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Finance Committee

AGENDA

Wednesday Nov 16th, 2016 – 9:00 AM – Elaine Jacobs Center, Suite E
38550 S. Highway 1, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman October month-end report
5. Expenses
6. Cash Flow
7. Ambulance dispatch and transport data
8. Other Issues:
 - a. Intergovernmental Transports (IGT) update
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Dec 21st
 - Jan 18th
 - Feb 15th
10. Adjournment



Finance Committee

Minutes of the Meeting October 19th, 2016 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:01 AM by Director Geoffrey Beaty. Directors present: Richard Hughes, Naomi Schwartz. Also in attendance Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, Executive Assistant Robin Bean, and RCMS Treasurer, Don Kemp.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Hughes. All ayes.
3. **Meeting Minutes Approval:** RCMS Treasurer Kemp moved to approve the Sept. FC meeting minutes as written and seconded by Director Hughes. All ayes.
4. **Wittman August YTD report:** Sept. gross charges \$196,638.88. Net receipts received for Sept. \$51,800.66.
5. **Expenses:**
 - a. **Q1 reporting:** Expenses continue to be within budget. The current bottom line of -\$8341.33 is due to annual payments paid up front for large line items such as Workers Comp \$31K but accrued quarterly.
 - b. **P&L Report:** Staff proposed new formatting for the P & L. The FC Directors made recommendations for the future.
6. **Cash flow:**
 - a. **The FY 17 Cash projection** was reviewed. The Intergovernmental Transfer (IGT) is expected to fund by the end of December (see "Other Issues" a. IGT update).
 - b. **180+ Day Aging:** Next 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 (for Nov. meeting).
 - c. **Audit of CLSD Financials:** On Oct. 27th, 2016 a pre-audit conference is scheduled with Craig D. Collins – Collins Accountancy Company to go over agenda and client participation schedule. Mr. Collins is expected to be onsite the week of November 14th to perform the annual audit.
 - d. DA Caley provided the FC a breakdown of the annual summary of special taxes for both EMS and Urgent Care by County for their review.
7. **August ambulance run and transport data:** There were 37 transports in Sept. Cumulative volume is staying consistent with higher volume of past two years.
8. **Other Issues:**
 - a. **IGT update:** Medicare has informed CLSD of a second delay for funding of the Intergovernmental Transfer (IGT), which historically funds in November. Funding is expected by end of December.
 - b. **REDCOM – Dispatch fee reimbursement update:** DA Caley has been working with the County Administrator's Office (CAO) to assure reimbursement of REDCOM Sonoma County portion of Dispatch fees for FY16 and FY17. Discussions with REDCOM and Fire Service Advisory Council have taken place including consultation with County Counsel and independent counsel.

Approval had been given by the Board of Supervisors to reimburse the Sonoma County prorated Dispatch fees.

9. **Next FC Meeting:** Third Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.
Nov 16th
Dec 21st
Jan 18th

10. **Adjournment:** Director Schwartz moved for adjournment, Director Hughes 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	MICAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET REVENUE	PAYMENTS	REFUNDS	NET RECEIPTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
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
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
YEAR TO DATE TOTALS	\$ 2,417,032.10	\$ 1,119,209.84	\$ 530,836.26	\$ 49,259.23	\$ 717,726.77	\$ 685,688.93	\$ 1,478.31	\$ 684,210.62	\$ 140,591.60	\$ 3,215.77	\$ 159.29	
YTD PERCENTAGE OF REVENUE		46.31%	21.96%	2.04%	29.69%	28.37%	0.22%	28.31%	5.82%	0.13%	0.01%	
YTD PERCENTAGE OF NET REVENUE								95.33%				

COAST LIFE SUPPORT DISTRICT

SUMMARY P&L FY17

July - October, 2016

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes	524,424.00	524,428.00	-4.00	100.00 %
4200 Ambulance Income Per Wittman YTD Report	220,573.52	178,524.00	42,049.52	123.55 %
4400 Miscellaneous Income	675.00	718.00	-43.00	94.01 %
4410 Intergovernmental Transport (IGT)		27,168.00	-27,168.00	
4420 Ground Emerg Med Transport		3,334.00	-3,334.00	
Total Income	\$745,672.52	\$734,172.00	\$11,500.52	101.57 %
GROSS INCOME	\$745,672.52	\$734,172.00	\$11,500.52	101.57 %
EXPENSES				
5000 Wages and Benefits	364,463.13	355,420.00	9,043.13	102.54 %
6000 Ambulance Operations	57,505.77	62,742.00	-5,236.23	91.65 %
6700 Overhead/Administration	53,561.89	53,875.00	-313.11	99.42 %
7000 Urgent Care	212,606.00	215,805.00	-3,199.00	98.52 %
8000 Interest Expense	1,433.68	1,361.00	72.68	105.34 %
9500 Depreciation Expense	20,762.52	26,930.00	-6,167.48	77.10 %
Total Expenses	\$710,332.99	\$716,133.00	\$ -5,800.01	99.19 %
NET OPERATING INCOME	\$35,339.53	\$18,039.00	\$17,300.53	195.91 %
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	\$35,339.53	\$18,039.00	\$17,300.53	195.91 %

