



## Finance Committee

### AGENDA

**Wednesday, June 21, 2023 at 9:00 AM**

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://clsd.my.webex.com/clsd.my/j.php?MTID=m9ea4004f7631a17374efec92ec57b0f6>

- |     |   |             |
|-----|---|-------------|
| 1.  | Call to Order   | Tilles      |
| 2.  | Agenda Approval   | Tilles      |
| 3.  | Minutes Approval: May 17, 2023 meeting                          | Tilles      |
| 4.  | Privilege of the floor  | Tilles      |
| 5.  | New Business:   | Beaty       |
|     | • Review of Post-Covid Emergency Brown Act Requirements: AB2449 |             |
| 6.  | Old Business:   |             |
|     | • FY 24 Budget  | Crowl       |
| 7.  | Ambulance revenue – Wittman (YTD)                               | Crowl       |
| 8.  | Expenses Summary  | Crowl       |
| 9.  | Cash Flow   | Crowl       |
| 10. | Banking and investment review                                   | Crowl       |
| 11. | Ambulance transport data YTD                                    | Crowl       |
| 12. | Other:  |             |
|     | • GEMT Update   | Crowl       |
|     | • Banking options   |             |
| 13. | Shout out   | Open to all |
| 14. | Next FC Meetings – Third Wednesdays of the month, 9:00 AM.      |             |
|     | • July 19, 2023   |             |
|     | • August 16, 2023   |             |
|     | • September 20, 2023  |             |
| 15. | Adjournment   |             |

# CLSD LIFE SUPPORT DISTRICT

PO Box 1056 • Gualala, California 95445

[www.clsd.ca.gov](http://www.clsd.ca.gov)

## Finance Committee

Minutes of Meeting May 17, 2023, at 9 am - Bill Platt Training Center

*This meeting was held by teleconference and in person.*

1. **Call to Order:** The meeting was called to order at 9:04 am by Treasurer Michael Tilles. Also present: Director Naomi Schwartz, Director Geoffrey Beaty, DA David Crowl, Captain Chris Ottolini, Captain Bronwyn Golly, Bookkeeper Robin Dills.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda, seconded by Director Beaty. All ayes.
3. **Meeting Minutes Approval:** Director Schwartz moved to approve the April 19, 2023, FC meeting minutes, seconded by Director Beaty All ayes.
4. **Privilege of the floor:** none
5. **Old Business**

- **FY 24 Preliminary Budget:** Reviewed in detail the proposed CLSD FY24 Preliminary Budget along with:
  1. SIDE BY SIDE (FY23 & FY 24): updated using Prior Budget FY23 taken from our actual budget numbers.
  2. P&L with 5 YR PRJ: Actual income and expense for FY22 & FY23 with 5-year projection. Budget FY21, FY22, FY23, FY24: This has only the budgeted numbers and no changes column.
  3. No COLA increase for FY24. Only step increase for those not at a step 5.

Director Schwartz moved to bring the proposed budget to the May BOD meeting for approval, seconded by Director Beaty. Roll call for vote. Director Beaty: aye, Director Schwartz: aye, Director Tilles: aye.

6. **GEMT Update:** Partnership Health Plan (PP GEMT/IGT) has cleared at ~\$358K and recorded in FY23. GEMT/QAF is expected to merge by November with PP GEMT/IGT. CLSD has not received QAF payments which are included along with each qualifying claim since Jan 2023. The new participation agreement is due to be signed.
7. **Ambulance Revenue-** Net payments for April 2023 totaled \$55,495 with A/R of \$455,179. Looking back to December it was a low month at ~\$27k and tracking YTD is about ~\$30k down from last year. We are expecting the YTD to be slightly higher than budget. An inquiry with our third-party biller Wittman to take a deeper look into our claims is in order.

8. **Expenses YTD:** Reviewed and within range. Please see pg. 8 for footnotes.

