



Finance Committee

AGENDA

Wednesday, May 17, 2023 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://cld.my.webex.com/cld.my/j.php?MTID=m8c81e14da611a943f3f5ccea3e2748ed>

- | | |
|--|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: April 19, 2023 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. New Business: | |
| • FY 24 Preliminary Budget | Crowl |
| • GEMT Update | |
| 6. Ambulance revenue – Wittman (YTD) | Crowl |
| 7. Expenses Summary | Crowl |
| 8. Cash Flow | Crowl |
| 9. Banking and investment review | Crowl |
| 10. Ambulance transport data YTD | Crowl |
| 11. Other: | |
| • Banking options | Crowl |
| 12. Shout out | Open to all |
| 13. Next FC Meetings – Third Wednesdays of the month, 9:00 AM. | |
| • June 21, 2023 | |
| • July 19, 2023 | |
| • August 16, 2023 | |
| 14. Adjournment | |



PO Box 1056 • Gualala, California 95445

www.clsd.ca.gov

Finance Committee

Minutes of Meeting April 19th, 2023, at 9:00 am - Bill Platt Training Center

This meeting conducted by teleconference and in person.

1. Call to Order: The meeting called to order at 9:05 am by Treasurer Michael Tilles. Also present: Director Naomi Schwartz, President Geoffrey Beaty, DA David Crowl, Captain Chris Ottolini, Captain Bronwyn Golly, Bookkeeper Robin Dills.

2. Agenda Approval: Treasurer Tilles moved to adopt the agenda, seconded by Director Schwartz . All ayes.

3. Meeting Minutes Approval: Treasurer Tilles moved to approve the March 15th ,2023; Director Schwartz seconded meeting minutes. All ayes.

4. Privilege of the floor: none

5. New Business

a. Capitol Expense (Building) FY24

- i. Add to budget: building paint,seal & rot repair (get 2 bids).
- ii. Signage estimates: need to discuss

b. FY22 Audit: reviewed & discussed

- i. January 25, 2023 - the audit was started and issued March 13, 2023.
- ii. No significant difficulties are noted in performing and completing the audit.
- iii. Any & all findings were discussed with management and recommendations to correct have been accepted and will be handled.

c. Audit Approval: Director Schwartz recommended the audit be accepted as issued for FY22 and presented to the BOD for final approval; Director Beaty seconded. All ayes.

6. Ambulance Revenue: - Net payments for March 2023 totaled \$81,444 with A/R of \$510,400. This is more than budgeted of \$65,000. We are 3/4th the way through the year and expect to be on target (watching closely)at closing of the FY23.

7. Expenses YTD: P&L was reviewed. Wages & Benefits were less during this period. As previously stated this help was by design and partially covers the missing of revenue from the Training Grant loss. Ambulance Operations have been ~ 20%higher than budgeted. Higher-than-expected inflation (global inflation, invasion of Ukraine, recovery from the Covid pandemic) has resulted in most of this increase. Expenses is being made to keep costs down.

8. Cash Flow: Reviewed.

9. Banking: Reviewed.

10. Ambulance Transport data:

- a. March increased to 79 billable incidents with 55 transports. District had ~12 hrs. uncovered.
- b. Director Schwartz presented the Finance Committee with the newly revised "CLSD Run Data" tracking spreadsheet. After review and discussion, Director Schwartz moved to accept the updates and revisions; Director Beaty seconded. All ayes.

11. Other:

- a. **GEMT:** Update Partnership Health Plan (PP GEMT/IGT) has issued a check for \$604,570.85 for CY21. By next month P&L for April will realize this income. Expense \$245,970-\$604,570.85=\$358,600.85 of net gain. Have not received CY22 request letter to-date (but have cost report). Expect to realize income by summer.
- b. **Schwab Account:** At end of FY23 - Q3 (03.31.23) balance was \$312,248.90. Total increase of \$3,464.31 since 07.01.23 since beginning of FY23. Most of the increase is due to the recent rise in interest rates. The Finance Committee unanimously agreed to move enough funds from our Exchange Bank checking account to bring the Schwab investment account back to \$500k. The DA felt comfortable reducing our checking balance to optimal operating level.
- c. **Financial Institution (secure amounts):** The Finance Committee asked, of the District's bank accounts how much of those deposit amounts were covered by FDIC insurance?
D.A. Crowl state the information was addressed during the Audit -re:pg15 (see below):

i. CLSD Financial Statements FY end 06.30.22 (ref pg16.):

"The District maintains one checking account with Exchange Bank for the purposes of depositing tax and assessment revenue from the county and for operations of the District. At June 30, 2022 the District's bank balance was \$898,124 and the carrying amount was \$901,890. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance \$250,000 was covered by the Federal Depository Insurance and \$651,890 was covered by collateral held in the bank's trust department in the District's name."

