



Finance Committee

AGENDA

Wednesday, June 16th, 2021 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Due to the Covid-19 pandemic, all Brown Act Board meetings are held in person at the Platt Training Center utilizing protective measures and via teleconference. To join the board meeting virtually, please:

Meeting Link: <https://clsd.my.webex.com/clsd.my/j.php?MTID=mddea3335610bb58e8fa46c3633637328>

- | | |
|----------------------------------------------------------------|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: May, 2021 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. CLSD FY22 Preliminary Budget | Crowl |
| 6. Proposition 4: Annual Approval | Crowl |
| 7. Ambulance revenue – Wittman (YTD) | Crowl |
| 8. Expenses YTD | Crowl |
| 9. Cash Flow | Crowl |
| 10. Banking review | Crowl |
| 11. Ambulance transport data YTD | Crowl |
| 12. Other: | Crowl |
| • GEMT-QAF / IGT updates | |
| • Write-off/Hardship CLSD Billing Update | |
| 13. Shout out | Open to all |
| 14. Next FC Meetings – Third Wednesdays of the month, 9:00 AM. | |
| • July 21 st 2021 | |
| • August 18 th 2021 | |
| • September 15 th 2021 | |
| 15. Adjournment | |



Finance Committee

Minutes of Meeting May 17th, 2021 at 1:00 PM – Bill Platt Training Center

Due to the COVID 19 threat, this meeting was held by teleconference (via audio participation) and public access at the CLSD Headquarters.

1. **Call to Order:** The meeting was called to order at 12:58 AM by Treasurer Michael Tilles. FC Directors also present: Geoffrey Beaty and Naomi Schwartz. Also attending District Administrator Dave Crowl, Captain Bronwyn Golly, Captain Chris Ottolini, and RCMS CEO Ara Chakrabati.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda as written and seconded by Director Beaty. All ayes.
3. **Meeting Minutes Approval:** Director Schwartz moved to approve the April, 2021 FC meeting minutes and was seconded by Director Beaty. All ayes.
4. **Privilege of the floor:** None.
5. **FY22 Preliminary Budget RCMS:**
 - **RCMS Urgent Care Budget:** Chakrabati presented the RCMS urgent care budget for FY22 and was followed by Q&A.
6. **Ambulance revenue – Wittman (YTD)** Net payments for April 2021 was \$41,009 with A/R of \$469,328. April had 73 billable incidents with 45 transports.
7. **Expenses YTD:** Expenses continue to be within expectations.
8. **Cash Flow:** Cash flow is within expectations.
9. **Bank Statement, Check Register Review and Schwab Investment:** The April bank statement and check register were reviewed and questions answered to provide clarification as needed.
10. **Ambulance dispatch and transport data YTD:** April had a busy month with 88 dispatched calls, 72 billable incidents and 45 patient transports. 26 hours out of the month CLSD had both ambulances on calls. 2 calls were handled by our 3rd out ambulance during that time which was staffed at on an emergency basis by the Ops Captain.
11. **Other:**
 - FY22 preliminary budget to be first presented at May BOD meeting. FC will receive budget in early June and will review.
 - IGT funds have been submitted, awaiting returns.
 - Write-off/Hardship CLSD update: working several hardship claims.
12. **Shout Out:** Director Naomi Schwartz for her appreciated work for the crews during EMS week. Naomi represented CLSD to our local businesses and organized the purchase of gift cards for our crews. Thank you Naomi!

13. Next FC Meeting: Third Wednesdays of the month, 9 AM, at the CLSD Bill Platt Training Room or via webex as listed on the agendas.

- June 16, 2021
- July 21, 2021
- Aug 18, 2021

14. Adjournment: at 2:58 PM

Minutes approved:

