000 |
| 4410 Intergovernmental Transport (IGT) | 139,790 | 81,500 | 255,018 | 80,000 | - | 130,000 | 187,500 | 57,500 | 44.23% | 187,500 | 187,500 |
| 4420 Ground Emerg Med Transport | 38,480 | 10,000 | (4,916) | 25,000 | - | 25,000 | 15,000 | (10,000) | -40.00% | 15,000 | 15,000 |
| 4420 GEMT - SBS23 (QAF) | | - | - | | - | 28,000 | 29,750 | 1,750 | 6.25% | 29,750 | 29,750 |
| Unapplied Cash Payment Income | | | | | | | | - | #DIV/0! | | |
| Total Income | 2,608,904 | 2,202,505 | 2,436,846 | 2,281,421 | 2,285,345 | 2,462,733 | 2,716,043 | 319,560 | 12.98% | 2,716,043 | 2,716,043 |
| Expenses | | | | | | | | | | | |
| 5000 Wages and Benefits | | | | | | | | | | | |
| 5200 Health Insurance | 119,634 | 96,000 | 101,134 | 108,000 | 109,576 | 108,000 | 132,000 | 24,000 | 22.22% | 132,000 | 132,000 |
| 5300 Payroll Taxes Employer Costs | 33,664 | 31,057 | 29,473 | 32,124 | 33,641 | 36,358 | 39,408 | 3,050 | 8.39% | 38,917 | 38,239 |
| 5350 PERS Employer Costs | 116,167 | 117,595 | 145,650 | 91,069 | 112,198 | 106,858 | 158,240 | 51,382 | 48.08% | 157,771 | 155,579 |
| 5405 Administration Salaries | 210,897 | 188,779 | 235,786 | 221,043 | 246,717 | 232,749 | 242,887 | 10,138 | 4.36% | 237,558 | 232,229 |
| 5405.1 Admin Salaries-Allocate to UC | (22,681) | (22,681) | (22,724) | (22,724) | (23,988) | (23,988) | (25,315) | (1,327) | 5.53% | (24,669) | (24,022) |
| 5410 Ambulance Operations Wages | 579,693 | 599,482 | 624,999 | 615,379 | 655,134 | 717,455 | 801,212 | 83,757 | 11.67% | 780,687 | 760,223 |
| 5430 Extra Duty/Stipend Pay | (264) | 32,808 | 41,073 | 45,068 | 40,782 | 56,208 | 44,596 | (11,612) | -20.66% | 44,596 | 44,596 |
| 5460 Other Compensation | - | - | - | - | - | - | - | - | #DIV/0! | - | - |
| 5500 Work Comp Insurance | 44,966 | 30,950 | 48,155 | 39,592 | 35,942 | 55,678 | 61,614 | 5,936 | 10.66% | 61,614 | 61,614 |
| Total 5000 Wages and Benefits | 1,082,076 | 1,073,990 | 1,203,546 | 1,129,551 | 1,210,002 | 1,289,318 | 1,454,642 | 165,323 | 12.82% | 1,428,474 | 1,400,458 |
| 6000 Ambulance Operations/ 66000 payroll exp | | | 78 | | | | | | | | |
| 6030 Medical Director Fee-non AHUC | 37,800 | 37,800 | 37,800 | 37,800 | 37,800 | 37,800 | 37,800 | - | 0.00% | 37,800 | 37,800 |

