

COAST LIFE SUPPORT DISTRICT
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Finance Committee

AGENDA

Wednesday May 18th, 2016 – 9:00 AM – CLSD Headquarters

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. FY 15 Audit – Final draft
5. FY 17 Budget
 - a. Ambulance revenue projection
 - b. Ambulance charge list
 - c. UC Budget
 - d. Finalize cuts / determine cushion
6. Review / prepare BOD resolutions:
7. Cash Flow projection
8. Expenses
9. Wittman April month-end report
10. Dispatch data
11. Intergovernmental Transfer update:
 - a. FY 14/15: end of July 2016 funds will need to be wired to DHCS; Provider Net New Funds expected October 2016.
12. Other Issues:
13. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
June 15th; July 20th; Aug 17th
14. Adjournment



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Finance Committee Minutes of the Meeting April 21st, 2016 – Bill Platt Training Center

1. **Call to Order.** The meeting was called to order at 2:00 PM by Board Chair Richard Hughes. Directors present: Naomi Schwartz with Geoff Beaty (via conference call). Also in attendance Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks.
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 Mar 16th, 2016 FC meeting minutes as written and seconded by Director Schwartz. All ayes.
4. **Audit update:** Craig Collins Accountancy w/ Craig Collins joined the meeting via tele-conference:
 - a. **Confirmed CLSD was receiving a Clean Audit**
 - b. **Management's Discussion and Analysis:** edits discussed and agreed upon
 - c. **CalPERS:** Discussion and education regarding the new rules by the Governmental Accounting Standards Board, state and local governments mandate to list unfunded pension liabilities as debts alongside the more traditional bonds and other forms of debt. This is now showing on the CLSD Balance Sheet.
 - d. **Findings:** Discussion regarding the two expected findings. DA will submit Corrective Action Plans.
5. **Wittman month-end data review:** YTD financials (9 months) reported from Wittman (see attached). Mar gross charges \$236,652.90. Net revenue received in March \$52,479.78.
6. **Expenses:**
 - a. **Q3 reporting:** Expenses still within budget
 - b. **Cash vs. accrual:** It was determined that switching from Accrual to Cash Basis accounting in the nearly completed FY would be too complicated. Thus, the current FY will remain Accrual and start the new FY17 on a Cash Basis with engagement of our auditor to assure no complications for future audits. We will also develop a quarterly budget for tracking expenditures and determine which are best paid up front or spread across the year.
7. **Ground Emergency Medical Transport (GEMT) update:** no new information since the last FC meeting.
8. **Intergovernmental Transfer update:**
 - a. **FY 14/15:** We must wire the Provider contribution (~\$149,865) and Admin fee (~\$29,973) in the first week of Sept in order to net new IGT funds of ~\$81,500 by late October/early Nov.
9. **Continued discussion of FY 17 budget:** Continuing to align prioritization of line items and bring into budget. Will bring to May FC meeting to determine pre-lim budget for the BOD May meeting.
10. **New line of credit:** As in many years past with utilizing the Sonoma County Treasury, a line of credit carried CLSD through the late calendar year until parcel tax revenues were received in Dec. Late calendar year 2015 did not require the need b/c of delayed revenue in the transition to outsourced billing. As billing is getting UTD and based on the timing of the IGT fund transfer, CLSD will seek a \$500K new line of credit with Exchange Bank upon receipt of the final audit.

11. **March ambulance run data:** Transports Mar FY 16 discussed. We continue to parallel last year's volume (by the end of Mar 15=349 transports compared to the end of Mar 16=352 transports).
12. **Other Issues:**
 - a. Billing and Collections Policy in process of clarifying language for first responders injured on the job where Workers Comp claims are filed and Resident Discount applied to remaining balance.
13. **Next three FC meeting scheduled at 9:00 a.m. – CLSD Headquarters
May 18th, June 15th, and July 20th.**
14. **Adjournment.** Director Beaty moved for adjournment, Director Swartz seconded, all ayes. The meeting was adjourned at 4:15 PM.

Approved:

Geoff Beaty, Treasurer

DRAFT

CLSD Ambulance Revenue Projection FY 17

Total Runs
 ALS 64% of Total Runs
 BLSE 36% of Total Runs

491 Reduce by 40 transports/yr in CMS/RCMS limbo = 451
 314
 177

Average ALS Run Charge \$5,136.00
 Average BLSE Run Charge \$3,182.00

Transports

PaySource	Run Percentage	Charges			Payments			% of Charges
		ALS	BLSE	ALS	BLSE	ALS	BLSE	
Insurance	17.00%	53	30	\$274,369.23	\$95,616.55	\$235,957.54	\$82,230.24	86%
Private	8.00%	25	14	\$129,114.93	\$44,996.03	\$15,493.79	\$5,399.52	12%
Medicare	54.00%	170	95	\$871,525.79	\$303,723.17	\$122,013.61	\$60,744.63	17%
MediCal/MediCaid	21.00%	66	37	\$338,926.69	\$118,114.57	\$16,946.33	\$9,449.17	6%
	100.00%	Sub-Total		\$1,613,936.64	\$562,450.32	\$390,411.27	\$157,823.56	
		Grand Total		\$2,176,386.96		\$548,234.83		
		Gross Percentage				25.19%		