_____ (Date) _____

Michael Tilles, Treasurer

Coast Life Support District
Profit & Loss Budget Overview
 July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
Ordinary Revenue/Expense		
Revenue		
4000 · CLSD Special Taxes		
4001 · Mendocino County Taxes		
4004 · Mendocino Ambulance Tax	665,639.00	664,839.00
4009 · Mendocino Urgent Care Tax	438,096.00	437,340.00
4010 · Mendocino Ad Valorem Tax	105,750.00	105,750.00
Total 4001 · Mendocino County Taxes	1,209,485.00	1,207,929.00
4002 · Sonoma County Taxes		
4024 · Sonoma Ambulance Tax	521,123.00	521,123.00
4029 · Sonoma Urgent Care Tax	393,902.00	393,902.00
4030 · Sonoma County Special Tax	0.00	28,087.00
Total 4002 · Sonoma County Taxes	915,025.00	943,112.00
Total 4000 · CLSD Special Taxes	2,124,510.00	2,151,041.00
4100 · Interest Revenue	0.00	0.00
4200 · Ambulance Revenue		
4201 · Amb Transport Billings	792,366.00	650,000.00
Total 4200 · Ambulance Revenue	792,366.00	650,000.00
4400 · Miscellaneous Revenue	20,000.00	0.00
4420 GEMT		20,000
4410 · Intergovermntl Transport(IGT)	250,000.00	250,000.00
4500G · Training Grant Revenue	200,000.00	156,245.00
Total Revenue	3,386,876.00	3,227,286.00
Expense		
5000 · Wages and Benefits		
5200 · Health Insurance	174,000.00	142,296.00
5300 · Payroll Taxes Emplr Costs	46,325.00	33,629.00
5350 · PERS Employer Costs	194,050.00	179,855.00
5351 · PERS Emplr Cost GASB68 Adj	0.00	0.00
5405 · Administration Salaries		
5405.1 · Admin Salaries-Alloc/UC	-31,998.00	-30,848.00
5405 · Administration Salaries - Other	370,327.00	345,805.00
Total 5405 · Administration Salaries	338,329.00	314,957.00
5410 · Ambulance Operations Wages	1,034,981.00	902,023.00
5430 · Extra Duty/Stipend Pay/DA	31,940.00	56,446.00
5500 · Work Comp Insurance	37,206.00	58,531.00
Total 5000 · Wages and Benefits	1,856,831.00	1,687,737.00
5000G · Wages & Benefits-Training Grant		
5200G · Heath Insurance	12,000.00	11,352.00
5300G · Payroll Taxes Emplr Costs	5,002.00	8,437.00
5350G · PERS Employer Costs	14,823.00	8,784.00
5405G · Administration Salaries	100,086.00	68,702.00
5410G · Ambulance Operations Wages	45,535.00	30,793.00
5500G · Work Comp Insurance	2,414.00	1,469.00
Total 5000G · Wages & Benefits-Training Gra...	179,860.00	129,537.00
6000 · Ambulance Operations		
6030 · Med. Director Fee-non AHUC	37,800.00	37,800.00
6040 · Dispatch Services	23,122.00	23,122.00
6100 · Station/Crew Expenses		0.00
5100 · Uniforms & Med Tests	5,000.00	7,500.00
6101 · Facilitiy Repair & Maintenance	5,000.00	7,500.00
6102 · Facility Furniture	0.00	0.00

