

COAST LIFE SUPPORT DISTRICT
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www.clsd.ca.gov



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Finance Committee

AGENDA

Wednesday Dec 21, 2016 – 9:00 AM – CLSD Headquarters
38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman November (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - a. Final determination of FY15/16 Bad Debt
 - b. Intergovernmental Transports (IGT) update
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Jan 18th
 - Feb 15th
 - Mar 15th
10. Adjournment



Finance Committee

Minutes of the Meeting November 16th, 2016 – Elaine Jacobs Center

1. **Call to Order:** The meeting was called to order at 9:00 AM by Director Geoffrey Beaty. Directors present: Richard Hughes and Carolyn André. Also in attendance, Ex officio: District Administrator David Caley, and District Operations Manager Evan Dilks, and RCMS Treasurer, Don Kemp.
2. **Agenda Approval:** DA Caley asked to add to the agenda an update of the Dual Medic Program. Director Hughes moved to adopt the amended agenda and seconded by Director Beaty. All ayes.
3. **Meeting Minutes Approval:** Director Hughes moved to approve the October FC meeting minutes as written and seconded by Director Beaty. All ayes.
4. **Dual Medic pilot:** Operations Manager Dilks presented the initial four months of the Dual Medic Pilot (where a former FT EMT [now Paramedic] allows CLSD the opportunity to split the on-duty Dual Paramedic team with the BLS on-call team when a transport is required.) The net result is expanded Paramedic coverage in the District. There were 24 Dual Medic shifts and 36 dispatched calls in this four-month period. Six times the Dual Medics split (one PM transported while one PM stayed in District). Only twice was there a secondary call while split - resulting in one transport and one cancelled call. Advantages of the Dual Medic pilot:
 - Increased PM coverage in the District (~30-35 hours)
 - Increased In-House PM coverage for staff vacations, sick leave, Family leave, etc.
 - Decrease in Over Time usage
 - Promoting staff within CLSD
 - Decreased reliance on PT MedicsThe Dual Medic Pilot will continue to be monitored. When modeling future budget forecasts, we will consider a potential scenario of Dual Medics 24/7 and the pro forma to support it.
5. **Wittman October YTD report:** October gross charges \$196,349.32. Net receipts received were 78,359.30.
6. **Expenses:** YTD reporting - Expenses continue to be within budget. The current bottom line is \$35,339.53.
7. **Cash flow:**
 - a. **The FY 17 Cash projection** was reviewed. The Intergovernmental Transfer (IGT) is expected to fund by the end of December.
 - b. **180+ Day Aging:** Priority Goal – continue to reduce the 180+ day aging claims. Currently working on next batch to be presented to the Finance Sub-Committee for review before sending to collections.
8. **Ambulance run and transport data:** There were 37 transports in October. Cumulative volume is staying consistent with higher volume of past two years.
9. **Other Issues:**
 - a. **MediCare revalidation:** DA Caley reported CLSD had completed our MediCare revalidation (mandate in order to bill CMS). Revalidation is good for five years.
 - b. **Exchange Bank:** CLSD signed and submitted amended documents to EB modifying previous requirements for every 6-month financial reporting and will be satisfied with our annual audit report.

10. Next FC Meeting: Third Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.
Dec 21st
Jan 18th
Feb 15th

11. Adjournment: Director Hughes moved for adjournment, and Don Kemp seconded, all ayes. The meeting was adjourned at 10:17 am.

Approved:

Geoff Beaty, Treasurer

DRAFT

**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
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	\$ -	\$ -	\$ -	\$ 583,805.79
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
AUGUST '16	\$ 210,141.00	\$ 100,470.04	\$ 42,856.02	\$ 2,020.79	\$ 64,794.15	\$ 62,639.13	\$ -	\$ 62,639.13	\$ 109,593.70	\$ 118.87	\$ -	\$ 494,369.60
SEPTEMBER '16	\$ 196,638.88	\$ 107,297.19	\$ 49,069.31	\$ 11,544.16	\$ 28,728.22	\$ 51,800.66	\$ -	\$ 51,800.66	\$ -	\$ 488.00	\$ 96.59	\$ 470,905.75
OCTOBER '16	\$ 196,349.32	\$ 102,512.05	\$ 24,756.58	\$ (47.90)	\$ 69,128.59	\$ 78,359.30	\$ -	\$ 78,359.30	\$ -	\$ -	\$ -	\$ 461,675.04
NOVEMBER '16	\$ 232,993.80	\$ 90,082.43	\$ 32,507.29	\$ 638.60	\$ 109,765.48	\$ 65,480.62	\$ -	\$ 65,480.62	\$ -	\$ 0.01	\$ -	\$ 505,959.89
YEAR TO DATE TOTALS	\$ 2,525,112.90	\$ 1,159,342.12	\$ 501,781.55	\$ 49,216.88	\$ 814,772.35	\$ 667,822.77	\$ 1,478.31	\$ 666,344.46	\$ 140,591.60	\$ 3,215.28	\$ 144.29	
YTD PERCENTAGE OF REVENUE		45.91%	19.87%	1.95%	32.27%	26.45%	0.22%	26.39%	5.57%	0.13%	0.01%	
YTD PERCENTAGE OF NET REVENUE								81.78%				

COAST LIFE SUPPORT DISTRICT

SUMMARY P&L FY17

July - November, 2016

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes	655,529.00	655,534.00	-5.00	100.00 %
4200 Ambulance Income	Per Wittman YTD Report 330,338.99	223,156.00	107,182.99	148.03 %
4400 Miscellaneous Income	675.00	897.00	-222.00	75.25 %
4410 Intergovernmental Transport (IGT)	-25,337.00	33,959.00	-59,296.00	-74.61 %
4420 Ground Emerg Med Transport		4,167.00	-4,167.00	
Total Income	\$961,205.99	\$917,713.00	\$43,492.99	104.74 %
GROSS PROFIT	\$961,205.99	\$917,713.00	\$43,492.99	104.74 %
EXPENSES				
5000 Wages and Benefits	478,309.90	442,339.00	35,970.90	108.13 %
6000 Ambulance Operations	64,998.68	74,551.00	-9,552.32	87.19 %
6700 Overhead/Administration	60,616.97	68,007.00	-7,390.03	89.13 %
7000 Urgent Care	264,669.00	269,757.00	-5,088.00	98.11 %
8000 Interest Expense	1,784.04	1,702.00	82.04	104.82 %
9500 Depreciation Expense	20,762.52	33,663.00	-12,900.48	61.68 %
Total Expenses	\$891,141.11	\$890,019.00	\$1,122.11	100.13 %
NET OPERATING INCOME	\$70,064.88	\$27,694.00	\$42,370.88	
OTHER EXPENSES				
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$70,064.88	\$27,694.00	\$42,370.88	

