



## Financial Report Board of Directors Meeting May 23, 2023

### Staff Report: Linda Hendy, Director of Finance

Reporting financial performance updated for the month and fiscal year to date as of April 30, 2023.

### Income Statement:

#### April 2023 Monthly/Year-To-Date vs Budget

#### ○ Income:

- April ambulance billing was favorable to budget in the amount of \$7,964. Year-to-date ambulance income is unfavorable to budget by \$21,934.
  - Ambulance Transport activity **50** vs **49** budgeted.
- General and Special Assessment tax revenue in the amount of \$94,295.96 was received in April 7, 2023. April tax accrual of \$267,737.77 was received on May 8, 2023 bringing the total April tax revenue to \$362,033.73. Total year-to-date the District has received \$1,245,85.00 in tax revenues, bringing the total amount received favorable to 2022-23 budget in the amount of \$13,841.69.
- Other Income: In the month of April, one transports was provided to Monterey County. The District will invoice in May when transport report is complete.

#### ○ Expense:

Total expenses in April were \$22,171 unfavorable to budget. Total expenses for the fiscal year-to-date period are unfavorable to budget by \$91,354.

- Payroll Expenses: In the month of April payroll expenses are unfavorable to budget in the amount of \$14,943. Increase in Administration payroll is due to added position of Finance Director, which has eliminated the accounting contractor service expense. The District is currently staffed with full-time employees who have been enrolled in benefit programs, increasing the overall variance to payroll expense actual vs budget.
- Operating Expenses: The District received the final audit invoice for the 2020-21 audit in the amount of \$3,560 bringing the year-to-date totals unfavorable to budget in the amount of \$14,114. Year-to-date License/Permit is unfavorable to budget in the amount of \$10,621, this line item includes employee DMV licensing, medical exams and two renewals; LAFCO annual payment \$4,720 and California Special District Association (CSDA) membership \$7,162.
- Fleet Expenses: April Fleet expense is in line with budget, no fleet repairs required.
- Other Expenses: Bond expense line item is unfavorable to budget in the amount of \$14,842, this expense is attributed to a payable received from San Luis Obispo County for the November 2022 Bond Measure election cost.

○ **Net Income:**

April financials reflect a favorable net income for the month in the amount of \$246,452, mainly attributed to budgeted tax revenues. On a year-to-date basis, there is a total favorable variance of \$157,585.

**Audit Update:**

The final 2020-2021 audited financial has been received and the 2021-2022 audit will begin on May 15, 2023.

**CCHD Trust Account:**

In the month of April, the Trust received \$101.48 from Community donations bringing the account balance to \$35,994.61.

**Department Update:**

Simone attended the following webinar training:

Essentials of I-9 Compliance – Vector Training

Health & Wellness – Vector Training

CalPERS PEPRA update – CalPERS webinar

Linda attended CSDA Live webinar – The Ever-Evolving Landscape of Cybersecurity

Cambria Community Healthcare District  
 Summary of Revenues and Expenses  
 April 2023 and Year to Date July-April 2023

