



Finance Committee

AGENDA

Wednesday, December 20, 2023 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://clsld.my.webex.com/clsld.my/j.php?MTID=m995af64f00fd0d427aaced976738e9dcf>

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|--|-------------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: November 15, 2023 meeting | Tilles |
| 4. Privilege of the floor | Tilles |
| 5. Old Business: | |
| • Ambulance Finance Options | Golly |
| • Sonoma County parcel tax update | Crowl |
| 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: | |
| • Personnel Update | Crowl |
| • GEMT Update | Crowl |
| 12. Shout out | Open to all |
| 13. Next FC Meetings – 9:00 AM. | |
| • January 18, 2024 | |
| • February 21, 2024 | |
| • March 20, 2024 | |
| 14. Adjournment | |



PO Box 1056 • Gualala, California 95445

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Finance Committee

Minutes of Meeting November 15, 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 9:00 am by Treasurer Michael Tilles. Also present: Director Naomi Schwartz, Director Geoffrey Beaty, DA David Crowl, Captain Bronwyn Golly, Bookkeeper Robin Dills. Member of the public, Scott Foster
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 18, October 2023, FC meeting minutes, seconded by Director Schwartz All ayes.
4. **Privilege of the floor:** Scott Foster, former CLSD District Administrator, share historical information regarding areas in CLSD that receive a parcel tax bill....specifically down in Timber Cove. Some of land owners in that neighborhood were exempted from that parcel tax. Mr. Foster gave us information about how that decision was made, when that decision was made and who it affected. See 5. *New Business: Parcel Tax District Boundaries.*
5. **New Business:**
 - **Parcel Tax District Boundaries:**
 - On October 23, 2023 - CLSD is notified of complaints from parcel owners in the “affected territory”. DA Crowl explained in detail the cause of the complaints from approx.126 parcels previously deemed ‘exempt’,
 - **1994** - Resolution 43. Fort Ross School District boundaries were annexed by Coast Life Support District as the southern taxing boundaries.
 - **2004** - Resolution 136 allows CLSD to exempt properties from the CLSD parcel taxes that are “not serviced by CLSD ambulance response”.
 - **2012** – NBS (third party administrator of CLSD parcel tax) – audited CLSD database, added parcels identified being within the CLSD boundary but missing from the database. The added parcels were designated “exempt” with no notes or documents to support the exemption.
 - **2020** – Measure J ballots for both Mendocino and Sonoma Counties were sent out to the entire district on record. Sonoma County utilized the parcel tax map on record including the entire Ft. Ross School District. The excluded parcels noted above were never reported to Sonoma County Tax Collector.
 - **2023** – NBS does annual audit of parcel taxes. There was no indication any exempted parcels.
 - The FC discussed all details of the history and contributing facts. DA Crowl contacts Sonoma County and will be providing the supporting documents to include the updated parcel list. DA Crowl added that since CLSD does not offer a service to those parcels, they are exempt at this time.

- DA Crowl will be going to Sonoma County to update and adjust our service district map. This will ensure that any future ballot measures go to the correct property owners.
- In December 2023, CLSD expects to receive the first parcel tax payment from both Mendocino and Sonoma counties.
- The Parcel Tax and Districts boundaries issue will be added to the next BOD meeting agenda. During that BOD meeting, DA Crowl will inform the BOD of the inadvertent levy of taxes, and the measures were identified and taken to resolve this situation. It is recommended that NBS send a letter with an explanation to rectify the situation of those exempt from this tax. Director Schwartz moved to add this topic to the next agenda of the full BOD, seconded by Director Beaty. All ayes.
- *Please see “Timeline CLSD Annexation of Ft. Ross School District “the affected territory” in FY24 November FC Agenda Packet pg. 4 for in depth details & timeline.*

6. Old Business:

- **Ambulance Finance Options:** Captain Golly gave an in-depth report on purchasing options for a new Ambulance, as well as an option to fund the purchase.
 - Captain Golly met onsite at CLSD with a salesperson with whom we already have an established relationship. He brought a FR Ambulance demo unit for the crew to see firsthand. The demo unit was being offered up for sale at a discounted price to CLSD. There is another party interested in purchasing the unit. In the event the ambulance is sold, there is another coming directly off the assembly line to which the discount will be extended. Another option is a new Crestline Type 3 box style ambulance with a Ford E Series chassis and gas engine that will be available at the end of March. This is the most ideal option with a price tag up to \$200k. Captain Golly is awaiting more details pertaining to cost.
 - Financing Option: Community Leasing Partners: Equipment: one new Ambulance, estimated delivery February 2024, total cost: \$110,000.00 - \$20,000.00 = \$90,000 financed (with tax and additional options closer est. ~\$120k total) Payment frequency – annual, interest rate: 6.49%, Payback options 4, 5 or 6 year options given. *See November FC Agenda Packet pg. 5 for details.*
 - The FC agreed that a decision could not be made until more information is received.