**9. Cash Flow:** Reviewed.

**10. Banking review:** Reviewed

**11. Ambulance Transport data** – April had 62 billable incidents with 42 transports.

**12. Other:**

- **Collections/Bad Debt:** April ~\$44k was sent over to our 3<sup>rd</sup> party Debt Collector as bad debt/write offs.
- **Banking Options:** A re-cap to last month's discussion regarding how much of the districts bank accounts were covered by FDIC insurance and review of “CLSD Financial statements end of FY22” from FY22 Audit took place. The Financial Committee all agreed that the district should open another bank account to better ensure that all funds are covered by FDIC insurance. The FC tasked D.A. Crawl with finding viable options to accomplish this. Director Beaty moved that the district open another bank account to better ensure funds are covered by FDIC insurance, seconded by Director Schwartz, All ayes.

**12. Shout out:** Bookkeeper Robin Dills for all her hard work preparing the FY24 Preliminary budget. Bookkeeper Clara Frost for her hard work preparing the collections report.

Next FC Meeting: Third Wednesday of the month, at 9 am.

- June 21, 2023
- July 19, 2023
- August 16, 2023

**Adjournment:** at 10:40 AM, 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
<b>FY22</b>													\$ 444,753
JUN'22	45	\$ 165,192	\$ 78,867	\$ 19,828	\$ 864	\$ 65,634	\$ 91,875	\$ -	\$ 91,875	\$ -	\$ 1,537	\$ 246	\$ 444,753
<b>FY23</b>													
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
MAY'23	55	\$ 220,728	\$ 104,585	\$ 20,527	\$ 6,340	\$ 89,276	\$ 41,233		\$ 41,233	\$ 2,204	\$ -	\$ -	\$ 501,018

MAY'22	77	\$ 271,373	\$ 105,853	\$ 44,429	\$ 12,080	\$ 109,011	\$ 66,939	\$ 3,091	\$ 63,847	\$ -	\$ 6,705	\$ 15	\$ 472,285
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<b>FY To Date</b>	678	\$ 2,561,996	\$ 1,160,371	\$ 470,902	\$ 78,590	\$ 852,133	\$ 665,320	\$ 18,346	\$ 646,973	\$ 142,908	\$ 11,146	\$ 5,159
<b>Last 12 Months</b>	723	\$ 2,727,188	\$ 1,239,238	\$ 490,729	\$ 79,453	\$ 917,767	\$ 757,194	\$ 18,346	\$ 738,848	\$ 142,908	\$ 12,683	\$ 5,405

<b>Monthly Average FY To Date</b>	62	\$ 232,909	\$ 105,488	\$ 42,809	\$ 7,145	\$ 77,467	\$ 60,484	\$ 1,668	\$ 58,816	\$ 12,992	\$ 1,013	\$ 469
<b>Monthly Average Last 12 Months</b>	60	\$ 227,266	\$ 103,270	\$ 40,894	\$ 6,621	\$ 76,481	\$ 63,100	\$ 1,529	\$ 61,571	\$ 11,909	\$ 1,057	\$ 450

AGING 289 (255)							
Month	Current (55)	31-60 (62)	61-90 (25)	91-120 (15)	121-180 (33)	180+ (99)	Balance
MAY	\$ 92,648	\$ 65,440	\$ 80,382	\$ 40,754	\$ 74,904	\$ 146,889	\$ 501,018