Coast Life Support District
Profit & Loss Budget Overview
 July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
6110 · Supps, Rental, Clean. etc	7,500.00	7,500.00
6210 · Veh. Repair & Maintenance	22,500.00	22,500.00
6240 · Vehicle Fuel	25,000.00	25,000.00
6410 · Radios & Comm Equip		
6410.1 · ATT Tower Lease	750.00	750.00
6410 · Radios & Comm Equip - Other	0.00	3,000.00
Total 6410 · Radios & Comm Equip	750.00	3,750.00
6510 · Medical Supplies & Equip	40,750.00	40,000.00
Total 6100 · Station/Crew Expenses	106,500.00	113,750.00
6980 · Misc. Employee Train. Exps	7,500.00	7,500.00
Total 6000 · Ambulance Operations	174,922.00	182,172.00
6000G · Training Grant Operations		
6100G · T.Grant Station/Equipment/Train		
6101G · A/V System Equipment	0.00	3,250.00
6102G · Training Room Equipment	6,000.00	4,100.00
6103G · Training Equipment	5,000.00	2,250.00
6110G · CPR Training Equipment	3,500.00	800.00
6210G · Responder Training Bag Equip	2,400.00	2,400.00
6240G · EMR & EMT Textbooks	12,000.00	4,007.00
Total 6100G · T.Grant Station/Equipment/T...	28,900.00	16,807.00
Total 6000G · Training Grant Operations	28,900.00	16,807.00
66000 · Payroll Expenses	0.00	0.00
6700 · Overhead/Administration		
6180 · Utilities	15,000.00	14,000.00
6188 · Telephone	6,500.00	6,500.00
6300 · Insurance	17,950.00	17,950.00
6713 · Ambulance Billing	40,000.00	39,000.00
6714 · GEMT QAF Expense	7,500.00	14,025.00
6718 · Office Supp/Equip/Software		
6718.1 · Office Supplies	3,000.00	3,000.00
6718.2 · Computer Equipment	0.00	5,000.00
6718.3 · Software	4,000.00	4,000.00
Total 6718 · Office Supp/Equip/Software	7,000.00	12,000.00
6720 · Board Projects	15,000.00	25,000.00
6730 · Consultants		
6731 · Administration	0.00	0.00
6734 · IT	6,500.00	6,500.00
6735 · EMS Survey	3,500.00	3,500.00
6737 · Financial/Bookkeeping	9,000.00	9,000.00
6738 · Legal	5,000.00	5,000.00
6739 · Policy Development	1,500.00	0.00
6740 · Audit	9,000.00	9,500.00
6741 · Tax Administration - NBS	12,000.00	12,000.00
Total 6730 · Consultants	46,500.00	45,500.00
6742 · Bank/Merchant Fees	1,700.00	1,700.00
6755 · Property Tax Admin	17,500.00	17,500.00
6760 · Education/Professional Dev	1,500.00	5,000.00
6765 · Election Costs/Reserve	0.00	0.00
6770 · Dues, Subscrip, Membership	19,000.00	15,000.00
6788 · Printing & Reproduction	1,500.00	3,000.00
6795 · Travel/Transportation	1,500.00	5,000.00
6970 · Community Dev/Training	7,500.00	7,500.00
Total 6700 · Overhead/Administration	205,650.00	228,675.00

Coast Life Support District
Profit & Loss Budget Overview
 July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
6700G · Overhead/Administration-T.Grant		
6730G · Consultants		
6732G · EAP - Employee Assist Prog	2,500.00	2,500.00
Total 6730G · Consultants	<u>2,500.00</u>	<u>2,500.00</u>
6795G · Travel & Conferences	0.00	6,951.00
6970G · Meals (annual conference)	0.00	450.00
Total 6700G · Overhead/Administration-T.Gr...	<u>2,500.00</u>	<u>9,901.00</u>
6971 · IGT	0.00	0.00
7000 · Urgent Care		
7011 · Admin Salaries-Alloc to UC	31,998.00	30,848.00
7050 · UC Contract	800,000.00	800,000.00
Total 7000 · Urgent Care	<u>831,998.00</u>	<u>830,848.00</u>
8000 · Interest Expense	800.00	0.00
9000 · Other Expenses	0.00	0.00
9500 · Depreciation Expense	105,415.00	105,415.45
Total Expense	<u>3,386,876.00</u>	<u>3,191,092.45</u>
Net Ordinary Operating Surplus	<u>0.00</u>	<u>36,193.55</u>
Net Revenue	<u><u>0.00</u></u>	<u><u>36,193.55</u></u>

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BROOKE KOOP, CPA
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TREASURER-TAX COLLECTOR

DATE: May 25, 2021
TO: Independent Special Districts
FROM: Melissa Estrella-Lee, Budget Accountant III
SUBJECT: 2021-22 Local Special District Prop 4 Limit Calculation

The FY2021-22 Prop 4 Limit Calculation for Independent Special Districts is attached. For most districts, the only difference between this year's (FY2021-22) limit and last year's (FY2020-21) limit is the annual percent change for California Per Capita Personal income (5.73%) and for local population change for Sonoma County as a whole (-1.46%).

As required by Proposition 111, each district's Board must approve its Prop 4 limit increase from year to year and identify which calculation method was used. If your district chooses to use the attached version we have calculated, your Board must adopt the limit provided and identify the above factors used to calculate the district's limit.

The attached calculation assumes that the prior year FY2020-21 Prop 4 Limit calculation provided was adopted and has not been adjusted for any voter approved special taxes or alternative calculation

methods. If the district's FY2020-21 adopted does not agree with the attached, you should **not** use these calculations to determine the FY2021-22 limit. Please let us know of any prior year changes.

Once the district's Board approves its Prop 4 limits, please send us a copy of the adopted appropriation limit, including methods used to determine the chosen limit. For those districts that have obtained voter-approved special tax exemptions, I can assist with that calculation separate from this process based on the method that has been recommended from our legal counsel.

