



Finance Committee

AGENDA

Wednesday, August 21st, 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 July 17th, 2019 meeting Paterson
4. Privilege of the floor Paterson
5. Ambulance revenue – Wittman (YTD) Caley
6. Expenses YTD Caley
7. Cash Flow
8. Bank & Investment statements review Caley
9. Ambulance dispatch and transport data YTD Caley
10. Other:
 - RCMS FC Update Beaty
11. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - September 18, 2019
 - Oct 16, 2019
 - Nov 20, 2019
12. Adjournment



Finance Committee

Minutes of Meeting July 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 present: Geoffrey Beaty, absent: Naomi Schwartz. Also present: Ex officio District Administrator David Caley, Operations Manager Evan Dilks and Bookkeeper Clara Frost.
2. **Agenda Approval:** Director Beaty moved to adopt the agenda and seconded by Director Paterson. All ayes.
3. **Meeting Minutes Approval:** Director Beaty moved to approve the June 19th FC meeting minutes and was seconded by Director Paterson. All ayes.
4. **Privilege of the floor:** None.
5. **Ambulance revenue – Wittman (YTD)** Net payments for July 19 were \$49,795 with 69 billable incidents. A/R is \$437,528.
6. **Expenses YTD:** Expenses continue to be within budget.
7. **Cash Flow:** FY20 was reviewed. DC highlighted that November is traditionally the month out of the year with the lowest bank balance due to the timing of parcel tax payments. With our current investment account that can quickly become liquid, we do not anticipate a problem with cash flow. The June bank statement was reviewed and questions were answered to provide clarification. DC reported that our new investment account shows that we've earned \$1,100 in interest in the first complete month.
8. **Ambulance dispatch and transport data YTD:**
June: 52 transports; 69 billable incidents; 554 cumulative transports; 760 cumulative billable incidents. This month's Cumulative Ambulance Data reflects the entire FY19 which is our highest volume ever for cumulative transports and billable incidents.
9. **Other:**
 - a. RCMS update
 - b. Documents have been filed with both Sonoma and Mendocino Tax Collector's regarding the increase from \$57.50 per Unit of Benefit to the voter-approved cap of \$74 u/b supporting Urgent Care. The next cycle of property tax bills will reflect the change.
 - c. IRS Employer Compliance Review: CLSD was recently reviewed electronically with Robin Bean as our contact person. They concluded that CLSD is in compliance and was informed about future changes in tax law.
10. **Next FC Meeting:** Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - August 21, 2019
 - September 18, 2019
 - Oct 16, 2019
11. **Adjournment:** at 10:17 AM. 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
FY19													
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
MAY '19	56	\$ 215,716	\$ 74,460	\$ 50,320	\$ 967	\$ 89,969	\$ 67,379	\$ -	\$ 67,379	\$ 26,680	\$ 1,948	\$ 500	\$ 420,858
JUNE '19	69	\$ 245,187	\$ 127,965	\$ 28,276	\$ 5,326	\$ 83,620	\$ 49,795	\$ -	\$ 49,795	\$ 16,416	\$ 800	\$ 62	\$ 437,528
FY20													
JULY '19	61	\$ 225,748	\$ 62,734	\$ 2,853	\$ 7,631	\$ 152,530	\$ 71,407	\$ -	\$ 71,407	\$ -	\$ -	\$ 3,911	\$ 522,562

<i>JULY '18</i>	<i>70</i>	<i>\$ 281,184</i>	<i>\$ 174,532</i>	<i>\$ 49,415</i>	<i>\$ 5,255</i>	<i>\$ 51,982</i>	<i>\$ 37,431</i>	<i>\$ -</i>	<i>\$ 37,431</i>	<i>\$ 31,334</i>	<i>\$ 3,317</i>	<i>\$ -</i>	<i>\$ 408,669</i>
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FY To Date	61	\$ 225,748	\$ 62,734	\$ 2,853	\$ 7,631	\$ 152,530	\$ 71,407	\$ -	\$ 71,407	\$ -	\$ -	\$ 3,911
Last 12 Months	751	\$ 2,802,924	\$ 1,279,438	\$ 574,749	\$ 60,748	\$ 887,990	\$ 665,835	\$ 8,167	\$ 657,668	\$ 115,360	\$ 8,258	\$ 7,183

