



Finance Committee

AGENDA

Wednesday June 21, 2017 – 9:00 AM – CLSD Headquarters
38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman May (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - a. Resolution 250: Proposition 4 Appropriation Limit for FY17/18
 - b. Resolution 247: Adoption of the Preliminary Budget for FY17/18 - revised
 - c. Ground Emergency Medical Transportation update
 - d. CLSD Preliminary Budget
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Jul 19th
 - Aug 23rd (moved to the 4th Wed as the 3rd was too early to get financial data)
 - Sep – Due to DA attending the CA Ambulance Association conference Sept 19-22nd), he recommends moving the meeting scheduled for Sept 20th to Sept 18th or cancel this month's meeting. The BOD meeting is scheduled for the 25th).
10. Adjournment



Finance Committee

Minutes of the Meeting May 17, 2017 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:00 AM by Director Geoffrey Beaty. Also present Directors: Naomi Schwartz and Richard Hughes as well as Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, and Executive Assistant Robin Bean. Don Kemp absent.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Hughes. All ayes.
3. **Minutes Approval:** Director Schwartz moved to approve the April 17, 2017 FC meeting minutes and was seconded by Director Hughes. All ayes.
4. **Wittman March (YTD) month-end report:**
 - a. April gross charges \$197,764.60. Net receipts received for April \$51,483.74
5. **Expenses: YTD reporting - Expenses continue to be within budget.**
 - a. **New Purchase of Power Gurneys:** recommended by FC and Approved by BOD ~\$43K.
 - CLSD has entered in a purchase agreement with Ferno, which allowed for the purchase of 3 power gurneys AND 1 power chairs.
 - Equipment comes with 2yr warranty.
 - Instead of purchasing extended warranties, Ferno recommended we consider sending a designated CLSD staff person to train and become certified to service the equipment
6. **Cash Flow**
 - a. **IGT (Intergovernmental Transfer):**
 - Upcoming Provider matching funds payment for FY15/16 is still on target in September 2017, as well as, Provider matching funding for FY 16/17 targeted in December 2017. (See Other Issues: b. IGT).
 - b. **P&L Report: Reviewed and discussed:**
 - April monthly transport volume continues to trend higher than anticipated. If the current trending pattern continues, by end of year there should be over 500+ transports this year.
 - c. **180+ Day Aging: Priority Goal - continue to reduce the 180+ day aging claims.**
 - In April, a batch in the amount of ~\$32K was sent to collections (with ~1K bypassing collections and being written-off, due to the nature of these claims). A new batch in the amount of ~\$35K is currently being reviewed for the collections/write-off process (to be discussed next FC meeting). Isolating the Medicare transports to RCMS in limbo, true A/R Balance is around ~445K.
7. **Ambulance Run and Transport Data YTD:**
 - a. There were (40) transports in April and Cumulative volume (431).
8. **Other Issues:**
 - a. **Audit FY16 Draft - Update:**

- The final audit report anticipated by May 3rd, 2017 was delayed at the request of the Auditor. New anticipated date May 3rd, 2017.

b. IGT (Intergovernmental Transfer):

- The current plan to forward Provider matching funds for FY15/16 in September (-149K) with projected net new funds of \$101K estimated to be paid in November. FY16/17 Provider matching funds (-204K) expected to be forwarded in December with projected net new funds of \$139K paid early in 2018.

c. EMS Employee and Customer Survey:

- EMS Survey Team has conduct both our Employee Engagement (which took place end of April) and Customer Surveys (February and March). The Customer Survey for April is currently in the works. EA Bean has reviewed April's Customer list and will be sending it to EMS by end of month.

d. Resolutions 247, 248, 249: Director Hughes requested that resolutions 247, 248, and 249 be included as new business on the next BOD's Agenda.

- Draft Resolution 247: CLSD Adoption of Preliminary Budget for Fiscal Year 2018
- Draft Resolution 248: CLSD Adoption of Ambulance Rates for Fiscal Year 2018
- Draft Resolution 249: CLSD Adoption of Tax Rates for Fiscal Year 2018

e. CLSD Preliminary Budget:

- At the last FC meeting, DA Caley introduced a draft CLSD Preliminary Budget to the FC. This draft remains close to the initial budget. Further discussion will take place at the BOD meeting later this month.

