



## Administrator/Finance Report Board of Directors Meeting November 28, 2023

**Staff Report: Linda Hendy, Administrator/Finance**

**Finance:**

Reporting financial performance for the month October, and for year-to-date fiscal year 2023/2024.

**Income Statement:**

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

○ **Income:**

- October net ambulance billing of \$90,419 was favorable to budget in the amount of \$4,515.
  - Ambulance transport activity was 59 vs 65 budgeted.

The District received general taxes in the amount of \$21,815, Year-to-date tax receipts are favorable to budget in the amount of \$2,965.

- Other Income: In the month of October, four transports were provided to Monterey County totaling \$8,000, which is, favorable to budget in the amount of \$4,000.

○ **Expense:**

Total expenses in October were \$17,127 favorable to budget.

- Payroll Expenses: In the month of October payroll expenses were unfavorable to budget in the amount of \$24,475. Accrued time off hours were paid as a final check, increasing Administration payroll expense.
- Operating Expenses: October operating expenses were favorable to budget in the amount of \$36,382. \$35,000 was budgeted for fiscal year 2023-2024 for, ductless heating and cooling, a new crew shower and window replacement. Windows were replaced and traditional, wall heaters were installed throughout facility. The new crew shower will be addressed in January 2024.
- Fleet Expenses: October medical supplies/equipment expenses were favorable to budget in the amount of \$782. Certain Supplies were purchased during the prior month and are, reflected in the year-to-date total.
- Other Income: The District received funds from the Trust account, for facility repair expenses, related to the fire inspection.

○ **Net Income:**

The October financials reflect a favorable net income vs budget for the month in the amount of \$12,725 and year-to-date new income versus budget in the amount of \$71,167.

○ **Human Resources:**

During open enrollment for the 2024 benefit year the District successfully renewed with Ameritas Insurance for both dental and vision coverage for full-time employees. There was no change to dental benefits. The current 2023 vision plan for employees consists of an out-of-pocket reimbursement in the amount of \$100. In 2024 the District has enrolled in VSP Vision that will cover eye exam, lenses and a \$130 frame/contact allowance. This is an enhancement to employee benefits. The cost for VSP plan is \$151.92 per month.

- **Medicare Ground Ambulance Data Collection System (GADCS) Report:**

Centers for Medicare & Medicaid Services (CMS) has required CCHD to participate in its data collections reporting for fiscal year 2022-2023. The contents of the report consist of cost, revenue and utilization of services for a continuous 12-month period. Simone is working diligently to complete this comprehensive report. Organizations who do not submit this data will be subject to a 10% reduction in payments for Medicare Ambulance Fee Schedule (AFS) fees for one calendar year.

- **Committee Participation:**

Fall workshop flyers for October and November classes were created. Simone distributed these flyers throughout Cambria, and placed them on the CCHD website and on social media sites.

In collaboration with the Committee and a designer, the Coastal Community Health Resource Guide was produced and delivered to households, schools, and other public places.

**Cambria Community Healthcare District**  
**Summary of Revenues and Expenses**  
**OCTOBER 2023, and Year-To-Date JULY-OCT 2023/2024**

