



Finance Committee

AGENDA

Thursday, April 17, 2024 at 9:00 AM

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://clsd.my.webex.com/clsd.my/j.php?MTID=md7eb3d8ee3feb572cd0fb188d6b68993>

- | | | |
|-----|--|-------------|
| 1. | Call to Order | Tilles |
| 2. | Agenda Approval | Tilles |
| 3. | Minutes Approval: March 20, 2024 meeting | Tilles |
| 4. | Privilege of the floor | Tilles |
| 5. | Old Business: | |
| | • FY23 Preliminary Audit Review | Crowl |
| 6. | New Business: | |
| | • Proposed FY25 CLSD 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: | |
| | • Personnel Update | Crowl |
| | • GEMT/IGT Update | Crowl |
| | • REDCOM Update | Crowl |
| 13. | Shout out | Open to all |
| 14. | Next Finance Committee Meetings – 9:00 AM. | |
| | • May 15, 2024 | |
| | • June 19, 2024 | |
| 15. | Adjournment | |



**FINANCE COMMITTEE
MEETING MINUTES
WEDNESDAY, MARCH 20, 2024**

Location: 38901 Ocean Drive Bill Platt Training Room, CLSD Headquarters, Gualala, CA 95445.

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

FC Present: Michael Tilles, BOD Treasurer attended remotely, Geof Beaty, BOD President, Naomi Schwartz, BOD Secretary

Staff Present: Dave Crowl, District Manager, Bronwyn Golly, Operations Manager

Minutes by: Naomi Schwartz, BOD Secretary

Meeting called to order at 9:00 am by BOD Treasurer, Michael Tilles

After review, the Meeting Agenda was unanimously approved.

After review, the minutes of the February 21, 2024, BOD meeting were unanimously approved.

1. Old Business

- a. Dave Crowl announced that after consultation with attorney, Africa Davidson of APEX Employment Law, he was able get financing approved for the new ambulance. It will potentially be delivered next month.

2. Reports

- a. Ambulance Revenue YTD: was found to be within accepted ranges. Director Tilles asked that 2023 Ambulance Revenue YTD be exhibited to make a comparison with 2024 Ambulance Revenue. This showed that the current revenue is \$50,000 ahead of last year.

It was suggested/approved that another line be added to Ambulance Revenue YTD report to show the last year's revenue for comparison.

DA Crowl explained that Wittman was slow with listing billable incidents (61 vs 74) due to the hacking of United Healthcare nationally in the previous month.

Director Beaty noted that it is fortunate that CLSD has a viable reserve fund to cover these kinds of situations.

- b. The rest of the monthly reports (Expenses, Cash Flow, Banking and Investment Review, monthly check register, Ambulance Transport Data YTD) were all reviewed and found acceptable.

3. Other

- a. Personnel Update: OM Golly explained that vacancies within the paramedic staff are actively being filled. One position is filled and another has a viable candidate. Also, two other paramedics have been slated to fill any supplemental shifts.
- b. GEMT/IGT fundings are still in process
- c. REDCOM Update: DA Crowl explained the new annual billing amount for REDCOM. There will be an approximate 10% raise due to AMR losing the contract and the fire agencies wanting to be in command of dispatch. Last year's bill was \$36,000. CLSD definitely wants to maintain its permanent seat on the REDCOM board.
- d. DA Crowl mentioned that the preliminary audit had been done. Work on the preliminary annual budget has also begun.

- 4. Shout out:** DA Crowl for successfully completing the financing agreement for the new ambulance.

