



**Administrator/Finance Report  
Board of Directors Meeting  
January 28, 2025**

**Linda Hendy, Administrator/Finance**

**Finance:**

Reporting financial performance for December 2024 and the year-to-date fiscal year 2024/2025.

**Income Statement:**

**December 2024 Monthly/Year-To-Date vs Budget**

- **Income:** In December, net ambulance billing amounted to \$76,076, which was \$5,328 favorable to the budget. This brings the year-to-date ambulance net billing total to \$528,599, which is favorable to the budget by \$25,109. Accounts receivable adjustments for Bad Debt and Sent to Collections will be recorded in January. Office Manager Harley has resubmitted insurance claims and is currently awaiting reimbursement amounts.
  - In December, there were 49 ambulance transport activities, compared to 55 during the same month the previous year.
  - In December, the District received a General and Special Tax revenue deposit of \$193,405 unfavorable to budget in the amount of \$8,595. Total year-to-date tax revenue of \$416,163 is favorable to budget in the amount of \$27,163.
- **Other Income:** One dispatched call was provided to Monterey County in December, noting a decrease in budgeted revenue in the amount of \$2,000 and year-to-date unfavorable to budget in the amount of \$8,000.
- **Expense:** Total expenses in December were \$8,392, unfavorable to budget, resulting in a favorable year-to-date variance of \$60,058.
  - Payroll Expenses: In December, payroll expenses were favorable compared to the budget, showing a positive variance of \$5,618. However, the PERS Unfunded Liability expense has increased by \$5,978 monthly, resulting in a year-to-date unfavorable variance of \$29,908. A proposed budget adjustment for this increased expense will be presented to the Board of Directors during the Mid-Year Budget Review in January.
  - Operating Expenses: In December, operating expenses were \$231 below the budget and year-to-date expenses were favorable by \$3,068.
  - Fleet Expenses: In December, expenses exceeded the budget by \$1,248; however, year-to-date, they were favorable by \$3,559.
  - Other Expenses: In December, the line item for Miscellaneous expenses amounting to \$3,488 included a payment to Accurate Mailing Service for the District Trust's annual donation letter. A reimbursement from the District Trust was received and deposited in January to cover this expense.

- **Net Income:** The December financials show a positive net income of \$13,679 for the month, mainly due to reduced expenses. Additionally, the year-to-date net income is favorable to the budget by \$111,494.
- **Asset Payments/Cash Flow:** December financials reflect the monthly payments of \$2,100 for medical equipment (Zoll Monitors) and \$3,625 for Ambulance Unit-22.

**Other Business:**

- The fiscal year 2023-2024 annual audit is complete and will be presented by Adam Guise, C.P.A., from Moss, Levy & Hartzheim during the January board meeting.
- The District issued a Request for Proposals (RFP) for Legal Counsel in December, with a final submission date of January 17, 2025. The Board of Directors will review the candidate's contract for approval upon final selection.
- Administrator Hendy and Office Manager Harley have provided administrative services to the Property and Facility Committee, assisting with the issue of the Owner Advisor RFP.
- Work continues to update the District Standard Operating Procedures (SOP). Administrator Hendy and the Operations Manager Nurge have met with SEIU representatives and are finalizing the SOP. District employees will receive a final copy in February.
- Administrator Hendy prepared the necessary documents to establish the Independent Citizens' Bond Oversight Committee.
- Employee records for the District have been updated with CalPERS insurance premium rates for 2025.