7. Finance: YTD: Ambulance Revenue: Net payments for Oct 2023 totaled \$52,591.87 with A/R of \$342,943.84.

8. Expenses: Reviewed and within range.

9. Cash Flow: Reviewed.

10. Banking: Reviewed. Charles Schwab: moved \$200k to Exchange Bank to cover expenses during the yearly low period.

11. Ambulance Transport data – October billable incidents 62 with 46 transports.

12. Other: GEMT Update:

- The PP-GEMT IGT payment for CY 2023 Invoice #3 is due by 10:00 a.m. on Friday, December 15, 2023. \$26,919.12.

13. Shout out: Treasurer Michael Tilles gave a shout out to DA Crowl for a great presentation to a group called Sonomen. Shout out to Scott Foster for all his help and sharing historical information regarding parcels that had been exempt from CLSD parcel tax bills.

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

- December 20, 2023
- January 17, 2024
- February 21, 2024

15. Adjournment: at 10:34 AM, Director Schwartz made a motion to adjourn and seconded by Director Beaty. All ayes.

Minutes approved:

(Date) _____

Naomi Schwartz, Secretary

DRAFT

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													
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	64	\$ 220,124	\$ 37,027	\$ 12,683	\$ 349	\$ 170,065	\$ 94,503		\$ 94,503	\$ -	\$ -	\$ 1,046.06	\$ 416,595
AUG'23	68	\$ 239,698	\$ 185,174	\$ 48,390	\$ 2,924	\$ 3,210	\$ 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	62	\$ 235,995	\$ 33,964	\$ 40,852	\$ 13,770	\$ 147,408	\$ 53,689	\$ 727	\$ 52,962	\$ 24,728	\$ 1,477	\$ -	\$ 342,944
NOV'23	49	\$ 153,535	\$ 101,243	\$ 46,704	\$ 6,139	\$ (551)	\$ 41,685		\$ 41,685	\$ 10,149		\$ -	\$ 411,183
* see note in cell													
NOV'22	42	\$ 161,993	\$ 66,145	\$ 37,882	\$ 500	\$ 57,466	\$ 61,302	\$ 1,214	\$ 60,089	\$ -	\$ -	\$ -	\$ 341,087
FY To Date	292	\$ 1,067,702	\$ 436,361	\$ 201,549	\$ 31,551	\$ 398,241	\$ 369,030	\$ 6,028	\$ 363,002	\$ 77,427	\$ 18,556	\$ 307	
Last 12 Months	748	\$ 2,951,142	\$ 1,335,846	\$ 491,954	\$ 103,486	\$ 1,019,856	\$ 812,659	\$ 16,532	\$ 796,127	\$ 128,836	\$ 25,105	\$ 308	
Monthly Average FY To Date	58	\$ 213,540	\$ 87,272	\$ 40,310	\$ 6,310	\$ 79,648	\$ 73,806	\$ 1,206	\$ 72,600	\$ 15,485	\$ 3,711	\$ 61	
Monthly Average Last 12 Months	62	\$ 245,928	\$ 111,320	\$ 40,996	\$ 8,624	\$ 84,988	\$ 67,722	\$ 1,378	\$ 66,344	\$ 10,736	\$ 2,092	\$ 26	
AGING 244 (216)													
Month	Current (49)	31-60 (45)	61-90 (20)	91-120 (41)	121-180 (24)	180+ (69)	Balance						
NOV	\$ 78,864	\$ 73,878	\$ 42,368	\$ 52,097	\$ 32,235	\$ 131,741	\$ 411,183						
CMS TRANSPORTS ON -													
TOTAL													

Coast Life Support District

Profit & Loss Budget Overview FY24

July through November 2023

	Jul - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes	545,086.82	545,086.82	0.00	100.0%
4002 · Sonoma County Taxes	412,270.54	412,270.54	0.00	100.0%
Total 4000 · CLSD Special Taxes	957,357.36	957,357.36	0.00	100.0% ¹
4200 · Ambulance Revenue				
4201 · Amb Transport Billings	373,349.75	333,333.31	40,016.44	112.0%
Total 4200 · Ambulance Revenue	373,349.75	333,333.31	40,016.44	112.0% ²
4400 · Miscellaneous Revenue	10,366.00	8,333.31	2,032.69	124.4%
4410 · Intergovernmental Transport(IGT)	125,000.00	125,000.00	0.00	100.0%
4420 · Ground Emerg Med Transport	125,000.00	125,000.00	0.00	100.0%
Total Revenue	1,591,073.11	1,549,023.98	42,049.13	102.7%
Expense				
5000 · Wages and Benefits	856,159.26	796,822.83	59,336.43	107.4%
5000TD · Wages & Bene-Training Division	60,911.46	81,711.05	-20,799.59	74.5%
6000 · Ambulance Operations	98,209.31	79,270.88	18,938.43	123.9%
6000TD · Training Division Operations	0.00	312.50	-312.50	0.0%
6700 · Overhead/Administration	94,912.03	86,125.51	8,786.52	110.2%
6700TD · Overhead/Admin-T.Division	1,203.49	1,041.69	161.80	115.5%
6971 · IGT	0.00	100,000.00	-100,000.00	0.0%
7000 · Urgent Care	348,490.15	348,487.85	2.30	100.0%
8000 · Interest Expense	0.00	333.31	-333.31	0.0%
9500 · Depreciation Expense	54,238.31	54,238.31	0.00	100.0%
Total Expense	1,514,148.89	1,548,343.93	-34,195.04	97.8%
Net Ordinary Operating Surplus	76,924.22	680.05	76,244.17	

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 (~15K in Oct & Nov), medical supplies & fuel continue to be leading factors in higher than anticipated expenses.