\$548,235 / 491 = \$1,117 per transport
 451 x 1,117 = 503,767 net revenue transports

Total Runs 177
 ALS 60% of Total Runs 106
 BLSE 40% of Total Runs 71

Non Transports

Average ALS Run Charge \$514.00
 Average BLSE Run Charge \$514.00

PaySource	Run Percentage	Charges			Payments			% of Charges
		ALS	BLSE	ALS	BLSE	ALS	BLSE	
Insurance	29.00%	31	21	\$15,830.17	\$10,553.45	\$13,455.65	\$8,970.43	85%
Private	44.00%	47	31	\$24,018.19	\$16,012.13	\$10,808.19	\$7,205.46	45%
Medicare	9.00%	10	6	\$4,912.81	\$3,275.21	\$2,210.77	\$1,473.84	45%
MediCal/MediCaid	18.00%	19	13	\$9,825.62	\$6,550.42	\$1,572.10	\$1,048.07	16%
	100.00%	Sub-Total		\$54,586.80	\$36,391.20	\$28,046.70	\$18,697.80	
		Grand Total		\$90,978.00		\$46,744.50		
		Gross Percentage				51.38%		

\$46,745 / 177 = \$264 (net per AMA or T&R)

Grand Total \$594,979.33 Wittman

CLSD projection	\$	503,767.00	Transports (no CMS/RCMS)	(451)
	\$	46,745.00	Non-Transports	(177)
	\$	550,512.00	Billable Encounters	(628)

MediCare \$ 452.65 \$ 106.38
 ALS \$ 381.18 \$ 106.38
 Mileage \$ 7.24 \$ 3.19
 Oxy \$ - \$ 8.89

Average Mileage 44 ~\$45,876.00 / month net revenue

Coast Life Support District

Charge List

Tax ID: 68-0106884

Charge	HCPCS	Expected Amount	Start Date	End Date
ALS1 Coast Life	A0427	\$3,184.00	N/A	6/30/2015
ALS1 Coast Life	A0427	\$3,258.00	7/1/2015	N/A
ALS1 Non Emergency Coast Life	A0426	\$0.00	N/A	6/30/2015
ALS1 Non Emergency Coast Life	A0426	\$2,726.00	7/1/2015	N/A
ALS2 Coast Life	A0433	\$3,728.00	N/A	6/30/2015
ALS2 Coast Life	A0433	\$3,814.00	7/1/2015	N/A
ALSM Coast Life	A0998	\$488.00	N/A	6/30/2015
ALSM Coast Life	A0998	\$500.00	7/1/2015	N/A
BLS1 Coast Life	A0428	\$0.00	N/A	6/30/2015
BLS1 Coast Life	A0428	\$1,081.00	7/1/2015	N/A
BLSE1 Coast Life	A0429	\$1,551.00	N/A	6/30/2015
BLSE1 Coast Life	A0429	\$1,587.00	7/1/2015	N/A
BLSM Coast Life	A0998	\$198.00	N/A	6/30/2015
BLSM Coast Life	A0998	\$203.00	7/1/2015	N/A
EKG Coast Life	93005	\$205.00	N/A	6/30/2015
EKG Coast Life	93005	\$227.00	7/1/2015	N/A
MILE1 Coast Life	A0425	\$35.00	N/A	6/30/2015
MILE1 Coast Life	A0425	\$36.00	7/1/2015	N/A
Night Charge-ALS1 Coast Life	A0999	\$405.00	N/A	6/30/2015
Night Charge-ALS1 Coast Life	A0999	\$415.00	7/1/2015	N/A
Night Charge-ALS2 Coast Life	A0999	\$217.00	N/A	6/30/2015
Night Charge-ALS2 Coast Life	A0999	\$415.00	7/1/2015	N/A
Night Charge-BLSE Coast Life	A0999	\$127.00	N/A	6/30/2015
Night Charge-BLSE Coast Life	A0999	\$130.00	7/1/2015	N/A
Oxygen Coast Life	A0422	\$158.00	N/A	6/30/2015
Oxygen Coast Life	A0422	\$162.00	7/1/2015	N/A