If you need any assistance or additional information, contact me at either 707-565-3292 or

Melissa.Estrella-Lee@sonoma-county.org

Melissa Estrella-Lee, CPA

Accountant III

Sonoma County Auditor-Controller-Treasurer-Tax Collector | 585 Fiscal Drive Suite 100, Santa Rosa, CA 95403

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"P1" CALCULATION OF APPROPRIATION LIMITS

	20-21 *	21-22
PER CAPITA INCREASE	1.0373	1.0573
POPULATION CHANGE	0.9920	0.9854
POPULATION FACTOR USED	(COUNTY TOTAL)	(COUNTY TOTAL)
<u>FIRE DISTRICTS:</u>		
71251 BODEGA BAY	3,184,333	3,317,640
71301 RANCHO ADOBE	6,846,026	7,132,624
71351 FORESTVILLE	1,179,183	1,228,548
71401 GLEN ELLEN	1,824,494	1,900,873
71451 GRATON	755,390	787,013
71551 KENWOOD	718,161	748,225
71601 MONTE RIO	1,078,928	1,124,095
71801 GOLD RIDGE	3,870,235	4,032,256
71851 VALLEY OF THE MOON	6,197,948	6,457,415
71901 SONOMA COUNTY FIRE DISTR	20,580,032	21,441,583
71951 NORTHERN SONOMA COUNTY	1,212,087	1,262,829
72001 TIMBER COVE	270,110	281,418
72051 CLOVERDALE	2,038,144	2,123,467
72751 NORTH SONOMA COAST	3,193,031	3,326,702
SUBTOTAL	54,875,324	57,172,593
<u>REC & PARK DISTRICTS:</u>		
72151 CAMP MEEKER	305,198	317,975
72251 MONTE RIO	366,896	382,256
72301 RUSSIAN RIVER	628,274	654,575
SUBTOTAL	1,300,368	1,354,806
<u>OTHER DISTRICTS:</u>		
72550 OCCIDENTAL CSD	426,156	443,996
72601 CAZADERO CSD	384,247	400,333
72701 COAST LIFE SUPPORT	2,605,845 **	2,714,934
76151 FORESTVILLE WTR	195,170	203,340
76901 BODEGA BAY P.U.D.	826,742	861,352
76951 PALM DRIVE HEALTHCARE	6,793,689	7,078,096
77051 NO SO CO HOSPITAL	19,379,265	20,190,548
78350 SMART	146,414,925	152,544,355
SUBTOTAL	177,026,039	184,436,955
TOTAL LOCAL BOARDS	233,201,731	242,964,353

*Figures calculated by Auditor's office and not update for Adopted by district if applicable.

**Figure incudes parcel tax increase (Measure J, 05/05/2020, Special Consolidated District Election).

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
FY20													
MAY '20	44	\$ 178,031	\$ 89,447	\$ 30,422	\$ 778	\$ 57,384	\$ 71,715	\$ 196	\$ 71,519	\$ -	\$ -	\$ 306	\$ 432,943
FY21													
JULY '20	60	\$ 234,039	\$ 100,164	\$ 39,824	\$ 11,326	\$ 82,725	\$ 53,954	\$ 250	\$ 53,704	\$ 9,460	\$ 3,477	\$ 243	\$ 405,260
AUG '20	55	\$ 250,373	\$ 110,193	\$ 38,146	\$ 4,986	\$ 97,048	\$ 71,580	\$ 1,154	\$ 70,426	\$ -	\$ (0.19)	\$ -	\$ 431,882
SEPT '20	61	\$ 252,324	\$ 96,311	\$ 43,517	\$ 7,999	\$ 104,497	\$ 68,602	\$ -	\$ 68,602	\$ -	\$ 4,929	\$ -	\$ 462,848
OCT '20	58	\$ 253,498	\$ 99,962	\$ 39,992	\$ 2,269	\$ 111,276	\$ 70,665	\$ -	\$ 70,665	\$ -	\$ -	\$ -	\$ 503,459
NOV '20	48	\$ 204,221	\$ 75,028	\$ 47,860	\$ 2,579	\$ 78,754	\$ 95,678	\$ -	\$ 95,678	\$ -	\$ -	\$ 96	\$ 486,631
DEC '20	39	\$ 156,802	\$ 94,882	\$ 10,651	\$ 21,820	\$ 29,449	\$ 54,496	\$ -	\$ 54,496	\$ -	\$ -	\$ -	\$ 461,583
JAN'21	58	\$ 237,442	\$ 106,998	\$ 41,155	\$ 11,841	\$ 77,448	\$ 60,700	\$ -	\$ 60,700	\$ -	\$ -	\$ 158	\$ 478,489
FEB'21	57	\$ 211,610	\$ 77,196	\$ 32,249	\$ 333	\$ 101,832	\$ 36,867	\$ 7,839	\$ 29,028	\$ -	\$ 1,044	\$ -	\$ 550,249
MAR'21	44	\$ 165,670	\$ 62,820	\$ 36,698	\$ 8,928	\$ 57,223	\$ 75,587	\$ 330	\$ 75,257	\$ 40,118	\$ 20,365	\$ -	\$ 471,732
APR'21	73	\$ 239,711	\$ 114,324	\$ 79,460	\$ 7,988	\$ 37,939	\$ 41,009	\$ 3,576	\$ 37,433	\$ -	\$ 2,911	\$ -	\$ 469,328
MAY'21	56	\$ 218,020	\$ 92,787	\$ 38,089	\$ 5,911	\$ 81,233	\$ 47,754	\$ 210	\$ 47,544	\$ -	\$ 245	\$ 15	\$ 502,786