	October Actual	October Budget	Variance	July - October YTD Actual	July - October YTD Budget	Variance
<b>Ambulance Revenue</b>						
Ambulance Billings	351,140	343,614	7,526	1,210,461	1,424,579	(214,118)
Prior Year Income	-	-	-	607	-	607
Total Ambulance Income	351,140	343,614	7,526	1,211,069	1,424,579	(213,511)
Insurance Adjustments/Contra Sent to Collections	(260,721)	(257,711)	(3,011)	(899,218)	(1,068,434)	169,216
Bad Debt	-	-	-	-	(16,000)	16,000
Ambulance Income	90,419	85,904	4,515	311,850	336,145	(24,295)
<b>Tax Income</b>						
General Tax	21,815	-	21,815	36,079	23,000	13,079
Special Assessment Tax	-	-	-	14,886	25,000	(10,114)
Total Tax Income	21,815	-	21,815	50,965	48,000	2,965
<b>Other Income</b>						
Monterey Contract	8,000	4,000	4,000	22,000	16,000	6,000
Rental Income	-	-	-	300	300	-
Misc. Income	35	100	(65)	13,977	400	13,577
GEMT Reimbursement	-	-	-	-	20,000	(20,000)
Bad Debt Recovery	576	650	(74)	761	2,600	(1,839)
Grant Income	-	-	-	-	-	-
Interest Income	522	115	407	897	460	437
Donations	-	-	-	-	-	-
Donations -Amb. Procurement	-	-	-	-	-	-
Total Other Income	9,133	4,865	4,268	37,934	39,760	(1,826)
<b>Total Income</b>	<b>121,367</b>	<b>90,769</b>	<b>30,598</b>	<b>400,749</b>	<b>423,905</b>	<b>(23,156)</b>
<b>Payroll Expenses</b>						
Administration	43,020	23,882	(19,138)	102,473	95,527	(6,946)
Full Time Employees	55,392	65,135	9,743	189,910	260,541	70,631
Part Time Employees	19,094	11,393	(7,701)	83,230	45,572	(37,658)
Payroll Tax Expense	4,365	5,788	1,423	15,991	23,153	7,162
Employee Medical/Dental	20,452	16,000	(4,452)	68,620	64,000	(4,620)
PERS Pension Expense	13,943	10,833	(3,110)	43,117	43,333	216
PERS - Unfunded Liability	14,281	12,923	(1,358)	39,794	51,692	11,898
Uniforms	24	750	726	1,557	3,000	1,443
Workers Comp. Insurance	8,905	8,905	0	29,138	35,621	6,484
Retiree Health	8,208	7,600	(608)	30,911	30,400	(511)
Total Payroll Expense	187,685	163,210	(24,475)	604,742	652,841	48,099
<b>Operating Expenses</b>						
Contacted Services	-	-	-	-	15,500	15,500
Audit Fees	-	-	-	-	2,800	2,800
Billing Services	700	700	-	2,537	2,800	263
Other	-	450	450	-	10,900	10,900
Payroll Services	519	600	81	1,576	2,400	824
Total Contracted Services	1,219	1,750	531	4,113	31,600	27,487
Dues and Subscriptions	400	200	(200)	9,758	10,100	342
Education/Travel/Mileage	78	350	272	886	1,400	514
Facility Maintenance	1,794	35,000	33,206	18,001	42,000	23,999
Legal	400	1,000	600	6,551	4,000	(2,551)
Liability Insurance	7,807	7,807	(1)	28,220	31,226	3,006
License/Permits	414	500	86	1,721	2,000	279
Office and Computer Supplies	312	1,260	948	6,062	5,040	(1,022)
Storage	240	-	(240)	480	480	-
Training	44	250	206	99	1,000	901
Utilities	1,128	2,000	872	8,352	8,000	(352)
Total Operating Expenses	13,835	50,117	36,282	84,244	136,846	52,602

**Cambria Community Healthcare District**  
**Summary of Revenues and Expenses**  
**OCTOBER 2023, and Year-To-Date JULY-OCT 2023/2024**

	October Actual	October Budget	Variance	July - October YTD Actual	July - October YTD Budget	Variance
<b>Fleet Expenses:</b>						
Communication Equipment	-	-	-	-	-	-
Fuel	3,130	3,500	370	12,448	14,000	1,552
Unit - 18	550	500	(50)	3,924	2,000	(1,924)
Unit - 20	-	350	350	218	1,400	1,182
Unit - 21	-	-	-	2,909	2,000	(909)
Unit - 22	-	3,686	3,686	2,873	11,059	8,186
Interest Expense	-	-	-	207	430	223
Medical Supplies/Equipment	4,218	5,000	782	21,885	20,000	(1,885)
<b>Total Fleet Expenses</b>	<b>7,898</b>	<b>13,036</b>	<b>5,139</b>	<b>44,464</b>	<b>50,889</b>	<b>6,426</b>
<b>Total Operating Expenses</b>	<b>21,733</b>	<b>63,153</b>	<b>41,420</b>	<b>128,707</b>	<b>187,735</b>	<b>59,028</b>
<b>Other Expenses</b>						
Bank and Credit Card Charges	160	300	140	1,161	1,200	39
Bond Expense	-	-	-	-	10,000	10,000
Contingency/Outreach/Public Ed.	773	400	(373)	4,069	1,600	(2,469)
Equipment	-	-	-	-	-	-
Miscellaneous	-	300	300	72	1,200	1,128
QAF Fee	-	-	-	12,412	4,000	(8,412)
Sales Tax	-	115	115	321	460	139
<b>Total Other Expenses</b>	<b>933</b>	<b>1,115</b>	<b>182</b>	<b>18,035</b>	<b>18,460</b>	<b>425</b>
<b>Total Expenses</b>	<b>210,351</b>	<b>227,478</b>	<b>17,127</b>	<b>751,484</b>	<b>859,036</b>	<b>107,552</b>
<b>Net Operating Income</b>	<b>(88,984)</b>	<b>(136,709)</b>	<b>47,725</b>	<b>(350,735)</b>	<b>(435,131)</b>	<b>84,396</b>
<b>Other Income/Expense</b>						
Grant /Equipment Procurement	-	35,000	(35,000)	42,572	55,800	(13,228)
Covid Relief	-	-	-	-	-	-
<b>Total Other Income</b>	<b>-</b>	<b>35,000</b>	<b>(35,000)</b>	<b>42,572</b>	<b>55,800</b>	<b>(13,228)</b>
<b>Net Income</b>	<b>(88,984)</b>	<b>(101,709)</b>	<b>12,725</b>	<b>(308,164)</b>	<b>(379,331)</b>	<b>71,167</b>