9. Next FC Meetings - Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room

Jun 21st

Jul 19th

Aug 23rd (moved to the 4th Wed as the 3rd was too early to get financial data)

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

Approved:

Geoff Beaty, Treasurer

Coast Life Support District
Profit & Loss Budget vs. Actual
July 2016 through May 2017

	Jul '16 - May...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes	1,464,287.61	1,442,174.00	22,113.61	101.5%
4100 · Interest Income	79.67			
4200 · Ambulance Income	630,990.22	490,944.00	140,046.22	128.5% ¹
4400 · Miscellaneous Income	8,799.46	1,971.00	6,828.46	446.4% ²
4410 · Intergovernment Transp...	0.00	74,709.00	-74,709.00	0.0%
4420 · Ground Emerg Med Tr...	-4,639.70	9,167.00	-13,806.70	-50.6%
Total Income	2,099,517.26	2,018,965.00	80,552.26	104.0%
Gross Profit	2,099,517.26	2,018,965.00	80,552.26	104.0%
Expense				
5000 · Wages and Benefits	960,465.72	979,334.00	-18,868.28	98.1%
6000 · Ambulance Operations	123,030.50	160,911.00	-37,880.50	76.5%
6700 · Overhead/Administrati	163,700.12	173,855.00	-10,154.88	94.2%
7000 · Urgent Care	591,280.00	593,466.00	-2,186.00	99.6%
8000 · Interest Expense	3,709.95	3,745.00	-35.05	99.1%
9500 · Depreciation Expense	74,287.20	74,061.00	226.20	100.3%
Total Expense	1,916,473.49	1,985,372.00	-68,898.51	96.5%
Net Ordinary Income	183,043.77	33,593.00	149,450.77	544.9% ³
Other Income/Expense				
Other Expense				
Other Miscellaneous Expense	188.70			
Total Other Expense	188.70			
Net Other Income	-188.70	0.00	-188.70	100.0%
Net Income	182,855.07	33,593.00	149,262.07	544.3%

1. HIGHER VOL/GROSS THAN EXPECTED
2. Donations, CPR, Etc.
3. Combo of special taxes, ambulance revenue, controlled expenses.

3:01 PM
06/16/17
Accrual Basis

Coast Life Support District
Profit & Loss Budget vs. Actual
July 2016 through May 2017

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	Jul '16 - May ...	Budget	\$ Over Bud...	% of B...
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes				
4001 · Mendocino County...				
4004 · Mendocino Amb...	458,163.20	434,511.00	23,652.20	105.4%
4009 · Mendocino Urg...	336,914.37	307,238.00	29,676.37	109.7%
4010 · Mendocino Spe...	81,511.07	84,950.00	-3,438.93	96.0%
4001 · Mendocino Cou...	0.00	0.00	0.00	0.0%
Total 4001 · Mendocino C...	876,588.64	826,699.00	49,889.64	106.0%
4002 · Sonoma County T...				
4024 · Sonoma Ambul...	323,183.27	337,913.00	-14,729.73	95.6%
4029 · Sonoma Urgent...	264,515.70	277,562.00	-13,046.30	95.3%
Total 4002 · Sonoma Cou...	587,698.97	615,475.00	-27,776.03	95.5%
Total 4000 · CLSD Special T...	1,464,287.61	1,442,174.00	22,113.61	101.5%
4100 · Interest Income	79.67			
4200 · Ambulance Income				
4201 · Amb Transport Bil...				
4220 · Writedowns- Mi...	-88,112.07	-36,667.00	-51,445.07	240.3%
4225 · Writedowns- M...	-1,430,234.21			
4201 · Amb Transport...	2,149,336.50	527,611.00	1,621,725.50	407.4% ¹
Total 4201 · Amb Transp...	630,990.22	490,944.00	140,046.22	128.5%
Total 4200 · Ambulance Inc...	630,990.22	490,944.00	140,046.22	128.5%
4400 · Miscellaneous Income	8,799.46	1,971.00	6,828.46	446.4% ²
4410 · Intergovernment Trans...	0.00	74,709.00	-74,709.00	0.0%
4420 · Ground Emerg Med ...	-4,639.70	9,167.00	-13,806.70	-50.6%
Total Income	2,099,517.26	2,018,965.00	80,552.26	104.0%
Gross Profit	2,099,517.26	2,018,965.00	80,552.26	104.0%
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	103,014.76	88,000.00	15,014.76	117.1% ³
5300 · Payroll Taxes Emp...	29,391.44	28,469.00	922.44	103.2%
5350 · PERS Employer C...	88,925.57	107,795.00	-18,869.43	82.5%
5405 · Administration Sal...				
5405.1 · Admin Salarie...	-18,587.00	-20,790.00	2,203.00	89.4%
5405 · Administration...	183,589.66	173,047.00	10,542.66	106.1%
Total 5405 · Administrati...	165,002.66	152,257.00	12,745.66	108.4%
5410 · Ambulance Operat...	504,190.67	549,526.00	-45,335.33	91.8%
5430 · Extra Duty/Stipend...	30,074.00	30,074.00	0.00	100.0%
5500 · Work Comp Insura...	39,866.62	23,213.00	16,653.62	171.7% ⁴
Total 5000 · Wages and Be...	960,465.72	979,334.00	-18,868.28	98.1%
6000 · Ambulance Operatio...				
6030 · Med. Director Fee-...	34,650.00	34,650.00	0.00	100.0%
6040 · Dispatch Services	10,246.00	31,020.00	-20,774.00	33.0%
6100 · Station/Crew Expe...				
5100 · Uniforms & Med...	5,890.42	4,583.00	1,307.42	128.5% ⁵