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

	Actual	Budget	Total over Budget	% of Budget
Expenses				
5000 PERSONNEL Expenses	803,783.12	912,135.00	-108,351.88	88.12%
6000 AMBULANCE OPERATIONS	156,066.03	148,488.00	7,578.03	105.10%
6700 OVERHEAD -- ADMINISTRATION	94,850.48	90,755.00	4,095.48	104.51%
6900 TRAINING PROGRAMS	3,308.07	7,000.00	-3,691.93	47.26%
7000 URGENT CARE	532,762.00	536,053.00	-3,291.00	99.39%
8000 Interest Expense	1,968.52	1,115.00	853.52	176.55%
9500 Depreciation Expense	68,762.50	80,000.00	-11,237.50	85.95%
Uncategorized Expense	0.00		0.00	
Total Expenses	\$ 1,661,500.72	\$ 1,775,546.00	-\$ 114,045.28	93.58%
Net Operating Income	\$ 114,597.06	\$ 28,653.00	\$ 85,944.06	399.95%
Other Expenses				
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	
Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00	
Net Income	\$ 114,597.06	\$ 28,653.00	\$ 85,944.06	399.95%

Friday, May 13, 2016 01:25:30 PM PDT GMT-7 - Accrual Basis

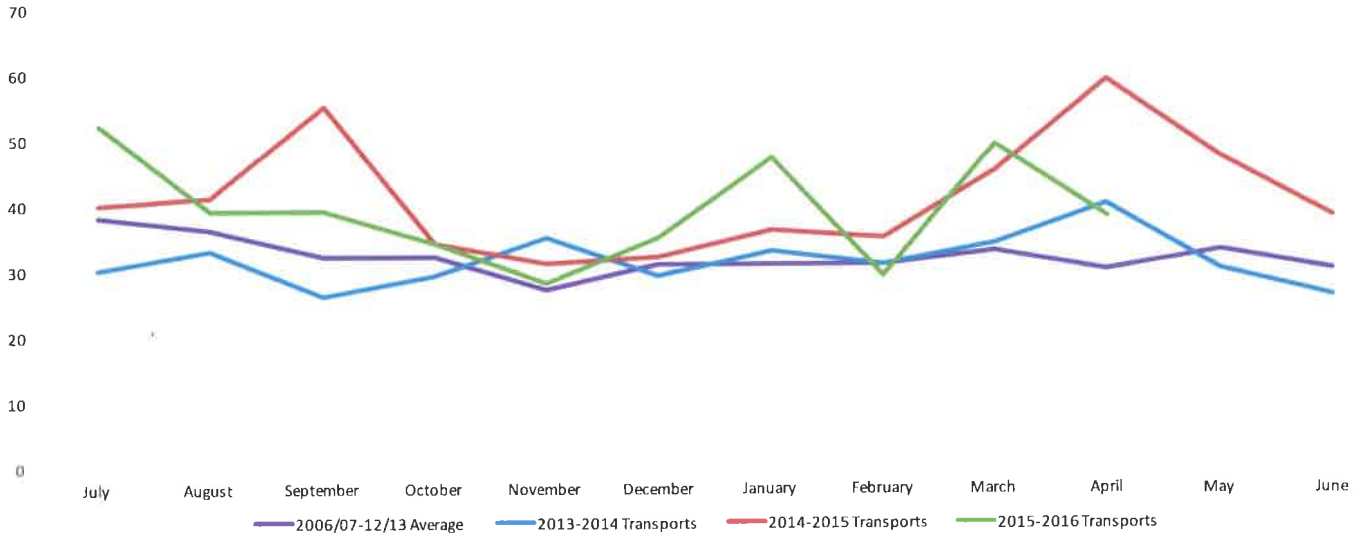
**Coast Life Support District
Year to Date Report**

	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
MAY '15	\$ 255,607.00	\$ 93,214.57	\$ 52,569.26	\$ -	\$ 109,823.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 738,967.69
JUNE '15	\$ 153,464.50	\$ 114,435.98	\$ 39,389.70	\$ 230.12	\$ (591.30)	\$ 65,766.81	\$ -	\$ 65,766.81	\$ -	\$ -	\$ -	\$ 672,609.58
JULY '15	\$ 263,387.20	\$ 140,848.32	\$ 32,396.54	\$ 3,140.02	\$ 87,002.32	\$ 46,898.13	\$ -	\$ 46,898.13	\$ -	\$ -	\$ -	\$ 712,713.77
AUGUST '15	\$ 215,744.30	\$ 121,218.04	\$ 42,648.23	\$ 17,805.07	\$ 34,072.96	\$ 91,226.51	\$ -	\$ 91,226.51	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ 583,805.79
YEAR TO DATE TOTALS	\$ 2,393,790.40	\$ 1,052,371.60	\$ 536,666.63	\$ 43,324.18	\$ 761,427.99	\$ 765,022.45	\$ 297.79	\$ 764,724.66	\$ 40,956.00	\$ 1,268.90	\$ 182.84	
YTD PERCENTAGE OF REVENUE		43.96%	22.42%	1.81%	31.81%	31.96%	0.04%	31.95%	1.71%	0.05%	0.02%	
YTD PERCENTAGE OF NET REVENUE								100.43%				