<b>CMS TRANSPORTS ON -</b>	
<b>TOTAL</b>	<b>\$ -</b>

# Coast Life Support District

## Profit & Loss Budget Overview FY23

### July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
4000 · CLSD Special Taxes	2,185,189.46	2,044,841.34	140,348.12	106.9% <sup>1</sup>
4100 · Interest Revenue	3,493.40	0.00	3,493.40	100.0%
4200 · Ambulance Revenue	828,628.08	733,333.33	95,294.75	113.0% <sup>2</sup>
4400 · Miscellaneous Revenue	27,125.42	18,333.34	8,792.08	148.0%
4410 · Intergovermntl Transport(IGT)	337,767.52	229,166.67	108,600.85	147.4% <sup>3</sup>
4500G · Training Grant Revenue	24,538.30	183,333.33	-158,795.03	13.4% <sup>4</sup>
4600 · Grant Revenue	45,626.43 <sup>5</sup>			
<b>Total Revenue</b>	<b>3,452,368.61</b>	<b>3,209,008.01</b>	<b>243,360.60</b>	
<b>Expense</b>				
Bad Debt	3,531.90			
Uncategorized Expense	3,171.36			
5000 · Wages and Benefits	1,781,194.96	1,816,214.58	-35,019.62	98.1% <sup>6</sup>
5000TD · Wages & Bene-Training Division	141,440.23	173,140.92	-31,700.69	81.7% <sup>7</sup>
6000 · Ambulance Operations	247,348.76	164,011.85	83,336.91	150.8% <sup>8</sup>
6000TD · Training Division Operations	31.00	13,750.00	-13,719.00	0.2%
6700 · Overhead/Administration	197,514.41	172,470.82	25,043.59	114.5%
6700TD · Overhead/Admin-T.Division	5,498.89	2,291.67	3,207.22	240.0% <sup>9</sup>
7000 · Urgent Care	766,617.68	766,618.41	-0.73	100.0%
8000 · Interest Expense	0.00	733.33	-733.33	0.0%
9500 · Depreciation Expense	96,630.42	96,630.42	0.00	100.0%
<b>Total Expense</b>	<b>3,242,979.61</b>	<b>3,205,862.00</b>	<b>37,117.61</b>	<b>101.2%</b>
<b>Net Ordinary Operating Surplus</b>	<b>209,389.00</b>	<b>3,146.01</b>	<b>206,242.99</b>	

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

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1. Total 4000- CLSD Special Taxes - Account 4002 Sonoma Co Tax received deposit on 5.3.23 (final for FY23). Anticipate Mendocino 7% Teeter by July/Aug for FY23.  
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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. PG&E Disaster Settlement Funds/Other Grant Revenue  
.....
6. 5000 Wages & Benefits are lower than budgeted by design due to the Training Grant FY23 not being awarded.  
.....
7. Training Grant FY22 is 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.  
.....
8. 6000-Ambulance Operations: Veh. Repair & Fuel continue to be driving factors for increase, as well as,  
Dispatch fees.  
.....
9. 6700TD- FY22( prior year ) T. Grant has some overlap with FY23. Expense is within Budget.  
.....



FY 23 Cash Projection	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Bank balance 5/31/2023	993,412	768,220	633,028	429,836	226,644	23,452	(179,740)	173,068	601,096	397,904	194,712	547,520
Prop Tax EMS/UC							556,000	631,220			556,000	631,220
GEMT		68,000										
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	22,000											

	768,220	633,028	429,836	226,644	23,452	-179,740	173,068	601,096	397,904	194,712	547,520	975,548
Charles Schwab Invest.	511,227	511,227	511,227	511,227	511,227	511,227	511,227	511,227	511,227	511,227	511,227	511,227

Schwab

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

**CLSD RUN DATA  
PRECEEDING 12 MONTHS**

DATE		INCIDENTS		BILLABLE INCIDENTS		AMBULANCE DISPATCH					TO HOSPITAL TRANSPORTS		FROM UC TRANSPORTS		LANDING 	T&R 	# OF HRS UNAVAIL.	MISSED CALLS
						M	M	M	B	B								
MON	YR					120	122	124*	121*	123*								
May	2023	99	99	55	77	81	18	2	1	0	47	42	12	6	8	17	15	1
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
<b>TOTALS</b>		998	1000	724	754	799	209	10	22	1	461	482	107	80	82	225	180	4

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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