COAST LIFE SUPPORT DISTRICT

DETAILED P&L FY17

July - October, 2016

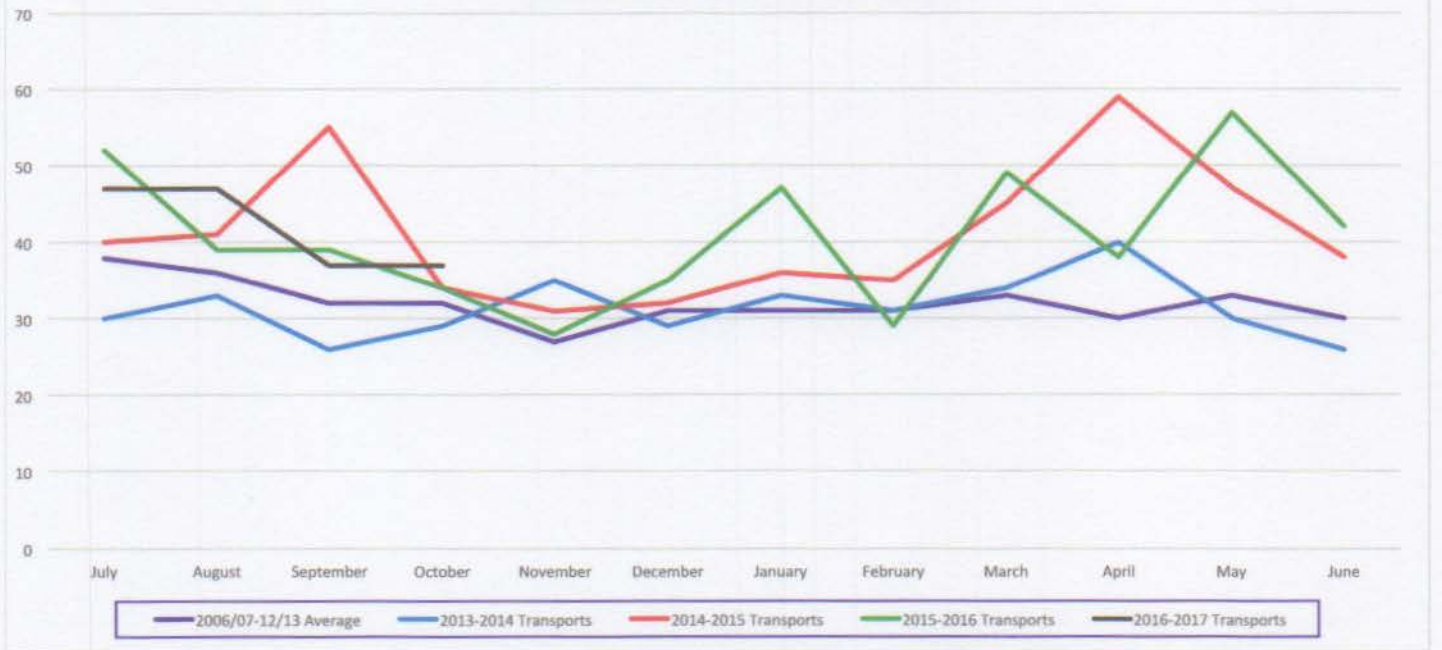
	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes				
4001 Mendocino County Taxes				
4004 Mendocino Ambulance Tax	158,004.00	158,004.00	0.00	100.00 %
4009 Mendocino Urgent Care Tax	111,722.00	111,724.00	-2.00	100.00 %
4010 Mendocino Special Tax	30,890.00	30,891.00	-1.00	100.00 %
Total 4001 Mendocino County Taxes	300,616.00	300,619.00	-3.00	100.00 %
4002 Sonoma County Taxes				
4024 Sonoma Ambulance Tax	122,877.00	122,878.00	-1.00	100.00 %
4029 Sonoma Urgent Care Tax	100,931.00	100,931.00	0.00	100.00 %
Total 4002 Sonoma County Taxes	223,808.00	223,809.00	-1.00	100.00 %
Total 4000 CLSD Special Taxes	524,424.00	524,428.00	-4.00	100.00 %
4200 Ambulance Income				
4201 Ambulance Transport Billings Per Wittman YTD Report	817,332.60	191,858.00	625,474.60	426.01 %
4220 Writedowns - Misc.	-28,798.74		-28,798.74	
4225 Writedowns - MediCare/Cal	-567,960.34		-567,960.34	
4228 Writedowns - District Resident Discount		-13,334.00	13,334.00	
Total 4201 Ambulance Transport Billings	220,573.52	178,524.00	42,049.52	123.55 %
Total 4200 Ambulance Income	220,573.52	178,524.00	42,049.52	123.55 %
4400 Miscellaneous Income	675.00	718.00	-43.00	94.01 %
4410 Intergovernmental Transport (IGT)		27,168.00	-27,168.00	
4420 Ground Emerg Med Transport		3,334.00	-3,334.00	
Total Income	\$745,672.52	\$734,172.00	\$11,500.52	101.57 %
GROSS INCOME	\$745,672.52	\$734,172.00	\$11,500.52	101.57 %
EXPENSES				
5000 Wages and Benefits				
5200 Health Insurance	31,572.80	32,000.00	-427.20	98.67 %
5300 Payroll Taxes Employer Costs	10,026.93	10,353.00	-326.07	96.85 %
5350 PERS Employer Costs	33,622.12	39,199.00	-5,576.88	85.77 %
5405 Administration Salaries	64,764.87	62,927.00	1,837.87	102.92 %
5405.1 Admin Salaries-Allocate to UC	-4,354.00	-7,560.00	3,206.00	57.59 %
Total 5405 Administration Salaries	60,410.87	55,367.00	5,043.87	109.11 %
5410 Ambulance Operations Wages	192,413.76	199,827.00	-7,413.24	96.29 %
5430 Merit Pay	5,468.00	10,936.00	-5,468.00	50.00 %
5500 Work Comp Insurance Annual Payment	30,948.65	7,738.00	23,210.65	399.96 %
Total 5000 Wages and Benefits	364,463.13	355,420.00	9,043.13	102.54 %
6000 Ambulance Operations				
6030 Medical Director Fee-non AHUC	12,600.00	12,600.00	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 Hire	2,031.26	1,666.00	365.26	121.92 %