Coast Life Support District
Profit & Loss Budget vs. Actual
July 2016 through May 2017

	Jul '16 - May ...	Budget	\$ Over Bud...	% of B...
6101 · FacilityRepair ...	1,823.35			
6102 · FacilityFurniture	184.65			
6110 · Supps, Rental, ...	12,733.48	19,983.00	-7,249.52	63.7%
6210 · Veh. Repair & M...	15,710.32	13,750.00	1,960.32	114.3%
6240 · VehicleFuel	9,182.29	13,750.00	-4,567.71	66.8%
6410 · Radios & Comm...	2,551.49	7,425.00	-4,873.51	34.4%
6510 · MedicalSupplie..	27,696.03	26,492.00	1,204.03	104.5%
Total 6100 · Station/Crew..	75,772.03	85,983.00	-10,210.97	88.1%
6980 · Misc. EmployeeTr...	2,362.47	9,258.00	-6,895.53	25.5%
Total 6000 · AmbulanceOp...	123,030.50	160,911.00	-37,880.50	76.5%
6700 · Overhead/Administra				
6180 · Utilities	11,339.05	11,000.00	339.05	103.1%
6188 · Telephone	5,954.71	11,000.00	-5,045.29	54.1%
6300 · Insurance	16,259.00	16,350.00	-91.00	99.4%
6713 · AmbulanceBilling	39,047.05	30,279.00	8,768.05	129.0%
6718 · OfficeSupp/Equipl..				
6718.1 · OfficeSupplies	1,469.16			
6718.3 · Software	604.94			
6718 · OfficeSupp/Equ...	2,869.57	4,858.00	-1,988.43	59.1%
Total 6718 · OfficeSuppl...	4,943.67	4,858.00	85.67	101.8%
6720 · BoardExpenses	552.70	4,583.00	-4,030.30	12.1%
6730 · Consultants				
6734 · IT	5,715.80	6,188.00	-472.20	92.4%
6735 · EMS Survey	436.00	2,625.00	-2,189.00	16.6%
6737 · Financial/Book...	14,097.25	12,833.00	1,264.25	109.9%
6738 · Legal	19,101.25	9,167.00	9,934.25	208.4%
6740 · Audit	0.00	8,500.00	-8,500.00	0.0%
6741 · Tax Administrati.	10,301.51	10,345.00	-43.49	99.6%
Total 6730 · Consultants	49,651.81	49,658.00	-6.19	100.0%
6742 · Bank/MerchantFees	2,457.65	917.00	1,540.65	268.0%
6755 · PropertyTax Admin	14,092.78	26,085.00	-11,992.22	54.0%
6760 · Education/Profess.	11.50	2,292.00	-2,280.50	0.5%
6765 · ElectionCosts/Re..	0.00	5,000.00	-5,000.00	0.0%
6770 · Dues, Subscrip,M...	8,992.49	4,500.00	4,492.49	199.8%
6788 · Printing& Reprod..	566.83	1,833.00	-1,266.17	30.9%
6795 · Travel/Transportat.	1,838.57	1,375.00	463.57	133.7%
6970 · CommunityDev/Tr...	7,992.31	4,125.00	3,867.31	193.8%
Total 6700 · Overhead/Admi.	163,700.12	173,855.00	-10,154.88	94.2%
7000 · UrgentCare				
7011 · AdminSalaries-All.	18,587.00	20,790.00	-2,203.00	89.4%
7050 · UC Contract	572,693.00	572,676.00	17.00	100.0%
Total 7000 · UrgentCare	591,280.00	593,466.00	-2,186.00	99.6%
8000 · InterestExpense	3,709.95	3,745.00	-35.05	99.1%
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3:01 PM
 06/16/17
 Accrual Basis