- 5. Next Finance Committee Meetings: 9:00 am on April 17, May 15 and June 19, 2024**

Meeting adjourned at 9:50 am

COAST LIFE SUPPORT DISTRICT		TRAINING DEPARTMENT		EMS/UC/T.DEPT Budget FY23	EMS/UC/TD Budget FY24	EMS/UC/TD Budget FY25	FY24 vs FY25
Income		Income		Combined Final Budget	Combined Final Budget	Combined Final Budget	Changes
4000 CLSD Special Taxes							
4001 Mendocino County Taxes							
4004 Mendocino Ambulance Tax		699,067	720,039	730,840	10,801		
4009 Mendocino Urgent Care Tax		460,001	473,801	480,908	7,107		
4010 Mendocino Special Tax		111,038	114,369	116,084	1,716		
Total 4001 Mendocino County Taxes		1,270,106	1,308,208	1,327,832	19,623		+
4002 Sonoma County Taxes							
4024 Sonoma Ambulance Tax		547,179	563,595	572,048	8,454		
4029 Sonoma Urgent Care Tax		413,451	425,855	432,242	6,388		
4030 Sonoma Special Tax		-	-	-	-		
Total 4002 Sonoma County Taxes		960,630	989,449	1,004,291	14,842		+
Total 4000 CLSD Special Taxes		2,230,736	2,297,658	2,332,122	34,465		+
4100 Interest Income		-	-	-	-		
4200 Ambulance Income		-	-	-	-		
4201 Ambulance Transport Billings		800,000	800,000	800,000	-		
4220 Writedowns - Misc		-	-	-	-		
4225 Writedowns - MediCar/Cal		-	-	-	-		
4228 Writedowns - District Resident Discount		-	-	-	-		
Total 4201 Ambulance Transport Billings		800,000	800,000	800,000	-		+
4400 Miscellaneous Revenue		20,000	20,000	25,000	5,000		IGT
4410 Intergovernmental Transport (IGT)		250,000	300,000	500,000	200,000		GEMT
4420 Ground Emerg Med Transport		-	300,000	100,000	(200,000)		
Total 4400 Ambulance Revenue		270,000	620,000	625,000	5,000		+
	4500G EMS Training Grant Funds Received	200,000	-	-	(200,000)		
	Training Grant 2 months fund from 1st Year	-	-	-	-		
Total Income	Total Income	3,500,736	3,717,658	3,757,122	39,465		+ more revenue
Expenses	Expenses						
5000 Wages and Benefits	5200G Wages and Benefits						
5200 Health Insurance	5200G Health Insurance	174,000	174,000	162,000	12,000		
5300 Payroll Taxes Employer Costs	5300G Payroll Taxes Employer Costs	38,995	37,299	41,292	(3,993)		
5350 PERS Employer Costs	5350G PERS Employer Costs	255,556	248,292	262,168	(13,877)		
5405 Administration Salaries	5405G Administration Salaries (Chris)	528,353	528,353	451,004	77,349		
5405.1 Admin Salaries-Allocate to UC		(36,311)	(36,376)	(40,272)	3,896		
5410 Ambulance Operations Wages	5410G Grant Operations Wages (Anthony, Bronwyn, Goldie)	1,141,262	1,117,102	1,249,579	(132,477)		
5430 Extra Duty/Spread Pay		26,565	-	24,632	(24,632)		
5460 Other Compensation		-	-	-	-		
5500 Work Comp Insurance	5500G Work Comp Insurance	39,786	39,813	53,345	(13,532)		
Total 5000 Wages and Benefits	Total 7200 Wages and Benefits	2,170,206	2,108,482	2,203,748	(95,267)		+ more expense
6000 Ambulance Operations/ 66000 payroll exp	6000G REMSTC Operations						
6030 Medical Director Fee-non AHUC		37,800	40,000	40,000	-		
6040 Dispatch Fee		23,122	28,000	28,000	-		
6050 Misc Reimbursements		-	-	-	-		
6100 Station/Crew Expenses/UC & PERMITS	6100G REMSTC Station/Equipment/Training						
6101 Facility Repair & Maintenance	6101G A/V System Equipment	7,000	5,000	5,000	-		
6102 Facility Furniture	6102G Training Room Equipment	-	-	-	-		
6100 Uniforms & Med Tests	6103G Training Equipment (Simulate, Lance MT Glucometer)	9,500	6,000	6,000	-		
6110 Supplies, Rental, Cleaning etc	6110G CPR Training Equipment/CARDS	13,500	10,000	10,000	-		
6210 Vehicle Repair & Maintenance	6210G Responder Training Bag Equip (spirts, C-collars, etc.)	20,000	18,000	18,000	-		