12. Shout Out:

1. Captain Chris Ottolini - Good Job and for visit to Washington.
2. D.A. David Crowl - Great Job with GEMT/IGT programs.

13. Next FC Meetings -Third Wednesdays of the month, 9:00 am.

- June 21st, 2023
- July 19th, 2023
- Aug 16th, 2023

14. Adjournment: at 10:21 am, President Geoffrey Beaty made a motion to adjourn and seconded by Director Schwartz. All ayes.

Minutes approved:

_____ (Date) _____ Naomi Schwartz, Secretary

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
FY22													\$ 444,753
MAY'22	77	\$ 271,373	\$ 105,853	\$ 44,429	\$ 12,080	\$ 109,011	\$ 66,939	\$ 3,091	\$ 63,847	\$ -	\$ 6,705	\$ 15	\$ 472,285
JUN'22	45	\$ 165,192	\$ 78,867	\$ 19,828	\$ 864	\$ 65,634	\$ 91,875	\$ -	\$ 91,875	\$ -	\$ 1,537	\$ 246	\$ 444,753
FY23													
JUL'22	54	\$ 187,272	\$ 45,127	\$ 69,096	\$ 1,407	\$ 71,642	\$ 78,972	\$ -	\$ 78,972	\$ 47,333	\$ 1,395	\$ -	\$ 388,695
AUG'22	62	\$ 220,864	\$ 110,760	\$ 51,756	\$ 2,004	\$ 56,344	\$ 57,193	\$ -	\$ 57,193	\$ -	\$ -	\$ -	\$ 387,846
SEPT'22	75	\$ 245,461	\$ 87,388	\$ 62,212	\$ 3,999	\$ 91,862	\$ 75,904	\$ 6,628	\$ 69,275	\$ -	\$ 0	\$ 5,076	\$ 415,508
OCT'22	52	\$ 187,463	\$ 107,759	\$ 24,006	\$ 11,777	\$ 43,921	\$ 61,093	\$ -	\$ 61,093	\$ 50,292	\$ 4,418	\$ 82	\$ 343,710
NOV'22	42	\$ 161,993	\$ 66,145	\$ 37,882	\$ 500	\$ 57,466	\$ 61,302	\$ 1,214	\$ 60,089	\$ -	\$ -	\$ -	\$ 341,087
DEC'22	66	\$ 299,577	\$ 112,355	\$ 55,850	\$ 14,255	\$ 117,117	\$ 27,633	\$ -	\$ 27,633	\$ 640	\$ 1,454	\$ -	\$ 428,477
JAN'23	77	\$ 290,643	\$ 150,154	\$ 27,786	\$ 7,287	\$ 105,415	\$ 72,788	\$ -	\$ 72,788	\$ -	\$ -	\$ -	\$ 461,104
FEB'23	54	\$ 208,294	\$ 109,829	\$ 35,591	\$ 29,063	\$ 33,810	\$ 41,758	\$ -	\$ 41,758	\$ -	\$ 2,500	\$ 0.32	\$ 450,657
MAR'23	79	\$ 322,321	\$ 132,757	\$ 50,713	\$ (2,336)	\$ 141,186	\$ 91,095	\$ 9,652	\$ 81,444	\$ -	\$ -	\$ -	\$ 510,400
APR'23	62	\$ 217,379	\$ 133,512	\$ 35,482	\$ 4,293	\$ 44,093	\$ 56,347	\$ 853	\$ 55,495	\$ 42,440	\$ 1,380	\$ -	\$ 455,179
APR'22	57	\$ 212,767	\$ 116,563	\$ 41,492	\$ 826	\$ 53,885	\$ 70,745	\$ 561	\$ 70,185	\$ -	\$ -	\$ -	\$ 433,811
FY To Date	623	\$ 2,341,268	\$ 1,055,786	\$ 450,375	\$ 72,250	\$ 762,857	\$ 624,086	\$ 18,346	\$ 605,740	\$ 140,704	\$ 11,146	\$ 5,159	
Last 12 Months	745	\$ 2,777,833	\$ 1,240,505	\$ 514,632	\$ 85,194	\$ 937,503	\$ 782,900	\$ 21,437	\$ 761,462	\$ 140,704	\$ 19,387	\$ 5,420	
Monthly Average FY To Date	62	\$ 234,127	\$ 105,579	\$ 45,038	\$ 7,225	\$ 76,286	\$ 62,409	\$ 1,835	\$ 60,574	\$ 14,070	\$ 1,115	\$ 516	
Monthly Average Last 12 Months	62	\$ 231,486	\$ 103,375	\$ 42,886	\$ 7,099	\$ 78,125	\$ 65,242	\$ 1,786	\$ 63,455	\$ 11,725	\$ 1,616	\$ 452	
AGING 255 (289)													
Month	Current (62)	31-60 (44)	61-90 (22)	91-120 (15)	121-180 (33)	180+ (79)	Balance						
APR	\$ 82,805	\$ 94,642	\$ 47,532	\$ 31,853	\$ 65,961	\$ 132,385	\$ 455,179						
CMS TRANSPORTS ON -													
TOTAL	\$ -												