MAY '20	44	\$ 178,031	\$ 89,447	\$ 30,422	\$ 778	\$ 57,384	\$ 71,715	\$ 196	\$ 71,519	\$ -	\$ -	\$ 306	\$ 432,943
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FY To Date	609	\$ 2,423,709	\$ 1,030,664	\$ 447,640	\$ 85,980	\$ 859,425	\$ 676,893	\$ 13,359	\$ 663,534	\$ 49,578	\$ 32,971	\$ 511
Last 12 Months	653	\$ 2,601,741	\$ 1,120,111	\$ 478,062	\$ 86,758	\$ 916,809	\$ 748,608	\$ 13,556	\$ 735,052	\$ 49,578	\$ 32,971	\$ 817

Monthly Average FY To Date	55	\$ 220,337	\$ 93,697	\$ 40,695	\$ 7,816	\$ 78,130	\$ 61,536	\$ 1,214	\$ 60,321	\$ 4,507	\$ 2,997	\$ 46
Monthly Average Last 12 Months	54	\$ 216,812	\$ 93,343	\$ 39,839	\$ 7,230	\$ 76,401	\$ 62,384	\$ 1,130	\$ 61,254	\$ 4,131	\$ 2,748	\$ 68

AGING (299)							
Month	Current (72)	31-60 (48)	61-90 (32)	91-120 (20)	121-180 (22)	180+ (105)	Balance
APR	\$ 89,865	\$ 60,045	\$ 55,334	\$ 41,498	\$ 61,804	\$ 194,240	\$ 502,786

CMS TRANSPORTS ON -HOLD		
TOTAL	\$ 2,883.04	MAY

Coast Life Support District Profit & Loss Budget Overview FY21 July 2020 through May 2021

	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	2,186,953.69	1,971,787.58	215,166.11	110.9% ¹
4100 · Interest Revenue	43.53	0.00	43.53	100.0%
4200 · Ambulance Revenue	831,914.73	595,833.33	236,081.40	139.6% ²
4400 · Miscellaneous Revenue	67,900.02	0.00	67,900.02	100.0%
4410 · Intergovermntl Transport(IGT)	0.00	229,166.67	-229,166.67	0.0%
4420 · Ground Emerg Med Transport	0.00	18,333.33	-18,333.33	0.0%
4421 · GEMT QAF Income	0.00	0.00	0.00	0.0%
4500G · Training Grant Revenue	157,045.50	143,224.59	13,820.91	109.6% ³
Total Revenue	3,243,857.47	2,958,345.50	285,511.97	109.7%
Expense				
	3,075,983.31	2,925,376.43	150,606.88	105.1% ⁴
Net Ordinary Operating Surplus	167,874.16	32,969.07	134,905.09	
Net Revenue	<u>167,874.16</u>	<u>32,969.07</u>	<u>134,905.09</u>	

1. 4000 -CLSD Parcel Tax is showing higher than budget due to receiving higher payment for Mendocino & Sonoma Co. in April. By end of the FY21 this should be closer to anticipated Budget.