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6110 Supplies, Rental, Cleaning etc	3,030.03	7,266.00	-4,235.97	41.70 %
6210 Vehicle Repair & Maintenance	Unscheduled Repair 10,220.48	5,000.00	5,220.48	204.41 %
6240 Vehicle Fuel	2,970.26	5,000.00	-2,029.74	59.41 %
6410 Radios & Comm Equip	1,570.36	2,700.00	-1,129.64	58.16 %
6510 Medical Supplies & Equipment	8,614.18	9,634.00	-1,019.82	89.41 %
Total 6100 Station/Crew Expenses	28,436.57	31,266.00	-2,829.43	90.95 %
6980 Misc. Employee Training Expense	361.20	3,366.00	-3,004.80	10.73 %
Total 6000 Ambulance Operations	57,505.77	62,742.00	-5,236.23	91.65 %
6700 Overhead/Administration				
6180 Utilities	3,132.14	4,000.00	-867.86	78.30 %
6188 Telephone	3,147.73	4,000.00	-852.27	78.69 %
6300 Insurance	8,135.00	8,175.00	-40.00	99.51 %
6713 Ambulance Billing	Due to Increase Revenue 14,286.49	11,010.00	3,276.49	129.76 %
6718 Office Supp/Equip/Software	1,008.54	1,766.00	-757.46	57.11 %
6720 Board Expenses	-72.00	1,666.00	-1,738.00	-4.32 %
6730 Consultants				
6734 IT	585.00	2,251.00	-1,666.00	25.99 %
6737 Financial/Bookkeeping	4,912.50	4,666.00	246.50	105.28 %
6738 Legal	Consult with County Consel 5,905.50	3,334.00	2,571.50	177.13 %
6740 Audit		0.00	0.00	
6741 Tax Administration	5,118.44	5,173.00	-54.56	98.95 %
Total 6730 Consultants	16,521.44	15,424.00	1,097.44	107.12 %
6742 Bank/Merchant Fees	Line of Credit Fee 1,533.26	334.00	1,199.26	459.06 %
6755 Property Tax Administration		1,750.00	-1,750.00	
6760 Education/Professional Dev		834.00	-834.00	
6765 Election Costs/Reserve		0.00	0.00	
6770 Dues, Subscriptions, Membership	LAFCO Annual 4,789.50	2,250.00	2,539.50	212.87 %
6788 Printing & Reproduction		666.00	-666.00	
6795 Travel/Transportation	532.42	500.00	32.42	106.48 %
6970 Community Dev/Training	547.37	1,500.00	-952.63	36.49 %
Total 6700 Overhead/Administration	53,561.89	53,875.00	-313.11	99.42 %
7000 Urgent Care				
7011 Admin Salaries-Alloc to UC	4,354.00	7,560.00	-3,206.00	57.59 %
7050 UC Contract	208,252.00	208,245.00	7.00	100.00 %
Total 7000 Urgent Care	212,606.00	215,805.00	-3,199.00	98.52 %
8000 Interest Expense	1,433.68	1,361.00	72.68	105.34 %
9500 Depreciation Expense	20,762.52	26,930.00	-6,167.48	77.10 %
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NET INCOME	\$35,339.53	\$18,039.00	\$17,300.53	195.91 %