Coast Life Support District

Profit & Loss Budget Overview FY23

July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes	1,228,901.67	1,058,421.68	170,479.99	116.1%
4002 · Sonoma County Taxes	852,254.49	800,525.00	51,729.49	106.5%
Total 4000 · CLSD Special Taxes	2,081,156.16	1,858,946.68	222,209.48	112.0% ¹
4100 · Interest Revenue	3,493.40	0.00	3,493.40	100.0%
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	739,352.21	666,666.66	72,685.55	110.9%
Total 4200 · Ambulance Revenue	739,352.21	666,666.66	72,685.55	110.9% ²
4400 · Miscellaneous Revenue	26,950.42	16,666.68	10,283.74	161.7%
4410 · Intergovermntl Transport(IGT)	316,934.19	208,333.34	108,600.85	152.1% ³
4500G · Training Grant Revenue	24,538.30	166,666.66	-142,128.36	14.7% ⁴
Total Revenue	3,192,424.68	2,917,280.02	275,144.66	109.4%
Expense				
Bad Debt	3,531.90			
Uncategorized Expense	3,171.36			
5000 · Wages and Benefits	1,618,219.06	1,651,104.16	-32,885.10	98.0% ⁵
5000TD · Wages & Bene-Training Division	130,733.19	157,400.84	-26,667.65	83.1% ⁶
6000 · Ambulance Operations	181,784.34	149,101.70	32,682.64	121.9% ⁷
6000TD · Training Division Operations	31.00	12,500.00	-12,469.00	0.2%
66000 · Payroll Expenses	1.47	0.00	1.47	100.0%
6700 · Overhead/Administration	184,204.49	156,791.64	27,412.85	117.5%
6700TD · Overhead/Admin-T.Division	4,399.82	2,083.34	2,316.48	211.2% ⁸
6971 · IGT	0.00	0.00	0.00	0.0%
7000 · Urgent Care	696,925.10	696,925.82	-0.72	100.0%
8000 · Interest Expense	0.00	666.66	-666.66	0.0%
9500 · Depreciation Expense	87,845.84	87,845.84	0.00	100.0%
Total Expense	2,910,847.57	2,914,420.00	-3,572.43	99.9%
Net Ordinary Operations Surplus	281,577.11	2,860.02	278,717.09	

9:08 AM

05/11/23

Accrual Basis

Coast Life Support District
Profit & Loss Budget Overview FY23
July 2022 through April 2023