COAST LIFE SUPPORT DISTRICT

DETAILED P&L FY17

July - November, 2016

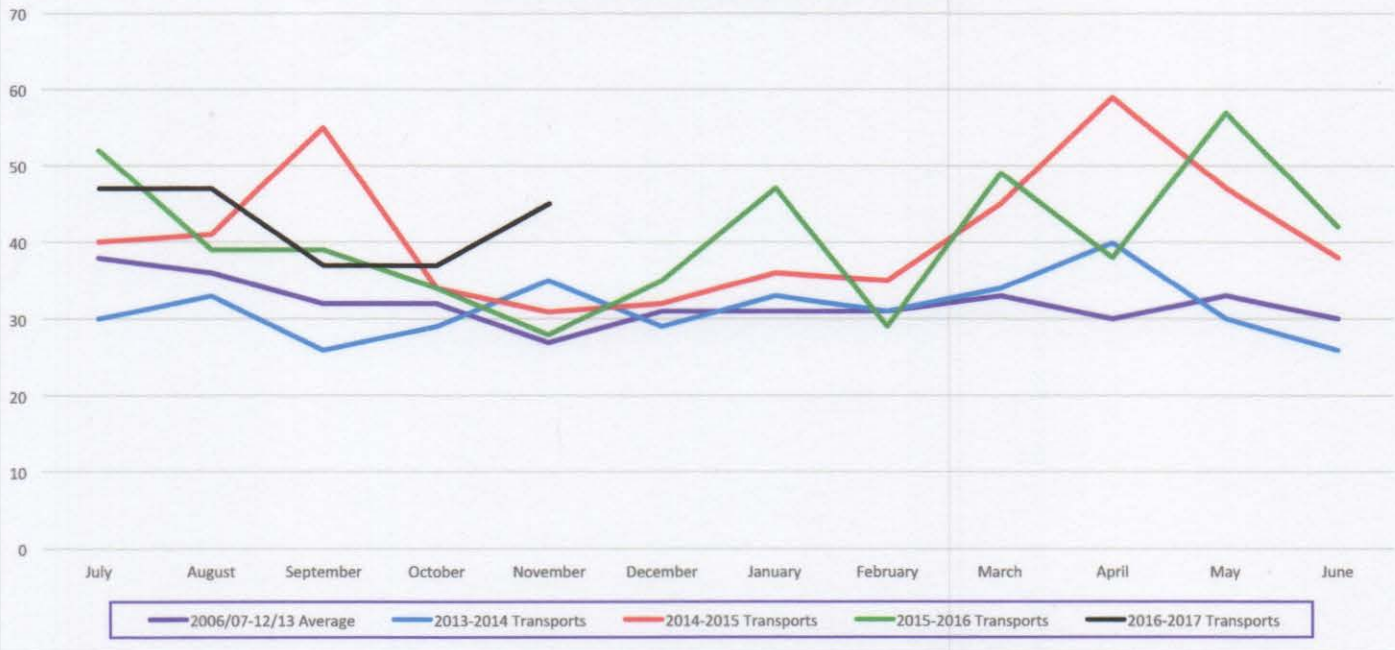
	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes				
4001 Mendocino County Taxes				
4004 Mendocino Ambulance Tax	197,505.00	197,505.00	0.00	100.00 %
4009 Mendocino Urgent Care Tax	139,652.00	139,654.00	-2.00	100.00 %
4010 Mendocino Special Tax	38,612.00	38,614.00	-2.00	99.99 %
Total 4001 Mendocino County Taxes	375,769.00	375,773.00	-4.00	100.00 %
4002 Sonoma County Taxes				
4024 Sonoma Ambulance Tax	153,596.00	153,597.00	-1.00	100.00 %
4029 Sonoma Urgent Care Tax	126,164.00	126,164.00	0.00	100.00 %
Total 4002 Sonoma County Taxes	279,760.00	279,761.00	-1.00	100.00 %
Total 4000 CLSD Special Taxes	655,529.00	655,534.00	-5.00	100.00 %
4200 Ambulance Income				
4201 Ambulance Transport Billings Per Wittman YTD Report	1,050,326.40	239,823.00	810,503.40	437.96 %
4220 Writedowns - Misc.	-29,437.35		-29,437.35	
4225 Writedowns - MediCare/Cal	-690,550.06		-690,550.06	
4228 Writedowns - District Resident Discount		-16,667.00	16,667.00	
Total 4201 Ambulance Transport Billings	330,338.99	223,156.00	107,182.99	148.03 %
Total 4200 Ambulance Income	330,338.99	223,156.00	107,182.99	148.03 %
4400 Miscellaneous Income	675.00	897.00	-222.00	75.25 %
4410 Intergovernmental Transport (IGT)	-25,337.00	33,959.00	-59,296.00	-74.61 %
4420 Ground Emerg Med Transport		4,167.00	-4,167.00	
Total Income	\$961,205.99	\$917,713.00	\$43,492.99	104.74 %
GROSS PROFIT	\$961,205.99	\$917,713.00	\$43,492.99	104.74 %
EXPENSES				
5000 Wages and Benefits				
5200 Health Insurance Due to Catch up of HSA	52,400.64	40,000.00	12,400.64	131.00 %
5300 Payroll Taxes Employer Costs	12,501.24	12,941.00	-439.76	96.60 %
5350 PERS Employer Costs	41,575.57	48,998.00	-7,422.43	84.85 %
5405 Administration Salaries	81,311.23	78,658.00	2,653.23	103.37 %
5405.1 Admin Salaries-Allocate to UC	-4,354.00	-9,450.00	5,096.00	46.07 %
Total 5405 Administration Salaries	76,957.23	69,208.00	7,749.23	111.20 %
5410 Ambulance Operations Wages	241,338.60	249,784.00	-8,445.40	96.62 %
5430 Merit Pay	13,670.00	13,670.00	0.00	100.00 %
5500 Work Comp Insurance Annual Payment	39,866.62	7,738.00	32,128.62	515.21 %
Total 5000 Wages and Benefits	478,309.90	442,339.00	35,970.90	108.13 %
6000 Ambulance Operations				
6030 Medical Director Fee-non AHUC	15,750.00	15,750.00	0.00	100.00 %
6040 Dispatch Services	16,108.00	15,510.00	598.00	103.86 %
6100 Station/Crew Expenses				
5100 Uniforms & Med Tests New Hires	3,411.21	2,083.00	1,328.21	163.76 %