	April	Actual	April Budget	Variance	July-April YTD Actual	July-April YTD Budget	Variance
<b><u>Ambulance Revenue</u></b>							
Ambulance Billings		289,625	258,696	30,930	2,904,581	2,724,222	180,359
Prior Year Income		-	-	-	-	-	-
<b>Total Ambulance Income</b>		<b>289,625</b>	<b>258,696</b>	<b>30,930</b>	<b>2,904,581</b>	<b>2,724,222</b>	<b>180,359</b>
Insurance Adjustments/Contra		(215,047)	(192,081)	(22,965)	(2,179,991)	(2,022,735)	(157,257)
Sent to Collections		-	-	-	(43,867)	(12,000)	(31,867)
Bad Debt		-	-	-	(22,170)	(9,000)	(13,170)
<b>Ambulance Income</b>		<b>74,578</b>	<b>66,614</b>	<b>7,964</b>	<b>658,553</b>	<b>680,487</b>	<b>(21,934)</b>
<b><u>Tax Income</u></b>							
General Tax		196,782	76,938	119,844	629,335	521,295	108,040
Special Assessment Tax		165,252	69,358	95,894	616,515	565,756	50,759
<b>Total Tax Income</b>		<b>362,034</b>	<b>146,296</b>	<b>215,738</b>	<b>1,245,850</b>	<b>1,087,051</b>	<b>158,799</b>
<b><u>Other Income</u></b>							
Monterey Contract		-	3,000	(3,000)	33,000	30,000	3,000
Rental Income		-	-	-	900	900	-
Misc. Income		15	100	(85)	5,613	1,000	4,613
GEMT Reimbursement		-	-	-	46,886	-	46,886
Bad Debt Recovery		973	900	73	4,142	9,000	(4,858)
Grant Income		-	-	-	76,190	-	76,190
Interest Income		386	-	386	1,046	632	414
Donations		-	-	-	100	30,000	(29,900)
Donations -Amb. Procurement		-	-	-	-	-	-
<b>Total Other Income</b>		<b>1,374</b>	<b>4,000</b>	<b>(2,626)</b>	<b>167,877</b>	<b>71,532</b>	<b>96,345</b>
<b>Total Income</b>		<b>437,986</b>	<b>216,910</b>	<b>221,076</b>	<b>2,072,279</b>	<b>1,839,070</b>	<b>233,210</b>
<b><u>Payroll Expenses</u></b>							
Administration		22,874	20,875	(1,999)	217,435	198,250	(19,185)
Full Time Employees		59,464	54,002	(5,462)	481,662	540,015	58,353
Part Time Employees		18,962	22,908	3,947	247,379	229,084	(18,295)
Payroll Tax Expense		4,131	2,907	(1,224)	43,367	29,070	(14,297)
Employee Medical/Dental		17,747	13,350	(4,397)	146,165	133,500	(12,665)
PERS Pension Expense		14,651	10,898	(3,753)	103,735	108,984	5,249
PERS - Unfunded Liability		13,793	12,360	(1,433)	136,553	123,600	(12,953)
Uniforms		819	500	(319)	7,251	5,000	(2,251)
Workers Comp. Insurance		-	-	-	35,961	37,797	1,836
Retiree Health		7,618	7,315	(303)	75,478	73,150	(2,328)
<b>Total Payroll Expense</b>		<b>160,058</b>	<b>145,115</b>	<b>(14,943)</b>	<b>1,494,986</b>	<b>1,478,449</b>	<b>(16,536)</b>
<b><u>Operating Expenses</u></b>							
Contacted Services		-	-	-	197	-	(197)
Accounting		-	2,500	2,500	13,240	25,000	11,760
Audit Fees		3,560	3,000	(560)	26,114	12,000	(14,114)
Billing Services		599	600	1	7,188	6,000	(1,188)
Other		-	850	850	10,898	11,950	1,052
Payroll Services		494	500	6	5,554	5,000	(554)
<b>Total Contracted Services</b>		<b>4,652</b>	<b>7,450</b>	<b>2,798</b>	<b>63,191</b>	<b>59,950</b>	<b>(3,241)</b>

Cambria Community Healthcare District  
 Summary of Revenues and Expenses  
 April 2023 and Year to Date July-April 2023