**Cambria Community Healthcare District**  
**Summary of Revenues and Expenses**  
**DECEMBER 2024, and Year-To-Date JULY-DECEMBER 2024/2025**

	December	December		July - December	July - December	
	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Ambulance Revenue</b>						
Ambulance Billings	295,443	346,588	(51,146)	2,050,018	2,081,588	(31,570)
Prior Year Income		-	-	2,792	-	2,792
Total Ambulance Income	295,443	346,588	(51,146)	2,052,810	2,081,588	(28,778)
Insurance Adjustments/Contra	(219,367)	(270,000)	50,633	(1,524,211)	(1,565,918)	41,707
Sent to Collections	-	(3,840)	3,840	-	(7,680)	7,680
Bad Debt	-	(2,000)	2,000	-	(4,500)	4,500
Ambulance Income	76,076	70,748	5,328	528,599	503,490	25,109
<b>Tax Income</b>						
General Tax	88,318	90,000	(1,682)	190,513	177,000	13,513
Special Assessment Tax	105,087	112,000	(6,913)	225,650	212,000	13,650
Total Tax Income	193,405	202,000	(8,595)	416,163	389,000	27,163
<b>Other Income</b>						
Monterey Contract	2,000	4,000	(2,000)	14,000	22,000	(8,000)
Rental Income	300	300	-	600	600	-
Misc. Income	15	100	(85)	105	600	(495)
Bad Debt Recovery	288	200	88	1,755	1,650	105
Grant Income	-	-	-	-	-	-
Interest Income	2	25	(23)	1,408	1,100	308
Stand By/Event Income	-	-	-	7,246	-	7,246
Donations -Amb. Procurement	-	-	-	-	-	-
Total Other Income	2,605	4,625	(2,020)	25,114	25,950	(836)
<b>Total Income</b>	<b>272,085</b>	<b>277,373</b>	<b>(5,288)</b>	<b>969,876</b>	<b>918,440</b>	<b>51,436</b>
<b>Payroll Expenses</b>						
Administration	16,933	15,420	(1,513)	97,495	92,520	(4,975)
Full Time Employees	67,937	75,500	7,563	415,271	464,000	48,729
Part Time Employees	21,228	14,000	(7,228)	117,783	84,000	(33,783)
Payroll Tax Expense	5,513	5,400	(113)	36,668	32,400	(4,268)
Employee Medical/Dental	17,627	17,500	(127)	109,029	105,000	(4,029)
PERS Pension Expense	8,224	8,200	(24)	30,567	51,200	20,633
PERS - Unfunded Liability	17,978	12,000	(5,978)	107,886	78,000	(29,886)
Uniforms	444	750	306	1,224	4,500	3,276
Workers Comp. Insurance	7,218	8,500	1,282	19,288	51,000	31,712
Retiree Health	8,535	8,750	215	51,814	52,500	686
Total Payroll Expense	171,638	166,020	(5,618)	987,026	1,015,120	28,094
<b>Operating Expenses</b>						
Contacted Services	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-
Billing Services	790	700	(90)	4,092	4,200	108
Other	-	360	360	-	2,160	2,160
Payroll Services	564	525	(39)	2,350	3,150	800
Total Contracted Services	1,354	1,585	231	6,442	9,510	3,068
Dues and Subscriptions	914	220	(694)	10,431	8,420	(2,011)
Education/Travel/Mileage	324	350	26	1,299	2,100	801
Election Expense	-	-	-	-	-	-
Facility Maintenance	553	1,000	447	4,343	6,000	1,657
Legal	-	1,000	1,000	1,350	6,000	4,650
Liability Insurance	6,443	6,500	57	24,443	39,000	14,557
License/Permits	486	500	14	1,907	3,000	1,093
Office and Computer Supplies	1,143	1,625	482	10,080	9,750	(330)
Storage	-	-	-	480	480	-
Training	11	450	439	674	2,700	2,026
Utilities	3,214	2,500	(714)	16,577	14,700	(1,877)
Total Operating Expenses	14,441	15,730	1,289	78,026	101,660	23,634

**Cambria Community Healthcare District**  
**Summary of Revenues and Expenses**  
**DECEMBER 2024, and Year-To-Date JULY-DECEMBER 2024/2025**