CLSD FY19/20 Preliminary Budget with 6%, 3% and 0% increases

| | | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 6040 Dispatch Services | 32,216 | 31,020 | 22,497 | 23,500 | 21,545 | 21,545 | 21,871 | 326 | 1.51% | 21,871 | 22,930 |
| 6050 Misc Reimbursements | 402 | | - | - | - | - | - | - | #DIV/0! | - | - |
| 6100 Station/Crew Expenses/LIC & PERMITS | | | 129 | - | 157 | - | - | - | #DIV/0! | - | - |
| 6101 Facility Repair & Maintenance | 13,123 | | 10,097 | 9,400 | 2,578 | 9,400 | 7,500 | (1,900) | -20.21% | 7,500 | 7,500 |
| 6102 Facility Furniture | 185 | | 1,856 | - | - | - | - | - | #DIV/0! | - | - |
| 5100 Uniforms & Med Tests | 5,925 | 5,000 | 4,978 | 5,000 | 2,801 | 5,000 | 5,000 | - | 0.00% | 5,000 | 5,000 |
| 6110 Supplies, Rental, Cleaning etc | 13,336 | 21,800 | 6,959 | 13,000 | 6,057 | 13,000 | 8,000 | (5,000) | -38.46% | 8,000 | 8,000 |
| 6210 Vehicle Repair & Maintenance | 21,984 | 15,000 | 23,054 | 18,000 | 22,996 | 18,000 | 22,500 | 4,500 | 25.00% | 22,500 | 20,000 |
| 6240 Vehicle Fuel | 10,444 | 15,000 | 26,818 | 15,000 | 22,956 | 15,000 | 25,000 | 10,000 | 66.67% | 25,000 | 25,000 |
| 6410 Radios & Comm Equip | 2,551 | 8,100 | 9,416 | 4,000 | 1,222 | 4,000 | 4,000 | - | 0.00% | 4,000 | 4,000 |
| 6510 Medical Supplies & Equipment | 28,868 | 28,900 | 40,391 | 24,000 | 34,668 | 24,000 | 30,000 | 6,000 | 25.00% | 30,000 | 30,000 |
| 6980 Misc. Staff Taining & Development | 2,362 | 10,100 | 1,260 | 6,000 | 1,280 | 6,000 | 5,000 | (1,000) | -16.67% | 5,000 | 3,000 |
| Total 6000 Ambulance Operations | 169,196 | 172,720 | 185,332 | 155,700 | 154,060 | 153,745 | 166,671 | 12,926 | 8.41% | 166,671 | 163,230 |
| 6700 Overhead/Administration/ 6971 IGT EXP. | | | - | - | - | - | - | - | #DIV/0! | - | - |
| 6180 Utilities | 13,015 | 12,000 | 13,927 | 12,000 | 11,812 | 14,000 | 13,000 | (1,000) | -7.14% | 13,000 | 13,000 |
| 6188 Telephone | 6,237 | 12,000 | 8,366 | 6,000 | 6,073 | 4,475 | 7,000 | 2,525 | 56.42% | 7,000 | 7,000 |
| 6300 Insurance | 16,259 | 16,350 | 17,129 | 17,000 | 24,177 | 17,996 | 19,000 | 1,004 | 5.58% | 19,000 | 19,000 |
| 6714 4420 GEMT - SB523 (QA Fee) | - | - | - | - | - | 7,000 | 13,525 | 6,525 | 93.21% | 13,525 | 13,525 |
| 6713 Ambulance Billing | 40,428 | 33,031 | 36,603 | 38,753 | 35,265 | 39,000 | 39,000 | - | 0.00% | 39,000 | 39,000 |
| 6718 Office Supp/Equip/Software | 2,870 | 5,300 | - | - | 36 | - | - | - | #DIV/0! | - | - |
| 6718.1 Office Supplies | 1,505 | - | 4,994 | 5,000 | 759 | 5,000 | 2,500 | (2,500) | -50.00% | 2,500 | 2,500 |
| 6718.2 Computer Equipment | - | - | 4,748 | 3,000 | 834 | 3,000 | 3,000 | - | 0.00% | 3,000 | 3,000 |
| 6718.3 Software | 1,023 | - | 3,225 | 1,575 | 3,895 | 3,000 | 3,000 | - | 0.00% | 3,000 | 3,000 |
| 6720 Board Expenses | 553 | 5,000 | 126 | 2,500 | 674 | 2,500 | 1,500 | (1,000) | -40.00% | 1,500 | 1,500 |
| 6730 Consultants | | | | | | | | - | #DIV/0! | - | - |
| 6734 IT | 6,015 | 6,750 | 5,713 | 7,500 | 6,138 | 7,000 | 7,000 | - | 0.00% | 7,000 | 7,000 |
| 6735 EMS Survey | 1,041 | 2,436 | 2,239 | 3,500 | 2,942 | 3,500 | 3,000 | (500) | -14.29% | 3,000 | 3,000 |
| 6737 Financial/Bookkeeping | 14,622 | 14,000 | 525 | 5,000 | 15,280 | 3,000 | 3,000 | - | 0.00% | 3,000 | 3,000 |
| 6738 Legal | 19,736 | 10,000 | 4,808 | 10,000 | 597 | 5,000 | 5,000 | - | 0.00% | 5,000 | 5,000 |
| 6740 Audit | | 8,500 | 8,750 | 8,500 | 9,100 | 9,100 | 9,100 | - | 0.00% | 9,100 | 9,100 |
| 6741 Tax Administration - NBS | 10,302 | 10,345 | 10,634 | 10,430 | 10,953 | 10,430 | 11,000 | 570 | 5.47% | 11,000 | 11,000 |
| 6742 Bank/Merchant Fees | 2,567 | 1,000 | 1,567 | 1,000 | 1,272 | 1,200 | 1,200 | - | 0.00% | 1,200 | 1,200 |
| 6755 Property Tax Administration - Counties | 17,780 | 27,785 | 17,965 | 29,000 | 16,948 | 20,000 | 20,000 | - | 0.00% | 20,000 | 20,000 |
| 6760 Leadership Admin Development | 12 | 2,500 | 691 | 2,500 | 3,286 | 2,500 | 1,000 | (1,500) | -60.00% | 1,000 | 1,000 |
| 6765 Election Costs/Reserve | - | 10,000 | 3,577 | 47,000 | - | 5,000 | 5,000 | - | 0.00% | 5,000 | 5,000 |
| 6770 Dues, Subscriptions, Membership | 8,992 | 4,500 | 9,632 | 10,000 | 14,238 | 10,000 | 12,000 | 2,000 | 20.00% | 12,000 | 12,000 |
| 6788 Printing & Reproduction | 856 | 2,000 | 2,470 | 10,000 | 3,852 | 10,000 | 3,000 | (7,000) | -70.00% | 3,000 | 3,000 |
| 6795 Travel/Transportation | 2,451 | 1,500 | 4,290 | 3,000 | 3,038 | 7,500 | 5,000 | (2,500) | -33.33% | 5,000 | 5,000 |
| 6970 Community Dev/Training | 13,201 | 4,500 | 19,497 | 10,000 | 22,710 | 10,000 | 10,000 | - | 0.00% | 10,000 | 10,000 |
| Total 6700 Overhead/Administration | 179,465 | 189,497 | 181,475 | 243,258 | 193,879 | 200,201 | 196,825 | (3,376) | -1.69% | 196,825 | 196,825 |
| 7000 Urgent Care | | | | | | | | | | | |
| 7011 Admin Salaries-Alloc to UC | 22,681 | 22,681 | 22,724 | 22,724 | 23,988 | 23,988 | 25,315 | 1,327 | 5.53% | 25,315 | 25,315 |
| 7050 UC Contract | 624,756 | 624,738 | 754,756 | 754,738 | 754,738 | 754,738 | 800,000 | 45,262 | 6.00% | 800,000 | 800,000 |
| Total 7000 Urgent Care | 647,437 | 647,419 | 777,480 | 777,462 | 778,726 | 778,726 | 825,315 | 46,589 | 5.98% | 825,315 | 825,315 |
| 8000 Interest Expense | 4,008 | 4,086 | - | 1,500 | 2,378 | 3,000 | 3,000 | - | 0.00% | 3,000 | 3,000 |
| 8005 EMS Interest Expense | - | | 3,050 | 3,000 | - | 1,500 | 1,500 | - | 0.00% | 1,500 | 1,500 |
| Total 8000 Interest Expense | 4,008 | 4,086 | 3,050 | 4,500 | 2,378 | 4,500 | 4,500 | - | 0.00% | 4,500 | 4,500 |
| 9500 Depreciation Expense | 76,759 | 80,794 | 87,712 | 92,119 | 91,202 | 91,202 | 91,202 | - | 0.00% | 91,202 | 91,202 |
| 999 Prior Period Adjustments | 6,397 | | | | | | | | | | |

CLSD FY19/20 Preliminary Budget with 6%, 3% and 0% increases

| | | | | | | | | | | | |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|----------|-----------|-----------|
| Total Expenses | 2,165,338 | 2,168,506 | 2,438,596 | 2,402,590 | 2,430,247 | 2,517,693 | 2,739,155 | 221,462 | 8.80% | 2,712,987 | 2,681,530 |
| Net Operating Income | 443,566 | 33,999 | (1,749) | (121,169) | (144,901) | (54,960) | (23,112) | 98,098 | -178.49% | 3,056 | 34,513 |
| Other Miscellaneous Expense | - | - | - | - | (1,070) | - | - | - | - | - | - |
| Net Other Income | - | - | - | - | - | - | - | - | - | - | - |
| Net Income | 443,566 | 33,999 | (1,749) | (121,169) | (145,972) | (54,960) | (23,112) | 98,098 | -178.49% | 3,056 | 34,513 |

| | | BUDGET FY17 | BUDGET FY18 | BUDGET FY18 | BUDGET FY18 | BUDGET FY19 | BUDGET FY20 |
|-------------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| EMS Income | | 1,564,542 | 1,799,051 | 1,638,572 | 1,641,403 | 1,818,791 | 1,889,241 |
| EMS Expense | | 1,521,087 | 1,661,116 | 1,625,128 | 1,651,521 | 1,738,967 | 1,913,840 |
| EMS Net | | 43,455 | 137,935 | 13,444 | (10,117) | 79,824 | (24,599) |
| UC Income | | 637,963 | 637,796 | 642,849 | 643,942 | 643,942 | 826,802 |
| UC Expense | | 647,419 | 777,480 | 777,462 | 778,726 | 778,726 | 825,315 |
| UC Net | | (9,456) | (139,684) | (134,613) | (134,784) | (134,784) | 1,487 |

| BUDGET FY20 | BUDGET FY20 |
|----------------|----------------|
| 1,889,241 | 1,889,241 |
| 1,887,672 | 1,856,215 |
| 1,569 | 33,026 |
| 826,802 | 826,802 |
| 825,315 | 825,315 |
| 1,487 | 1,487 |