1. Total 4000- CLSD Special Taxes - Account 4002 Sonoma Co Tax recieved 7/1/22-12/1/22 (1st Tax Deposit for FY23). Mendo Co tax recieved 1-4-23.
.....
2. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L)
.....
3. 4410: revised program for both GEMT & IGT (PP GEMT/IGT):. CY21 received April 2023 & realized in FY23. ~\$604k -\$245k (Admin Fee & Match)= ~\$359k (by end of FY23 all will be realized in account 4410).
.....
4. Training Grant FY22 income as expected and within budget. T.G. is from Sept 1, 2021- Aug 31, 2022
FY22 Training Grant funded in full. JUL-AUG= \$24,538.30 represented in FY23 Cycle funded in full.
FY23 Training Grant (not awarded). Changed name to Training Division to continue to track.
.....
5. 5000 Wages & Benefits are lower than budgeted by design due to the Training Grant FY23 not being awarded.
.....
6. Training Grant FY22 iis from Sept 1, 2021- Aug 31, 2022
FY22 Training Grant JUL-AUG= \$24,538.30 represented in expenses in the FY23 Cycle.
FY23 Training Grant (not awarded). Changed name to Training Division to continue to track.
.....
7. 6000-Ambulance Operations: Veh. Repair & Fuel continue to be driving factors for increase, as well as,
Dispatch fees.
.....
8. 6700TD- FY22(prior year) T. Grant has some overlape with FY23. Expense is within Budget.
.....

FY 23 Cash Projection	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Bank balance 4/30/2023	1,135,786	1,273,088	1,069,896	866,704	663,512	460,320	257,128	53,936	406,744	834,772	631,580	428,388
Prop Tax EMS/UC	340,494							556,000	631,220			
GEMT												
Ambulance Revenue	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Expenses	268,192	268,192	268,192	268,192	268,192	268,192	268,192	268,192	268,192	268,192	268,192	268,192
GEMT												

	1,273,088	1,069,896	866,704	663,512	460,320	257,128	53,936	406,744	834,772	631,580	428,388	225,196
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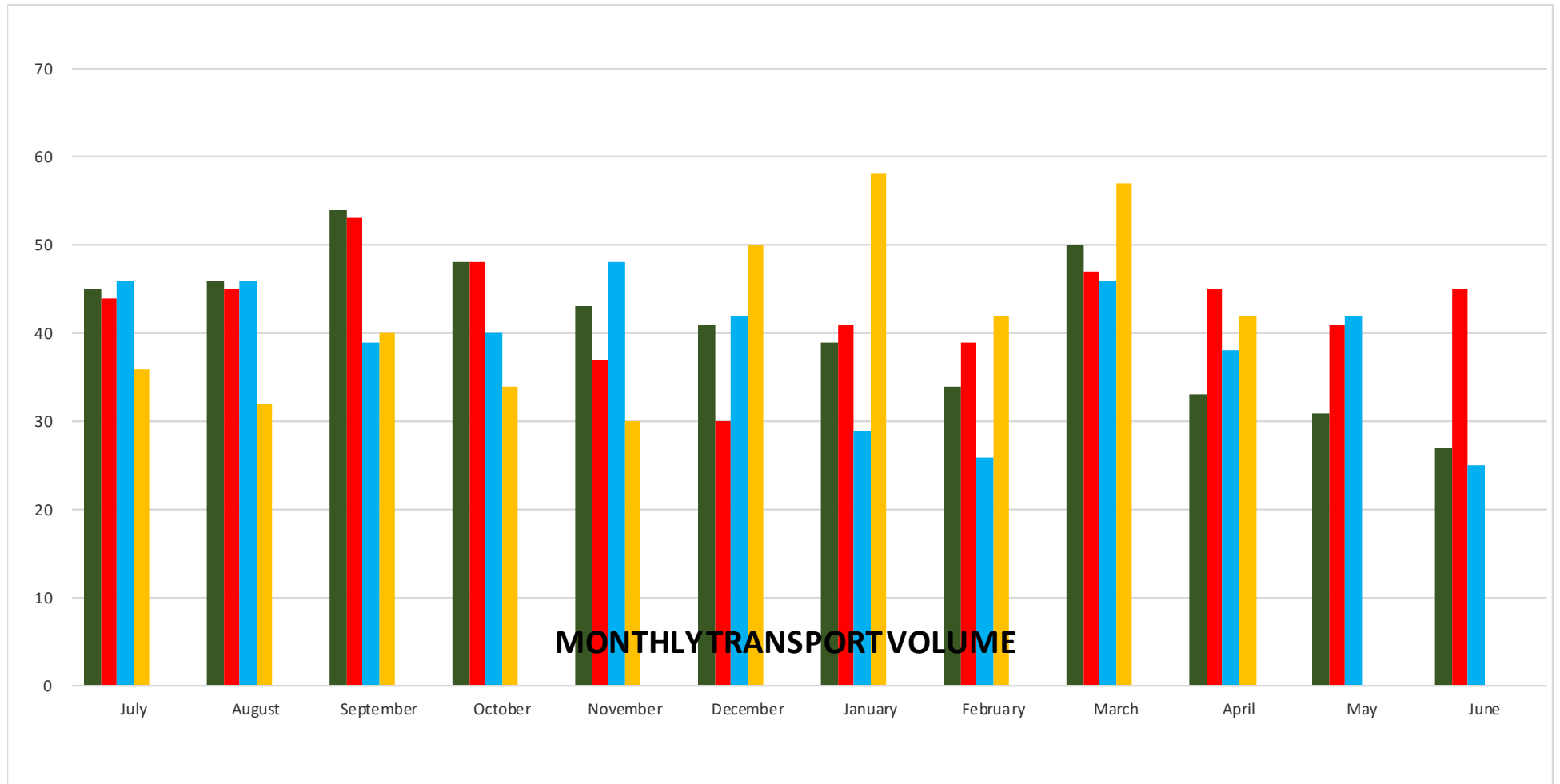
Charles Schwab Invest.	311,227	311,227	311,227	311,227	311,227	311,227	311,227	311,227	311,227	311,227	311,227	311,227
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Schwab