	December	December		July - December	July - December	
	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Fleet Expenses:</b>						
Communication Equipment	792	-	(792)	792	-	(792)
Fuel	1,990	3,000	1,010	14,880	18,000	3,120
Unit - 18	14	650	636	6,125	4,100	(2,025)
Unit - 20	1,154	-	(1,154)	1,710	500	(1,210)
Unit - 21	173	250	77	633	1,500	867
Unit - 22	-	200	200	1,686	2,300	614
Interest Expense	-	-	-	-	775	775
Medical Supplies/Equipment	6,226	5,000	(1,226)	27,789	30,000	2,211
<b>Total Fleet Expenses</b>	<b>10,348</b>	<b>9,100</b>	<b>(1,248)</b>	<b>53,616</b>	<b>57,175</b>	<b>3,559</b>
<b>Total Operating Expenses</b>	<b>24,789</b>	<b>24,830</b>	<b>41</b>	<b>131,641</b>	<b>158,835</b>	<b>27,194</b>
<b>Other Expenses</b>						
Bank and Credit Card Charges	201	300	99	1,603	1,800	197
Bond Expense	195	-	(195)	6,513	5,000	(1,513)
Contingency/Outreach/Public Ed.	38	500	462	899	3,000	2,101
Equipment	-	-	-	-	-	-
Miscellaneous	3,488	300	(3,188)	3,488	1,800	(1,688)
PP-GEMT Fee	-	-	-	18,372	24,000	5,628
Sales Tax	107	115	8	643	690	47
<b>Total Other Expenses</b>	<b>4,030</b>	<b>1,215</b>	<b>(2,815)</b>	<b>31,520</b>	<b>36,290</b>	<b>4,770</b>
<b>Total Expenses</b>	<b>200,457</b>	<b>192,065</b>	<b>(8,392)</b>	<b>1,150,187</b>	<b>1,210,245</b>	<b>60,058</b>
<b>Net Operating Income</b>	<b>71,629</b>	<b>85,308</b>	<b>(13,679)</b>	<b>(180,311)</b>	<b>(291,805)</b>	<b>111,494</b>
<b>Other Income/Expense</b>						
Grant /Equipment Procurement	-	-	-	-	-	-
Covid Relief	-	-	-	-	-	-
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>71,629</b>	<b>85,308</b>	<b>(13,679)</b>	<b>(180,311)</b>	<b>(291,805)</b>	<b>111,494</b>

**Asset Payments - Cash Flow 2024-2025**

Asset Monthly Payments	Dec Actual		July - December			
Zoll Monitors	(2,100)	(2,100)	-	(8,400)	(8,400)	-
Ambulance Unit 22	(3,625)	(3,625)	-	(14,500)	(14,500)	-
<b>Net Income less Asset Expense</b>	<b>65,904</b>	<b>79,583</b>	<b>(13,679)</b>	<b>(203,211)</b>	<b>(314,705)</b>	<b>111,494</b>

<b>Cambria Community Healthcare District</b> <b>Monthly Banking Financial Report</b>
---

DECEMBER 2024

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	137,486.37	
Income		273,355.51	
Tax Income			
Less Checking Expenses		(290,825.58)	
Bank Fee(s)		(5.25)	
Ending Balance			<u>\$ 120,011.05</u>

**Pacific Premier Bank Money Market Account**

<b>Reserve Account</b>			
Beginning Balance	\$	20,190.83	
Transfer from Operating Account		50,000.00	
Interest		1.95	
Ending Balance			<u>\$ 70,192.78</u>

**Local Agency Investment Fund Account**

<b>Operating Reserves</b>			
Beginning Balance	\$	59,845.92	
Transfer from Operating Account		(50,000.00)	
Interest		709.71	
Ending Balance			<u>\$ 10,555.63</u>

<b>ALL ACCOUNTS TOTAL</b>			<u><b>\$ 200,759.46</b></u>
---------------------------	--	--	-----------------------------

**PPB Trust Account**

Beginning Balance	\$	54,975.72	
Deposit		12,819.56	
Less Checking Expense		-	
Bank fee (paper statement)		(2.00)	
<b>Withdrawal payables(Qgiv)</b>		-	
Ending Balance			<u>\$ 67,793.28</u>

**Accounts Prior Year Total Comparison (Not including Trust Account)**

DECEMBER	2024		\$	200,759.46	
DECEMBER	2023		\$	259,541.15	
Difference			\$	<u>(58,781.69)</u>	

