



DAVID CALEY, DISTRICT ADMINISTRATOR  
TEL: (707) 884-1829 EXT. 16  
FAX: (707) 884-9119  
david.caley@clsd.ca.gov

EVAN DILKS, OPERATIONS MANAGER  
TEL: (707) 884-1829 EXT. 2  
FAX: (707) 884-9119  
evan.dilks@clsd.ca.gov

## Finance Committee

### AGENDA

Tuesday August 16th, 2016 – 9:00 AM – CLSD Headquarters

(Meeting moved to second Tuesday to accommodate DA attending CA Ambulance Assoc. annual conference)

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Newly formatted Actual vs. Budget report
5. Wittman July month-end report
6. Expenses
7. Cash Flow
8. Ambulance dispatch and transport data
9. Other Issues:
  - a. Line of Credit established with Exchange Bank
10. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
  - Sep 21<sup>st</sup>
  - Oct 19<sup>th</sup>
  - Nov 16<sup>th</sup>
11. Adjournment



DAVID CALEY, DISTRICT ADMINISTRATOR  
TEL: (707) 884-1829 EXT. 16  
FAX: (707) 884-9119  
david.caley@clsd.ca.gov

EVAN DILKS, OPERATIONS MANAGER  
TEL: (707) 884-1829 EXT. 2  
FAX: (707) 884-9119  
evan.dilks@clsd.ca.gov

## Finance Committee

### Minutes of the Meeting July 20, 2016 – Bill Platt Training Center

1. **Call to Order.** The meeting was called to order at 9:02 AM by Finance Committee Chair Geoffrey Beaty. Directors present: Naomi Schwartz, and Richard Hughes. Also in attendance Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, and Executive Assistant Robin Bean.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda as distributed and seconded by Director Hughes. All ayes.
3. **Meeting Minutes Approval.** Director Hughes moved to approve the June 15, 2016 FC meeting minutes as written and seconded by Director Schwartz. All ayes.
4. **BOD resolutions 242: Adoption of the Tax Rates for FY17**
  - Res. No. 242: A discussion determined that the language “per attached table” would be added, referencing to the table (Res. No.242: Coast Life support District Special Tax Structure). Director Schwartz move to adopt the Res. No 242 with the agreed amendments and seconded by Director Hughes. All ayes.
5. **Expenses:**
  - a. Expenses still within budget.
  - b. Lower expenses: Director Hughes gave notice that this was partly due to the tremendous job, performed by DA Caley, by his efforts in undertaking multiple roles.
6. **Accounting:** DA Caley discussed the new hybrid accrual vs. cash system of accounting to be implemented in the FY16/17. It was mutually determined that tax revenue would show as accrued but ambulance revenue and expenses would be entered in Quick Books on a cash basis. There would also be a consolidation of account line items to simplify reading of the Actuals vs. Budget report – similar to the sample provided from Cambria Community Healthcare District.
7. **Wittman June month-end report:** Year-end discussion:
  - a. YTD financials reported from Wittman. June gross charges \$196,073.40. Net receipts in June \$74,813 (higher than usual but associated with a high volume of ambulance services in May 2016).
  - b. An internal review of the 180+ day aging detail balance continues to move forward and would continue on an ongoing basis. It was also discussed that all accounts (to whom it applies) are being offered the “resident discount”. The accounts that have reached “the point of exhaustion” for collection purposes are being reviewed and by next month more information will be available as to the impact.
8. **June ambulance run and transport data:**

- a. Transports June FY 16 discussed. We continue to parallel last year's volume with only 4 less than last FY15 (by end of June 2015=493 transports compared to the end of June 2016=488 transports).

**9. Other Issues:**

- a. Medicare transports to RCMS - DA Caley gave an update concerning the state of the Medicare accounts in "holding" status. A discussion was held in regards to the viability of these non-billed accounts, dependent upon successful future government legislation.
- b. Medicare non-transports – the question arose about the billing of non-transports of Medicare patients that would not be covered. DA will confirm with Wittman that such billing is the patient's liability.
- c. Director Hughes addressed the committee with the idea of fund raising. It was discussed if this was an activity that CLSD should engage in. After pro and cons were shared Director Hughes stated he will bring it up at the next BOD meeting to investigate the opinion of other Board members.