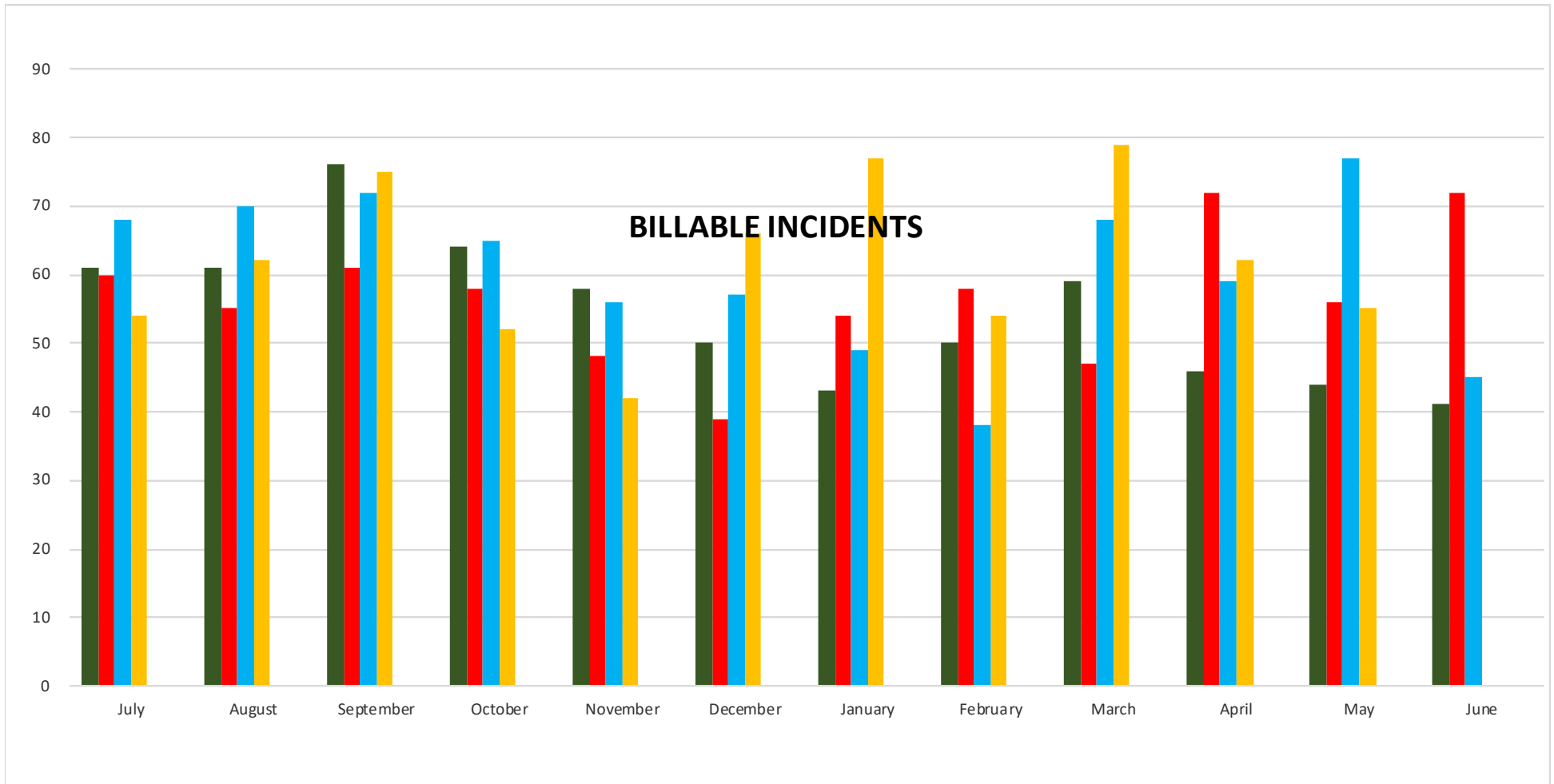
TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

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

AN EMPTY BOX MEANS MISSING DATA

### 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	55	



### 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	47	