# Cambria Community Healthcare District

## Transaction Detail by Account

December 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
12/04/2024	Bill Payment (Check)	3601	Streamline		-249.00
12/04/2024	Bill Payment (Check)	3592	BoundTree Medical		-115.42
12/04/2024	Bill Payment (Check)	3595	Graybar Financial Services	Contract# 100-5910031-001	-163.24
12/04/2024	Bill Payment (Check)	3599	Robert W Sayers		-1,051.92
12/04/2024	Bill Payment (Check)	3596	Keith Bergher		-45.00
12/04/2024	Bill Payment (Check)	3602	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
12/04/2024	Bill Payment (Check)	3597	Matthew Hallmark		-36.00
12/04/2024	Bill Payment (Check)	3600	SDRMA P/L	Member# 7576 P/L invoice	-2,983.54
12/04/2024	Bill Payment (Check)	3593	Cal-Tec Computers		-679.00
12/04/2024	Bill Payment (Check)	3590	Airgas West		-484.80
12/04/2024	Bill Payment (Check)	3594	Coastal Copy	Acct# CC45	-197.63
12/04/2024	Bill Payment (Check)	3591	Antonio Mercado		-150.00
12/04/2024	Bill Payment (Check)	3598	Nelsons Garage, Inc.		-147.42
12/05/2024	Check		Payroll People	Payroll 10/16/24-10/31/2024 Pay Day 11/05/2024	-51,065.66
12/06/2024	Bill Payment (Check)	ACH	PG&E - ending 135-3	Acct# 4378486135-3	-11.48
12/06/2024	Check		CalPERS Fiscal Services Division		-75.00
12/09/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-20,281.62
12/09/2024	Bill Payment (Check)	ACH	PG&E - #A ending 348-9	Acct# 9976402348-9	-522.45
12/09/2024	Bill Payment (Check)	ACH	FNBO	Acct #s ending in 1532 & 1585	-248.48
12/09/2024	Bill Payment (Check)	ACH	FNBO	Acct #s ending in 1532 & 1585	-110.99
12/09/2024	Bill Payment (Check)	ACH	FNBO	Acct #s ending in 1532 & 1585	-999.81
12/09/2024	Bill Payment (Check)	ACH	PG&E - ending in 816-2	Acct# 3886196816-2	-1,123.03
12/09/2024	Bill Payment (Check)	ACH	PG&E - ending 810-8	Acct# 5179258810-8	-126.32
12/10/2024	Expense		WORLDPAY CC		-156.00
12/10/2024	Bill Payment (Check)	3604	Matthew Hallmark		-70.00
12/10/2024	Check	ACH	CalPERS Fiscal Services Division		-5,602.62
12/10/2024	Check	ACH	CalPERS Fiscal Services Division		-1,324.50
12/10/2024	Check	ACH	CalPERS Fiscal Services Division		-1,139.56
12/10/2024	Bill Payment (Check)	3603	Dana Brancati	Boot purchase reimbursement	-180.00
12/11/2024	Bill Payment (Check)	3607	BoundTree Medical		-228.01
12/11/2024	Bill Payment (Check)	3609	Hinson's Tire & Auto, Inc.		-1,153.50
12/11/2024	Bill Payment (Check)	3606	Airgas West		-714.51
12/11/2024	Bill Payment (Check)	3614	Trophy Hunters		-43.81
12/11/2024	Bill Payment (Check)	3611	MP Cloud Technologies		-599.00
12/11/2024	Bill Payment (Check)	3610	Mission Country Disposal	Acct# 4130-8101951	-211.02
12/11/2024	Bill Payment (Check)	3613	SEIU Local 620		-209.52
12/11/2024	Bill Payment (Check)	3605	Adamski Moroski Madden Cumberland & Green		-100.00
12/11/2024	Bill Payment (Check)	3608	Cambria Hardware Center	Acct# 205	-86.70
12/11/2024	Bill Payment (Check)	3612	Mr. Jeremy Kantner		-58.56
12/11/2024	Bill Payment (Check)	3615	Dana Brancati		-32.56
12/13/2024	Expense		EDIS		-250.00
12/17/2024	Expense		EDIS		-15.00
12/17/2024	Expense		EDIS		-120.00
12/19/2024	Bill Payment (Check)	3616	Jami Ray	Vacc incentive	-152.83
12/19/2024	Expense		Pacific Premier Bank	LAIF Wire Transfer Fee	-40.00
12/19/2024	Bill Payment (Check)	3617	John Lisberg	EMT Lic. renewal & Livescan reimbursement	-200.00
12/19/2024	Bill Payment (Check)	3618	Kitzman Water (Culligan)	Acct# 190231	-67.95
12/19/2024	Bill Payment (Check)	3619	SEIU Local 620		-209.52
12/20/2024	Check		CalPERS Fiscal Services Division		-75.00
12/20/2024	Check	ACH	Payroll People	Payroll 12-01-24 to12-15-24 Payday 12-20-24	-49,255.00
12/20/2024	Bill Payment (Check)	3620	Association of CA Healthcare Districts		-986.00
12/23/2024	Bill Payment (Check)	3622	BoundTree Medical		-2,138.08
12/23/2024	Bill Payment (Check)	3626	Donald Melendy		-809.12
12/23/2024	Bill Payment (Check)	3624	Danny Takaoka		-2,491.83
12/23/2024	Bill Payment (Check)	3623	Daniel Cariaga		-1,522.24