6240 Vehicle Fuel	6240G EMR & EMT Textbooks & supp/adv	34,000	30,750	30,750	-		
6410 Radios & Comm Equip		750	750	750	-		
6510 Medical Supplies & Equipment		40,750	50,000	50,000	-		
6511 Capital Replacement fund		-	-	-	-		
6980 Misc. Staff Training & Development		7,500	2,500	-	2,500		
Total 6000 Ambulance Operations	Total 6000 Ambulance Operations	193,921	191,000	188,500	2,500		- less expense
6700 Overhead/Administration/ 6971 IGT EXP.	6700G Overhead/Administration						
6180 Utilities		15,000	18,000	25,000	(7,000)		
6188 Telephone		6,500	11,500	3,000	8,500		
6300 Insurance		17,950	18,950	28,000	(9,050)		
6714 4420 GEMT - SBS23 (QA Fee)		7,500	18,000	6,000	12,000		
6713 Ambulance Billing		40,000	40,000	40,000	-		
6718 Office Supp/Equip/Software	6718G Office Supplies/Materials (trainings)	-	-	-	-		
6718.1 Office Supplies	6718.1G Office Supplies/materials	3,000	2,300	2,300	-		
6718.2 Computer Equipment	6718.2G Multi-Casualty Training Kits/supplies/tarps etc)	-	2,500	2,500	-		
6718.3 Software		4,000	7,000	7,500	(500)		
6720 Board Expenses		5,000	1,000	1,000	-		
6730 Consultants		-	-	-	-		
6732 Employee Assistance Program (EAP)	6732G Employee Assistance Program (EAP)	2,500	2,500	2,500	-		
6734 IT		6,500	17,000	15,000	2,000		
6735 EMS Survey		-	-	-	-		
6737 Financial/Bookkeeping		6,000	-	-	-		
6738 Legal		5,000	1,000	1,000	-		
6739 Policy Development		1,500	-	-	-		
6740 Audit		9,000	10,500	12,000	(1,500)		
6741 Tax Administration - NBS		12,000	12,500	12,500	-		
6742 Bank/Merchant Fees		1,700	1,200	2,000	(800)		
6755 Property Tax Administration - Counties		20,000	23,500	23,880	(380)		
6760 Leadership Admin Development		5,000	-	-	-		
6765 Election Costs/Reserve		-	-	-	-		
6770 Dues, Subscriptions, Membership		12,000	18,000	18,000	-		
6788 Printing & Reproduction	6788G Advertising (EMS Classes)	1,500	751	751	-		
6795 Travel/Transportation	6795G Travel & Conferences (Class, hotel, mileage,etc)	1,500	1,000	1,000	-		
6790 Community Dev/Training	6790G Meals (annual conference)	7,500	2,000	7,500	(5,500)		
6971 IGT		-	240,000	180,000	60,000		
Total 6700 Overhead/Administration	Total 6700 Overhead/Administration	190,650	449,201	391,431	57,771		- less expense
7000 Urgent Care	7000 Urgent Care						
7011 Admin Salaries-Alloc to UC	7011 Admin Salaries-Alloc to UC	36,311	36,376	40,272	(3,896)		
7050 UC Contract	7050 UC Contract	800,000	800,000	800,000	-		
Total 7000 Urgent Care	Total 7000 Urgent Care	836,311	836,376	840,272	(3,896)		+ more expense
8000 Interest Expense	8000 Interest Expense						
8005 EMS Interest Expense	8005 EMS Interest Expense	800	800	3,000	(2,200)		
Total 8000 Interest Expense	Total 8000 Interest Expense	800	800	3,000	(2,200)		
9500 Depreciation Expense	9500 Depreciation Expense	105,415	130,172	130,172	-		
999 Prior Period Adjustments (66000 PAYROLL EXPENSES)	999 Prior Period Adjustments (66000 PAYROLL EXPENSES)	-	-	-	-		
Total Expenses	Total Expenses	3,460,992	3,716,031	3,757,123	(41,092)		+ more expense than prior year
Net Operating Income	Net Operating Income	39,744	1,627	(0)	1,626		+ over all income
Other Miscellaneous Expense	Other Miscellaneous Expense	-	-	-	-		
Net Other Income	Net Other Income	-	-	-	-		
Net Income	Net Income	39,744	1,627	(0)	1,626		changes are + surplus
EMS Income	EMS Income	2,627,284	2,818,002	2,843,972			
EMS Expense	EMS Expense	2,660,992	2,879,655	2,916,851			
EMS Net	EMS Net	(33,709)	(61,652)	(72,878)			
UC Income	UC Income	873,452	899,655	913,150			
UC Expense	UC Expense	836,311	836,376	840,272			
UC Net	UC Net	37,141	63,279	72,878			
		\$ 3,432	1,627	(0)			