COAST LIFE SUPPORT DISTRICT

RESOLUTION No: 259

ADOPTION OF PRELIMINARY BUDGET FOR FISCAL YEAR 2020

WHEREAS, Coast Life Support District Board of Directors, Finance Committee and Staff have reviewed the current financial position for the past year, and

WHEREAS, the District has a need to maximize its revenues, including maintaining the benefit assessment special tax rates as approved by the voters for Emergency Medical Services, and

WHEREAS, the District has reviewed the Ambulance billing charges, in order to maximize revenue while maintaining rates consistent with medical cost inflation,

WHEREAS, the District will not require the full assessment as authorized for Urgent Care services in order to fully fund the current program and provide adequate funds for development of the presently envisioned Urgent Care program and any other authorized use, and

WHEREAS, Reserve funding should remain at present levels to support contingencies and capital replacement requirements, and

WHEREAS, Coast Life Support District anticipates Revenues of the following:

| | |
|------------------------|-------------------|
| Sonoma County | \$ 767,196 |
| Mendocino County | \$1,012,847 |
| Ambulance Billings | \$ 650,000 |
| Miscellaneous | <u>\$ 286,000</u> |
| Total Budgeted Revenue | \$2,716,043 |

WHEREAS, the following Expenditures will provide the resources necessary to meet the established objectives for the next Fiscal Year:

| | |
|-----------------------------|--------------------|
| Ambulance Operations | \$1,621,313 |
| Administration & Overhead | \$ 196,825 |
| Urgent Care Program | \$ 825,315 |
| Interest & Depreciation | \$ 95,702 |
| Reserve Fund Decrease | <u>\$ (23,112)</u> |
| Total Budgeted Expenditures | \$2,716,043 |

BE IT RESOLVED that the Board of Directors authorize its Officers, Administrator and Staff to make expenditures necessary to operate the Ambulance service and all Authorized programs,

BE IT FURTHER RESOLVED that the Board of Directors authorized the above amounts for the Coast Life Support District's Budget for Fiscal Year 2020.

The above resolution was introduced by Director Schwartz, who moved its adoption, seconded by Director Beaty, and passed and adopted on this 24th day of June 2019 by the following roll call vote:

| | | | | |
|------------|------------|-----|----|---------|
| Directors: | Hughes | Aye | No | Abstain |
| | Beaty | Aye | No | Abstain |
| | Bower | Aye | No | Abstain |
| | Schwartz | Aye | No | Abstain |
| | Tittle | Aye | No | Abstain |
| | Villagomez | Aye | No | Abstain |
| | André | Aye | No | Abstain |

Ayes: Noes: Abstain: Absent:

WHEREUPON, the President declared the foregoing RESOLUTION adopted and SO ORDERED.

Naomi Schwartz, Secretary

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. 260**

ADOPTION OF AMBULANCE RATES FOR FISCAL YEAR 2020

WHEREAS, the Coast Life Support District last adjusted the rates at which Ambulance Services are billed in June of 2016, and

WHEREAS, with the passage of AB 2091 Berg, as of January 1, 2007, the District may charge Residents and Taxpayers of the District a Fee for Service Rate less than that of Non-Residents and Non-Taxpayers, and

WHEREAS, the District recognizes the disparity between what a Resident/Taxpayer actually pays for services versus what a Non-Resident/Non-Taxpayer pays, by their parcel tax contribution, and

WHEREAS, as Resident/Taxpayer is defined as either having a mailing address within the District or owning property within the District or both,

BE IT THEREFORE RESOLVED that the rate schedule adopted, effective July 1, 2017 and in effect until changed by resolution, be as follows:

| <i>Service</i> | <i>BLS</i> | <i>ALS I</i> | <i>ALS II</i> |
|------------------|------------|--------------|---------------|
| Non-Emergency | \$1,381 | \$2,726 | |
| Emergency | \$1,887 | \$3,258 | \$3,814 |
| Night | \$130 | \$415 | \$415 |
| Mileage | \$36 | \$36 | \$36 |
| Oxygen | \$162 | \$162 | \$162 |
| EKG | | \$227 | \$227 |
| Treat & Release | \$250 | \$500 | |
| Late Payment Fee | \$25 | \$25 | \$25 |

AND BE IT FURTHER RESOLVED, that Resident/Taxpayers will receive a fifty percent reduction of the balance owed after third-party payments, if any, and if that reduced balance is paid in full within sixty days.

AND BE IT FURTHER RESOLVED, that for transport of a Resident/Taxpayer which does not leave the District, the balance owed after third party payments will not exceed fifty percent of the sum of the applicable Treat & Release fee plus mileage charge.

AND BE IT FURTHER RESOLVED, that these charges be reviewed annually and changes included in the Budget for the following year.

The above RESOLUTION was introduced by Director Hughes, who moved for its adoption, seconded by Director Schwartz, and passed on this 24th day of June, 2019,

WHEREUPON, the President declared the foregoing RESOLUTION adopted and SO ORDERED.

Naomi Schwartz, Secretary

See attached Level of Service definitions applicable to said rates.

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. 261**

ADOPTION OF TAX RATES FOR FISCAL YEAR 2020

WHEREAS, in March 2012 the voters of the Coast Life Support District authorized the District Board of Directors to levy a Special Tax of up to \$44 per benefit unit to support Emergency Medical Services, and

WHEREAS, in April 2014, the voters of the District approved a Special Tax assessment of up to \$74 for a developable parcel, and \$148 for a developed parcel, to support Urgent Care, and

WHEREAS, the District's budget for Fiscal Year 2020 requires a Special Tax rate of \$44 per unit of benefit for Emergency Medical Services and \$74.00/\$148.00 Special Tax for developable/developed parcels to support Urgent Care,

BE IT RESOLVED, THEREFORE that the Special Tax rate of \$44 per unit of benefit for Emergency Medical Services, plus \$74.00/\$148.00 per developable/developed parcel for Urgent Care, be assessed accordingly to parcels in the District,

BE IT FURTHER RESOLVED that the Coast Life Support District renews its agreements with the appropriate offices of Mendocino and Sonoma Counties for collections of the assessments through the property tax rolls.