# Cambria Community Healthcare District

## Transaction Detail by Account

December 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
12/23/2024	Bill Payment (Check)	3627	Heidi Holmes-Nagy		-1,064.95
12/23/2024	Bill Payment (Check)	3625	Denise Codding		-600.74
12/23/2024	Bill Payment (Check)	3630	Verizon Wireless	Acct# 271000184-00002	-445.65
12/23/2024	Bill Payment (Check)	3621	Ameritas Life Insurance Corp.	Policy# 58022-00001 and 00002	-1,395.60
12/23/2024	Bill Payment (Check)	3631	Zoll Medical Corp.		-2,091.08
12/23/2024	Bill Payment (Check)	3629	Sign Here-Low Cost Signs		-172.73
12/23/2024	Bill Payment (Check)	3628	Mutual of Omaha	Group ID# G000BZ6W	-168.00
12/26/2024	Expense		Jack Byrne	Payroll 12-01-24 to12-15-24 Payday 12-20-24	-270.11
12/27/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-76.83
12/27/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-15,398.33
12/27/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-652.75
12/27/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-490.58
12/27/2024	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-1,359.17
12/30/2024	Check		CalPERS Fiscal Services Division		-1,324.50
12/30/2024	Check		CalPERS Fiscal Services Division		-5,180.71
12/30/2024	Bill Payment (Check)	3636	JB Dewar, Inc.	Invoice# 334394	-48.48
12/30/2024	Bill Payment (Check)	3637	Life Assist		-1,578.98
12/30/2024	Bill Payment (Check)	3634	Charter Communications	Acct# 8413120780044228	-426.50
12/30/2024	Bill Payment (Check)	3633	BoundTree Medical		-695.28
12/30/2024	Bill Payment (Check)	3632	Airgas West		-408.37
12/30/2024	Bill Payment (Check)	3638	SDRMA P/L	Member# 7576 P/L invoice	-5,134.03
12/30/2024	Bill Payment (Check)	3639	SDRMA WC	Member# 7576 W/C invoice	-5,543.36
12/30/2024	Bill Payment (Check)	3640	Accurate Mailing Service	Invoice# 15486	-3,488.32
12/30/2024	Bill Payment (Check)	ACH	KS StateBank		-3,621.48
12/30/2024	Expense		EDIS		-60.50
12/30/2024	Check		CalPERS Fiscal Services Division		-981.10
12/30/2024	Bill Payment (Check)	3635	Helping Hand Health Education	Invoice# 4385	-11.00
12/31/2024	Expense		Pacific Premier Bank		-5.25
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -203,996.61</b>