CLSD AMBULANCE RUN DATA (Month/Cumulative)

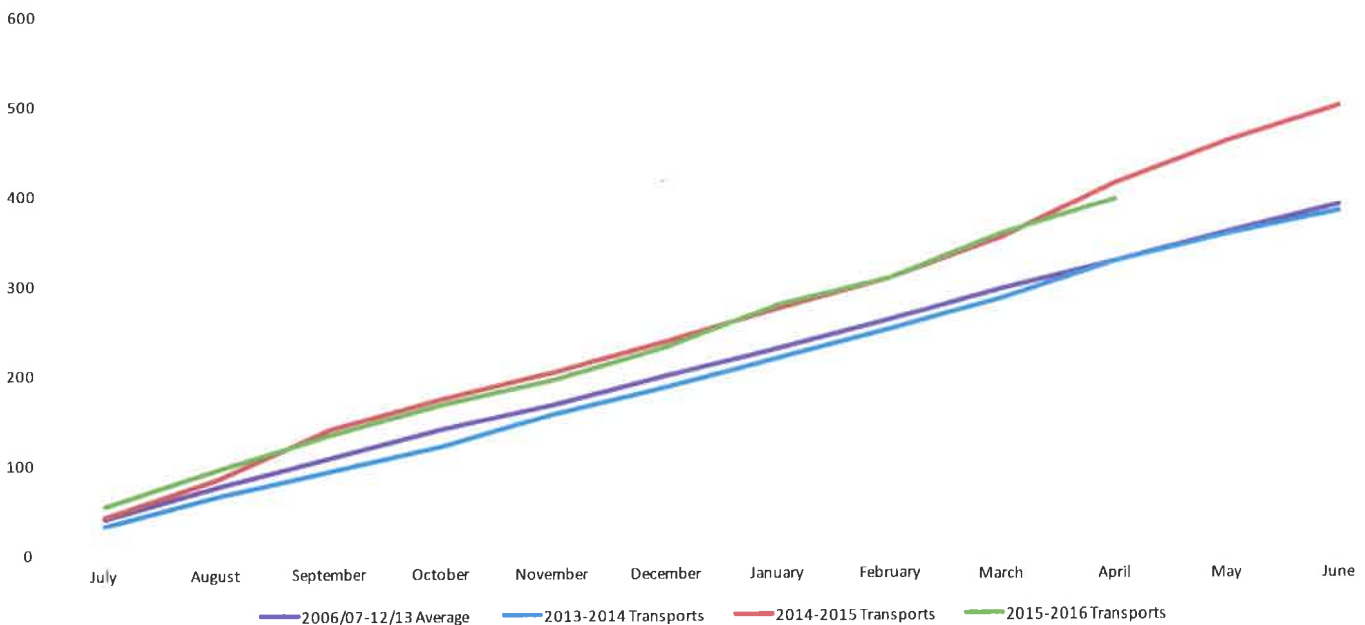
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52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

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		

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						
	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					
April	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	
MAR	91	69	70	62	31	31	6		18	14	0		49	45	5		20	12	13	11	2	5	1	3	7	7	3	3	
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	
JAN	83	79	68	62	34	26	4		12	10	1		46	36	6		15	24	16	19	5	5	1	1	4	10	5	1	
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	
NOV (revised)	66	59	42	45	19	26	2		9	5	0		28	31	4		24	21	12	11	4	3	2	2	2	4	2	2	1
OCT	72	78	50	53	28	25	2		6	9	1		34	34	7		22	29	16	12	4	2	1	1	5	3	2	1	
SEPT	82	93	50	71	30	44	2		9	11			39	55	5		20	17	8	8	4	4		7	10	2	2	1	
AUG	78	75	61	61	30	31	3		9	10			39	41	10		14	15	16	14	5	5	3	3	8	4	2	2	
JULY	96	97	82	57	36	28	7		16	12	1		52	40	10		14	21	16	15	7	2	2	2	7	2	2	2	
JUNE	80		57		32				6				38				23		12		3				8				
MAY	92		73		39				8				47				28		16		4		1		7		1		
TOTAL	933	767	714	591	349	306	43	0	125	102	5	0	474	408	61	0	215	212	162	133	42	24	11	7	66	46	29	8	
	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