The above RESOLUTION was introduced by Director Schwartz, who moved for its adoption, seconded by Director Beaty and passed on this 24th day of June 2019 by the following roll call vote:

| | | | | |
|------------|------------|-----|----|---------|
| Directors: | Hughes | Aye | No | Abstain |
| | Beaty | Aye | No | Abstain |
| | Bower | Aye | No | Abstain |
| | Schwartz | Aye | No | Abstain |
| | Tittle | Aye | No | Abstain |
| | Villagomez | Aye | No | Abstain |
| | André | Aye | No | Abstain |

Ayes: Noes: Abstain: Absent:

WHEREUPON, the President declared the foregoing RESOLUTION adopted and SO ORDERED.

Naomi Schwartz, Secretary

Coast Life Support District Special Tax Structure

By CLSD Board of Directors Resolution 261

June 2020

Ambulance Service Annual Tax Rate - \$44/Unit

| <u>Units</u> | <u>Tax</u> | <u>Land Use</u> |
|--------------|------------|--|
| 0 | \$0 | Ag/Timber/Resource/Vacant—Not Buildable |
| 1 | \$44 | Vacant Buildable |
| 3 | \$132 | Single Family Dwelling |
| 4 | \$176 | Ag with Development—House or Outbuildings |
| 6 | \$264 | Duplex |
| 8 | \$352 | Trailer Park/Apartments/Institution |
| 10 | \$440 | Store/Commercial Enterprise |
| 20 | \$880 | Hotel/Motel/Restaurant/Golf Course/Gas Station/Theater |

Urgent Care Annual Tax Rate--\$74.00/Unit

| <u>Units</u> | <u>Tax</u> | <u>Land Use</u> |
|--------------|------------|---|
| 0 | \$ 0 | Ag/Timber/Resource/Vacant—Not Buildable |
| 1 | \$ 74 | Vacant Buildable |
| 2 | \$148 | Developed |

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. 262**

**RESOLUTION OF THE BOARD OF DIRECTORS OF COAST LIFE SUPPORT
DISTRICT, STATE OF CALIFORNIA, ADOPTING THE PROPOSITION 4
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2019-2020**

WHEREAS, each fiscal year a Proposition 4 limit must be established; and

WHEREAS, Proposition 111, Article XIII B, requires the Board of Directors of the Coast Life Support District to choose and adopt a certain method to increase this limit every year; and

WHEREAS, the Coast Life Support District had approved and adopted an Appropriation Limit for Fiscal Year 2018-2019 of \$2,138,261; and

WHEREAS, the Coast Life Support District has chosen the California Per Capita Personal Income and the Sonoma County Population Change Percentage factors in establishing the Proposition 4 limit; and

WHEREAS, the Board of Directors of the Coast Life Support District, now accepts the Sonoma County Treasurer's calculation for the Appropriation Limit to be \$2,211,702, based on sum of the tax income increase and the annual percentage change for the California Per Capita Personal Income which is 3.85% and the local population growth change which is 0.47%,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Coast Life Support District hereby adopts a new Appropriation Limit in the amount of \$2,211,702 for the Fiscal Year 2019-2020,

THE FOREGOING RESOLUTION was introduced by Director Beaty, who moved its adoption, seconded by Director Schwartz, and then adopted by the following vote on the 24th day of June, 2020,

| | | | | | |
|------------|------------|-----|----|---------|--------|
| Directors: | André | Aye | No | Abstain | Absent |
| | Bower | Aye | No | Abstain | Absent |
| | Schwartz | Aye | No | Abstain | Absent |
| | Beaty | Aye | No | Abstain | Absent |
| | Tittle | Aye | No | Abstain | Absent |
| | Villagomez | Aye | No | Abstain | Absent |
| | Paterson | Aye | No | Abstain | Absent |

| | | | |
|-------|-------|----------|---------|
| Ayes: | Noes: | Abstain: | Absent: |
|-------|-------|----------|---------|

WHEREUPON, the President declared the foregoing RESOLUTION adopted and

SO, ORDERED

Naomi Schwartz, Secretary to the Board

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 | | | | | | | | | | | | | |
| 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 '18 | 70 | \$ 281,184 | \$ 174,532 | \$ 49,415 | \$ 5,255 | \$ 51,982 | \$ 37,431 | \$ - | \$ 37,431 | \$ 31,334 | \$ 3,317 | \$ - | \$ 408,669 |
| AUG '18 | 80 | \$ 314,797 | \$ 126,949 | \$ 92,536 | \$ 3,430 | \$ 91,883 | \$ 51,142 | \$ - | \$ 51,142 | \$ - | \$ - | \$ - | \$ 449,415 |
| SEPT '18 | 52 | \$ 194,431 | \$ 86,754 | \$ 53,314 | \$ 9,730 | \$ 44,632 | \$ 52,021 | \$ - | \$ 52,021 | \$ - | \$ - | \$ - | \$ 442,027 |
| OCT '18 | 67 | \$ 248,217 | \$ 116,334 | \$ 55,281 | \$ 11,288 | \$ 65,314 | \$ 70,941 | \$ - | \$ 70,941 | \$ - | \$ - | \$ - | \$ 436,400 |
| NOV '18 | 58 | \$ 208,046 | \$ 95,675 | \$ 68,631 | \$ 6,318 | \$ 37,423 | \$ 48,605 | \$ - | \$ 48,605 | \$ - | \$ 3 | \$ 0 | \$ 425,215 |
| DEC '18 | 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 |
| MARCH '19 | 75 | \$ 297,252 | \$ 172,524 | \$ 32,088 | \$ 964 | \$ 91,676 | \$ 39,210 | | \$ 39,210 | \$ 38,101 | \$ 5,024 | \$ - | \$ 464,867 |
| APRIL '19 | 54 | \$ 196,917 | \$ 143,715 | \$ 18,395 | \$ 3,144 | \$ 31,662 | \$ 71,037 | \$ 1,091 | \$ 69,947 | \$ - | \$ 250 | \$ 65 | \$ 426,397 |

| | | | | | | | | | | | | | |
|----------------|----|------------|------------|-----------|----------|-----------|-----------|------|-----------|------|----------|--------|------------|
| APR '18 | 56 | \$ 206,528 | \$ 105,159 | \$ 46,448 | \$ 3,024 | \$ 51,897 | \$ 80,068 | \$ - | \$ 80,068 | \$ - | \$ 3,835 | \$ 737 | \$ 487,155 |
|----------------|----|------------|------------|-----------|----------|-----------|-----------|------|-----------|------|----------|--------|------------|

| | | | | | | | | | | | | |
|-----------------------|-----|--------------|--------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|----------|
| FY To Date | 635 | \$ 2,397,457 | \$ 1,188,811 | \$ 542,714 | \$ 52,078 | \$ 613,854 | \$ 514,684 | \$ 8,167 | \$ 506,517 | \$ 103,597 | \$ 8,826 | \$ 2,710 |
| Last 12 Months | 747 | \$ 2,794,176 | \$ 1,373,237 | \$ 655,851 | \$ 53,712 | \$ 711,394 | \$ 622,646 | \$ 17,474 | \$ 605,172 | \$ 159,642 | \$ 10,076 | \$ 2,733 |

| | | | | | | | | | | | | |
|---------------------------------------|----|---------------|---------------|--------------|-------------|--------------|--------------|-----------|--------------|--------------|-----------|-----------|
| Monthly Average FY To Date | 64 | \$ 239,745.66 | \$ 118,881.07 | \$ 54,271.43 | \$ 5,207.80 | \$ 61,385.36 | \$ 51,468.40 | \$ 816.72 | \$ 50,651.68 | \$ 10,359.70 | \$ 882.60 | \$ 270.99 |
| Monthly Average Last 12 Months | 62 | \$ 232,848.03 | \$ 114,436 | \$ 54,654 | \$ 4,476 | \$ 59,283 | \$ 51,887 | \$ 1,456 | \$ 50,431 | \$ 13,303 | \$ 840 | \$ 228 |

| AGING | | | | | | | |
|-------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Month | Current | 31-60 | 61-90 | 91-120 | 121-180 | 180+ | Balance |
| APRIL | \$ 63,261 | \$ 72,885 | \$ 51,249 | \$ 30,279 | \$ 40,146 | \$ 168,577 | \$ 426,397 |

| | |
|----------------------------|------------------|
| CMS TRANSPORTS ON - | |
| TOTAL | \$ 26,497 |

as of APR' 19

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

| | Jul '18 - Apr 19 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|--------------------------------|-------------------|---------------------|
| Ordinary Revenue/Expense | | | | |
| Revenue | | | | |
| 4000 · CLSD Special Taxes | 1,507,388.58 | 1,330,985.84 | 176,402.74 | 113.3% |
| 4100 · Interest Revenue | 126.01 | 0.00 | 126.01 | 100.0% |
| 4200 · Ambulance Revenue | 595,145.39 | 541,666.66 | 53,478.73 | 109.9% ¹ |
| 4400 · Miscellaneous Revenue | 41,840.90 | 27,125.00 | 14,715.90 | 154.3% ² |
| 4410 · Intergovernmental Transport(IGT) | 0.00 | 108,333.34 | -108,333.34 | 0.0% |
| 4420 · Ground Emerg Med Transport | 18,143.34 | 20,833.34 | -2,690.00 | 87.1% |
| 4421 · GEMT QAF Income | 0.00 | 23,333.34 | -23,333.34 | 0.0% |
| Total Revenue | 2,162,644.22 | 2,052,277.52 | 110,366.70 | 105.4% |
| Expense | | | | |
| 5000 · Wages and Benefits | 1,026,017.02 | 1,082,960.86 | -56,943.84 | 94.7% |
| 6000 · Ambulance Operations | 134,197.22 | 129,797.68 | 4,399.54 | 103.4% |
| 66000 · Payroll Expenses | 0.00 | | | |
| 6700 · Overhead/Administration | 170,170.25 | 166,834.16 | 3,336.09 | 102.0% |
| 6971 · IGT | 0.00 | 0.00 | 0.00 | 0.0% |
| 7000 · Urgent Care | 648,953.50 | 648,938.34 | 15.16 | 100.0% |
| 8000 · Interest Expense | 1,761.42 | 3,750.00 | -1,988.58 | 47.0% |
| 9000 · Other Expenses | 0.00 | | | |
| 9500 · Depreciation Expense | 76,001.68 | 76,001.68 | 0.00 | 100.0% |
| 9999 · Prior Period Adjustment | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 2,057,101.09 | 2,108,282.72 | -51,181.63 | 97.6% |
| Net Ordinary Operating Surplus | 105,543.13 | -56,005.20 | 161,548.33 | -188.5% |
| Net Revenue | 105,543.13 | -56,005.20 ³ | 161,548.33 | -188.5% |

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

2. FY Tourist Mitigation Funds

3. \$10,833 x 10 = \$108,330 for Urgent Care increase and covered by UC reserves.

Coast Life Support District

Profit & Loss Budget Overview FY19

July 2018 through April 2019

| | Jul '18 - Apr 19 | Budget | \$ Over Budget | % of Budget |
|---|------------------|--------------|----------------|---------------------|
| Ordinary Revenue/Expense | | | | |
| Revenue | | | | |
| 4000 · CLSD Special Taxes | | | | |
| 4001 · Mendocino County Taxes | | | | |
| 4004 · Mendocino Ambulance Tax | 442,696.20 | 398,053.34 | 44,642.86 | 111.2% |
| 4009 · Mendocino Urgent Care Tax | 304,579.69 | 281,605.84 | 22,973.85 | 108.2% |
| 4010 · Mendocino Ad Valorem Tax | 98,359.50 | 83,694.16 | 14,665.34 | 117.5% |
| Total 4001 · Mendocino County Taxes | 845,635.39 | 763,353.34 | 82,282.05 | 110.8% |
| 4002 · Sonoma County Taxes | | | | |
| 4024 · Sonoma Ambulance Tax | 364,323.01 | 312,620.00 | 51,703.01 | 116.5% |
| 4029 · Sonoma Urgent Care Tax | 297,430.18 | 255,012.50 | 42,417.68 | 116.6% |
| Total 4002 · Sonoma County Taxes | 661,753.19 | 567,632.50 | 94,120.69 | 116.6% |
| Total 4000 · CLSD Special Taxes | 1,507,388.58 | 1,330,985.84 | 176,402.74 | 113.3% |
| 4100 · Interest Revenue | 126.01 | 0.00 | 126.01 | 100.0% |
| 4200 · Ambulance Revenue | | | | |
| 4201 · Amb Transport Billings | 595,145.39 | 541,666.66 | 53,478.73 | 109.9% |
| 4228 · Writedowns-District Res. Disc. | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4200 · Ambulance Revenue | 595,145.39 | 541,666.66 | 53,478.73 | 109.9% ¹ |
| 4400 · Miscellaneous Revenue | 41,840.90 | 27,125.00 | 14,715.90 | 154.3% ² |
| 4410 · Intergovernmental Transport(IGT) | 0.00 | 108,333.34 | -108,333.34 | 0.0% |
| 4420 · Ground Emerg Med Transport | 18,143.34 | 20,833.34 | -2,690.00 | 87.1% |
| 4421 · GEMT QAF Income | 0.00 | 23,333.34 | -23,333.34 | 0.0% |
| Total Revenue | 2,162,644.22 | 2,052,277.52 | 110,366.70 | 105.4% |
| Expense | | | | |
| 5000 · Wages and Benefits | | | | |
| 5200 · Health Insurance | 92,105.38 | 100,000.00 | -7,894.62 | 92.1% |
| 5300 · Payroll Taxes Emplr Costs | 29,220.45 | 30,298.34 | -1,077.89 | 96.4% |
| 5350 · PERS Employer Costs | 89,556.53 | 89,048.34 | 508.19 | 100.6% |
| 5405 · Administration Salaries | | | | |
| 5405.1 · Admin Salaries-Alloc/UC | -19,990.00 | -19,990.00 | 0.00 | 100.0% |
| 5405 · Administration Salaries - Other | 206,581.29 | 193,957.50 | 12,623.79 | 106.5% |
| Total 5405 · Administration Salaries | 186,591.29 | 173,967.50 | 12,623.79 | 107.3% |
| 5410 · Ambulance Operations Wages | 550,027.81 | 597,878.34 | -47,850.53 | 92.0% ³ |
| 5430 · Extra Duty/Stipend Pay/DA | 33,587.56 | 46,840.00 | -13,252.44 | 71.7% |
| 5500 · Work Comp Insurance | 44,928.00 | 44,928.34 | -0.34 | 100.0% |
| Total 5000 · Wages and Benefits | 1,026,017.02 | 1,082,960.86 | -56,943.84 | 94.7% |
| 6000 · Ambulance Operations | | | | |
| 6030 · Med. Director Fee-non AHUC | 31,500.00 | 31,500.00 | 0.00 | 100.0% |
| 6040 · Dispatch Services | 21,218.65 | 19,631.00 | 1,587.65 | 108.1% |
| 6050 · Misc Reimbursements | 520.00 | 0.00 | 520.00 | 100.0% |
| 6100 · Station/Crew Expenses | | | | |
| 5100 · Uniforms & Med Tests | 2,686.66 | 4,166.66 | -1,480.00 | 64.5% |
| 6101 · Facility Repair & Maintenance | 2,206.73 | 7,833.34 | -5,626.61 | 28.2% |
| 6102 · Facility Furniture | 752.87 | 0.00 | 752.87 | 100.0% |
| 6110 · Supps, Rental, Clean, etc | 4,714.53 | 10,833.34 | -6,118.81 | 43.5% |
| 6210 · Veh. Repair & Maintenance | 19,805.03 | 15,000.00 | 4,805.03 | 132.0% |
| 6240 · Vehicle Fuel | 19,456.79 | 12,500.00 | 6,956.79 | 155.7% |
| 6410 · Radios & Comm Equip | | | | |
| 6410.1 · ATT Tower Lease | 625.00 | | | |
| 6410 · Radios & Comm Equip - Other | 291.56 | 3,333.34 | -3,041.78 | 8.7% |
| Total 6410 · Radios & Comm Equip | 916.56 | 3,333.34 | -2,416.78 | 27.5% |
| 6510 · Medical Supplies & Equip | 29,609.21 | 20,000.00 | 9,609.21 | 148.0% ⁴ |
| Total 6100 · Station/Crew Expenses | 80,148.38 | 73,666.68 | 6,481.70 | 108.8% |