**10. Next three FC meeting scheduled at 9:00 a.m. – CLSD Headquarters**

**Aug. 16<sup>th</sup>, (moved one day forward this month only), Sept 21<sup>st</sup>, Oct 19<sup>th</sup>**

- 11. Adjournment.** Director Schwartz moved for adjournment, Director Beaty seconded, all ayes. The meeting was adjourned at 10:16 AM.

Approved:

---

Geoff Beaty, Treasurer

**COAST LIFE SUPPORT DISTRICT**  
**Actuals vs. Budget: Budget - FY16 P&L**  
 July 2015 - June 2016

*Condensed*

	<u>Actual</u>	<u>Budget</u>	<u>Total over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4000 CLSD Special Taxes				
4100 Interest Income				
4200 Ambulance Income				
4400 Miscellaneous Income				
4410 Intergovernmental Transport (IGT)				
4420 Ground Emerg Med Transport				
<b>Total Income</b>				
<b>Gross Revenue</b>				
<b>Expenses</b>				
5000 Wages and Benefits				
6000 Ambulance Operations				
6700 Overhead/Administration				
7000 Urgent Care				
8000 Interest Expense				
9500 Depreciation Expense				
Uncategorized Expense				
<b>Total Expenses</b>				
<b>Net Operating Income</b>				
<b>Other Expenses</b>				
Other Miscellaneous Expense				
<b>Total Other Expenses</b>				
<b>Net Other Income</b>				
<b>Net Income</b>				

Friday, Aug 12, 2016 03:23:24 PM GMT-7 - Accrual Basis

**COAST LIFE SUPPORT DISTRICT**  
**Actuals vs. Budget: Budget - FY16 P&L**  
 July 2015 - June 2016

*merged line items*

	<u>Actual</u>	<u>Budget</u>	<u>Total</u> <u>over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4000 CLSD Special Taxes				
4001 Mendocino County Taxes				
4004 Mendocino Ambulance Tax				
4009 Mendocino Urgent Care Tax				
4010 Mendocino Special Tax				
Total 4001 Mendocino County Taxes				
4002 Sonoma County Taxes				
4024 Sonoma Ambulance Tax				
4029 Sonoma Urgent Care Tax				
Total 4002 Sonoma County Taxes				
Total 4000 CLSD Special Taxes				
4100 Interest Income				
4200 Ambulance Income				
4201 Ambulance Transport Billings				
4225 Insurance Writedowns				
4228 District Resident Discount				
Total 4201 Ambulance Transport Billings				
4220 Other Writedowns				
Total 4200 Ambulance Income				
4400 Miscellaneous Income				
4410 Intergovernmental Transport (IGT)				
4420 Ground Emerg Med Transport				
Total Income				
Gross Revenue				
<b>Expenses</b>				
5000 Wages and Benefits				
5200 Health Insurance				
5300 Payroll Taxes Employer Costs				
5350 PERS Employer Costs				
5405 Administration Salaries				
5405.1 Admin Salaries-Allocate to UC				
Total 5405 Administration Salaries				
5410 Ambulance Operations Wages				
5430 Merit Pay				
5460 Other Compensation				
5500 Work Comp Insurance				
Total 5000 Wages and Benefits				
6000 Ambulance Operations				
6010 Redwood Coast VFD Rental				
6030 Medical Director Fee-non AHUC				
6040 Dispatch Services				
6050 Misc Reimbursements				
6100 Station/Crew Expenses				
5100 Uniforms & Med Tests				
6110 Supplies, Rental, Cleaning etc				
6210 Vehicle Repair & Maintenance				
6240 Vehicle Fuel				
6410 Radios & Comm Equip				
6418 ATT Tower Lease (deleted)				
Total 6410 Radios & Comm Equip				
6510 Medical Supplies & Equipment				
Total 6100 Station/Crew Expenses				
6980 Employee Training				
Total 6000 Ambulance Operations				