	April			July-April			
	April	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Dues and Subscriptions	-	-	-	-	402	-	(402)
Education/Travel/Mileage	63	500	437	2,949	5,000	2,051	
Facility Maintenance	301	1,500	1,199	9,736	15,000	5,264	
Legal	2,500	1,500	(1,000)	8,976	15,000	6,024	
Liability Insurance	-	-	-	42,152	42,420	268	
License/Permits	486	500	14	15,621	5,000	(10,621)	
Office and Computer Supplies	1,338	1,200	(138)	20,298	12,000	(8,298)	
Storage	240	240	-	960	960	-	
Training	251	50	(201)	1,783	500	(1,283)	
Utilities	2,078	1,600	(478)	24,250	16,000	(8,250)	
<b>Total Operating Expenses</b>	<b>11,910</b>	<b>14,540</b>	<b>2,630</b>	<b>190,318</b>	<b>171,830</b>	<b>(18,488)</b>	
<b>Fleet Expenses</b>							
Communication Equipment	-	-	-	841	-	(841)	
Fuel	2,164	3,000	836	29,828	30,000	172	
Unit - 18	61	500	439	10,482	5,000	(5,482)	
Unit - 20	-	200	200	5,161	2,000	(3,161)	
Unit - 21	43	500	457	2,656	5,000	2,344	
Interest Expense	-	-	-	1,064	1,543	480	
Medical Supplies/Equipment	1,768	5,000	3,232	46,383	50,000	3,617	
<b>Total Fleet Expenses</b>	<b>4,036</b>	<b>9,200</b>	<b>5,164</b>	<b>96,415</b>	<b>93,543</b>	<b>(2,871)</b>	
<b>Total Operating Expenses</b>	<b>15,946</b>	<b>23,740</b>	<b>7,794</b>	<b>286,733</b>	<b>265,373</b>	<b>(21,359)</b>	
<b>Other Expenses</b>							
Bank and Credit Card Charges	437	200	(237)	2,766	2,000	(766)	
Bond Expense	14,842	-	(14,842)	31,058	-	(31,058)	
Contingency/Outreach/Public Ed.	200	100	(100)	13,653	1,000	(12,653)	
Equipment	-	-	-	-	-	-	
Miscellaneous	50	100	50	650	1,000	350	
QAF Fee	-	-	-	21,331	12,000	(9,331)	
Sales Tax	-	107	107	1,072	1,072	-	
<b>Total Other Expenses</b>	<b>15,530</b>	<b>507</b>	<b>(15,022)</b>	<b>70,530</b>	<b>17,072</b>	<b>(53,458)</b>	
<b>Total Expenses</b>	<b>191,534</b>	<b>169,362</b>	<b>(22,171)</b>	<b>1,852,248</b>	<b>1,760,894</b>	<b>(91,354)</b>	
<b>Net Operating Income</b>	<b>246,452</b>	<b>47,547</b>	<b>198,905</b>	<b>220,032</b>	<b>78,176</b>	<b>141,856</b>	
<b>Other Income/Expense</b>							
Grant /Equipment Procurement	-	-	-	(76,190)	-	(76,190)	
Covid Relief	-	-	-	91,920	-	91,920	
Total Other Income	-	-	-	15,730	-	15,730	
<b>Net Income</b>	<b>246,452</b>	<b>47,547</b>	<b>198,905</b>	<b>235,761</b>	<b>78,176</b>	<b>157,585</b>	

<b>Cambria Community Healthcare District Monthly Banking Financial Report</b>
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APRIL 2023

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	403,889.69	
Income		147,052.84	
Tax Income		-	
Less Checking Expenses		(170,061.68)	
Bank Fee(s)		(6.35)	
Ending Balance			<u>\$ 380,874.50</u>

**Pacific Premier Bank Money Market Account**

**Reserve Account**

Beginning Balance	\$	-	
Transfer from Operating Account		40,002.58	
Interest		1.64	
Ending Balance			<u>\$ 40,004.22</u>

**Local Agency Investment Fund Account**

**Operating Reserves**

Beginning Balance	\$	56,860.52	
Transfer from Operating Account		-	
Interest		383.23	
Ending Balance			<u>\$ 57,243.75</u>

**ALL ACCOUNTS TOTAL**

\$ 478,122.47

**PPB Trust Account**

Beginning Balance	\$	35,897.50	
Deposit		101.48	
Bank fee (paper statement)		(2.00)	
<b>Withdrawal payables(Qgiv)</b>		<b>(2.37)</b>	
<b>Ending Balance</b>			<u><u>\$ 35,994.61</u></u>