Coast Life Support District
Profit & Loss Budget vs. Actual
 July 2016 through May 2017

06/16/17
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 Accrual Basis

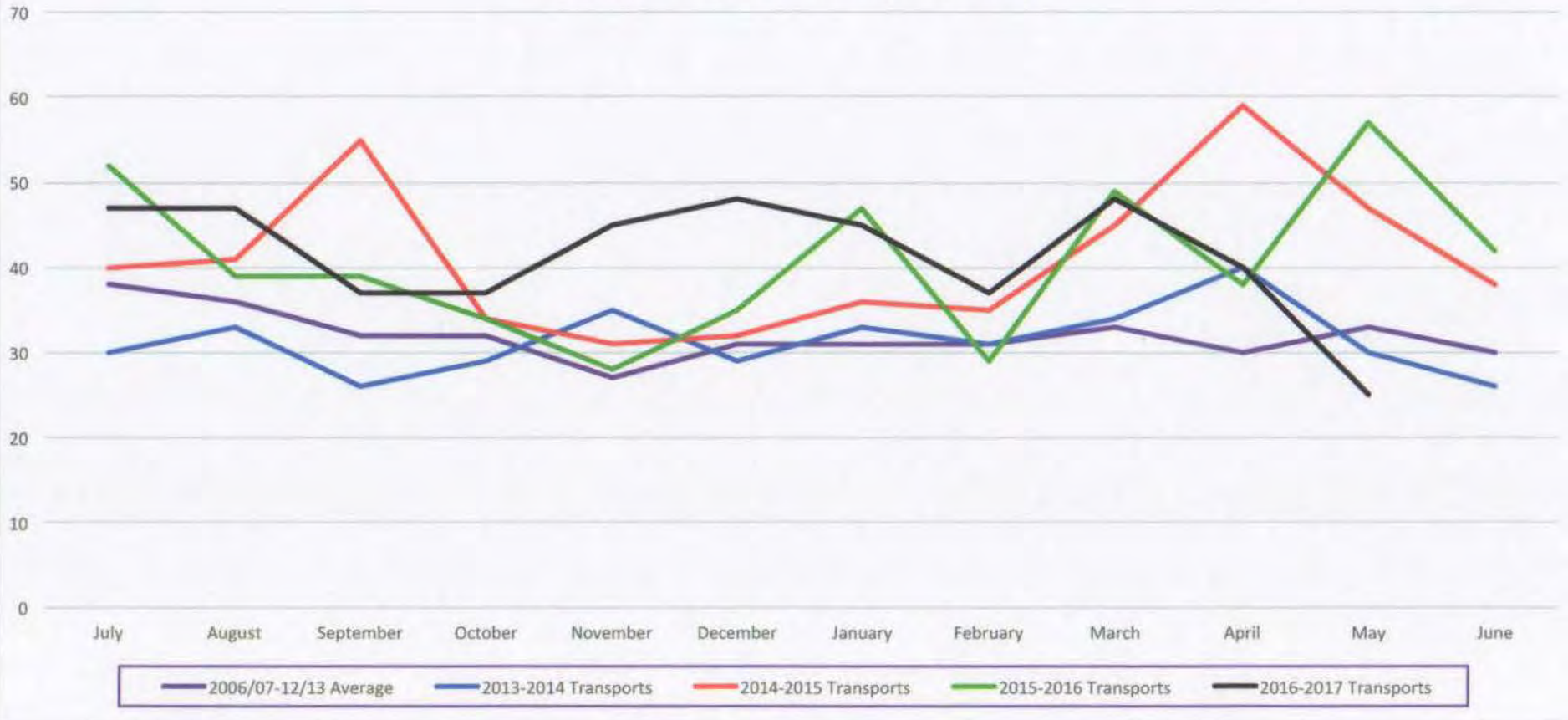
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1. Gross Billing
2. Donations, CPR
3. HSA Catch-Up
4. Annual Payment
5. New Hires
6. Unplanned Repair
7. Commission based on revenue
8. Consultation
9. LOC Fees
10. LAFCO, CSDA ANNUAL
11. DA BUSINESS
12. CPR OVER-HAUL