**Coast Life Support District  
Year to Date Report**

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET REVENUE	PAYMENTS	REFUNDS	NET RECEIPTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
AUGUST '15	\$ 215,744.30	\$ 121,218.04	\$ 42,648.23	\$ 17,805.07	\$ 34,072.96	\$ 91,276.51	\$ -	\$ 91,276.51	\$ -	\$ -	\$ -	\$ 655,560.22
SEPTEMBER '15	\$ 250,301.80	\$ 51,311.08	\$ 23,513.03	\$ 8,058.55	\$ 167,419.14	\$ 167,485.74	\$ -	\$ 167,485.74	\$ 40,956.00	\$ -	\$ 152.92	\$ 614,690.54
OCTOBER '15	\$ 146,082.90	\$ 54,650.53	\$ 73,494.63	\$ (2,705.13)	\$ 20,642.87	\$ 63,526.44	\$ -	\$ 63,526.44	\$ -	\$ -	\$ -	\$ 571,806.97
NOVEMBER '15	\$ 124,913.00	\$ 49,950.15	\$ 61,562.00	\$ 680.95	\$ 12,719.90	\$ 83,346.78	\$ -	\$ 83,346.78	\$ -	\$ 0.50	\$ 15.00	\$ 501,194.59
DECEMBER '15	\$ 179,477.60	\$ 55,633.94	\$ 44,209.91	\$ 5,100.64	\$ 74,533.11	\$ 55,218.36	\$ -	\$ 55,218.36	\$ -	\$ 538.40	\$ -	\$ 519,970.94
JANUARY '16	\$ 238,072.40	\$ 97,509.44	\$ 60,109.94	\$ 4,155.57	\$ 76,297.45	\$ 53,232.82	\$ -	\$ 53,232.82	\$ -	\$ 730.00	\$ 7.14	\$ 542,312.71
FEBRUARY '16	\$ 145,692.60	\$ 66,384.49	\$ 35,490.56	\$ 48.87	\$ 43,768.68	\$ 46,827.68	\$ -	\$ 46,827.68	\$ -	\$ -	\$ 7.78	\$ 539,261.49
MARCH '16	\$ 236,652.90	\$ 131,049.86	\$ 42,004.94	\$ 927.62	\$ 62,670.48	\$ 52,777.57	\$ 297.79	\$ 52,479.78	\$ -	\$ -	\$ -	\$ 549,452.19
APRIL '16	\$ 184,394.20	\$ 76,165.20	\$ 29,277.89	\$ 5,881.90	\$ 73,069.21	\$ 38,715.61	\$ -	\$ 38,715.61	\$ -	\$ -	\$ -	\$ 583,803.79
MAY '16	\$ 294,423.40	\$ 110,351.07	\$ 55,530.92	\$ 50.00	\$ 128,491.41	\$ 49,411.32	\$ 1,180.52	\$ 48,230.80	\$ 30,997.90	\$ -	\$ -	\$ 633,068.50
JUNE '16	\$ 196,073.40	\$ 121,644.68	\$ 45,210.77	\$ 5,589.80	\$ 23,628.15	\$ 74,812.87	\$ -	\$ 74,812.87	\$ -	\$ -	\$ 32.78	\$ 581,916.56
JULY '16	\$ 214,203.40	\$ 100,241.73	\$ 40,757.42	\$ 13,306.83	\$ 59,897.42	\$ 38,546.83	\$ -	\$ 38,546.83	\$ -	\$ 1,340.00	\$ -	\$ 601,927.15
<b>YEAR TO DATE TOTALS</b>	\$ 2,426,031.90	\$ 1,036,110.21	\$ 553,810.24	\$ 58,900.67	\$ 777,210.78	\$ 815,128.53	\$ 1,478.31	\$ 813,650.22	\$ 71,953.90	\$ 2,608.90	\$ 215.62	
<b>YTD PERCENTAGE OF REVENUE</b>		42.71%	22.83%	2.43%	32.04%	33.60%	0.18%	33.54%	2.97%	0.11%	0.02%	
<b>YTD PERCENTAGE OF NET REVENUE</b>								104.69%				

**COAST LIFE SUPPORT DISTRICT**  
**Actual vs. Budget: FY17 P&L**  
 July 2016

	Total			
	Actual	Quarterly Budget	over Budget	% of Budget
<b>Expenses</b>				
5000 Wages and Benefits	106,875.13	268,499.00	(161,623.87)	39.80%
6000 Ambulance Operations	10,330.87	43,427.00	(33,096.13)	23.79%
6700 Overhead/Administration	13,075.28	45,139.00	(32,063.72)	28.97%
7000 Urgent Care	53,307.00	161,855.00	(108,548.00)	32.94%
8000 Interest Expense	376.10	1,021.00	(644.90)	36.84%
9500 Depreciation Expense		20,198.00	(20,198.00)	0.00%
<b>Total Expenses</b>	<b>\$ 183,964.38</b>	<b>\$ 540,139.00</b>	<b>\$ (356,174.62)</b>	<b>34.06%</b>
<b>Net Operating Income</b>	<b>\$ (125,406.96)</b>	<b>\$ (356,967.00)</b>	<b>\$ 231,560.04</b>	<b>35.13%</b>
<b>Net Income</b>	<b>\$ (125,406.96)</b>	<b>\$ (356,967.00)</b>	<b>\$ 231,560.04</b>	<b>35.13%</b>