UPDATED 4.12.24 RAD

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	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJ	NEW A/R BALANCE
FY23						\$ -								
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
DEC'23	53	\$ 215,968	\$ 109,438	\$ 20,370	\$ 11,580	\$ -	\$ 74,579	\$ 70,781	\$ 359	\$ 70,422	\$ 23,710	\$ 500	\$ 1,201.61	\$ 392,332
JAN'24	44	\$ 167,921	\$ 69,381	\$ 19,919	\$ 11,871	\$ -	\$ 66,750	\$ 49,322	\$ 959	\$ 48,363	\$ -	\$ 727	\$ -	\$ 409,992
FEB'24	61	\$ 241,696	\$ 119,867	\$ 36,037	\$ 5,491	\$ -	\$ 80,302	\$ 41,251	\$ -	\$ 41,251	\$ 8,531	\$ 4,020	\$ 0.38	\$ 436,493
MAR'24	64	\$ 285,888	\$ 96,015	\$ 39,429	\$ 10,942	\$ 11,511	\$ 127,990	\$ 59,209	\$ 4,904	\$ 54,306	\$ -	\$ 13,562	\$ 28.57	\$ 496,644
* see note in cell														
MAR'23	79	\$ 322,321	\$ 132,757	\$ 50,713	\$ (2,336)	\$ -	\$ 141,186	\$ 91,095	\$ 9,652	\$ 81,444	\$ -	\$ -	\$ -	\$ 510,400

FY To Date	514	\$ 1,979,175	\$ 831,063	\$ 317,305	\$ 71,434	\$ 11,511	\$ 747,862	\$ 589,592	\$ 12,249	\$ 577,343	\$ 109,668	\$ 37,365	\$ 1,538
Last 12 Months	694	\$ 2,741,779	\$ 1,225,452	\$ 437,769	\$ 95,099	\$ 11,511	\$ 971,948	\$ 799,947	\$ 13,102	\$ 786,845	\$ 160,437	\$ 39,960	\$ 1,538

Monthly Average FY To Date	57	\$ 219,908	\$ 92,340	\$ 35,256	\$ 7,937	\$ 1,279	\$ 83,096	\$ 65,510	\$ 1,361	\$ 64,149	\$ 12,185	\$ 4,152	\$ 171
Monthly Average Last 12 Months	58	\$ 228,482	\$ 102,121	\$ 36,481	\$ 7,925	\$ 959	\$ 80,996	\$ 66,662	\$ 1,092	\$ 65,570	\$ 13,370	\$ 3,330	\$ 128