Monthly Average FY To Date	61	\$ 225,748	\$ 62,734	\$ 2,853	\$ 7,631	\$ 152,530	\$ 71,407	\$ -	\$ 71,407	\$ -	\$ -	\$ 3,911
Monthly Average Last 12 Months	63	\$ 233,577	\$ 106,620	\$ 47,896	\$ 5,062	\$ 73,999	\$ 55,486	\$ 681	\$ 54,806	\$ 9,613	\$ 688	\$ 599

AGING							
Month	Current	31-60	61-90	91-120	121-180	180+	Balance
JULY	\$ 144,523	\$ 87,678	\$ 51,459	\$ 24,987	\$ 62,203	\$ 151,711	\$ 522,562

CMS TRANSPORTS ON -	
TOTAL	\$ 27,398

as of JULY' 19

Coast Life Support District Profit & Loss Budget Overview FY20 July 2019

	Jul 19	Budget	\$ Over Bu...	% of Bud...
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	148,779.89	151,121.52	-2,341.63	98.5%
4100 · Interest Revenue	0.00	916.63	-916.63	0.0%
4200 · Ambulance Revenue	148,618.73	54,166.63	94,452.10	274.4% ¹
4400 · Miscellaneous Revenue	3,260.00	4,166.63	-906.63	78.2%
4410 · Intergovernmental Transport(IGT)	0.00	14,627.50	-14,627.50	0.0%
4420 · Ground Emerg Med Transport	-184.60	1,500.00	-1,684.60	-12.3%
4421 · GEMT QAF Income	0.00	3,842.00	-3,842.00	0.0%
Total Revenue	300,474.02	230,340.91	70,133.11	130.4%
Expense				
5000 · Wages and Benefits	109,732.97	121,827.01	-12,094.04	90.1% ²
6000 · Ambulance Operations	16,007.34	13,639.25	2,368.09	117.4%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration	12,275.65	17,116.85	-4,841.20	71.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care	68,775.62	68,776.25	-0.63	100.0%
8000 · Interest Expense	132.46	166.63	-34.17	79.5%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	0.00	7,805.37	-7,805.37	0.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Net Ordinary Operating Surplus	206,924.04	229,331.36	-22,407.32	90.2%
	93,549.98	1,009.55	92,540.43	9,266.5%
Net Revenue	93,549.98	1,009.55 ³	92,540.43	9,266.5%

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

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

3. \$14,603.00 x 12 months = \$175,236 for Urgent Care increase and covered by UC reserves.