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

APRIL	2023	\$	478,122.47
APRIL	2022	\$	621,137.34
Difference		<u>\$</u>	<u>(143,014.87)</u>

# Cambria Community Healthcare District

## Transaction Detail by Account

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
04/03/2023	Bill Payment (Check)	2523	BoundTree Medical	Inv# 84904395	-3,411.67
04/03/2023	Bill Payment (Check)	2522	Borjon Auto Center	Invoice# 33934	-2,190.21
04/03/2023	Bill Payment (Check)	2520	Adamski Moroski Madden Cumberland & Green	Invoice# 60661	-1,300.00
04/03/2023	Bill Payment (Check)	2525	PG&E - #A ending 348-9	Acct# 9976402348-9	-1,029.83
04/03/2023	Bill Payment (Check)	2524	Coast Unified School District	Coastin' Studios Inv# 000440	-894.38
04/03/2023	Bill Payment (Check)	2529	Streamline	Invoice# 8A432981-0008	-200.00
04/03/2023	Bill Payment (Check)	2521	Antonio Mercado	March yard work	-150.00
04/03/2023	Bill Payment (Check)	2528	Pitney Bowes	Lease invoice# 3106036882	-119.58
04/03/2023	Bill Payment (Check)	2530	BoundTree Medical	Inv# 84899947	-99.73
04/03/2023	Bill Payment (Check)	2527	PG&E - ending 810-8	Acct# 5179258810-8	-36.43
04/03/2023	Bill Payment (Check)	2531	BoundTree Medical	Inv# 84904394	-13.58
04/03/2023	Bill Payment (Check)	2526	PG&E - ending 135-3	Acct# 4378486135-3	-10.55
04/04/2023	Expense		Payroll People		-45,103.32
04/06/2023	Expense		CalPERS Fiscal Services Division		-100.00
04/06/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-943.22
04/06/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-2,391.91
04/06/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-3,803.03
04/06/2023	Expense		CalPERS Fiscal Services Division		-17,396.93
04/11/2023	Expense		WORLDPAY CC		-430.72
04/12/2023	Bill Payment (Check)	2540	Madison Harris	DOT PE reimbursement	-135.00
04/12/2023	Bill Payment (Check)	2535	Cambria Hardware Center	Acct# 205	-474.80
04/12/2023	Bill Payment (Check)	2539	Life Assist	Invoice# 1307584	-449.29
04/12/2023	Bill Payment (Check)	2546	Zoll Medical Corp.	Invoice# 3704281	-288.50
04/12/2023	Bill Payment (Check)	2541	Mission Country Disposal	Acct# 4130-8101951	-226.84
04/12/2023	Bill Payment (Check)	2537	Graybar Financial Services	Contract# 100-5910031-001	-163.24
04/12/2023	Bill Payment (Check)	2538	Kitzman Water (Culligan)	Acct# 190231	-65.00
04/12/2023	Bill Payment (Check)	2544	Templeton Uniforms, LLC	Rcpt# 152877	-20.00
04/12/2023	Bill Payment (Check)	2543	Porteous Management Group	Space #5	-240.00
04/12/2023	Bill Payment (Check)	2532	Airgas West	Invoice# 9996284934	-824.31
04/12/2023	Bill Payment (Check)	2533	Ameritas Life Insurance Corp.	Policy# 58022	-944.32
04/12/2023	Bill Payment (Check)	2545	Zoll Medical Corp.	Invoice# 90073678	-2,091.08
04/12/2023	Bill Payment (Check)	2536	Department of Health Care Services	Inv# GEM0523Y2BV	-5,307.12
04/12/2023	Bill Payment (Check)	2542	MP Cloud Technologies	Invoice# 6279	-599.00
04/12/2023	Bill Payment (Check)	2534	BoundTree Medical	Inv# 84912459	-591.66
04/18/2023	Bill Payment (Check)	2554	Mutual of Omaha	Group ID# G000BZ6W	-180.00
04/18/2023	Bill Payment (Check)	2548	Coast Unified School District	Inv# 230027	-50.40
04/18/2023	Bill Payment (Check)	2550	Danny Takaoka	May 2023 Health premium	-2,110.78
04/18/2023	Bill Payment (Check)	2558	WEX Bank -	Invoice #88589791	-2,096.73
04/18/2023	Bill Payment (Check)	2549	Daniel Cariaga	May 2023 Health premium	-1,147.86
04/18/2023	Bill Payment (Check)	2552	Donald Melendy	May 2023 Health premium	-1,147.86
04/18/2023	Bill Payment (Check)	2553	Heidi Holmes-Nagy	May 2023 Health premium	-1,113.49
04/18/2023	Bill Payment (Check)	2551	Denise Codding	May 2023 health premium	-556.74
04/18/2023	Bill Payment (Check)	2556	SEIU Local 620	Union dues, Check date 04/05/2023	-303.52
04/18/2023	Bill Payment (Check)	2559	SEIU Local 620	Union dues, Check date 04/20/2023	-303.52
04/18/2023	Bill Payment (Check)	2557	Teleflex Funding LLC	Invoice# 9506822204	-116.75
04/18/2023	Bill Payment (Check)	2555	Orkin	Acct# 2388 Inv# 402757	-92.00
04/19/2023	Expense		Payroll People		-41,899.84
04/19/2023	Expense		CalPERS Fiscal Services Division		-11,467.50
04/19/2023	Expense		CalPERS Fiscal Services Division		-1,376.58
04/19/2023	Expense		CalPERS Fiscal Services Division		-490.00
04/19/2023	Expense		CalPERS Fiscal Services Division		-320.42
04/19/2023	Expense		CalPERS Fiscal Services Division		-138.42
04/20/2023	Bill Payment (Check)	2561	Joseph Guthrie	Education reimbursement	-148.00
04/20/2023	Bill Payment (Check)	2560	J. Curtis Reid	ACLS Cert. reimbursement	-157.50