CLSD AMBULANCE RUN DATA (Month/Cumulative)

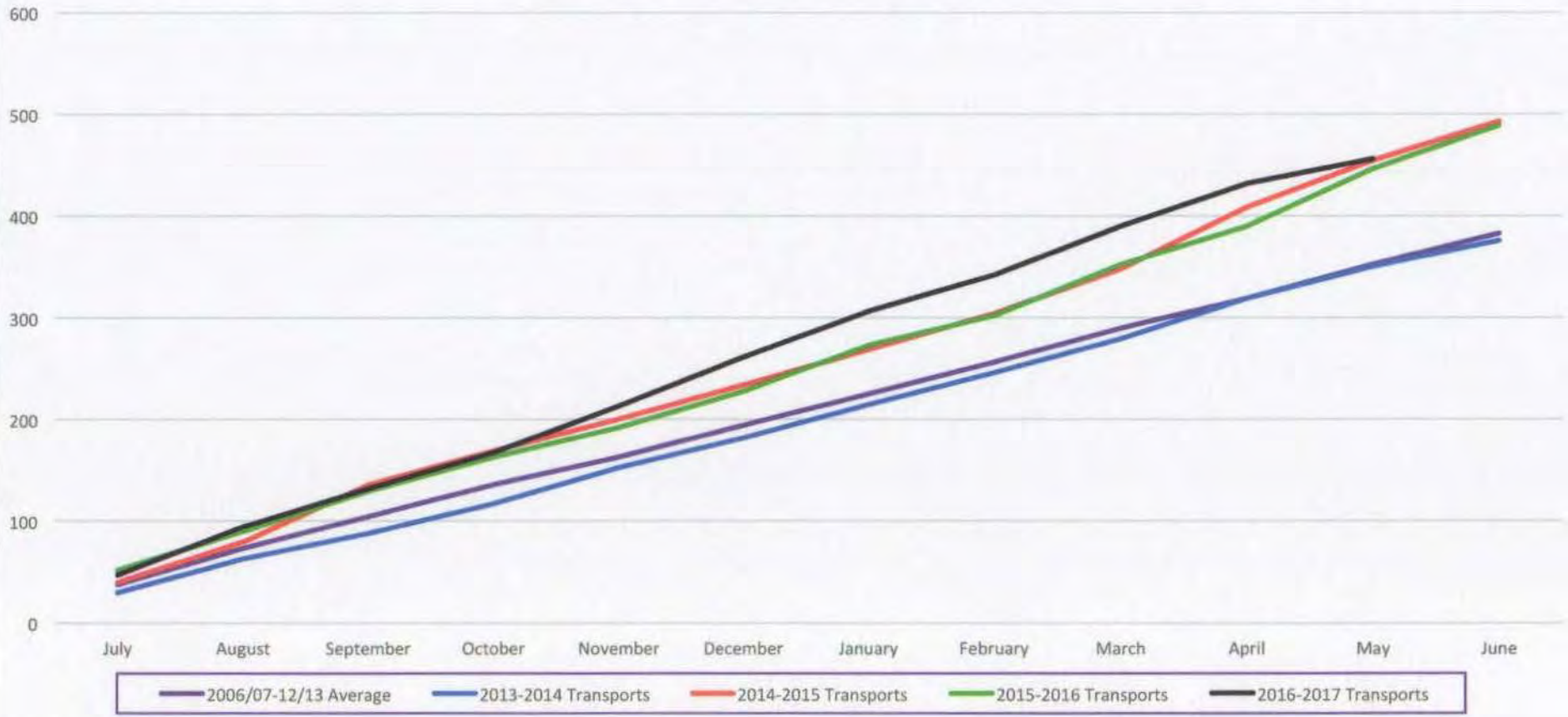
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
2016-2017 Transports	47	47	37	37	45	48	45	37	48	40	25	