Coast Life Support District

Profit & Loss Budget Overview FY20

July 2019

	Jul 19	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	39,805.26	39,805.26	0.00	100.0%
4009 · Mendocino Urgent Care Tax	36,229.13	36,229.13	0.00	100.0%
4010 · Mendocino Ad Valorem Tax	8,812.50	8,812.50	0.00	100.0%
Total 4001 · Mendocino County Taxes	84,846.89	84,846.89	0.00	100.0%
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	31,262.00	31,262.00	0.00	100.0%
4029 · Sonoma Urgent Care Tax	32,671.00	32,671.00	0.00	100.0%
4030 · Sonoma County Special Tax	0.00	2,341.63	-2,341.63	0.0%
Total 4002 · Sonoma County Taxes	63,933.00	66,274.63	-2,341.63	96.5%
Total 4000 · CLSD Special Taxes	148,779.89	151,121.52	-2,341.63	98.5%
4100 · Interest Revenue	0.00	916.63	-916.63	0.0%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	148,618.73	54,166.63	94,452.10	274.4%
Total 4200 · Ambulance Revenue	148,618.73	54,166.63	94,452.10	274.4%
4400 · Miscellaneous Revenue	3,260.00	4,166.63	-906.63	78.2%
4410 · Intergovernmental Transport(IGT)	0.00	14,627.50	-14,627.50	0.0%
4420 · Ground Emerg Med Transport	-184.60	1,500.00	-1,684.60	-12.3%
4421 · GEMT QAF Income	0.00	3,842.00	-3,842.00	0.0%
Total Revenue	300,474.02	230,340.91	70,133.11	130.4%
5000 · Wages and Benefits				
5200 · Health Insurance	11,375.65	11,000.00	375.65	103.4%
5300 · Payroll Taxes Emplr Costs	2,211.19	3,298.87	-1,087.68	67.0%
5350 · PERS Employer Costs	12,333.31	13,186.63	-853.32	93.5%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-2,109.62	-2,109.62	0.00	100.0%
5405 · Administration Salaries - Other	22,064.79	21,419.25	645.54	103.0%
Total 5405 · Administration Salaries	19,955.17	19,309.63	645.54	103.3%
5410 · Ambulance Operations Wages	57,254.26	66,767.63	-9,513.37	85.8%
5430 · Extra Duty/Stipend Pay/DA	2,055.53	3,716.37	-1,660.84	55.3%
5500 · Work Comp Insurance	4,547.86	4,547.88	-0.02	100.0%
Total 5000 · Wages and Benefits	109,732.97	121,827.01	-12,094.04	90.1%
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	3,150.00	3,150.00	0.00	100.0%
6040 · Dispatch Services	2,595.54	1,822.62	772.92	142.4%
6050 · Misc Reimbursements	0.00	0.00	0.00	0.0%
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	106.00	291.63	-185.63	36.3%
6101 · Facility Repair & Maintenance	1,227.36	625.00	602.36	196.4%
6102 · Facility Furniture	0.00	0.00	0.00	0.0%
6110 · Supps, Rental, Clean. etc	1,519.53	625.00	894.53	243.1%
6210 · Veh. Repair & Maintenance	3,861.49	1,875.00	1,986.49	205.9%
6240 · Vehicle Fuel	2,891.71	2,083.37	808.34	138.8%
6410 · Radios & Comm Equip				
6410.1 · ATT Tower Lease	62.50	0.00	62.50	100.0%
6410 · Radios & Comm Equip - Other	0.00	250.00	-250.00	0.0%
Total 6410 · Radios & Comm Equip	62.50	250.00	-187.50	25.0%
6510 · Medical Supplies & Equip	593.21	2,500.00	-1,906.79	23.7%
Total 6100 · Station/Crew Expenses	10,261.80	8,250.00	2,011.80	124.4%

Coast Life Support District Profit & Loss Budget Overview FY20 July 2019

	Jul 19	Budget	\$ Over Budget	% of Budget
6980 · Misc. Employee Train. Exps	0.00	416.63	-416.63	0.0%
Total 6000 · Ambulance Operations	16,007.34	13,639.25	2,368.09	117.4%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration				
6180 · Utilities	1,132.74	1,083.37	49.37	104.6%
6188 · Telephone	537.98	541.63	-3.65	99.3%
6300 · Insurance	1,444.92	1,441.63	3.29	100.2%
6713 · Ambulance Billing	2,987.73	3,250.00	-262.27	91.9%
6714 · GEMT QAF Expense	228.31	0.00	228.31	100.0%
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	287.10	208.37	78.73	137.8%
6718.2 · Computer Equipment	0.00	166.63	-166.63	0.0%
6718.3 · Software	325.86	250.00	75.86	130.3%
6718 · Office Supp/Equip/Software - Other	0.00	0.00	0.00	0.0%
Total 6718 · Office Supp/Equip/Software	612.96	625.00	-12.04	98.1%
6720 · Board Expenses	719.68	208.37	511.31	345.4%
6730 · Consultants				
6734 · IT	513.90	583.37	-69.47	88.1%
6735 · EMS Survey	107.25	250.00	-142.75	42.9%
6737 · Financial/Bookkeeping	0.00	250.00	-250.00	0.0%
6738 · Legal	0.00	416.63	-416.63	0.0%
6739 · Policy Development	0.00	400.00	-400.00	0.0%
6740 · Audit	0.00	758.37	-758.37	0.0%
6741 · Tax Administration - NBS	921.45	916.63	4.82	100.5%
Total 6730 · Consultants	1,542.60	3,575.00	-2,032.40	43.1%
6742 · Bank/Merchant Fees	102.20	100.00	2.20	102.2%
6755 · Property Tax Admin	0.00	1,458.37	-1,458.37	0.0%
6760 · Education/Professional Dev	0.00	83.37	-83.37	0.0%
6765 · Election Costs/Reserve	0.00	2,083.37	-2,083.37	0.0%
6770 · Dues, Subscrip, Membership	952.94	1,000.00	-47.06	95.3%
6788 · Printing & Reproduction	0.00	500.00	-500.00	0.0%
6795 · Travel/Transportation	0.00	333.37	-333.37	0.0%
6970 · Community Dev/Training	2,013.59	833.37	1,180.22	241.6%
Total 6700 · Overhead/Administration	12,275.65	17,116.85	-4,841.20	71.7%
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	2,109.62	2,109.62	0.00	100.0%
7050 · UC Contract	66,666.00	66,666.63	-0.63	100.0%
Total 7000 · Urgent Care	68,775.62	68,776.25	-0.63	100.0%
8000 · Interest Expense				
8005 · EMS Interest Expense	0.00	0.00	0.00	0.0%
8000 · Interest Expense - Other	132.46	166.63	-34.17	79.5%
Total 8000 · Interest Expense	132.46	166.63	-34.17	79.5%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	0.00	7,805.37	-7,805.37	0.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	206,924.04	229,331.36	-22,407.32	90.2%
Net Ordinary Operating Surplus	93,549.98	1,009.55	92,540.43	9,266.5%
Net Revenue	93,549.98	1,009.55	92,540.43	9,266.5%