FY 24 Cash Projection	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV
Bank balance 11/30/2023	192,283	545,091	973,119	769,927	566,735	919,543	1,347,571	1,144,379	941,187	737,995	534,803	331,611
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												
	545,091	973,119	769,927	566,735	919,543	1,347,571	1,144,379	941,187	737,995	534,803	331,611	128,419

Schwab

225,000

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 HOURS UNAVAIL	# MISSED CALLS
						M	M	M	B	B								
						120	122	124*	121*	123*								
Nov	2023	69	54	51	42	54	15	0	0	0	38	26	4	5	3	10	8	0
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
TOTALS		1050	913	749	667	808	231	15	17	1	491	407	101	74	96	211	212	3

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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

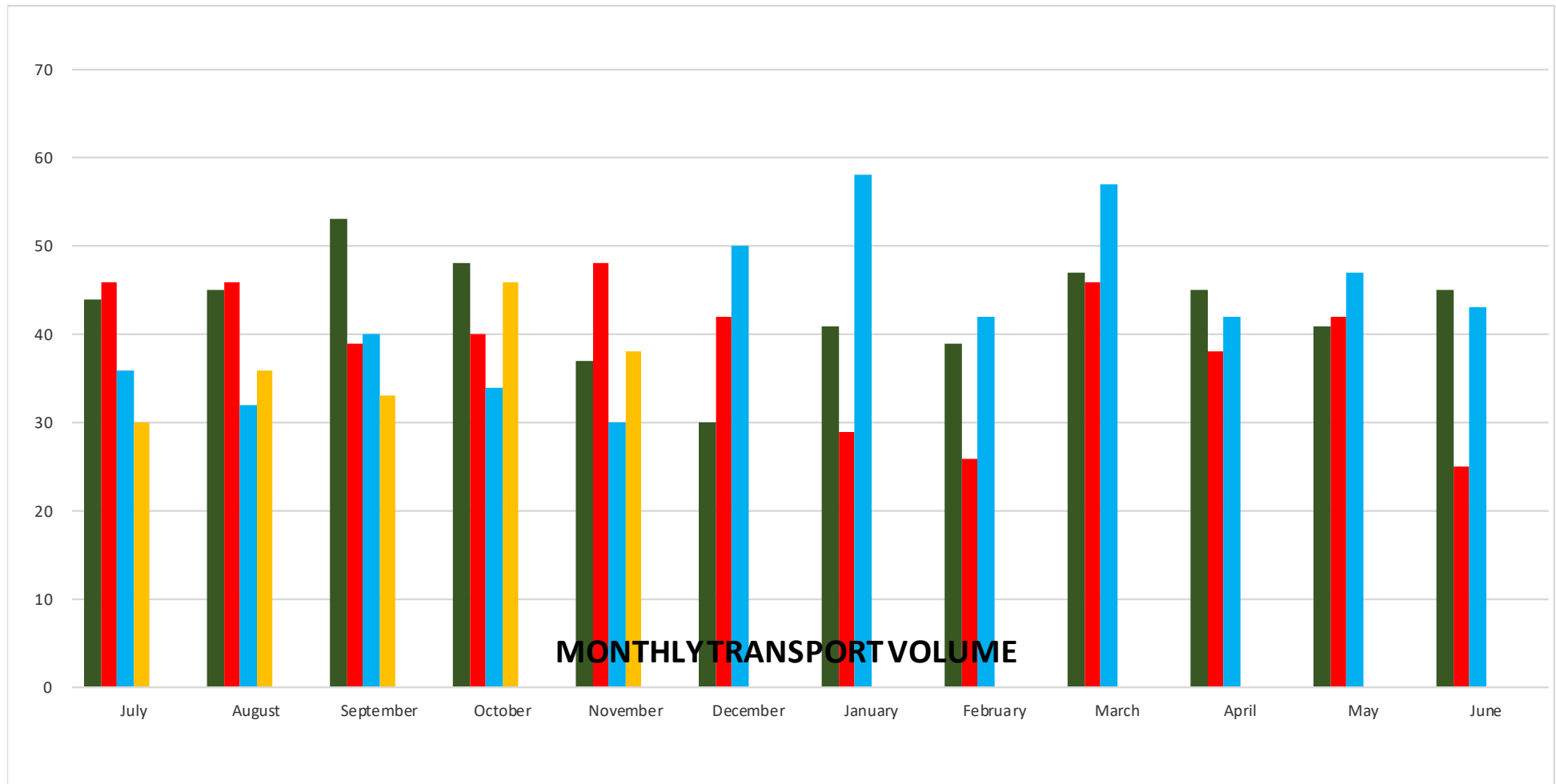
TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

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
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	36	33	46	38							



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	68	55	62	51							