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6110 Supplies, Rental, Cleaning etc	3,732.71	9,083.00	-5,350.29	41.10 %
6210 Vehicle Repair & Maintenance	Unscheduled Repairs 10,258.97	6,250.00	4,008.97	164.14 %
6240 Vehicle Fuel	4,048.70	6,250.00	-2,201.30	64.78 %
6410 Radios & Comm Equip	1,597.54	3,375.00	-1,777.46	47.33 %
6510 Medical Supplies & Equipment	9,644.85	12,042.00	-2,397.15	80.09 %
Total 6100 Station/Crew Expenses	32,693.98	39,083.00	-6,389.02	83.65 %
6980 Misc. Employee Training Expense	446.70	4,208.00	-3,761.30	10.62 %
Total 6000 Ambulance Operations	64,998.68	74,551.00	-9,552.32	87.19 %
6700 Overhead/Administration				
6180 Utilities	4,209.78	5,000.00	-790.22	84.20 %
6188 Telephone	3,502.66	5,000.00	-1,497.34	70.05 %
6300 Insurance	8,135.00	8,175.00	-40.00	99.51 %
6713 Ambulance Billing	Due to Increase Revenue 18,988.05	13,763.00	5,225.05	137.96 %
6718 Office Supp/Equip/Software	1,021.99	2,208.00	-1,186.01	46.29 %
6720 Board Expenses	-72.00	2,083.00	-2,155.00	-3.46 %
6730 Consultants				
6734 IT	585.00	2,813.00	-2,228.00	20.80 %
6737 Financial/Bookkeeping	5,662.50	5,833.00	-170.50	97.08 %
6738 Legal	Consult with County Consel 5,905.50	4,167.00	1,738.50	141.72 %
6740 Audit		0.00	0.00	
6741 Tax Administration	5,118.44	5,173.00	-54.56	98.95 %
Total 6730 Consultants	17,271.44	17,986.00	-714.56	96.03 %
6742 Bank/Merchant Fees	Line of Credit Fee 1,613.01	417.00	1,196.01	386.81 %
6755 Property Tax Administration		1,750.00	-1,750.00	
6760 Education/Professional Dev		1,042.00	-1,042.00	
6765 Election Costs/Reserve		5,000.00	-5,000.00	
6770 Dues, Subscriptions, Membership	LAFCO Annual 4,789.50	2,250.00	2,539.50	212.87 %
6788 Printing & Reproduction		833.00	-833.00	
6795 Travel/Transportation	532.42	625.00	-92.58	85.19 %
6970 Community Dev/Training	625.12	1,875.00	-1,249.88	33.34 %
Total 6700 Overhead/Administration	60,616.97	68,007.00	-7,390.03	89.13 %
7000 Urgent Care				
7011 Admin Salaries-Alloc to UC	4,354.00	9,450.00	-5,096.00	46.07 %
7050 UC Contract	260,315.00	260,307.00	8.00	100.00 %
Total 7000 Urgent Care	264,669.00	269,757.00	-5,088.00	98.11 %
8000 Interest Expense	1,784.04	1,702.00	82.04	104.82 %
9500 Depreciation Expense	20,762.52	33,663.00	-12,900.48	61.68 %
Total Expenses	\$891,141.11	\$890,019.00	\$1,122.11	100.13 %
NET OPERATING INCOME	\$70,064.88	\$27,694.00	\$42,370.88	
OTHER EXPENSES				
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$70,064.88	\$27,694.00	\$42,370.88	

CLSD AMBULANCE RUN DATA (Month/Cumulative)