AGING 362							
Month	Current (64)	31-60 (60)	61-90 (56)	91-120 (55)	121-180 (51)	180+ (76)	Balance
MAR	\$ 99,711	\$ 89,237	\$ 47,850	\$ 59,932	\$ 54,557	\$ 145,357	\$ 496,644

Coast Life Support District Profit & Loss Budget Overview FY24 July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Revenue/Expense				
Revenue				
4000 · CLSD Special Taxes	1,775,076.14	1,723,243.24	51,832.90	103.0% 1
4100 · Interest Revenue	83.64	0.00	83.64	100.0%
4200 · Ambulance Revenue	696,709.60	599,999.99	96,709.61	116.1% 2
4400 · Miscellaneous Revenue	14,727.42	14,999.99	-272.57	98.2%
4410 · Intergovernmentl Transport(IGT)	225,000.00	225,000.00	0.00	100.0%
4420 · Ground Emerg Med Transport	225,000.00	225,000.00	0.00	100.0%
Total Revenue	2,936,596.80	2,788,243.22	148,353.58	105.3%
Expense				
5000 · Wages and Benefits	1,481,752.06	1,434,281.11	47,470.95	103.3% 3
5000TD · Wages & Bene-Training Division	72,379.97	147,080.01	-74,700.04	49.2%
6000 · Ambulance Operations	162,456.97	142,687.52	19,769.45	113.9%
6000TD · Training Division Operations	101.99	562.50	-460.51	18.1%
6700 · Overhead/Administration	204,611.72	155,025.79	49,585.93	132.0% 4
6700TD · Overhead/Admin-T.Division	3,286.69	1,875.01	1,411.68	175.3%
6971 · IGT	241,884.00	180,000.00	61,884.00	134.4% 5
7000 · Urgent Care	627,282.27	627,281.33	0.94	100.0%
8000 · Interest Expense	3,361.81	599.99	2,761.82	560.3%
9500 · Depreciation Expense	97,628.99	97,628.99	0.00	100.0%
Total Expense	2,894,746.47	2,787,022.25	107,724.22	103.9%
Net Ordinary Operating Surplus	41,850.33	1,220.97	40,629.36	

1. Total 4000- CLSD Special Taxes
2. NET BILLING: *Ref Wittman YTD Report (acc 4220 + Column F minus H/K/L).
3. 5000 & 5000TD - Wages & Benefits Combined: FY24 Budgeted: \$1,581,361.12 - Expense: \$1,554,132.03: \$27,229.09 (under budget).
4. 6700 Overhead/Admin: CY 2023-GEMT Transfer Amounts: 2 of 3 -CY 2023 annual collection amount: Managed care & fee total: \$55,233.72 & CY 2024 -GEMT 1 of 3 pymts = 17,526.43 (FY24 total \$72,760.15) reason showing overbudget.
5. CY 2024-IGT Transfer Amounts: CY 2024 annual collection amount: Managed care \$241,884.00.

**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*								
Mar	2024	88	96	64	54	69	25	1	1	2	43	32	11	8	5	20	20	0
Feb	2024	101	79	74	54	67	28	0	3	3	48	32	10	8	6	20	27	3
Jan	2024	71	91	44	77	56	15	0	0	0	24	58	7	15	8	15	14	0
Dec	2023	77	88	53	67	61	16	0	0	0	42	50	3	10	5	12	14	0
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
TOTALS		1033	1001	707	716	787	236	14	11	5	451	436	86	97	89	206	207	5