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	261	306	343	391	431	456	

Cumulative Transport Volume by Fiscal Years



CLSD RUN DATA for the PRECEDING 12 MONTHS

MONTH	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
	AUTHORIZED		PATIENT		ADVANCED				BASIC								CANCELLED				ALS		BLS		ALS		BLS	
	ORDER	DISPATCHED	CARE	RECORD	LIFE	SUPPORT	LIFE	SUPPORT	LIFE	SUPPORT	LIFE	SUPPORT	TRANSPORTS	ON	ROUTE	ON	ROUTE	ON	ROUTE	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	
MOST CURRENT ON TOP	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
17-May	67	101	42	77	20	32	2	10	5	25	0	0	25	57	7	5	21	24	21	10	0	3	0	0	5	3	1	4
17-Apr	84	91	58	60	27	34	2	4	13	14	1	4	40	48	4	8	23	23	18	12	2	1	0	0	10	6	6	6
17-Mar	91	91	60	70	34	31	4	6	14	18	4	0	48	49	8	5	23	20	12	13	1	2	0	1	6	7	6	7
17-Feb	72	59	53	47	28	18	3	8	9	11	1	0	37	29	3	4	13	12	16	10	4	1	0	0	4	2	3	0
17-Jan	87	83	60	68	34	34	2	4	11	12	1	1	45	46	7	6	25	15	15	16	5	5	0	0	7	4	4	5
16-Dec	95	67	92	57	32	29	6	3	18	6	3	2	48	35	7	5	25	10	10	14	4	2	1	1	3	4	4	0
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	
	1028	966	731	721	348	354	42	48	152	142	17	9	498	496	76	69	266	221	196	155	37	35	4	9	65	63	58	32
	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 Jun 15, 2017

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. 250**

**RESOLUTION OF THE BOARD OF DIRECTORS OF COAST LIFE SUPPORT
DISTRICT, STATE OF CALIFORNIA, ADOPTING THE PROPOSITION 4
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2017-2018**

WHEREAS, each fiscal year a Proposition 4 limit must be established; and

WHEREAS, Proposition 111, Article XIII B, requires the Board of Directors of the Coast Life Support District to choose and adopt a certain method to increase this limit every year; and

WHEREAS, the Coast Life Support District had approved and adopted an Appropriation Limit for Fiscal Year 2016-2017 of \$1,983,632; and

WHEREAS, the Coast Life Support District has chosen the California Per Capita Personal Income and the Sonoma County Population Change Percentage factors in establishing the Proposition 4 limit; and

WHEREAS, the Board of Directors of the Coast Life Support District, now accepts the Sonoma County Treasurer's calculation for the Appropriation Limit to be \$2,067,112, based on sum of the tax income increase and the annual percentage change for the California Per Capita Personal Income which is 3.69% and the local population growth change which is 0.85%,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Coast Life Support District hereby adopts a new Appropriation Limit in the amount of \$2,067,112 for the Fiscal Year 2017-2018,

THE FOREGOING RESOLUTION was introduced by Director Schwartz, who moved its adoption, seconded by Director Bower, and then adopted by the following vote on the ____ day of July, 2017,

Directors:	Hughes	Aye	No	Abstain
	André	Aye	No	Abstain
	Bower	Aye	No	Abstain
	Schwartz	Aye	No	Abstain
	Beaty	Aye	No	Abstain
	Perry	Aye	No	Abstain
	Tittle	Aye	No	Abstain

Ayes: Noes: Abstain: Absent:

WHEREUPON, the President declared the foregoing RESOLUTION adopted and

SO, ORDERED

Naomi Schwartz, Secretary to the Board