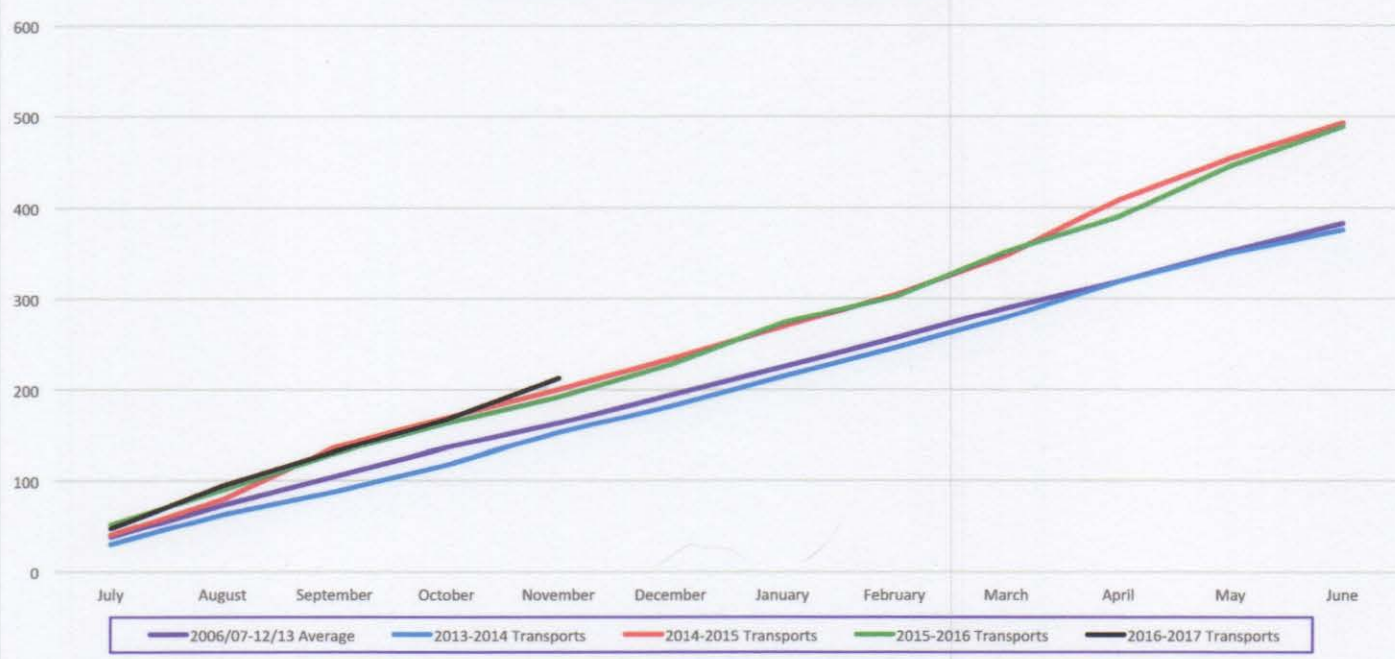
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
2016-2017 Transports	47	47	37	37	45							

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	94	131	168	213							

Cumulative Transport Volume by Fiscal Years



CLSD RUN DATA for the PRECEEDING 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		PATIENT		ADVANCED				BASIC				TRANSPORTS				CANCELLED				ALS		BLS		ALS		BLS	
	ORDER		CARE		LIFE				LIFE						ON		ROUTE											
	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior
16-Nov	89	66	58	42	33	19	2	2	12	9	1	0	45	28	5	4	27	24	15	12	5	4	1	2	5	2	6	2
16-Oct	83	72	57	50	24	28	4	2	13	6	1	1	37	34	6	7	22	22	20	16	3	4	0	0	2	5	5	2
16-Sep	74	82	56	50	25	30	1	2	12	9	0	0	37	39	4	5	15	20	19	8	1	4	0	0	8	7	8	2
16-Aug	90	78	61	61	35	31	3		12	10	2		47	41	8	10	23	14	10	16	6	5	1	3	6	8	5	2
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		18	23	23	12	1	3			3	8	4	
16-May	101	92	77	73	32	39	10		25	8	0		57	47	5		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		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		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		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		15	24	16	19	5	5		1	4	10	5	1
15-Dec	67	58	57	52	29	28	3		6	4	2		35	32	5		10	20	14	16	2	1	1	1	4	3	0	1
	1000	931	742	719	340	367	60	13	169	119	10	2	509	486	70	36	230	254	180	169	35	42	8	14	58	67	62	18
	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

Last update Dec 14, 2016