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

3. Training Grant - reimbursement of Services, payroll, employer taxes, training equipment. Revenues represents accrual grant expenses (invoiced) to the Training Grant. Some expenses (ex: Training Equipment ~22k) were purchases at the beginning of the Grant and are showing higher than budgeted. Seeing the gap close as we get closer to end of FY21. Will continue to monitor expenses.

4. 5000-wages & benefits

5300-Payroll taxes: Payroll Taxes - Higher than normal due to transition of District Administrators, DA step increase, retention salary. Also, there were three pay periods in July and Dec FY21. Jan FY21 Prior DA Retired and CLSD should see this decrease. Seeing a Decrease as we end FY21

5405-Admin Salary: Higher than normal due to the New DA Step increase and retention salary. The Opt's Manager's Ambulance Wage not split out from his Admin Salary (Budgeted to 5410), as well as, three pay periods in July & Dec FY21. Increase hours for Grant prep and maintenance. Prior DA has retired in Jan FY21 and CLSD should start seeing a decrease. In Mar we have seen this decrease (Total Wage & Benefits in Feb: \$47,820.35 & Mar \$34,152.39= -\$13,668.11). Seeing a decrease from last month and as we end the FY21

5430-Some expense not yet realized.

5500-Work Comp Insurance: billing based on the Annual SDRMA-WC PAYROLL RECONCILIATION REPORT. Billing adjustments (charges/credits) are made based on those finding. Received a rebate/refund of 5,489.04 in Oct. (based on Annual PR Reconciliation). An increase to wages in FY21 (Operations and REMSTC Grant) are expected. Part of the Work Comp is being coded to the Training Grant.

Purchase of Training Grant equipment hit in Dec. (Reimbursed by the Training Grant) Budgeted expense are split over 12 months FY21

Provider Match and Fee ~133k incld here. Revenue not yet realized.

Coast Life Support District
Profit & Loss Budget Overview FY21
July 2020 through May 2021



	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	2,186,953.69	1,971,787.58	215,166.11	110.9%
4100 · Interest Revenue	43.53	0.00	43.53	100.0%
4200 · Ambulance Revenue	831,914.73	595,833.33	236,081.40	139.6% ¹
4400 · Miscellaneous Revenue	67,900.02	0.00	67,900.02	100.0%
4410 · Intergovernmental Transport(IGT)	0.00	229,166.67	-229,166.67	0.0% ²
4420 · Ground Emerg Med Transport	0.00	18,333.33	-18,333.33	0.0% ³
4421 · GEMT QAF Income	0.00	0.00	0.00	0.0%
4500G · Training Grant Revenue	157,045.50	143,224.59	13,820.91	109.6% ⁴
Total Revenue	3,243,857.47	2,958,345.50	285,511.97	109.7%
Expense				
5000 · Wages and Benefits	1,574,032.57	1,547,092.26	26,940.31	101.7% ⁵
5000G · Wages & Benefits-Training Grant	130,763.39	118,742.25	12,021.14	110.1%
6000 · Ambulance Operations	169,224.64	166,991.00	2,233.64	101.3%
6000G · Training Grant Operations	23,782.11	15,406.41	8,375.70	154.4% ⁶
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
6700 · Overhead/Administration				
6180 · Utilities	15,572.91	12,833.34	2,739.57	121.3%
6188 · Telephone	6,377.08	5,958.33	418.75	107.0%
6300 · Insurance	16,447.00	16,454.16	-7.16	100.0%
6713 · Ambulance Billing	30,197.98	35,750.00	-5,552.02	84.5%
6714 · GEMT QAF Expense	14,858.00	12,856.25	2,001.75	115.6%
6718 · Office Supp/Equip/Software	9,377.78	11,000.00	-1,622.22	85.3%
6720 · Board Projects	6,519.72	22,916.67	-16,396.95	28.4% ⁷
6730 · Consultants	38,381.67	41,708.35	-3,326.68	92.0% ⁸
6742 · Bank/Merchant Fees	1,860.76	1,558.34	302.42	119.4%
6755 · Property Tax Admin	21,680.79	16,041.67	5,639.12	135.2%
6760 · Education/Professional Dev	3,425.95	4,583.33	-1,157.38	74.7%
6765 · Election Costs/Reserve	326.40	0.00	326.40	100.0%
6770 · Dues, Subscrip, Membership	9,695.71	13,750.00	-4,054.29	70.5%
6788 · Printing & Reproduction	1,382.71	2,750.00	-1,367.29	50.3%
6790 · Community Dev/Training	7,086.14	6,875.00	211.14	103.1%
6795 · Travel/Transportation	0.00	4,583.33	-4,583.33	0.0% ⁹
Total 6700 · Overhead/Administration	183,190.60	209,618.77	-26,428.17	87.4%
6700G · Overhead/Administration-T.Grant	2,500.00	9,284.25	-6,784.25	26.9%
6971 · IGT	133,355.00	0.00	133,355.00	100.0% ¹⁰
7000 · Urgent Care	761,610.66	761,610.66	0.00	100.0%
8000 · Interest Expense	893.51	0.00	893.51	100.0%
9000 · Other Expenses	0.00	0.00	0.00	0.0%
9500 · Depreciation Expense	96,630.83	96,630.83	0.00	100.0%
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.0%
Total Expense	3,075,983.31	2,925,376.43	150,606.88	105.1%
Net Ordinary Operating Surplus	167,874.16	32,969.07	134,905.09	
Net Revenue	167,874.16	32,969.07	134,905.09	

