

CLSD LIFE SUPPORT DISTRICT



Finance Committee

AGENDA

Wednesday, November 15, 2023 at 9:00 AM
CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://clsd.my.webex.com/clsd.my/j.php?MTID=mc5efb7bc7f89822da1a86c989e9999e4>

- | | |
|---|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: October 18, 2023 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. New Business: <ul style="list-style-type: none">• Parcel Tax District Boundaries | |
| 6. Old Business: <ul style="list-style-type: none">• Ambulance Finance Options | Golly |
| 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: <ul style="list-style-type: none">• GEMT Update | Crowl |
| 13. Shout out | Open to all |
| 14. Next FC Meetings – Third Wednesdays of the month, 9:00 AM. <ul style="list-style-type: none">• December 20, 2023• January 17, 2024 | |
| 15. Adjournment | |

CLSD LIFE SUPPORT DISTRICT

PO Box 1056 • Gualala, California 95445

www.clsd.ca.gov

Finance Committee

Minutes of Meeting October 18, 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 9:09 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 Beaty moved to adopt the agenda, seconded by Director Schwartz. All ayes.
3. **Meeting Minutes Approval:** Director Beaty moved to approve the 16 August 2023, FC meeting minutes, seconded by Director Schwartz All ayes.
4. **Privilege of the floor:** none
5. **New Business:**
 - **Discussion DA PTO increase in lieu of step increase:** Director Beaty moved to recommend in favor of increasing PTO for DA Crowl to the Board of Directors-seconded by Director Schwartz. All ayes.
6. **Old Business:**
 - **Ambulance Purchase Request:** Captain Golly gave an update on research into options for buying a new ambulance. The most viable choice is a van style chassis RAM ProMaster gas engine with its price point approximately \$100k. Despite being smaller, it has many options that come standard. After a detailed discussion, the Finance Committee requested the various options on how CLSD can fund-this purchase (bank financing or self-financing with payback option). After these options are determined the FC will discuss and make recommendation to the full BOD.
7. **Finance: YTD:**
 - **Ambulance Revenue:** Net payments for Sept 2023 totaled \$100,656 with A/R of \$395,327.
 - **Expenses:** Reviewed

8. **Cash Flow:** Reviewed.

Banking: Reviewed.

9. **Ambulance Transport data** – September billable incidents 55 with 33 transports.

10. **Other:**

- **GEMT Update:** The 2nd of three payments towards the PP-GEMT IGT CY23 was in September.

11. **Shout out:** Treasurer Michael Tilles gave a shout out to Drew McCauley, Ara Chakrabarti and Christie MacVie of RCMS for their presentation of RCMS' budget for Urgent Care FY23.

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

- November 15, 2023
- December 20, 2023
- January 17, 2023

Adjournment: at **9.59 AM**, Director Schwartz made a motion to adjourn and seconded by Director Beaty. All ayes.

Minutes approved:

(Date) _____

Naomi Schwartz, Secretary



Timeline CLSD Annexation of Ft. Ross School District “the affected territory”

March 23, 1994 – CLSD Resolution 43 the Fort Ross School District boundaries were annexed by Coast Life Support District as the southern taxing boundaries.

April 21, 2004 – Resolution Resolution 136 allows CLSD to exempt properties from the CLSD parcel taxes that are “not serviced by CLSD ambulance response”.

September 22, 2004 – Sonoma County Commissioner Resolution 2452 which sets CLSD taxing boundaries in the south as the Ft. Ross School District boundaries.

November 3, 2004 – Public meeting held at Sonoma County Administration building in Santa Rosa. This meeting allowed residents that were in the Ft. Ross School District boundaries but were not serviced by CLSD ambulance to request to “opt out” of the CLSD UC and EMS tax.

2005 – CLSD District Administrator, Nick Scanion-Hill, finalized the parcel tax list utilizing CLSD Resolution 136 to exempt parcels not serviced by CLSD in the “affected territory”. CLSD administrated the tax and utilized this data base as the taxing district for CLSD.

2008 – CLSD hired NBS to administrate the CLSD parcel tax. The parcel tax list that Nick Scanion-Hill created was given to NBS.

2012 – NBS audited the CLSD database and added parcels that were identified as being within the CLSD boundary, but missing from the database. The added parcels were designated as “exempt” with no further notes or source documents to support the exemption.

April 6, 2020 – CLSD Measure J ballots were sent out to the entire district on record in both Mendocino and Sonoma Counties. Sonoma County utilized the parcel tax map on record for ballot mailing including the entire Ft. Ross School District. The excluded parcels were never notified to Sonoma County.

