



Finance Committee

AGENDA

Thursday, August 24, 2023 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://clsd.my.webex.com/clsd.my/j.php?MTID=mc749708aab331ce984f0f4a88f4299a2>

- | | |
|--|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: June 21, 2023 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. New Business: | |
| • PP-GEMT Payment | Crowl |
| 6. Old Business: | |
| • Proposition 4 for FY24, Update | |
| 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: | |
| • New Ambulance Update | Crowl |
| 13. Shout out | Open to all |
| 14. Next FC Meetings – Third Wednesdays of the month, 9:00 AM. | |
| • September 20, 2023 | |
| • October 18, 2023 | |
| • November 15, 2023 | |
| 15. Adjournment | |

CLSD LIFE SUPPORT DISTRICT

PO Box 1056 • Gualala, California 95445

www.clsd.ca.gov

Finance Committee

Minutes of Meeting June 21, 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 9.05 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 Beaty moved to approve the May 17, 2023, FC meeting minutes, seconded by Director Schwartz All ayes.
4. **Privilege of the floor:** none
5. **New Business:**
 - **Review of Post-Covid Emergency Brown Act Requirements: AB2449:**
 - a. During the COVID-19 pandemic, a series of executive orders that relaxed the traditional Brown Act requirements—passed permitting teleconferencing under any of the three options – traditional Brown Act teleconferencing, AB 361 state of emergency rules (through the end of 2023), and AB 2449 individual board member rules (Effective January 1, 2023, and sunsets December 21, 2025).
 - b. Under AB2449: A quorum must participate in person from a singular physical location identified in the agenda, open to the public, and within the boundaries of the district. Individual board members may attend the meeting remotely with notification to the Board at their earliest opportunity and have one of the following:
“**Just Cause**”: caregiving of a family member, contagious illness, a physical or mental disability, or district related travel preventing them from appearing in person. This may not be used for more than two meetings per calendar year per Board member. “**Emergency Circumstances**”: a physical or family medical emergency that prevents the appearance in person. The board member must describe the emergency in approx. 20 words without disclosing personal medical information. The board must take action to approve the members’ request. This may not be used more than three consecutive months (or 20% of regular meetings within a calendar year). The agenda must provide notice of how the public can access the meeting and provide comments. It must identify and include an opportunity for all persons to attend via a call in, internet, and an in-person option. No requirement requires the discloser of the teleconference location. Teleconferencing members must have audio and visual (only via videoconference). Videoconferencing: member must disclose if any individuals under the age of 18 are present in the same room and the nature of the relationship. The public must be provided a two-way audio-visual platform or telephonic service with live webcasting, so the public can remotely hear, visually observe, and remotely address the Board in real time.

- c. **CLSD BOD Manual:** Director Beaty will suggest at the next BOD meeting all board members periodically look at the CLSD BOD Manual. Director Beaty stated that on tab seven there is a very good synopsis of the Brown Act requirements. Director Schwartz requested that a digital copy be developed of the CLSD BOD Manual. She asked that this be put on the agenda for discussion at the next BOD meeting.

6. Old Business

- **FY 24 Budget: Resolution 294:**

Director Schwartz moved to send resolution 294 FY 24 Budget to the BOD for adoption, seconded by Director Beaty. All ayes.

- **Budget Line Item #6734 – Medicus IT, LLC** bought out Hitcare in 2021 which was CLSD's provider of IT security for our computer and network system. CLSD is currently being served under a "legacy" contract which has caused some billing related problems. Medicus proposed increasing service for CLSD and submitted a contract that raises our annual fees from \$6000 to \$17,000 a year. DA Crowl is reviewing this new contract with our IT experts and will report back to the BOD if needed.

7. Finance: YTD:

- **Ambulance Revenue:** Net payments for May 2023 totaled \$41,233 with A/R of \$501,179. CLSD's budgeted number for net payments was \$65k (currently at \$58,816). Wittman, CLSD's third party biller, explained that the Medicare reimbursement was slower than expected. There is still an outstanding reimbursement of ~88K. Medicare was contacted and they will be sending further funds. We are expecting the YTD to be slightly higher than budgeted.
- **Resident Write Downs:** There was a \$35,000 increase in Resident write downs. \$14,000 was predicted. The difference is because we changed the way our crew fills out their trip reports. It is now required that they document if it's a resident or non-resident.
- **CLSD's payer has changed.** Medi-Cal payments are up while private insurance is down. There is also a change between ALS and BLS calls from last FY to this FY with more BLS this FY. We have been able to upstaff the BLS unit, allowing ALS to cover the district. We can schedule 2 medics on ALS (2 EMT's on BLS) and split the medics with the assistance of a volunteer Driver (ex: South Coast Fire) and now have 2 ALS units available.
- **FY24 Budgeted Net Payments:** Overall net payments are expected to be ~66k to ~70K a month totaling ~\$800k at the end of year.
- **Expenses:** Reviewed and within range. Wages and Benefits are still ~10% below. Ambulance Operations are higher due to gas prices, repairs, etc. Please see pg. 8 of the P&L for footnotes.