Coast Life Support District Profit & Loss Budget Overview FY21 July 2020 through May 2021

1. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
.....
2. IGT Receivable: the amount receivable for IGT/transports historically will not reflect until later in FY21
.....
3. GEMT Receivable: the amount receivable for IGT/transports historically will not reflect until later in FY21
.....
4. Training Grant - reimbursement of Services, payroll, employer taxes, training equipment.
Revenues represents accrual grant expenses (invoiced) to the Training Grant.
Some expenses (ex: Training Equipment ~22k) were purchases at the beginning of the Grant and are showing higher than budgeted. Seeing the gap close as we get closer to end of FY21. Will continue to monitor expenses.
.....
5. Admin Salary: Higher than normal due to the New DA Step increase and retention salary. The Opt's Manager's Ambulance Wage not split out from his Admin Salary (Budgeted to 5410), as well as, three pay periods in July & Dec FY21. Increased hours to handle Grant . Prior DA has retired in Jan FY21 and CLSD should start seeing a decrease. In Mar we have seen this decrease (Total Wage & Benefits in Feb: \$47,820.35 & Mar \$34,152.39= -\$13,668.11). Continues to decrease the closer to end of FY21. Apr was \$33,854.66-May \$13,820.19=\$20,034.47 decrease.
.....
6. Training Grant Amb Ops Wages are more heavy upfront (multiple classes being held at this time). By Summer we should see a lull and balance out. Purchase of Training Grant equipment hit in Dec.(Reimbursed by the Training Grant) Budgeted expense are split over 12 months FY21 Seeing this decrease as we end the FY21
.....
7. DA Recruitment- New DA in place. expenses complete. Budget also included New "BRANDING" -in pending status.
.....
8. CPA for the Close of FY20 invoice not yet realized. Expect before the end of FY21.
.....
9. Expenses put on hold due to COVID-19
.....
10. Provider Match and Fee
.....

CLSD RUN DATA for the PRECEEDING 12 MONTHS

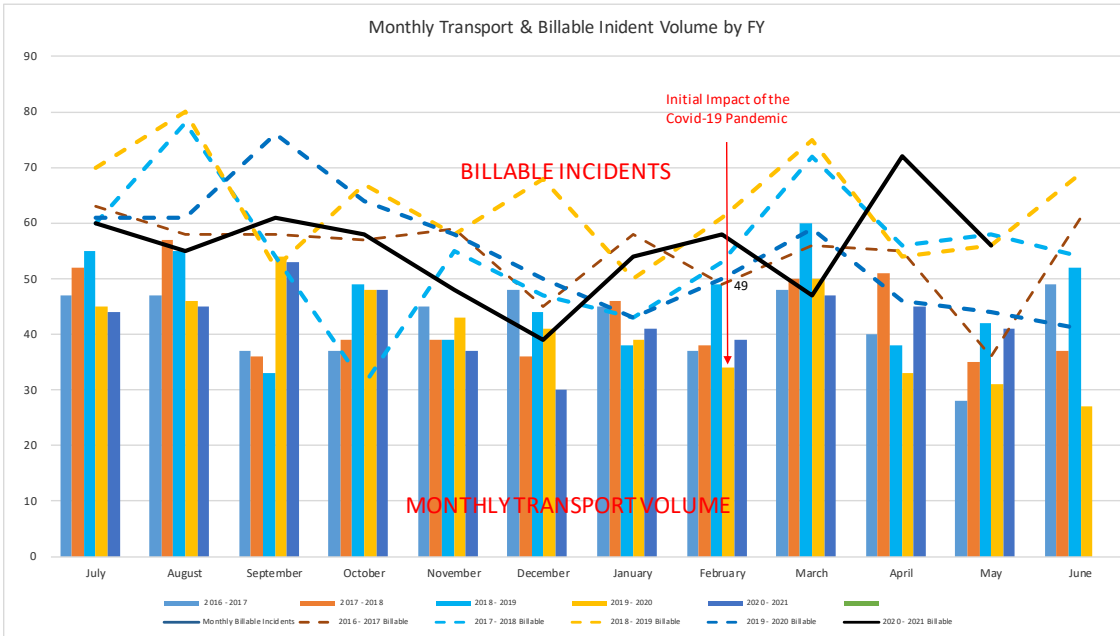
ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