July 2023 – An annual audit was performed by NBS on CLSD parcel taxes. NBS applied the methodology of the special tax to all taxable parcels. During this time, there was no clear indication of why some parcels had a designation of “exempt.” Additionally, the methodology defines exempt parcels as government/public entities. There was no information on record that formally exempted parcels that were other than government/public entities.

October 23, 2023 – CLSD notified of complaints from parcel owners in the “affected territory”.

COAST LIFE SUPPORT DISTRICT
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215 S. Seth Child Road

Manhattan, KS 66502

www.clpusa.net

October 19, 2023

**Customer Name: Coast Life Support District, CA
Bronwyn Golly, Operations Captain**

Equipment: One New Ambulance

Sales Representative: TBD

Delivery: Estimated February 2024

Community Leasing Partners, a Division of *Community First National Bank*, is pleased to present the following financing options for your review and consideration.

Option 1

Total Cost:	\$ 110,000.00	Payment Frequency:	Annual
Down Payment:	\$ 20,000.00	First Payment:	February 1, 2024
Prepayment Discount:	\$ -		
Amount Financed:	\$ 90,000.00		

Term in Years:	<u>4</u>	<u>5</u>	<u>6</u>
Payment:	\$30,571.35	\$25,201.32	\$21,633.08
Factor:	0.339682	0.280015	0.240368
Interest Rate:	6.49%	6.49%	6.49%

- **THERE ARE NO DOCUMENTATION OR CLOSING FEES ASSOCIATED WITH THIS PROPOSAL.**
- The quoted interest rate is valid for 10-days from the date of the proposal. To lock in the interest rate, a credit submission would be required, and a credit approval attained within the same 10-day period. This financing is to be executed & funded within 30 days of the date of the proposal or Lessor reserves the right to adjust the interest rate. The proposal is subject to credit review and approval and mutually acceptable documentation.
- This proposal has been prepared assuming the lessee is bank qualified and that the proposed lease qualifies for Federal Income Tax Exempt Status for the Lessor under Section 103 of the IRS Code.

Thank you for allowing Community Leasing Partners the opportunity to provide this proposal. If you have any questions regarding the options presented, need additional options, or would like to proceed with a financing, please contact me at 1-888-777-7850.

Respectively,

Blake J. Kaus
Vice President & Director of Leasing
blakekaus@clpusa.net

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													
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
FY24													
*JUL'23	26	\$ 88,492	\$ 37,027	\$ 12,683	\$ 349	\$ 38,433	\$ 94,503	\$ -	\$ 94,503	\$ -	\$ -	\$ 1,046.06	\$ 416,595
AUG'23	68	\$ 371,331	\$ 185,174	\$ 48,390	\$ 2,924	\$ 134,842	\$ 76,712	\$ 3,516	\$ 73,196	\$ 40,834	\$ 13,358	\$ (738.73)	\$ 423,311
SEPT'23	49	\$ 218,350	\$ 78,953	\$ 52,918	\$ 8,369	\$ 78,109	\$ 102,440	\$ 1,785	\$ 100,656	\$ 1,717	\$ 3,721	\$ -	\$ 395,327
*OCT'23	29	\$ 115,371	\$ 33,964	\$ 40,852	\$ 13,770	\$ 26,784	\$ 53,689	\$ 727	\$ 52,962	\$ 24,728	\$ 1,477	\$ -	\$ 342,944
* see note in cell													
OCT'22	52	\$ 187,463	\$ 107,759	\$ 24,006	\$ 11,777	\$ 43,921	\$ 61,093	\$ -	\$ 61,093	\$ 50,292	\$ 4,418	\$ 82	\$ 343,710
FY To Date	172	\$ 793,543	\$ 335,118	\$ 154,844	\$ 25,412	\$ 278,168	\$ 327,344	\$ 6,028	\$ 321,317	\$ 67,278	\$ 18,556	\$ 307	
Last 12 Months	670	\$ 2,838,975	\$ 1,300,748	\$ 483,132	\$ 97,847	\$ 957,249	\$ 832,276	\$ 17,746	\$ 814,530	\$ 118,687	\$ 25,105	\$ 308	
Monthly Average FY To Date	43	\$ 198,386	\$ 83,780	\$ 38,711	\$ 6,353	\$ 69,542	\$ 81,836	\$ 1,507	\$ 80,329	\$ 16,820	\$ 4,639	\$ 77	
Monthly Average Last 12 Months	56	\$ 236,581	\$ 108,396	\$ 40,261	\$ 8,154	\$ 79,771	\$ 69,356	\$ 1,479	\$ 67,878	\$ 9,891	\$ 2,092	\$ 26	
AGING 216 (255)													
Month	Current (29)	31-60 (49)	61-90 (27)	91-120 (14)	121-180 (29)	180+ (68)	Balance						
OCT	\$ 38,732	\$ 51,709	\$ 57,707	\$ 22,336	\$ 43,545	\$ 128,915	\$ 342,944						
CMS TRANSPORTS ON -													
TOTAL													

Comments ✕

+ New

R **rbean** B14 ...