Sonoma County pays in Dec and Apr
Mendocino County pays in Jan and May

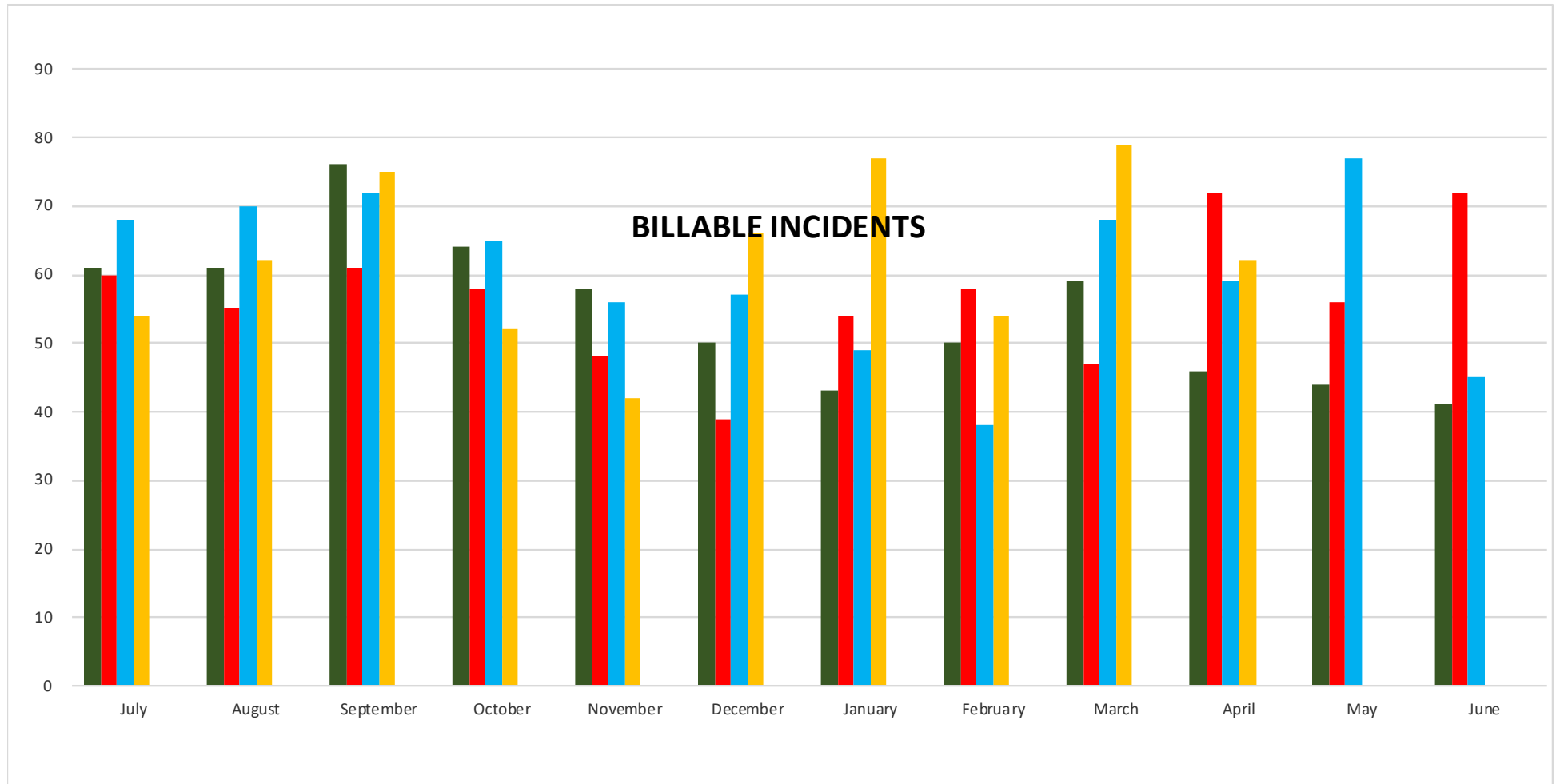
MONTHLY AMBULANCE TRANSPORT DATA

Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
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	45
2021 - 2022	46	46	39	40	48	42	29	26	46	38	42	25
2022 - 2023	36	32	40	34	30	50	58	42	57	42		





MONTHLY AMBULANCE DATA

Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
2019 - 2020	61	61	76	64	58	50	43	50	59	46	44	41
2020 - 2021	60	55	61	58	48	39	54	58	47	72	56	72
2021 - 2022	68	70	72	65	56	57	49	38	68	59	77	45
2022 - 2023	54	62	75	52	42	66	77	54	79	62		



CLSD RUN DATA
PRECEEDING 12 MONTHS

DATE		INCIDENTS		BILLABLE INCIDENTS		AMBULANCE DISPATCH					PATIENT TRANSPORTS		UC TRANSPORTS		LANDING 	T&R 	# OF HRS UNAVAIL.	MISSED CALLS
						M	M	M	B	B								
MON	YR					120	122	124*	121*	123*								
Apr	2023	85	88	62	57	63	20	1	1	0	34	39	5	6	8	19	8	0
Mar	2023	96	88	79	68	77	19	0	4	1	57	46	13	4	8	23	12	0