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

| | Jul '18 - Apr 19 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|--------------------------------|-------------------|---------------------|
| 6980 · Misc. Employee Train. Exps | 810.19 | 5,000.00 | -4,189.81 | 16.2% |
| Total 6000 · Ambulance Operations | 134,197.22 | 129,797.68 | 4,399.54 | 103.4% |
| 66000 · Payroll Expenses | 0.00 | | | |
| 6700 · Overhead/Administration | | | | |
| 6180 · Utilities | 11,069.01 | 11,666.66 | -597.65 | 94.9% |
| 6188 · Telephone | 5,088.24 | 3,729.16 | 1,359.08 | 136.4% |
| 6300 · Insurance | 15,135.06 | 14,996.66 | 138.40 | 100.9% |
| 6713 · Ambulance Billing | 28,801.33 | 32,500.00 | -3,698.67 | 88.6% |
| 6714 · GEMT QAF Expense | 2,901.45 | 5,833.34 | -2,931.89 | 49.7% |
| 6718 · Office Supp/Equip/Software | | | | |
| 6718.1 · Office Supplies | 1,053.90 | 4,166.66 | -3,112.76 | 25.3% |
| 6718.2 · Computer Equipment | 626.41 | 2,500.00 | -1,873.59 | 25.1% |
| 6718.3 · Software | 2,296.44 | 2,500.00 | -203.56 | 91.9% |
| 6718 · Office Supp/Equip/Software - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6718 · Office Supp/Equip/Software | 3,976.75 | 9,166.66 | -5,189.91 | 43.4% |
| 6720 · Board Expenses | 505.73 | 2,083.34 | -1,577.61 | 24.3% |
| 6730 · Consultants | | | | |
| 6734 · IT | 5,117.52 | 5,833.34 | -715.82 | 87.7% |
| 6735 · EMS Survey | 4,319.90 | 2,916.66 | 1,403.24 | 148.1% |
| 6737 · Financial/Bookkeeping | 11,460.26 | 2,500.00 | 8,960.26 | 458.4% ⁵ |
| 6738 · Legal | 832.00 | 4,166.66 | -3,334.66 | 20.0% |
| 6740 · Audit | 9,100.00 | 7,583.34 | 1,516.66 | 120.0% |
| 6741 · Tax Administration - NBS | 9,136.65 | 8,691.66 | 444.99 | 105.1% |
| Total 6730 · Consultants | 39,966.33 | 31,691.66 | 8,274.67 | 126.1% |
| 6742 · Bank/Merchant Fees | 1,135.77 | 1,000.00 | 135.77 | 113.6% |
| 6755 · Property Tax Admin | 18,881.92 | 16,666.66 | 2,215.26 | 113.3% |
| 6760 · Education/Professional Dev | 533.75 | 2,083.34 | -1,549.59 | 25.6% |
| 6765 · Election Costs/Reserve | 5,086.25 | 4,166.66 | 919.59 | 122.1% |
| 6770 · Dues, Subscrip, Membership | 9,829.89 | 8,333.34 | 1,496.55 | 118.0% |
| 6788 · Printing & Reproduction | 2,888.63 | 8,333.34 | -5,444.71 | 34.7% |
| 6795 · Travel/Transportation | 2,378.21 | 6,250.00 | -3,871.79 | 38.1% |
| 6970 · Community Dev/Training | 21,991.93 | 8,333.34 | 13,658.59 | 263.9% ⁶ |
| Total 6700 · Overhead/Administration | 170,170.25 | 166,834.16 | 3,336.09 | 102.0% |
| 6971 · IGT | 0.00 | 0.00 | 0.00 | 0.0% |
| 7000 · Urgent Care | | | | |
| 7011 · Admin Salaries-Alloc to UC | 19,990.00 | 19,990.00 | 0.00 | 100.0% |
| 7050 · UC Contract | 628,963.50 | 628,948.34 | 15.16 | 100.0% |
| Total 7000 · Urgent Care | 648,953.50 | 648,938.34 | 15.16 | 100.0% |
| 8000 · Interest Expense | | | | |
| 8005 · EMS Interest Expense | 0.00 | 1,250.00 | -1,250.00 | 0.0% |
| 8000 · Interest Expense - Other | 1,761.42 | 2,500.00 | -738.58 | 70.5% |
| Total 8000 · Interest Expense | 1,761.42 | 3,750.00 | -1,988.58 | 47.0% |
| 9000 · Other Expenses | 0.00 | | | |
| 9500 · Depreciation Expense | 76,001.68 | 76,001.68 | 0.00 | 100.0% |
| 9999 · Prior Period Adjustment | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 2,057,101.09 | 2,108,282.72 | -51,181.63 | 97.6% |
| Net Ordinary Operating Revenue | 105,543.13 | -56,005.20 | 161,548.33 | -188.5% |
| Net Revenue | 105,543.13 | -56,005.20 ⁷ | 161,548.33 | -188.5% |