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

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

3. \$14,603.00 x 12 months = \$175,236 for Urgent Care increase and covered by UC reserves.

Ticket Survey Summary Report

	Vehicle	# of Trips	Gross Chgs	Contr Allow	Net Charges	Payments	Write-offs	Refunds	Balance	Average
May 1 - July 31, 2019	BLS121	7	21,412	10,460	10,951	895			10,057	1,564
	MED120	149	525,429	267,759	257,670	56,021			201,649	1,729
	MED122	34	138,875	85,320	53,555	14,177			39,379	1,575
		190	685,716	363,539	322,176	71,093			251,085	

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-Jul	84	105	61	70	45	47	0	3	0	8	0	1	45	55	9	5	11	26	16	15	2	4	0	0	11	7	0	5
19-Jun	87	87	67	58	47	41	0	1	4	1	0	0	52	37	6	5	20	19	16	14	2	4	0	0	9	10	3	0
19-May	87	76	58	54	41	32	1	1	1	3	0	0	42	35	5	5	19	20	14	19	4	3	0	0	10	8	0	1
19-Apr	78	108	53	79	31	49	1	1	7	13	1	3	38	51	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	60	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	39	39	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	36	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
	1069	1035	735	736	449	425	19	18	95	118	13	13	544	519	73	63	246	257	184	186	30	46	7	9	115	88	45	62
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			

M-120: 1st Out - PM + EMT = ALS
M-122: 2nd Out - PM + EMT = ALS
B-121: Back up - EMT + EMT = BLS

2nd-Out Paramedic Tracking

2019	# of Shifts M-122 Staffed	Shift	Total M122 Incidents	Dispatched	Cancelled	AMA / RAS	Transports	Billed as ALS	Billed as BLS	Total billable	Notes
MAY	29	9:00 A - 9:00 P	15	13	6	3	4	4	2	7	(2) shifts no M-122 but B-121 not dispatched
	19	9:00 P - 9:00 A		2	1	0	1	1	0		
JUN	25	9:00 A - 9:00 P	11	10	0	0	10	10	0	11	(5) shifts no M-122 due to vacations. Once Hans independent - not an issue.
	12	9:00 P - 9:00 A		1	0	0	1	1	0		
JUL	28	9:00 A - 9:00 P	18	16	3	3	9	8	2	11	(3) days 2nd Out staffed by BLS (1 AMA)
	1	9:00 P - 9:00 A		2	0	0	1	1	0		
AUG		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
SEP		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
OCT		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
NOV		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
DEC		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
2020											
JAN		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
FEB		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
MAR		9:00 A - 9:00 P									
		9:00 P - 9:00 A									
APR		9:00 A - 9:00 P									
		9:00 P - 9:00 A									