Feb	2023	79	55	54	38	62	17	1	2	0	32	26	8	5	10	16	12	0
Jan	2023	91	57	77	40	65	26	1	2	0	58	29	15	3	11	19	29	1
Dec	2022	88	66	67	57	70	17	0	2	0	50	42	10	6	2	14	27	0
Nov	2022	54	85	42	66	44	10			0	26	42	5	10	4	11	10	0
Oct	2022	74	80	52	67	65	15	1	2	0	28	40	4	8	6	18	16	0
Sep	2022	94	92	75	72	74	23	2	1	0	36	39	10	7	4	32	20	1
Aug	2022	92	106	62	70	77	18	1	4	0	32	46	11	10	9	19	10	0
July	2022	81	93	54	68	66	15	1	1	0	36	46	7	4	6	22	9	1
June	2022	65	91	45	74	55	11		2	0	25	45	7	11	6	15	12	0
May	2022	99	74	77	56	78	22	1	2	0	42	41	6	6	9	27	24	2
TOTALS		998	975	746	733	796	213	9	23	1	456	481	101	80	83	235	189	5

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

M120 AND M122 ARE 24/7 STAFFED AMBULANCES/*M124,*B121 & *B123 ARE UPSTAFFED WHEN NEEDED

TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

AMBULANCE UNAVAILABLE IS TOTAL HOURS UNCOVERED BECAUSE ALL OTHER AMBULANCES ARE OFF ISLAND

AN EMPTY BOX MEANS MISSING DATA