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA

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

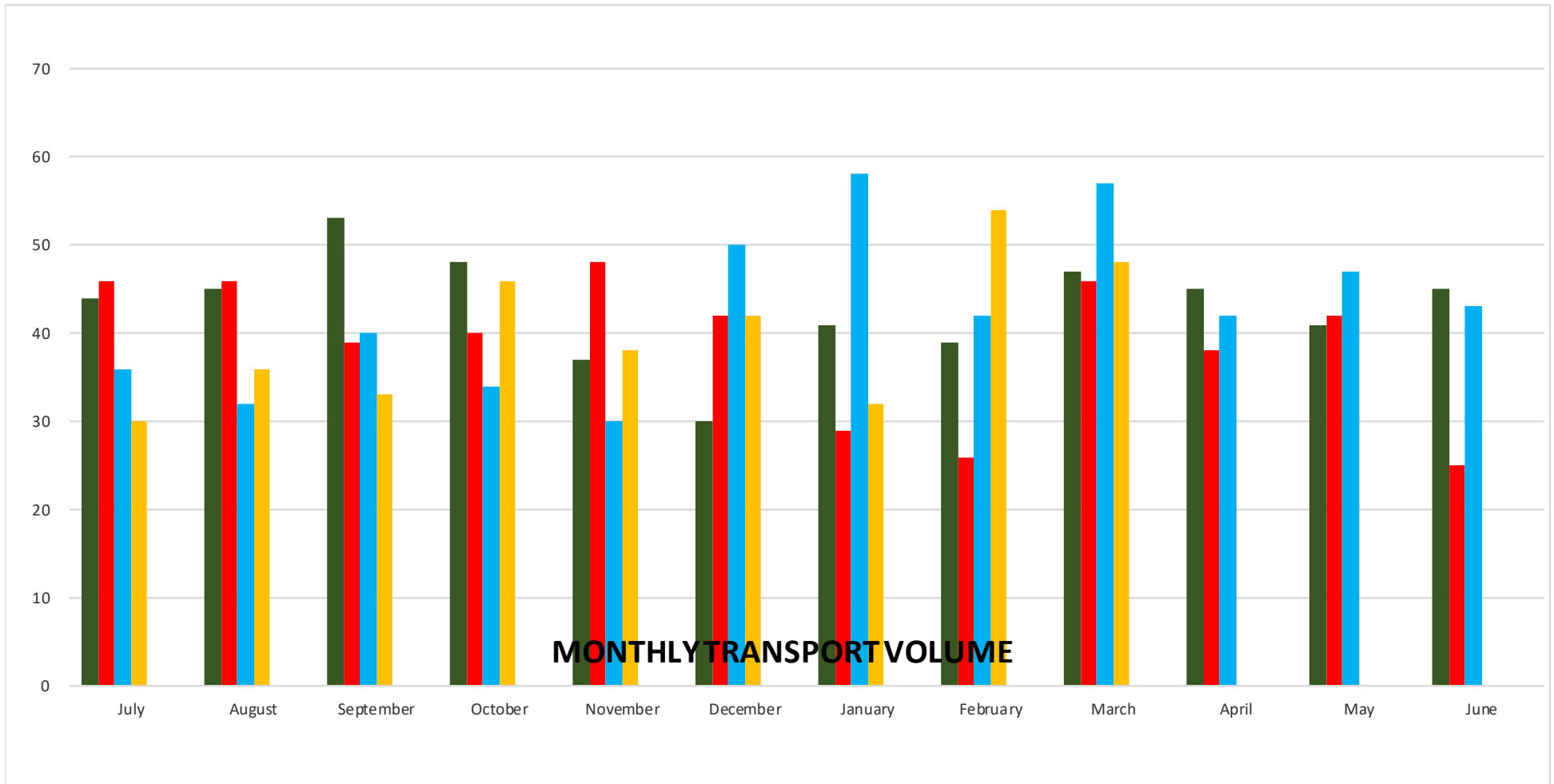
TREAT & RELEASE (T&R) INCLUDES BOTH RELEASED AT SCENE (RAS) AND AGAINST MEDICAL ADVICE (AMA)

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

AN EMPTY BOX MEANS MISSING DATA

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	38	42	32	54	48			



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	51	53	44	74	64			