# Cambria Community Healthcare District

## Transaction Detail by Account

April 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
04/20/2023	Bill Payment (Check)	2565	Joseph Guthrie	Boot purchase reimbursement	-193.05
04/20/2023	Bill Payment (Check)	2563	Verizon Wireless	Acct# 271000184-00002	-360.99
04/20/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-4,153.03
04/20/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-890.53
04/20/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing 4/5/2023	-2,469.71
04/20/2023	Bill Payment (Check)	2564	Joseph Guthrie	Medical reimbursement	-600.00
04/20/2023	Bill Payment (Check)	2562	Templeton Uniforms, LLC	Rcpt# 153079	-115.85
04/20/2023	Expense		CalPERS Fiscal Services Division	Payroll Processing April 20, 2023	-100.00
04/25/2023	Bill Payment (Check)	2568	Dana Brancati	Mileage reimbursement	-29.11
04/25/2023	Bill Payment (Check)	2569	Dana Brancati	EMT renewal reimbursement	-76.50
04/25/2023	Bill Payment (Check)	2570	Dana Brancati	Cert. renewal reimbursement	-102.00
04/25/2023	Bill Payment (Check)	2567	Charter Communications	Acct# 824510113 0094588	-439.93
04/25/2023	Bill Payment (Check)	2566	Aflac	Acct# XG624	-33.80
04/25/2023	Bill Payment (Check)	2572	Dana Brancati	Boot purchase reimbursement	-160.82
04/25/2023	Bill Payment (Check)	2571	Dana Brancati	Scan reimbursement	-15.00
04/27/2023	Bill Payment (Check)	2575	Simone A. Rathbun	Mileage reimbursement	-15.33
04/27/2023	Bill Payment (Check)	2574	Dana Brancati	Medical reimbursement	-350.00
04/27/2023	Bill Payment (Check)	2573	Adamski Moroski Madden Cumberland & Green	Invoice# 60860	-2,500.00
04/28/2023	Expense		Pacific Premier Bank		-3.75
04/28/2023	Expense		Pacific Premier Bank		-2.60
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -169,875.16</b>