3:12 PM

05/08/19

Accrual Basis

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

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

2. FY19 Tourist Mitigation Funds.

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

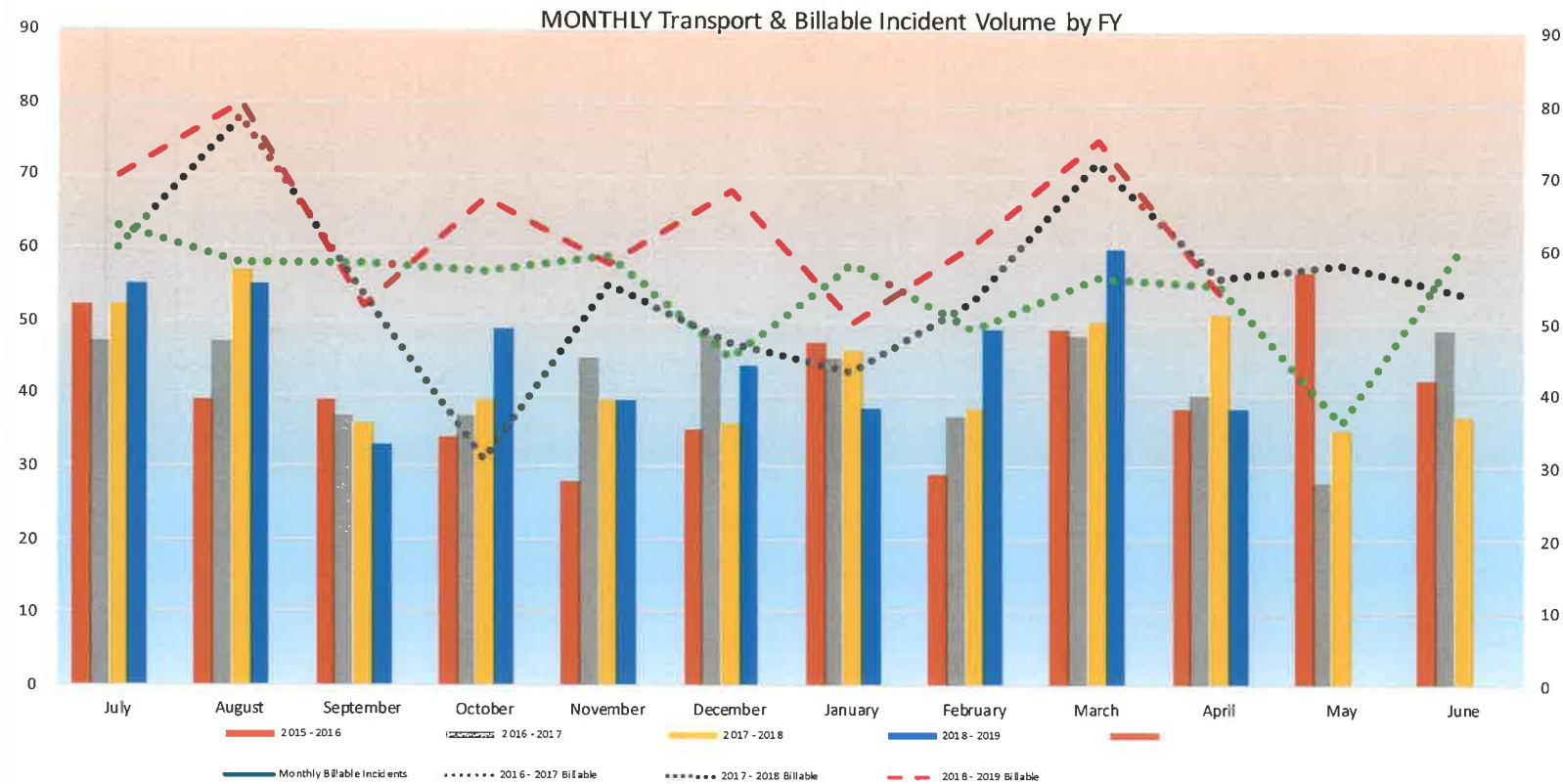
6. Draw down funds from Tourist Mitigation funds for CPR training

7. \$10,833 x 10 months = \$108,330 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 | 60 | 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 | 61 | 75 | 54 | | |