* 30 BILLABLE INCIDENTS
CLEARED IN AUG (SERVER ISSUE)
TOTAL 56 BILLABLE INCIDENTS

Reply... ▶

R **rbean** B17 ...

CLSD COUNT 62
29 completed billing by cost of month.
33 will hit in Nov.

Reply... ▶

R **rbean** C17 ...

1 CALL FROM AUG
6 CALLS FROM SEPT
\$9,628.20

Reply... ▶

Coast Life Support District Profit & Loss Budget Overview FY24 July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	765,885.89	765,885.89	0.00	100.0% ¹
4200 · Ambulance Revenue	253,276.86	266,666.64	-13,389.78	95.0% ²
4400 · Miscellaneous Revenue	7,725.00	6,666.64	1,058.36	115.9%
4410 · Intergovernmental Transport(IGT)	100,000.00	100,000.00	0.00	100.0%
4420 · Ground Emerg Med Transport	100,000.00	100,000.00	0.00	100.0%
Total Revenue	1,226,887.75	1,239,219.17	-12,331.42	99.0%
Expense				
5000 · Wages and Benefits	623,585.60	637,458.26	-13,872.66	97.8%
5000TD · Wages & Bene-Training Division	45,132.28	65,368.81	-20,236.53	69.0%
6000 · Ambulance Operations	68,739.22	63,416.72	5,322.50	108.4% ³
6000TD · Training Division Operations	0.00	250.00	-250.00	0.0%
6700 · Overhead/Administration	96,554.81	68,900.44	27,654.37	140.1% ⁴
6700TD · Overhead/Admin-T.Division	1,716.62	833.36	883.26	206.0%
6971 · IGT	0.00	80,000.00	-80,000.00	0.0%
7000 · Urgent Care	278,792.12	278,789.48	2.64	100.0%
8000 · Interest Expense	0.00	266.64	-266.64	0.0%
9500 · Depreciation Expense	43,390.64	43,390.64	0.00	100.0%
Total Expense	1,160,510.02	1,238,674.35	-78,164.33	93.7%
Net Ordinary Operating Surplus	66,377.73	544.82	65,832.91	

-
1. Total 4000- CLSD Special Taxes- Accrual for FY24. Expect 1st installment Dec/Jan.
.....
 2. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L).
.....
 3. 6000 Amb Ops:6210 Veh Repair: Had several Ambulance repairs, medical supplies & fuel continue to be leading factors in higher than anticipated expenses.
.....
 4. 6700 Overhead/Admin: Education/Professional Development ~\$6700 & GEMT QAF: CY 2023-IGT Transfer Amounts: 1/3 of CY 2023 annual collection amount 2: Managed care 25,812.75 fee 2,234.36.
.....



FY 24 Cash Projection	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT
Bank balance 10/31/2023	132,905	(70,287)	282,521	710,549	507,357	304,165	656,973	1,085,001	881,809	678,617	475,425	272,233
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	(70,287)	282,521	710,549	507,357	304,165	656,973	1,085,001	881,809	678,617	475,425	272,233	69,041

Schwab

425,000

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

**CLSD RUN DATA
PRECEDING 12 MONTHS**

DATE		INCIDENTS		BILLABLE INCIDENTS		AMBULANCE DISPATCH					TO HOSPITAL TRANSPORTS		FROM UC TRANSPORTS		LANDING 	T&R 	# OF HOURS UNAVAIL	# MISSED CALLS
						M	M	M	B	B								
MON	YR					120	122	124*	121*	123*								
Oct	2023	102	74	62	52	76	21	3	2	0	33	28	13	4	12	16	21	0
Sep	2023	72	94	55	75	58	13	2	1	0	33	36	5	10	10	12	12	0
Aug	2023	86	92	68	62	65	19	2	0	0	36	32	5	11	7	21	21	0
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
TOTALS		1035	944	740	691	798	226	15	17	1	479	423	102	79	97	212	214	3

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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