MONTH <small>MOST CURRENT ON TOP</small>	INCIDENT		PCR		RESIDEN		ALS		DAYTIME		NIGHT		TOTAL		LANDING		DRY RUN		T&R		TO RCMS		FROM RCMS			
	Dispatched calls		PATIENT CARE RECORD		RESI-DENT	NON RES	ADVANCED LIFE SUPPORT		9:00 AM TO 9:00 PM		9:00 PM TO 9:00 AM		TRANSPORTS			CANCELLED ON ROUTE			ALS		ALS		BLS			
	Current	Year Prior	Current	Year Prior	Current Year		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
21-May	74	67	56	38	43	13	31	29	57		16		41	30	10	7	17	18	15	27	0	1	6	10	1	1
21-Apr	88	65	72	44	67	5	37	31	67		21		45	33	7	4	18	10	27	11	1	1	10	6	1	2
21-Mar	61	73	47	61	44	3	47	47	43		18		47	49	6	6	14	10	15	10	1	3	7	14	0	0
21-Feb	80	69	59	47	49	9	49	30	55		25		39	34	5	1	18	16	20	16	1	1	5	11	0	0
21-Jan	67	64	54	49	29	12	41	30	64		3		41	39	7	6	17	14	13	11	5	1	3	8	0	0
20-Dec	60	67	43	51	37	2	30	36	43		17		30	40	5	4	18	7	13	11	0	1	5	10	0	0
20-Nov	64	84	49	63	41	7	37	47	51		13		37	48	8	9	14	22	12	11	1	0	6	13	0	0
20-Oct	84	84	63	58	54	16	47	47	68		16		48	48	9	7	22	17	11	16	0	2	13	11	0	0
20-Sep	84	94	63	66	43	18	53	51	64		16		53	54	15	12	17	20	10	23	1	0	9	13	0	1
20-Aug	79	85	56	61	57	9	45	41	63		16		45	45	5	11	22	22	11	13	3	1	14	13	0	3
20-Jul	79	84	57	61	53	14	44	45	63		16		44	45	7	9	18	11	13	16	2	2	19	11	0	0
20-Jun	47	67	42	38	31	10	27	29					27	30	5	7	5	15	15	8	0	0	7	7	0	7
	867	903	661	637	548	118	488	463	638	0	177	0	497	495	89	83	200	182	175	173	15	13	104	127	2	14
	Dispatched		PCR		RES / NONRES		ALS		Daytime		Night		T:Transports		LZ		DRY RUN		T&R		TO RCMS		FROM RCMS			

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	42	52
2019 - 2020	45	46	54	48	43	41	39	34	50	33	31	27
2020 - 2021	44	45	53	48	37	30	41	39	47	45	41	

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	56	69
2019 - 2020 Billable	61	61	76	64	58	50	43	50	59	46	44	41
2020 - 2021 Billable	60	55	61	58	48	39	54	58	47	72	56	



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	502	554
2019 - 2020	45	91	145	193	236	277	316	350	400	433	495	491
2020 - 2021	44	89	142	190	227	257	298	337	384	429	497	

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	691	760
2019 - 2020 Billable	61	122	198	262	320	370	413	462	521	554	637	639
2020 - 2021 Billable	60	115	176	234	282	311	365	423	470	552	661	