CLSD AMBULANCE RUN DATA (Month/Cumulative)

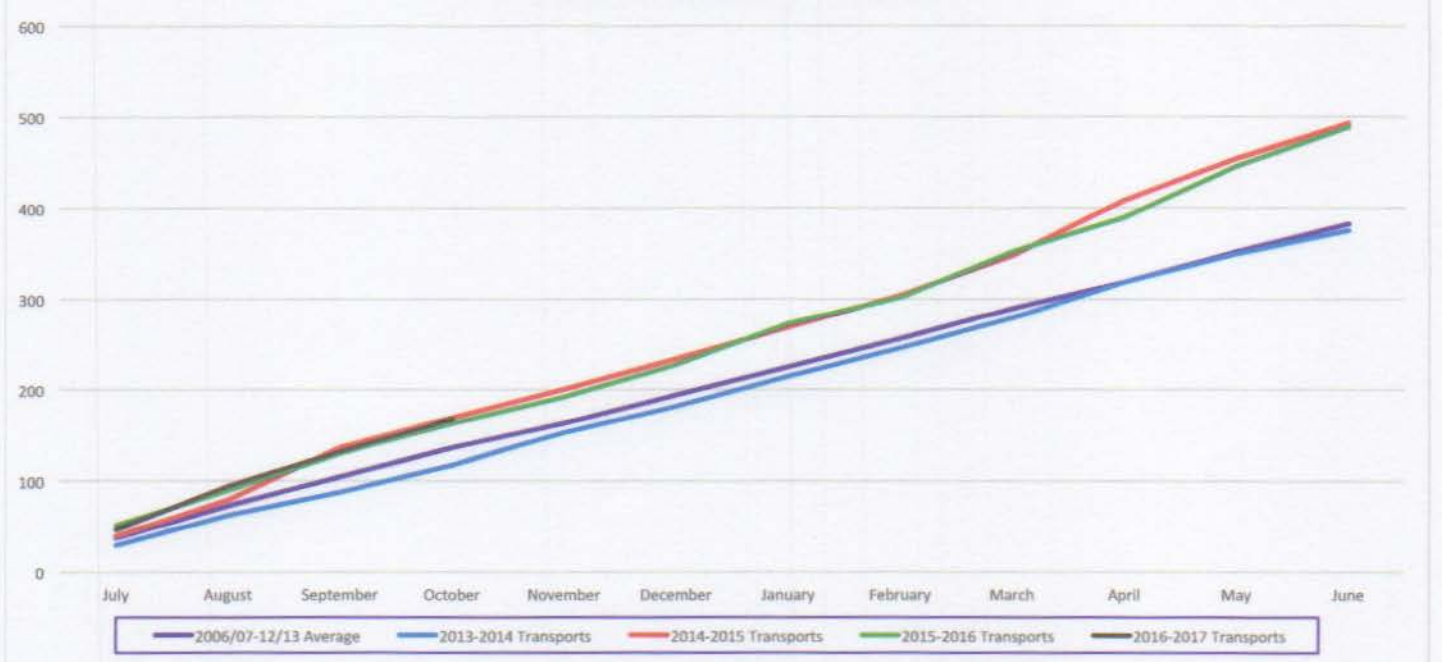
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52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

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								

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 CANCELLED ON ROUTE		T&R 		TO RCMS				FROM RCMS			
	AUTHORIZED		PATIENT		ADVANCED				BASIC				TRANSPORTS								ALS		BLS		ALS		BLS	
	ORDER		CARE		LIFE				LIFE																			
	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-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
15-Nov	66	59	42	45	19	26	2		9	5	0		28	31	4		24	21	12	11	4	3	2		2	4	2	
	977	924	726	722	326	374	60	11	166	115	9	2	492	489	69	32	227	251	177	168	34	41	9	12	55	69	58	16
	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 Nov 10, 2016