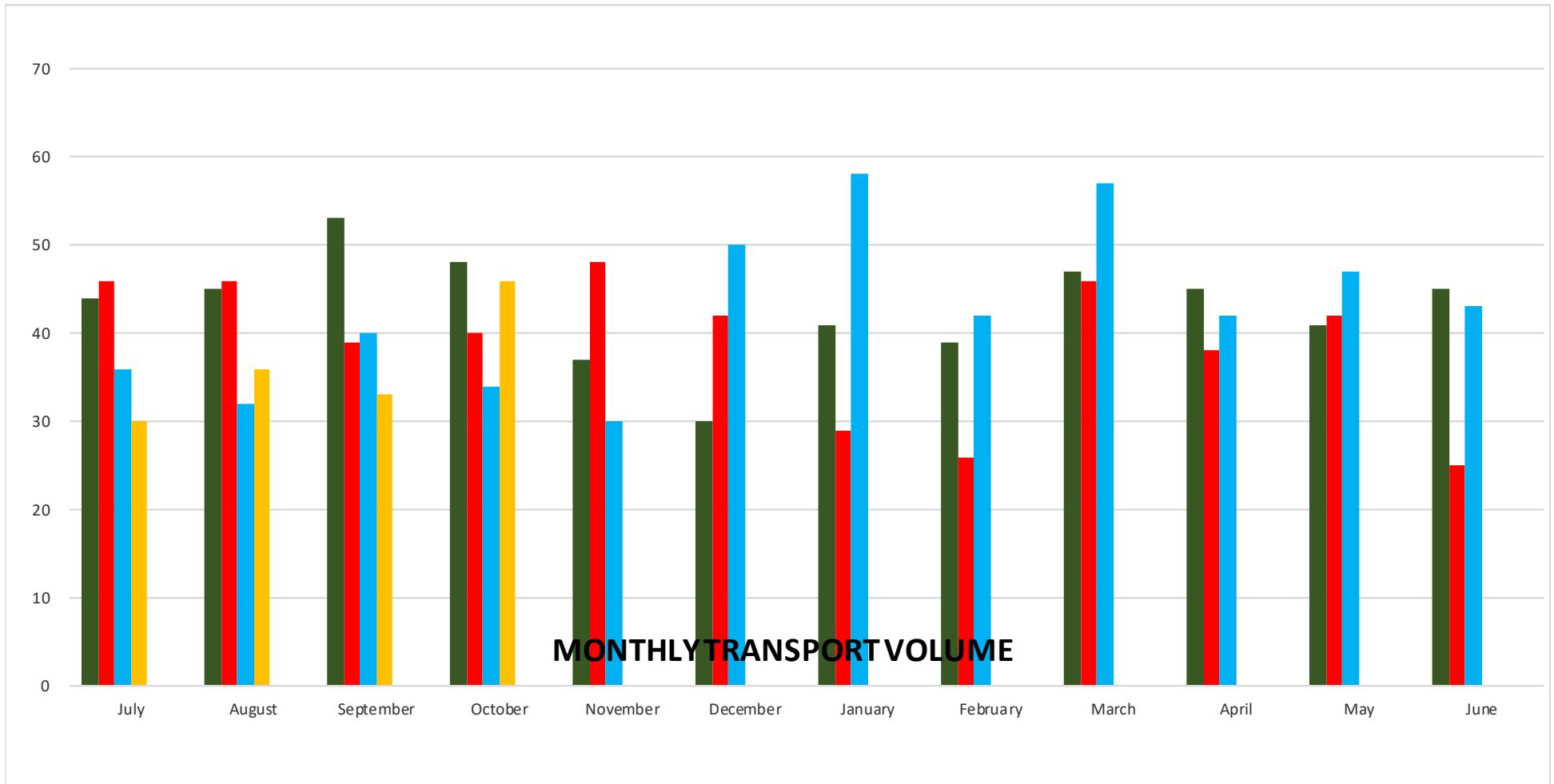
TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

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
<i>2020 - 2021</i>	44	45	53	48	37	30	41	39	47	45	41	45
<i>2021 - 2022</i>	46	46	39	40	48	42	29	26	46	38	42	25
<i>2022 - 2023</i>	36	32	40	34	30	50	58	42	57	42	47	43
<i>2023 - 2024</i>	30	36	33	46								



MONTHLY AMBULANCE DATA

Billable Incidents	July	August	September	October	November	December	January	February	March	April	May	June
<i>2020 - 2021</i>	60	55	61	58	48	39	54	58	47	72	56	72
<i>2021 - 2022</i>	68	70	72	65	56	57	49	38	68	59	77	45
<i>2022 - 2023</i>	54	62	75	52	42	66	77	54	79	62	55	63
<i>2023 - 2024</i>	56	68	55	62								