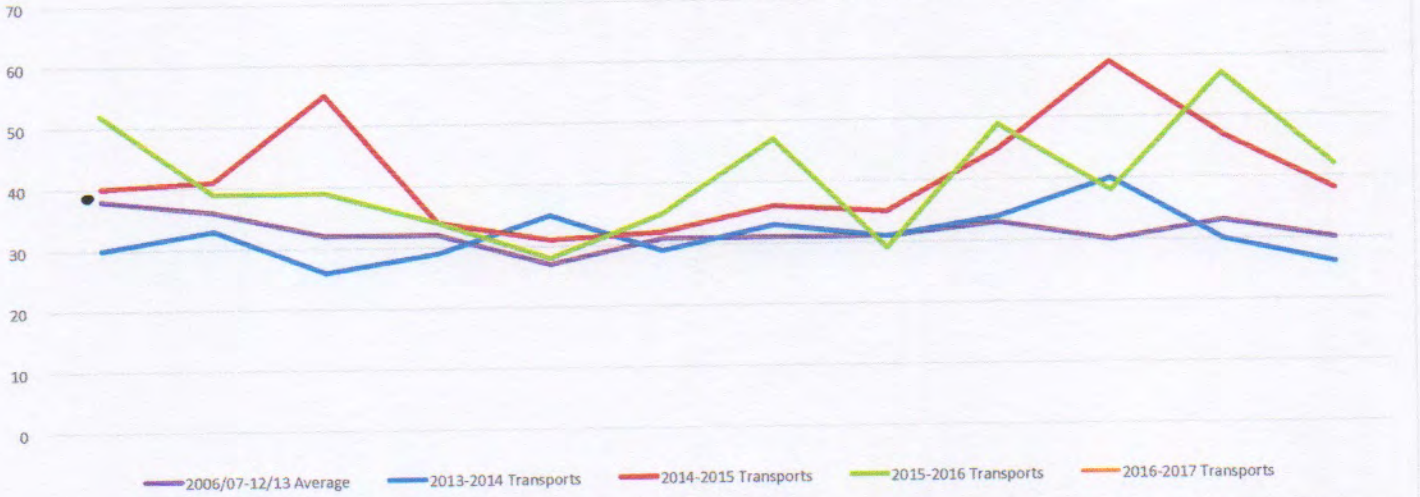
Friday, Aug 12, 2016 05:00:00 PM GMT-7 - Cash Basis



CLSD AMBULANCE RUN DATA (Month/Cumulative)

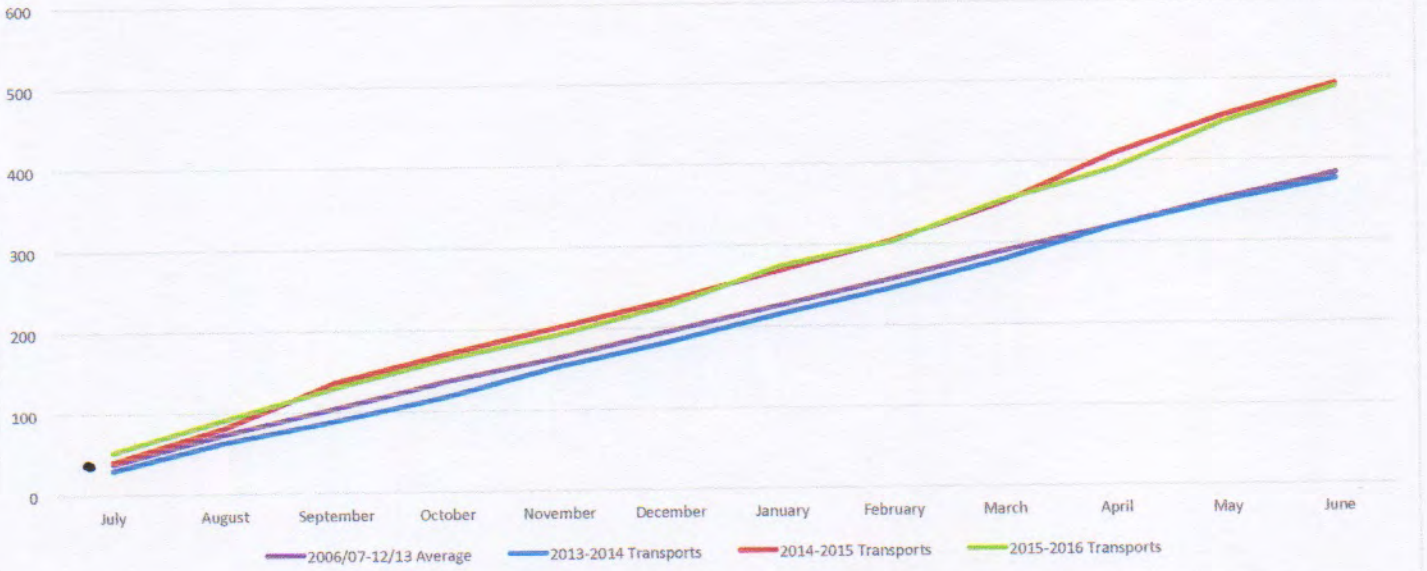
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
2016-2017 Transports	47											