8. Cash Flow: Reviewed.

9. Banking: Reviewed.

10. Ambulance Transport data – May 55 billable incidents with 47 transports.

11. Other:

- **GEMT Update:** Partnership Health Plan (PP GEMT/IGT) requested (catch up) payment of ~22K for CY21. We will see more revenue from this program and expect to see ~68K deposited next month. The program is going to require 1/3 of GEMT expenses at a time instead of one huge payment a year.

- **Banking Options:** DA Crowl was tasked with looking into the possibility of opening another bank account to better ensure funds are covered by FDIC insurance. RCU can only ensure \$250k just like Exchange Bank. Currently our Charles Schwab money market account is ensured (U.S. Treasury/Government). To simplify, it was agreed to just keep the system we currently have by moving funds between Charles Schwab and Exchange Bank. The goal is to have the main checking account at Exchange Bank always around \$300k and the remaining monies Charles Schwab. It was agreed that this would be the decision of the District Administrator.
- **Ambulance Replacement:** CLSD's replacement plan needs to be reviewed and updated. . Our newest ambulance has 60+ thousand miles, next is 180+ thousand miles and 200+ thousand miles.
- **Capital Reserve:** Goals for next year:
 - Plan for a new ambulance
 - Save more money towards purchasing a new ambulance
 - Cut expenses.
- **BOD Goal:** New BOD goals to be added to a special meeting agenda.

12. **Shout out:** Bookkeeper Robin Dills for her accuracy preparing the last F.C. minutes.

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

- August 16, 2023
- September 20, 2023

Adjournment: at 10:33 AM, Beaty made a motion to adjourn and seconded by Director Schwartz. All ayes.

Minutes approved:

Secretary (Date) _____

Naomi Schwartz,



PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION (PP-GEMT) PROGRAM
MANAGED CARE AND FEE FOR SERVICE — INVOICE

<div> <div>Provider Information:</div> <div> <div>Provider Name:</div> <div>Coast Life Support District</div> </div> <div> <div>NPI:</div> <div>1730284225</div> </div> </div>	<div> <div>Due Date:</div> <div>9/15/2023</div> </div>
<div> <div>Program/Payee Information:</div> <div> <div>Vendor Name:</div> <div>California Department of Health Care Services</div> </div> <div> <div>PP-GEMT Program Email:</div> <div>AB1705@dhcs.ca.gov</div> </div> </div>	<div> <div>Payment Details:</div> <div> <div>Year:</div> <div>2023</div> <div>Collection #:</div> <div>2</div> </div> <div> <div>Total Amount Due:</div> <div>\$28,314.60</div> </div> </div>
<div> <div>Banking Information:</div> <div> <div>Bank Name:</div> <div>US Bank</div> <div>Please await Wire Request Memo for payment instructions</div> </div> <div> <div>Payment Methods Accepted:</div> <div>ACH or Wire Transfer</div> </div> </div>	

Payment Instructions:

Attention: Please review, sign, and submit the Intergovernmental Transfer (IGT) Certification by **9/1/2023** to AB1705@dhcs.ca.gov. IGT Certification forms are required to be submitted prior to each collection due date. Once the IGT Certification form is received, DHCS will send a Wire Request Memo providing payment details and instructions.

Please do not send your IGT payment until you have received the Wire Request Memo as payment details are subject to change.

IGT Non-Federal Share (NFS) Breakdown By DHCS Delivery System			
Managed Care (MC)			
	MC NFS #2	\$26,053.38	
	MC Admin Fee	\$0.00	
Fee For Service (FFS)			
	FFS NFS #2	\$2,261.23	
	FFS Admin Fee	\$0.00	
	Total* IGT Transfer Amount:	\$28,314.60	

*Any differences are due to rounding.

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. 296**

**RESOLUTION OF THE BOARD OF DIRECTORS OF COAST LIFE SUPPORT
DISTRICT, STATE OF CALIFORNIA, ADOPTING THE PROPOSITION 4
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2023-2024**

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 2022-2023 of \$2,935,679; 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 \$3,049,773 based on sum of the tax income increase and the annual percentage change for the California Per Capita Personal Income which is 1.0444% and the local population growth change which is 0.9947%,

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 \$3,049,773 for the Fiscal Year 2023-2024,

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 26th day of June, 2023,

Directors:	André	Aye	No	Abstain	Absent
	Beaty	Aye	No	Abstain	Absent
	Bower	Aye	No	Abstain	Absent
	Crosby	Aye	No	Abstain	Absent
	Schwartz	Aye	No	Abstain	Absent
	Tilles	Aye	No	Abstain	Absent
	Tittle	Aye	No	Abstain	Absent

Ayes:	Noes:	Abstain:	Absent:
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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	
FY23													\$ 388,695	BAL END JUL'22
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	
JUN'23	63	\$ 324,497	\$ 156,292	\$ 64,456	\$ 13,032	\$ 90,717	\$ 112,774		\$ 112,774	\$ 6,126	\$ 1,216	\$ -	\$ 471,619	BAL END FY23
FY24														
JUL'24	26	\$ 88,492	\$ 37,027	\$ 12,683	\$ 349	\$ 38,433	\$ 94,503		\$ 94,503	\$ -	\$ -	\$ 1,046.06	\$ 416,595	
JUL FY23	54	\$ 187,272	\$ 45,127	\$ 69,096	\$ 1,407	\$ 71,642	\$ 78,972	\$ -	\$ 78,972	\$ 47,333	\$ 1,395	\$ -	\$ 388,695	
FY To Date	26	\$ 88,492	\$ 37,027	\$ 12,683	\$ 349	\$ 38,433	\$ 94,503	\$ -	\$ 94,503	\$ -	\$ -	\$ 1,046		
Last 12 Months	713	\$ 2,787,712	\$ 1,308,563	\$ 478,945	\$ 90,563	\$ 909,640	\$ 793,624	\$ 18,346	\$ 775,278	\$ 101,700	\$ 10,967	\$ 6,205		
Monthly Average FY To Date	26	\$ 88,492	\$ 37,027	\$ 12,683	\$ 349	\$ 38,433	\$ 94,503	\$ -	\$ 94,503	\$ -	\$ -	\$ 1,046		
Monthly Average Last 12 Months	59	\$ 232,309	\$ 109,047	\$ 39,912	\$ 7,547	\$ 75,803	\$ 66,135	\$ 1,529	\$ 64,607	\$ 8,475	\$ 914	\$ 517		
AGING 260 (289)														
Month	Current (26)	31-60 (62)	61-90 (25)	91-120 (15)	121-180 (33)	180+ (99)	Balance							
JUL	\$ 35,746	\$ 55,093	\$ 53,609	\$ 23,455	\$ 86,116	\$ 162,577	\$ 416,595							
CMS TRANSPORTS ON -														
TOTAL	\$ 1,057.14	1-CLAIM-MAY 23 1-CLAIM-JUL 24												

Coast Life Support District

Profit & Loss Budget Overview FY24

July 2023

	Jul 23	Budget	\$ Over Bud...	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes	109,017.34	109,017.34	0.00	100.0%
4002 · Sonoma County Taxes	82,454.05	82,454.05	0.00	100.0%
Total 4000 · CLSD Special Taxes	191,471.39	191,471.39	0.00	100.0% ¹
4200 · Ambulance Revenue	37,386.55	66,666.63	-29,280.08	56.1% ²
4400 · Miscellaneous Revenue	1,145.00	1,666.63	-521.63	68.7%
4410 · Intergovermntl Transport(IGT)	25,000.00	25,000.00	0.00	100.0%
4420 · Ground Emerg Med Transport	25,000.00	25,000.00	0.00	100.0%
Total Revenue	280,002.94	309,804.65	-29,801.71	90.4%
Expense				
5000 · Wages and Benefits	153,294.64	159,364.55	-6,069.91	96.2%
5000TD · Wages & Bene-Training Division	11,027.60	16,342.09	-5,314.49	67.5%
6000 · Ambulance Operations	19,712.45	15,854.24	3,858.21	124.3%
6000TD · Training Division Operations	0.00	62.50	-62.50	0.0%
6700 · Overhead/Administration	22,101.67	17,225.23	4,876.44	128.3%
6700TD · Overhead/Admin-T.Division	216.66	208.37	8.29	104.0%
6971 · IGT	-8,916.67	20,000.00	-28,916.67	-44.6% ³
7000 · Urgent Care	69,698.03	69,829.88	-131.85	99.8%
8000 · Interest Expense	0.00	66.63	-66.63	0.0%
9500 · Depreciation Expense	10,847.63	10,847.63	0.00	100.0%
Total Expense	277,982.01	309,801.12	-31,819.11	89.7%
Net Ordinary Operating Surplus	2,020.93	3.53	2,017.40	

4:04 PM

08/10/23

Accrual Basis

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

1. Total 4000- CLSD Special Taxes-Anticipate Mendocino 7% Teeter by end of Aug CY23
2. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L).
3. PP-GEMT/IGT PROGRAM -Accrual for expense.



FY 23 Cash Projection	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY
Bank balance 7/31/2023	682,309	479,117	275,925	72,733	(130,459)	222,349	650,377	447,185	243,993	596,801	1,024,829	821,637
Prop Tax EMS/UC					556,000	631,220			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												

	479,117	275,925	72,733	(130,459)	222,349	650,377	447,185	243,993	596,801	1,024,829	821,637	618,445
Charles Schwab Invest.	517,178	517,178	517,178	517,178	517,178	517,178	517,178	517,178	517,178	517,178	517,178	517,178

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*								
July	2023	97	81	56	54	72	25	1	1	0	30	36	8	7	11	26	17	0
June	2023	86	65	63	45	65	21	2	1	0	43	25	3	7	6	18	30	1
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
TOTALS		1035	962	744	711	815	229	12	21	1	473	452	104	79	87	232	206	4

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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

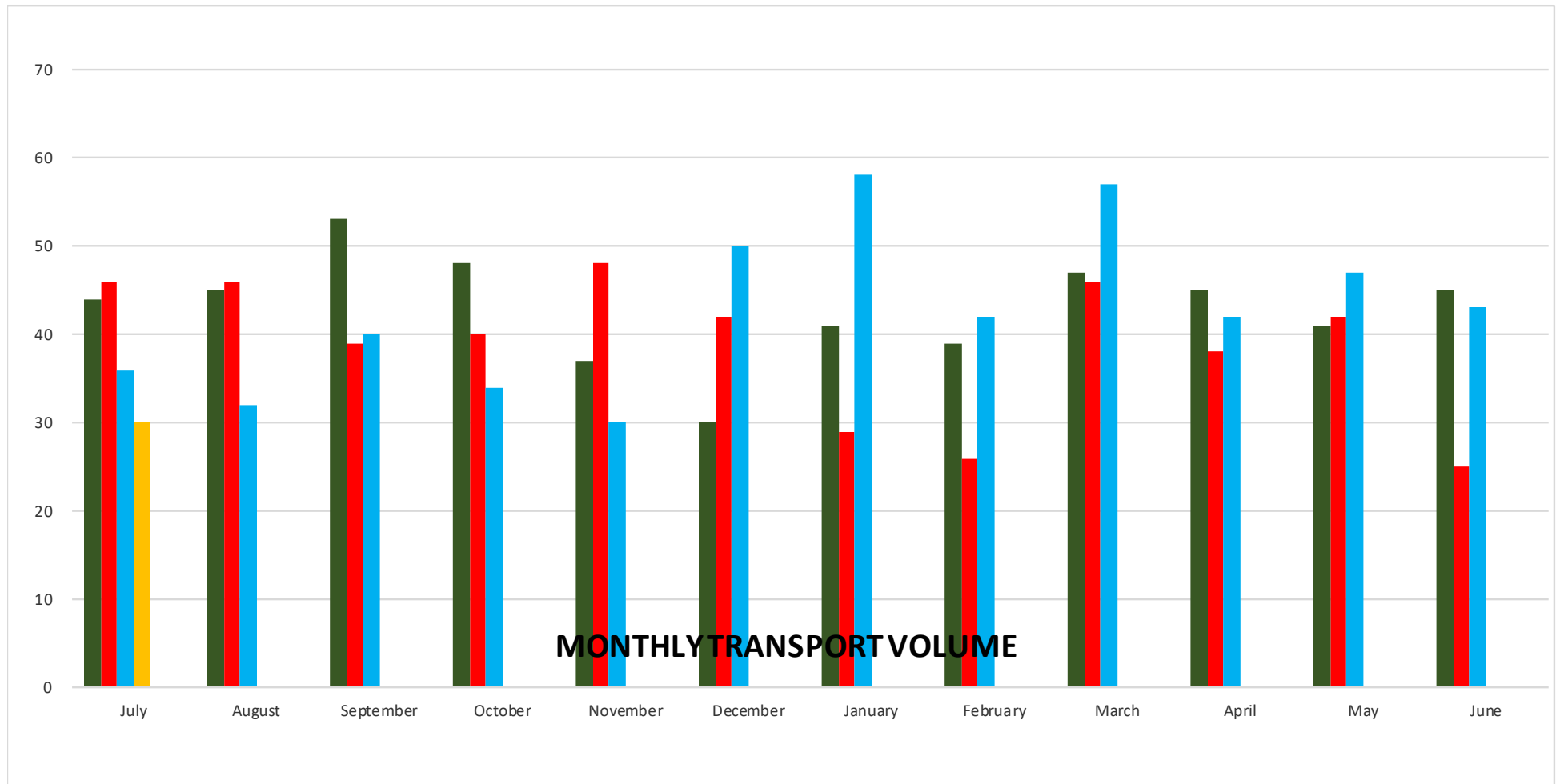
TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

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

AN EMPTY BOX MEANS MISSING DATA

MONTHLY AMBULANCE TRANSPORT DATA

Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
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	43
2023 - 2024	30											



MONTHLY AMBULANCE DATA

Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
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	63
2023 - 2024	56											