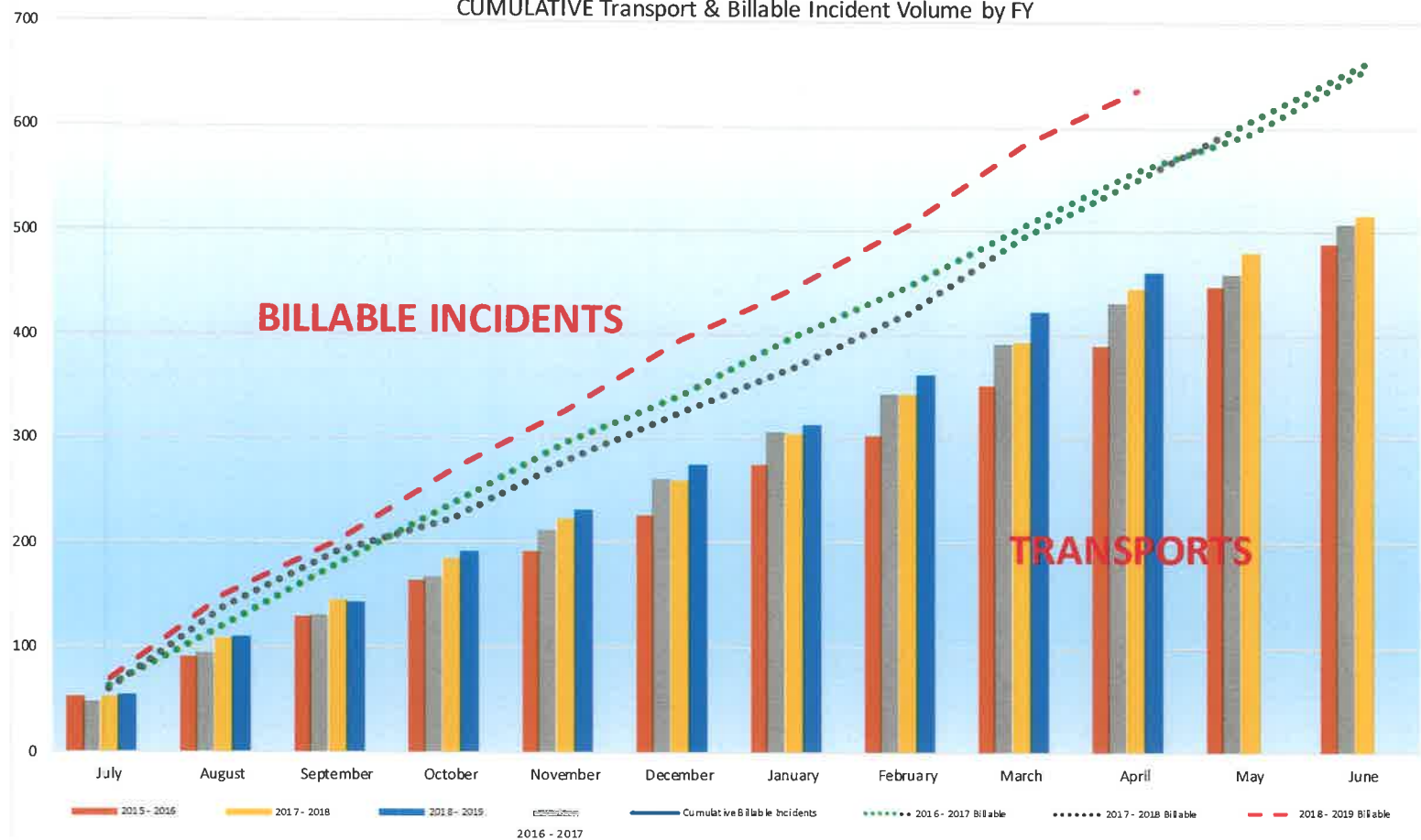


CUMULATIVE AMBULANCE DATA

| 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 | 422 | 460 | | |

| 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 | 506 | 581 | 635 | | |



CUMULATIVE Transport & Billable Incident Volume by FY



5/9/19

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 | | PATIENT | | ADVANCED | | | | BASIC | | | | TRANSPORTS | |  | | CANCELLED | |  | | | | | | ALS | | BLS | |
| | ORDER | CARE | LIFE | | LIFE | | TRUCKS | ON | 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 |
| 19-Apr | 78 | 108 | 53 | 79 | 31 | 49 | 1 | 1 | 7 | 13 | 1 | 3 | 38 | 62 | 5 | 8 | 20 | 27 | 15 | 17 | 1 | 7 | 2 | 0 | 8 | 10 | 3 | 8 |
| 19-Mar | 108 | 97 | 79 | 70 | 49 | 37 | 1 | 1 | 13 | 13 | 3 | 1 | 62 | 50 | 8 | 10 | 27 | 25 | 17 | 20 | 7 | 0 | 0 | 2 | 10 | 10 | 8 | 3 |
| 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 |
| | 1070 | 1034 | 725 | 735 | 428 | 409 | 23 | 25 | 105 | 141 | 16 | 15 | 533 | 563 | 71 | 74 | 268 | 276 | 187 | 188 | 33 | 41 | 7 | 12 | 103 | 87 | 49 | 76 |
| | A/O | | PCR | | ALS | | ALS>BLS | | BLS | | BLS>ALS | | TOTAL | | LZ | | DRY RUN | | T&R | | TO RCMS | | | | FROM RCMS | | | |



FISCAL MANAGEMENT POLICY

Internal Controls

Internal controls are mandated for maintaining a secure and reliable accounting system. Internal controls, when strictly followed, protect the financial integrity of district records and protect against mismanagement of district funds. District managers, administrators and Board Directors can be held liable for negligence in the management of district funds. As such, extreme care should be followed to ensure that finances are viewed closely by the board.

Computer Records Security

All accounting computer records must be kept secure. Persons authorized to edit or review the records must be given passwords which only enable them to access the system. More than one person should be trained on the system. Accounting records should be backed-up on a regular basis.

Example: Passwords to access the district's computer accounting systems shall only be issued to the accounting staff, accounts payable clerk and the district manager. All accounting records shall be backed-up on a daily basis.

Checkbook Reconciliation

In general, the person that does the reconciliation of district accounts should not be the same person that writes the checks. Because of the small number of District staff however, it is not feasible always to have separate functions. Thus, the bookkeeper prepares checks but does not have signing authority. The books are reviewed regularly by the Finance Committee and financial reports are reviewed by the BOD at regular monthly meetings. Such reports are generated by the bookkeeper, who does not write the checks, and reviewed by the DA for accuracy.

Purchases

Check signing authority is as follows:

1. The Operations Manager may sign checks up to \$3,000 for one time purchases. The Ops Mgr. may also be authorized to sign A/P checks over this amount that are approved by the Board of Directors and are routine payments. Example, the Ops Mgr. may sign checks for the Urgent Care contract.
2. The District Administrator may sign checks up to \$10,000 without Board approval. For any purchases over \$10,000, the DA must obtain approval by the Board of Directors at their monthly meeting.
3. The Treasurer may also sign checks up to \$10,000 but will obtain BOD approval at their monthly meetings for any amounts over said limit.
4. Check signing authority is only given to the three individuals above. Only one signature is required to authorize payment.

Verification of Receipts

Receipts should always be verified prior to paying an invoice. Checks are prepared by the bookkeeper pairing invoices to checks. The Ops Mgr. or DA will sign checks for A/P. and not processed without checking receipts or packing slips to determine that merchandise or services have been received before payment. A Check Detail report will accompany any batch of checks for signing and filed in the bookkeeper's office.

Cash Transactions

Cash transactions, should involve the bookkeeper and verified by the Ops Mgr. or DA to ensure that cash is properly recorded and deposited.

Example: Duties will be assigned to individuals in such a manner that no one individual can control all phases of collecting cash, recording cash, and processing transactions in a way that permits errors or omissions to go undetected.

Authorization for Writing off Bad Debt

A procedure for writing off bad debt is managed by the Finance Committee sub-committee, comprised of three BOD. After careful review (includes the extent of efforts made by the billing agency to pursue collection of debt, hardship claims, etc.) they determine which claims are to be sent to collections. If all efforts have been exhausted and sending the claim to collections is unlikely to result in receipt of revenue, the Finance Committee sub-committee may elect to write off the bad debt.

Petty Cash

Petty cash funds should require full documentation, receipts, and include the purpose of the expenditure and reviewed by the Ops Mgr. or DA.

Security Policy

All financial accounting records of the district (includes payroll records, petty cash, the Districts blank checks, deposit stamps, etc.), are stored in the bookkeeper's office which is locked at all times. The bookkeeper, Ops Mgr., and DA are the only staff with access to this office. Payroll is processed through auto-deposits and thus, paychecks are not left on the premises.

Petty Cash/Change Funds

During business hours, petty cash/change funds entrusted with the accounting staff will be monitored at all times and will not be left unattended. During non-business hours, the petty cash/change funds will be secured in a locked office.

Bank Deposits

Collections received by the accounting staff will be reviewed by the Ops Mgr. or District Manager. Personnel making deposits will be managed by either the bookkeeper or DA so as not to create a routine pattern.

Approved by:

Date: _____ Secretary: _____