Monthly Transport Volume by Fiscal Years



Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	73	105	137	164	195	226	257	290	320	353	383
2013-2014 Transports	30	63	89	118	153	182	215	246	280	320	350	376
2014-2015 Transports	40	81	136	170	201	233	269	304	349	408	455	493
2015-2016 Transports	52	91	130	164	192	227	274	303	352	390	447	489
2016-2017 Transports	47											

Cumulative Transport Volume by Fiscal Years



## CLSD RUN DATA for the PRECEDING 12 MONTHS

MONTH MOST CURRENT ON TOP	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS		FROM RCMS					
	AUTHORIZED ORDER DISPATCHED	Year Prior	PATIENT CARE RECORD	Year Prior	ADVANCED LIFE SUPPORT		Year Prior	Year Prior	BASIC LIFE SUPPORT		Year Prior	Year Prior	TRANSPORTS		Year Prior	Year Prior	CANCELLED ON ROUTE	Year Prior	Year Prior	Year Prior	Year Prior	Year Prior	Year Prior	Year Prior				
					Current	Year Prior			Current	Year Prior			Current	Year Prior											Current	Year Prior	Current	Year Prior
16-Jul	106	96	71	82	30	36	7	7	17	16	1	1	47	52	9	10	31	14	17	16	5	1	1	2	6	7	6	2
16-Jun	90	80	63	57	26	32	6		16	6	2		42	38	8	23	18	23	23	12					3	8	4	
16-May	101	92	77	73	32	39	10		25	8	0		57	47	5	28	24	28	10	16	3	4	2	1	6	7	10	1
16-Apr	67	93	57	80	23	45	6		15	14	0		38	59	5	32	13	32	13	18	1	4	1	0	5	7	6	1
16-Mar	91	69	70	62	31	31	6		18	14	0		49	45	5	12	20	12	13	11	2	5	1	3	7	3	7	3
16-Feb	59	66	47	48	18	22	8		11	13	0		29	35	4	21	12	21	10	9	1	2	0	1	2	0	0	1
16-Jan	83	79	68	62	34	26	4		12	10	1		46	36	6	24	15	24	16	19	5	5	1	1	4	10	5	1
15-Dec	67	58	57	52	29	28	3		6	4	2		35	32	5	20	10	20	14	16	2	1	1	1	4	3	0	1
15-Nov	66	59	42	45	19	26	2		9	5	0		28	31	4	21	24	21	12	11	4	3	2		2	4	2	
15-Oct	72	78	50	53	28	25	2		6	9	1		34	34	7	29	22	29	16	12	4	2	1	1	5	3	2	1
15-Sep	82	93	50	71	30	44	2		9	11			39	55	5	17	20	17	8	8	4				7	10	2	
15-Aug	78	75	61	61	30	31	3		9	10			39	41	10	15	14	15	16	14	5		3		8	4	2	
	962	938	713	746	330	385	59	7	153	120	7	1	483	505	73	10	223	256	168	162	37	30	11	10	59	66	46	11
	A/O		PCR	ALS	ALS>BLS	BLS	BLS>ALS	TOTAL	LZ	DRY RUN	T&R	TO RCMS	FROM RCMS															

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA