



Financial Report Board of Directors Meeting October 23, 2023

Staff Report: Linda Hendy, Director of Finance

Reporting financial performance update for the month September, and July-September fiscal year 2023/2024.

Income Statement: September 2023 Monthly/Year-To-Date vs Budget

○ Income:

- September ambulance net income of \$74,214 was unfavorable to budget in the amount of \$4,370. The District has noted a decline in ambulance revenue in the first quarter of the 2023-24 fiscal year, current actuals \$223,030 are unfavorable to budget in the amount of \$27,211. Increased number of non-insured/transients transports have contributed to the decrease in billable revenue.

The District received General and Special Assessment Tax in the amount of \$23,205, favorable to September budget in the amount of \$4,205 and year-to-date favorable by \$2,965.

- Other Income: Line-item Misc. Income is favorable to budget in the amount of \$13,494 due to funds received from the surplus sale of Unit 16 through 777 Auction.
- As a follow up to the August financial report the Board requested additional information on the budgeted GEMT program revenues. Through email and phone conversation with program administrator, It was determined that the anticipated revenue amount of \$20,000 was incorrectly budgeted for fiscal year 2023-24. The District confirmed it will receive the final 2022-23 program disbursement of \$2,801.52 within the month of October.

○ Expense:

Total expenses in September were \$7,507 favorable to budget.

- Payroll Expenses: In the month of September payroll expenses are unfavorable to budget in the amount of \$8,367. The District has one full time Paramedic position vacancy and is utilizing part-time reserve Paramedics to cover open shifts. The District received a refund as a result of submitting the required annual payroll reporting to SDRMA, the workers compensation expense line item reflects favorable to budget in the amount of \$3,078.
- Operating Expenses: September operating expense is favorable to budget in the amount of \$21,563. Audit fees were not expensed in the month of September, the District audit is scheduled to begin the month of November. Other expense line item was budgeted to include labor negotiation legal fees, the final invoice is expensed in October. The District anticipates receiving invoices for LAFCO and SDRMA memberships in the month of October or November bringing the year-to-date line-item Dues and Subscriptions to budgeted projections.
- Fleet Expenses: September line-item medical Supplies/Equipment is favorable to budget in the amount of \$4,383, supplies were purchased the month prior, reflected in year-to-date.

- Other Income: The District received funds from the Trust account, approved by the Board of Directors in August for facility repair expenses, in response to the fire inspection.

- **Net Income:**

September financials reflect a favorable net income vs budget for the month in the amount of \$50,769 and year to-date favorable in the amount of \$54,942.

Human Resource:

Full-time employees received information to enroll in the new 2024 FSA medical savings plan. Open enrollment for this program ends October 31, 2023.

Cambria Community Healthcare District
Summary of Revenues and Expenses
SEPTEMBER 2023, and Year-To-Date JULY-SEPT 2023/2024

	September Actual	September Budget	Variance	July - September YTD Actual	July - September YTD Budget	Variance
<u>Ambulance Revenue</u>						
Ambulance Billings	299,861	371,375	(71,514)	863,776	1,080,965	(217,189)
Prior Year Income	-	-	-	607	-	607
Total Ambulance Income	299,861	371,375	(71,514)	864,384	1,080,965	(216,582)
Insurance Adjustments/Contra	(222,647)	(278,532)	55,884	(641,353)	(810,724)	169,370
Sent to Collections	-	(16,000)	16,000	-	(16,000)	16,000
Bad Debt	-	(4,000)	4,000	-	(4,000)	4,000
Ambulance Income	77,214	72,844	4,370	223,030	250,241	(27,211)
<u>Tax Income</u>						
General Tax	2,416	9,000	(6,584)	15,289	23,000	(7,711)
Special Assessment Tax	20,789	10,000	10,789	35,675	25,000	10,675
Total Tax Income	23,205	19,000	4,205	50,965	48,000	2,965
<u>Other Income</u>						
Monterey Contract	4,000	4,000	-	14,000	12,000	2,000
Rental Income	300	300	-	300	300	-
Misc. Income	13,594	100	13,494	13,942	300	13,642
GEMT Reimbursement	-	-	-	-	20,000	(20,000)
Bad Debt Recovery	185	650	(465)	185	1,950	(1,765)
Grant Income	-	-	-	-	-	-
Interest Income	2	115	(113)	454	345	109
Donations	-	-	-	-	-	-
Donations -Amb. Procurement	-	-	-	-	-	-
Total Other Income	18,080	5,165	12,915	28,881	34,895	(6,014)
Total Income	118,499	97,009	21,490	302,876	333,136	(30,261)
<u>Payroll Expenses</u>						
Administration	23,245	23,882	637	59,454	71,646	12,192
Full Time Employees	59,385	65,135	5,750	134,518	195,406	60,888
Part Time Employees	27,539	11,393	(16,146)	64,136	34,179	(29,957)
Payroll Tax Expense	5,218	5,788	570	11,626	17,365	5,739
Employee Medical/Dental	13,290	16,000	2,710	48,134	48,000	(134)
PERS Pension Expense	17,369	10,833	(6,536)	29,174	32,500	3,326
PERS - Unfunded Liability	12,923	12,923	-	38,436	38,769	333
Uniforms	451	750	299	1,209	2,250	1,041
Workers Comp. Insurance	5,827	8,905	3,078	20,233	26,716	6,483
Retiree Health	6,329	7,600	1,271	22,703	22,800	97
Total Payroll Expense	171,577	163,210	(8,367)	429,621	489,630	60,009
<u>Operating Expenses</u>						
Contacted Services	-	-	-	-	-	-
Audit Fees	-	10,500	10,500	-	15,500	15,500
Billing Services	700	700	-	1,938	2,100	162
Other	-	5,000	5,000	-	10,450	10,450
Payroll Services	545	600	55	1,057	1,800	743
Total Contracted Services	1,245	16,800	15,555	2,995	29,850	26,855
Dues and Subscriptions	200	5,200	5,000	9,358	9,900	542
Education/Travel/Mileage	143	350	207	809	1,050	241
Facility Maintenance	250	1,000	750	14,182	7,000	(7,182)
Legal	1,714	1,000	(714)	6,151	3,000	(3,151)
Liability Insurance	7,807	7,807	-	20,413	23,420	3,007
License/Permits	595	500	(95)	1,307	1,500	193
Office and Computer Supplies	388	1,260	872	3,780	3,780	0
Storage	-	240	240	240	480	240
Training	-	250	250	55	750	695
Utilities	2,502	2,000	(502)	7,159	6,000	(1,159)
Total Operating Expenses	14,843	36,407	21,563	66,449	86,730	20,280

Cambria Community Healthcare District
Summary of Revenues and Expenses
SEPTEMBER 2023, and Year-To-Date JULY-SEPT 2023/2024

	September Actual	September Budget	Variance	July - September YTD Actual	July - September YTD Budget	Variance
Fleet Expenses:						
Communication Equipment	-	-	-	-	-	-
Fuel	4,746	3,500	(1,246)	9,317	10,500	1,183
Unit - 18	-	500	500	3,199	1,500	(1,699)
Unit - 20	-	350	350	43	1,050	1,007
Unit - 21	2,265	-	(2,265)	2,758	2,000	(758)
Unit - 22	-	3,686	3,686	2,873	7,373	4,500
Interest Expense	-	-	-	207	430	223
Medical Supplies/Equipment	617	5,000	4,383	16,216	15,000	(1,216)
Total Fleet Expenses	7,629	13,036	5,408	34,614	37,853	3,239
Total Operating Expenses	22,472	49,443	26,971	101,063	124,583	23,520
Other Expenses						
Bank and Credit Card Charges	152	300	148	1,001	900	(101)
Bond Expense	-	-	-	-	10,000	10,000
Contingency/Outreach/Public Ed.	-	400	400	3,296	1,200	(2,096)
Equipment	-	-	-	-	-	-
Miscellaneous	-	300	300	72	900	828
QAF Fee	12,060	-	(12,060)	12,060	4,000	(8,060)
Sales Tax	-	115	115	214	345	131
Total Other Expenses	12,212	1,115	(11,097)	16,643	17,345	702
Total Expenses	206,261	213,768	7,507	547,327	631,558	84,231
Net Operating Income	(87,762)	(116,759)	28,997	(244,452)	(298,422)	53,970
Other Income/Expense						
Grant /Equipment Procurement	21,772	-	21,772	21,772	20,800	972
Covid Relief	-	-	-	-	-	-
Total Other Income	21,772	-	21,772	21,772	20,800	972
Net Income	(65,990)	(116,759)	50,769	(222,680)	(277,622)	54,942

Cambria Community Healthcare District Monthly Banking Financial Report

SEPTEMBER 2023

Pacific Premier Bank Operating Account

Beginning Balance	\$	191,426.50	
Income		95,820.57	
Tax Income		-	
Less Checking Expenses		(185,947.00)	
Bank Fee(s)		(1.50)	
Ending Balance			\$ 101,298.57

Pacific Premier Bank Money Market Account

Reserve Account

Beginning Balance	\$	40,010.96	
Transfer from Operating Account			
Interest		1.64	
Ending Balance			\$ 40,012.60

Local Agency Investment Fund Account

Operating Reserves

Beginning Balance	\$	57,693.19	
Transfer from Operating Account		-	
Interest		-	
Ending Balance			\$ 57,693.19

ALL ACCOUNTS TOTAL

\$ 199,004.36

PPB Trust Account

Beginning Balance	\$	36,139.76	
Deposit		53.84	
Bank fee (paper statement)		(2.00)	
Withdrawal payables(Qgiv)		(21,771.56)	
Ending Balance			\$ 14,420.04

Accounts Prior Year Total Comparison (Not including Trust Account)

SEPTEMBER	2023	\$	199,004.36
SEPTEMBER	2022	\$	364,661.80
Difference		\$	(165,657.44)

Cambria Community Healthcare District

Transaction Detail by Account

September 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
09/01/2023	Bill Payment (Check)	2836	Robert W Sayers	Sept 2023 Invoices	-797.90
09/01/2023	Expense		Payroll People		-53,956.39
09/01/2023	Bill Payment (Check)	2835	PG&E - ending 135-3	Acct# 4378486135-3	-10.72
09/01/2023	Bill Payment (Check)	2837	Templeton Uniforms, LLC	Invoice# 1485	-135.14
09/05/2023	Expense		Bank Charge	Bank Fee - Wire Transfer	-40.00
09/05/2023	Bill Payment (Check)	ACH - Wire	Department of Health Care Services	Inv# GEM0523Y2BV	-11,647.89
09/05/2023	Expense		WEX Bank -		-2,247.62
09/06/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-1,750.00
09/06/2023	Expense		CalPERS Fiscal Services Division		-4,515.39
09/06/2023	Expense		CalPERS Fiscal Services Division		-3,146.88
09/06/2023	Expense		CalPERS Fiscal Services Division		-1,023.31
09/08/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division		-17,393.54
09/08/2023	Expense		CalPERS Fiscal Services Division		-256.37
09/11/2023	Expense		WORLDPAY CC		-150.54
09/12/2023	Bill Payment (Check)	2846	Kitzman Water (Culligan)	Acct# 54031	-241.00
09/12/2023	Bill Payment (Check)	2839	Antonio Mercado	August yard work	-250.00
09/12/2023	Bill Payment (Check)	2853	Streamline	Invoice# 8A432981-0013	-200.00
09/12/2023	Bill Payment (Check)	2849	Mission Country Disposal	Acct# 4130-8101951	-199.98
09/12/2023	Bill Payment (Check)	2843	Graybar Financial Services	Contract# 100-5910031-001	-163.24
09/12/2023	Bill Payment (Check)	2841	Cambria Hardware Center	Acct# 205	-156.42
09/12/2023	Bill Payment (Check)	2854	Uline	Invoice# 167594046	-94.94
09/12/2023	Bill Payment (Check)	2856	Kitzman Water (Culligan)	Acct# 190231	-65.00
09/12/2023	Bill Payment (Check)	2847	Life Assist	Invoice# 1351615	-53.96
09/12/2023	Bill Payment (Check)	2852	PG&E - ending 810-8	Acct# 5179258810-8	-38.55
09/12/2023	Bill Payment (Check)	2845	JB Dewar, Inc.	Invoice# 263328	-27.55
09/12/2023	Bill Payment (Check)	2844	Heidi Holmes-Nagy	Quarterly health premium/Nagy, P.	-494.70
09/12/2023	Bill Payment (Check)	2850	MP Cloud Technologies	Invoice# 6747	-599.00
09/12/2023	Bill Payment (Check)	2851	PG&E - #A ending 348-9	Acct# 9976402348-9	-636.81
09/12/2023	Bill Payment (Check)	2838	Ameritas Life Insurance Corp.	Policy# 58022	-1,121.76
09/12/2023	Bill Payment (Check)	2840	BoundTree Medical	Inv# 85071533	-1,797.56
09/12/2023	Bill Payment (Check)	2855	Zoll Medical Corp.	Invoice# 90078735	-2,091.08
09/12/2023	Bill Payment (Check)	2842	Condor Elite, Inc	Invoice# CO-13589	-279.80
09/12/2023	Bill Payment (Check)	2848	MEDSTOP Urgent Care	Invoice #24633	-200.00
09/19/2023	Expense		Payroll People		-50,032.59
09/20/2023	Bill Payment (Check)	2860	Madison Harris	Paramedic lic. renewal/TB test reimbursement	-300.00
09/20/2023	Bill Payment (Check)	2861	Paso Robles Ford	SO# 547012	-2,265.08
09/20/2023	Bill Payment (Check)	2864	WEX Bank -	Invoice #91832795	-2,238.84
09/20/2023	Bill Payment (Check)	2858	Airgas West	Invoice# 5502084580	-894.41
09/20/2023	Bill Payment (Check)	2859	BoundTree Medical	Inv# 85081673	-602.92
09/20/2023	Bill Payment (Check)	2862	SEIU Local 620	Union dues, Check date 09/20/2023	-279.36
09/20/2023	Bill Payment (Check)	2863	SpectrumVoIP	Acct# 8059278304	-83.74
09/20/2023	Bill Payment (Check)	2857	Aflac	Acct# XG624	-33.80
09/20/2023	Bill Payment (Check)	2865	BoundTree Medical	Tax for Inv# 84813308	-14.21
09/21/2023	Bill Payment (Check)	2867	Shelley Harper	DMV PE reimbursement	-170.00
09/21/2023	Bill Payment (Check)	2868	Verizon Wireless	Acct# 271000184-00002	-361.34
09/21/2023	Bill Payment (Check)	2866	Pacific Cntrl Coast Hlth Cntrs		-25.00
09/25/2023	Bill Payment (Check)	2877	Mutual of Omaha	Group ID# G000BZ6W	-168.00
09/25/2023	Bill Payment (Check)	2879	Wex Bank	Invoice# 91780926	-127.32
09/25/2023	Bill Payment (Check)	2878	Pitney Bowes	Lease Property Tax Invoice# 3106292228	-16.29
09/25/2023	Bill Payment (Check)	2875	Heidi Holmes-Nagy	Oct 2023 health premium	-870.91
09/25/2023	Bill Payment (Check)	2871	Daniel Cariaga	Oct 2023 Health premium	-1,147.86
09/25/2023	Bill Payment (Check)	2869	CCSD	Acct# 450-0245-001	-601.44
09/25/2023	Bill Payment (Check)	2874	Donald Melendy	Oct 2023 Health premium	-1,147.86
09/25/2023	Bill Payment (Check)	2872	Danny Takaoka	Oct 2023 Health premium	-2,110.78
09/25/2023	Bill Payment (Check)	2873	Denise Codding	Oct 2023 health premium	-556.74
09/25/2023	Expense		CalPERS Fiscal Services Division		-1,023.31
09/25/2023	Expense		CalPERS Fiscal Services Division		-2,709.62

Cambria Community Healthcare District

Transaction Detail by Account

September 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
09/25/2023	Expense		CalPERS Fiscal Services Division		-4,429.11
09/25/2023	Bill Payment (Check)	2876	Mrs. Kathleen Bramlette	Mileage reimbursement	-75.19
09/25/2023	Bill Payment (Check)	2870	Charter Communications	Acct# 824510113 0094588	-433.93
09/26/2023	Expense		CalPERS Fiscal Services Division		-412.73
09/28/2023	Bill Payment (Check)	ACH	KS StateBank		-3,621.48
09/28/2023	Bill Payment (Check)	2882	Templeton Uniforms, LLC	Invoice# 1549	-171.58
09/28/2023	Bill Payment (Check)	2883	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
09/28/2023	Bill Payment (Check)	2880	Adamski Moroski Madden Cumberland & Green	Invoice# 62379	-1,713.89
09/28/2023	Bill Payment (Check)	2881	Simone A. Rathbun	Mileage reimbursement	-41.40
09/29/2023	Expense		Pacific Premier Bank		-1.50
Total for 11200 PP (5645) Operating					\$ -184,657.25