



**Financial Report  
Board of Directors Meeting  
February 28, 2023**

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

Reporting financial performance updated for the month and fiscal year to date as of January 31, 2023

**Income Statement:**

**January 2023 Monthly/Year-To-Date vs Budget**

○ **Income:**

- January ambulance billing was above budget due to a higher number of transports. Year-to-date ambulance income is favorable to budget by \$189,747.
  - Ambulance Transport activity **58 vs 44** budgeted.
- General and Special Assessment tax deposit was received in January bringing the total year-to-date to \$839,301, favorable to budget by \$32,477.
- Other Income: In the month of January no transports were provided to Monterey County due to the current closure of highway one, a result of several hillside slides during the recent storms.

Donation income is budgeted at \$10,000 in January and a total of \$30,000 for fiscal year 2022-23. Donations revenue is received from community donations each year through the CCHD 501c3 trust account then transferred to the Districts operating account to cover Board approved equipment purchases and/or unexpected facility expenses. As of January, the 501c3 Trust account bank balance is \$37,772, with no transfer activity to the operating account.

○ **Expense:**

Total expenses in January were \$23,209 unfavorable to budget. Total expenses for the fiscal year-to-date period are unfavorable to budget by \$77,217.

- Payroll Expenses: In the month of January staff continue to provide shift coverage for an employee out on leave and two additional open full-time positions resulting in overtime pay for coverage therefore increasing payroll cost.

Accrual account reconciliations for both CalPERS pension and CalPERS unfunded liability are complete resulting in an update to pension expense and unfunded liability expense. Combined accounts totals are unfavorable to budget by \$5,844.

- Operating Expenses: The District will continue to see a monthly savings of \$2,500 for accounting fees as we have concluded our contract with contractor and have brought accounting in-house.

Audit fees have increased over budgeted amounts by \$15,480 year-to-date, the increase was due to additional account reconciliations provided outside the scope of work. Fiscal year 2020-21 is now complete and staff will begin work on closing 2021-22.

Payroll service fees were above budget amount by \$394 this is due to additional cost for the preparation of employee W-2's for 2022.

Facility maintenance expense included the cost to replace employee washing machine, shed, used office desks and plumbing repairs.

The District received a refund for overpayment to Liability insurance in the amount of \$1,084.

Computer supplies were over budget in the amount of \$3,795 a combination of expenses include computer repairs, parts, annual subscription renewals for Adobe, GoDaddy and new QuickBooks subscription.

- Fleet Expenses: Unit 18 and Unit 20 had unexpected repair cost resulting in a combined unfavorable amount of \$4,367 over budget. Expenses include towing, new brakes, belt, batteries, starter and headlight replacement, oil change, purchase of mobile microphone.
- Other Expenses: The District paid the 2022 QAF fourth quarter report fee. The current 2022-23 budget did not include the income or expense for the participation in GEMT (Ground Emergency Medical Transportation) reimbursement program through the California Department of Health Care Services.

○ **Net Income:**

January financials reflect a positive net income for the month of \$301,094, mainly attributed to receiving tax revenues. On a year-to-date basis, there is a total favorable variance of \$261,346.

**Audit Update:**

2020-21 Audit is complete

**CCHD Trust Account:**

In the month of January, the Trust received \$4,564 from Community donations bringing the account balance to \$37,772.

**Department Update:**

Successfully closed fiscal year 2020-2021 in accounting system.

Submitted the required California Special District Transaction Report for fiscal year 2021-2022.

Updated payroll procedures and worked with payroll company to update codes for new year 2023.

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

	January Actual	January Budget	Variance	July-January YTD Actual	July-January YTD Budget	Variance
<b><u>Ambulance Revenue</u></b>						
Ambulance Billings	338,088	269,255	68,834	2,121,788	1,874,223	247,565
Prior Year Income	-	-	-	-	-	-
<b>Total Ambulance Income</b>	<b>338,088</b>	<b>269,255</b>	<b>68,834</b>	<b>2,121,788</b>	<b>1,874,223</b>	<b>247,565</b>
Insurance Adjustments/Contra	(251,031)	(199,921)	(51,109)	(1,421,550)	(1,391,610)	(29,940)
Sent to Collections	-	-	-	(20,964)	(8,000)	(12,964)
Bad Debt	-	-	-	(20,915)	(6,000)	(14,915)
<b>Ambulance Income</b>	<b>87,058</b>	<b>69,333</b>	<b>17,725</b>	<b>658,359</b>	<b>468,612</b>	<b>189,747</b>
<b><u>Tax Income</u></b>						
General Tax	213,915	23,820	190,095	411,941	380,829	31,111
Special Assessment Tax	191,468	30,242	161,225	427,360	425,994	1,366
<b>Total Tax Income</b>	<b>405,383</b>	<b>54,062</b>	<b>351,320</b>	<b>839,301</b>	<b>806,823</b>	<b>32,477</b>
<b><u>Other Income</u></b>						
Monterey Contract	-	3,000	(3,000)	30,000	21,000	9,000
Rental Income	-	300	(300)	600	900	(300)
Misc. Income	-	100	(100)	471	700	(229)
GEMT Reimbursement	-	-	-	39,865	-	39,865
Bad Debt Recovery	329	900	(571)	1,626	6,300	(4,674)
Grant Income	-	-	-	76,190	-	76,190
Interest Income	295	-	295	657	-	657
Donations	100	10,000	(9,900)	100	20,000	(19,900)
Donations -Amb. Procurement	-	-	-	-	-	-
<b>Total Other Income</b>	<b>725</b>	<b>14,300</b>	<b>(13,575)</b>	<b>149,509</b>	<b>48,900</b>	<b>100,609</b>
<b>Total Income</b>	<b>493,165</b>	<b>137,695</b>	<b>355,470</b>	<b>1,647,169</b>	<b>1,324,336</b>	<b>322,833</b>
<b><u>Payroll Expenses</u></b>						
Administration	23,387	20,375	(3,012)	148,893	136,625	(12,268)
Full Time Employees	55,163	54,002	(1,162)	321,028	378,011	56,982
Part Time Employees	24,214	22,908	(1,306)	189,461	160,359	(29,103)
Payroll Tax Expense	4,575	2,907	(1,668)	29,824	20,349	(9,475)
Employee Medical/Dental	13,761	13,350	(411)	102,422	93,450	(8,972)
PERS Pension Expense	16,619	10,898	(5,720)	72,102	76,289	4,186
PERS - Unfunded Liability	13,793	12,360	(1,433)	96,550	86,520	(10,030)
Uniforms	728	500	(228)	5,229	3,500	(1,729)
Workers Comp. Insurance	(966)	-	966	35,961	37,797	1,836
Retiree Health	8,378	7,315	(1,063)	52,625	51,205	(1,420)
<b>Total Payroll Expense</b>	<b>159,652</b>	<b>144,615</b>	<b>(15,037)</b>	<b>1,054,096</b>	<b>1,044,103</b>	<b>(9,993)</b>
<b><u>Operating Expenses</u></b>						
Contacted Services	-	-	-	-	-	-
Accounting	-	2,500	2,500	13,240	17,500	4,260
Audit Fees	-	3,000	3,000	18,480	3,000	(15,480)
Billing Services	-	600	600	4,792	4,200	(592)
Other	800	850	50	8,498	9,400	902
Payroll Services	894	500	(394)	4,151	3,500	(651)
<b>Total Contracted Services</b>	<b>1,694</b>	<b>7,450</b>	<b>5,756</b>	<b>49,162</b>	<b>37,600</b>	<b>(11,562)</b>

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

	January			July-January		
	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Dues and Subscriptions	-	-	-	402	-	(402)
Education/Travel/Mileage	986	500	(486)	3,458	3,500	42
Facility Maintenance	2,461	1,500	(961)	7,334	10,500	3,166
Legal	-	1,500	1,500	5,126	10,500	5,374
Liability Insurance	(1,084)	-	1,084	42,152	42,420	268
License/Permits	200	500	300	14,571	3,500	(11,071)
Office and Computer Supplies	4,995	1,200	(3,795)	17,283	8,400	(8,883)
Storage	240	240	-	720	720	-
Training	-	50	50	512	350	(162)
Utilities	2,730	1,600	(1,130)	16,697	11,200	(5,497)
<b>Total Operating Expenses</b>	<b>12,222</b>	<b>14,540</b>	<b>2,318</b>	<b>157,418</b>	<b>128,690</b>	<b>(28,728)</b>
<b>Fleet Expenses</b>						
Communication Equipment	841	-	(841)	841	-	(841)
Fuel	2,741	3,000	259	22,592	21,000	(1,592)
Unit - 18	2,808	500	(2,308)	8,230	3,500	(4,730)
Unit - 20	2,259	200	(2,059)	3,555	1,400	(2,155)
Unit - 21	-	500	500	2,221	3,500	1,279
Interest Expense	-	-	-	769	1,543	775
Medical Supplies/Equipment	5,328	5,000	(328)	33,219	35,000	1,781
<b>Total Fleet Expenses</b>	<b>13,977</b>	<b>9,200</b>	<b>(4,777)</b>	<b>71,427</b>	<b>65,943</b>	<b>(5,484)</b>
<b>Total Operating Expenses</b>	<b>26,199</b>	<b>23,740</b>	<b>(2,459)</b>	<b>228,845</b>	<b>194,633</b>	<b>(34,212)</b>
<b>Other Expenses</b>						
Bank and Credit Card Charges	186	200	14	1,596	1,400	(196)
Bond Expense	-	-	-	16,216	-	(16,216)
Contingency/Outreach/Public Ed.	1,300	100	(1,200)	12,879	700	(12,179)
Equipment	-	-	-	-	-	-
Miscellaneous	-	100	100	495	700	205
QAF Fee	4,627	-	(4,627)	4,627	-	(4,627)
Sales Tax	107	107	-	750	750	-
<b>Total Other Expenses</b>	<b>6,220</b>	<b>507</b>	<b>(5,712)</b>	<b>36,562</b>	<b>3,550</b>	<b>(33,012)</b>
<b>Total Expenses</b>	<b>192,071</b>	<b>168,862</b>	<b>(23,209)</b>	<b>1,319,504</b>	<b>1,242,287</b>	<b>(77,217)</b>
<b>Net Operating Income</b>	<b>301,094</b>	<b>(31,167)</b>	<b>332,261</b>	<b>327,665</b>	<b>82,049</b>	<b>245,616</b>
<b>Other Income/Expense</b>						
Grant /Equipment Procurement	-	-	-	(76,190)	-	(76,190)
Covid Relief	-	-	-	91,920	-	91,920
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,730</b>	<b>-</b>	<b>15,730</b>
<b>Net Income</b>	<b>301,094</b>	<b>(31,167)</b>	<b>332,261</b>	<b>343,395</b>	<b>82,049</b>	<b>261,346</b>

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

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	299,683.57
Beginning balance includes \$40,000 transfer from Trust Acct (for future ambulance procurement)		
Income		441,630.04
Tax Income		-
CalPERS Health Premium		-
Less Checking Expenses		(191,640.05)
Bank Fee(s)		(4.05)
Ending Balance		<u>\$ 549,669.51</u>

**Local Agency Investment Fund Account**

**Operating Reserves**

Beginning Balance	\$	56,565.03
Transfer from Operating Account		-
Interest		295.49
Ending Balance		<u>\$ 56,860.52</u>

**ALL ACCOUNTS TOTAL**

\$ 606,530.03

**PPB Trust Account**

Beginning Balance	\$	33,318.17
Deposit		4,563.81
Bank fee (paper statement)		(2.00)
<b>Withdrawal (Qgiv)</b>		(107.61)
<b>Ending Balance</b>		<u><u>\$ 37,772.37</u></u>

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

JANUARY	2023		\$	606,530.03
JANUARY	2022		\$	<u>623,475.35</u>
Difference			\$	<u>(16,945.32)</u>

# Cambria Community Healthcare District

## Transaction Detail by Account

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
01/04/2023	Expense		Payroll People		-52,208.10
01/05/2023	Expense				-1,957.32
01/05/2023	Expense				-759.65
01/05/2023	Bill Payment (Check)	2335	Coastal Copy	Acct# CC45	-184.90
01/05/2023	Expense				-4,616.46
01/05/2023	Bill Payment (Check)	2346	Streamline	Invoice# 8A432981-0005	-200.00
01/05/2023	Bill Payment (Check)	2339	Payment Resolution Services	PRS Acct# 6272425	-223.76
01/05/2023	Bill Payment (Check)	2338	Mission Country Disposal	Acct# 4130-8101951	-226.84
01/05/2023	Bill Payment (Check)	2345	SEIU Local 620	Union dues, Check date 01/05/2023	-244.24
01/05/2023	Bill Payment (Check)	2336	Graybar Financial Services	Contract# 100-5910031-001	-163.24
01/05/2023	Bill Payment (Check)	2343	Pitney Bowes	Lease invoice# 3105898749	-119.58
01/05/2023	Bill Payment (Check)	2334	BoundTree Medical	Acct# 106918	-63.15
01/05/2023	Bill Payment (Check)	2342	PG&E - ending 810-8	Acct# 5179258810-8	-36.91
01/05/2023	Bill Payment (Check)	2347	Templeton Uniforms, LLC	Rcpt# 150762	-23.16
01/05/2023	Bill Payment (Check)	2341	PG&E - ending 135-3	Acct# 4378486135-3	-10.19
01/05/2023	Bill Payment (Check)	2340	PG&E - #A ending 348-9	Acct# 9976402348-9	-1,101.08
01/05/2023	Bill Payment (Check)	2344	Robert W Sayers	January 2023 Invoices	-760.70
01/05/2023	Bill Payment (Check)	2337	Life Assist	Invoice# 1280581	-529.46
01/05/2023	Bill Payment (Check)	2333	Antonio Mercado	December yard work and trash removal	-350.00
01/06/2023	Expense		CalPERS Fiscal Services Division	CalPERS Member Contribution -457 Benes 12.16.-12.31.22	-25.00
01/06/2023	Expense		CalPERS Fiscal Services Division		-760.72
01/06/2023	Expense		CalPERS Fiscal Services Division		-1,886.79
01/06/2023	Expense		CalPERS Fiscal Services Division		-3,195.15
01/10/2023	Expense		WORLDPAY CC		-172.93
01/11/2023	Bill Payment (Check)	2351	Kitzman Water (Culligan)	Acct# 190231	-63.00
01/11/2023	Bill Payment (Check)	2350	Cambria Hardware Center	Acct# 205	-110.95
01/11/2023	Bill Payment (Check)	2356	Templeton Uniforms, LLC	Rcpt# 150866	-125.48
01/11/2023	Bill Payment (Check)	2357	BoundTree Medical	Acct# 106918	-195.99
01/11/2023	Bill Payment (Check)	2353	MP Cloud Technologies	Invoice# 6097	-599.00
01/11/2023	Bill Payment (Check)	2348	Ameritas Life Insurance Corp.	Policy# 58022	-1,034.48
01/11/2023	Bill Payment (Check)	2349	BoundTree Medical	Acct# 106918	-1,782.19
01/11/2023	Bill Payment (Check)	2354	Porteous Management Group	Space #5	-240.00
01/11/2023	Bill Payment (Check)	2352	MEDSTOP Urgent Care	Invoice #23547	-200.00
01/11/2023	Bill Payment (Check)	2355	SpectrumVoIP	Acct# 8059278304	-20.75
01/12/2023	Expense		CalPERS Fiscal Services Division		-15,627.25
01/19/2023	Bill Payment (Check)	2361	Cambria Services District	Invoice# 06-30-2020	-519.18
01/19/2023	Bill Payment (Check)	2366	SEIU Local 620	Union dues, Check date 01/20/2023	-244.24
01/19/2023	Bill Payment (Check)	2367	Streamline	Invoice# 8A432981-0004	-200.00
01/19/2023	Bill Payment (Check)	2360	Cambria Business Center	Annual PO Box renewal	-110.00
01/19/2023	Bill Payment (Check)	2358	Airgas West	Invoice# 9994126678	-677.72
01/19/2023	Bill Payment (Check)	2362	Coast Electronics	Account# 10002631 old invoices	-841.44
01/19/2023	Bill Payment (Check)	2359	BoundTree Medical	Acct#106918 Inv#84809998	-1,297.75
01/19/2023	Bill Payment (Check)	2371	Zoll Medical Corp.	Invoice# 90070875	-2,091.08
01/19/2023	Bill Payment (Check)	2369	US Bank Card	#4246 0445 5565 3652	-3,806.95
01/19/2023	Bill Payment (Check)	2365	Potter Plumbing	Invoice# 9506	-203.00
01/19/2023	Bill Payment (Check)	2370	Verizon Wireless	Acct# 271000184-00002	-357.20
01/19/2023	Bill Payment (Check)	2363	Coastal Communities Physician Network	CLM# 20221019921544800014	-843.00
01/19/2023	Expense		Payroll People		-46,502.72
01/19/2023	Bill Payment (Check)	2364	Life Assist	Invoice# 1264214	-422.66
01/19/2023	Bill Payment (Check)	2368	Templeton Uniforms, LLC	Rcpt# 151064	-318.49
01/23/2023	Bill Payment (Check)	2376	Department of Health Care Services	GEM0223V316 Q1 2022	-4,626.72
01/23/2023	Bill Payment (Check)	2375	Denise Codding	February 2023 health premium	-556.74
01/23/2023	Bill Payment (Check)	2380	Joseph Guthrie	Education reimbursement	-302.00
01/23/2023	Bill Payment (Check)	2374	Danny Takaoka	February 2023 Health premium	-2,110.78

# Cambria Community Healthcare District

## Transaction Detail by Account

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
01/23/2023	Bill Payment (Check)	2373	Daniel Cariaga	February 2023 Health premium	-1,147.86
01/23/2023	Bill Payment (Check)	2377	Donald Melendy	February 2023 Health premium	-1,147.86
01/23/2023	Bill Payment (Check)	2378	Heidi Holmes-Nagy	February 2023 Health premium	-1,113.49
01/23/2023	Bill Payment (Check)	2372	Charter Communications	Acct# 824510113 0094588	-425.96
01/23/2023	Bill Payment (Check)	2381	Templeton Uniforms, LLC	Rcpt# 151193	-62.74
01/23/2023	Bill Payment (Check)	2379	John Lisberg	Purchase reimbursement	-30.43
01/23/2023	Expense				-3,862.13
01/23/2023	Expense				-1,886.79
01/23/2023	Expense				-856.34
01/23/2023	Expense				-25.00
01/26/2023	Bill Payment (Check)	2387	William Avery & Associates, Inc.	Invoice# 3517	-800.00
01/26/2023	Bill Payment (Check)	2389	Johnboy's Towing	Invoice# 23-02284	-568.75
01/26/2023	Bill Payment (Check)	2382	Aflac	Acct# XG624	-33.80
01/26/2023	Bill Payment (Check)	2385	Templeton Uniforms, LLC	Rcpt# 151364	-135.11
01/26/2023	Bill Payment (Check)	2386	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
01/26/2023	Bill Payment (Check)	2384	Mutual of Omaha	Group ID# G000BZ6W	-204.00
01/26/2023	Bill Payment (Check)	2383	Johnboy's Towing	Invoice# 23-02285	-262.50
01/26/2023	Bill Payment (Check)	2388	Johnboy's Towing	Invoice# 22-01907	-437.50
01/31/2023	Expense		Pacific Premier Bank		-2.75
01/31/2023	Expense		CalPERS Fiscal Services Division		-138.42
01/31/2023	Expense		CalPERS Fiscal Services Division		-320.42
01/31/2023	Expense		CalPERS Fiscal Services Division		-490.00
01/31/2023	Expense		CalPERS Fiscal Services Division		-1,376.58
01/31/2023	Expense		CalPERS Fiscal Services Division		-11,467.50
01/31/2023	Expense		Pacific Premier Bank		-1.30
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -182,839.30</b>