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

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	101,298.57	
Income		142,292.64	
Tax Income		-	
Less Checking Expenses		(169,449.84)	
Bank Fee(s)		(3.00)	
Ending Balance			\$ 74,138.37

**Pacific Premier Bank Money Market Account**

**Reserve Account**

Beginning Balance	\$	40,012.60	
Transfer from Operating Account		20,000.00	
Interest		1.26	
Ending Balance			\$ 60,013.86

**Local Agency Investment Fund Account**

**Operating Reserves**

Beginning Balance	\$	57,693.19	
Transfer from Operating Account		-	
Interest		520.25	
Ending Balance			\$ 58,213.44

**ALL ACCOUNTS TOTAL**

**\$ 192,365.67**

**PPB Trust Account**

Beginning Balance	\$	14,420.04	
Deposit		0.61	
Bank fee (paper statement)		(4.37)	
<b>Withdrawal payables(Qgiv)</b>		-	
<b>Ending Balance</b>			<b>\$ 14,416.28</b>

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

OCTOBER	2023		\$	192,365.67	
OCTOBER	2022		\$	156,928.04	
Difference			\$	35,437.63	

# Cambria Community Healthcare District

## Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
10/04/2023	Expense		Payroll People	Payroll 9/16-9/30/23 payday 10/5/23	-45,691.89
10/04/2023	Expense		CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-133.83
10/04/2023	Expense		CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-1,247.83
10/04/2023	Bill Payment (Check)	2893	Sac. Metro Fire District	Invoice# 2000008042	-411.92
10/04/2023	Expense		CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-143.33
10/04/2023	Bill Payment (Check)	2890	PG&E - #A ending 348-9	Acct# 9976402348-9	-603.42
10/04/2023	Bill Payment (Check)	2894	SEIU Local 620	Union dues, Check date 10/05/2023	-279.36
10/04/2023	Bill Payment (Check)	2896	Streamline	Invoice# 8A432981-0014	-200.00
10/04/2023	Bill Payment (Check)	2887	Mission Country Disposal	Acct# 4130-8101951	-199.98
10/04/2023	Bill Payment (Check)	2886	Graybar Financial Services	Contract# 100-5910031-001	-163.24
10/04/2023	Bill Payment (Check)	2884	Antonio Mercado	September yard work	-150.00
10/04/2023	Bill Payment (Check)	2889	Orkin	Acct# 2388 Inv# 418501	-92.00
10/04/2023	Bill Payment (Check)	2895	SLO County EMS Agency	Invoice# 680	-66.00
10/04/2023	Bill Payment (Check)	2888	Mr. Timothy Benes	Disposal fee reimbursement	-52.00
10/04/2023	Bill Payment (Check)	2892	PG&E - ending 810-8	Acct# 5179258810-8	-44.15
10/04/2023	Bill Payment (Check)	2891	PG&E - ending 135-3	Acct# 4378486135-3	-10.78
10/04/2023	Bill Payment (Check)	2885	Coastal Copy	Voided	0.00
10/04/2023	Expense		CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-11,231.33
10/04/2023	Expense		CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-518.82
10/04/2023	Check	ACH	CalPERS Fiscal Services Division		-200.00
10/05/2023	Check	ACH	CalPERS Fiscal Services Division		-412.73
10/06/2023	Bill Payment (Check)	2897	JB Dewar, Inc.	Invoice# 269024	-132.68
10/06/2023	Bill Payment (Check)	2898	Mr. Tyler Loudermilk	DMV PE & mileage reimbursement	-226.20
10/06/2023	Bill Payment (Check)	2899	Robert W Sayers	October 2023 Invoices	-797.90
10/11/2023	Bill Payment (Check)	2902	Kitzman Water (Culligan)	Acct# 190231	-65.00
10/11/2023	Bill Payment (Check)	2900	Cambria Hardware Center	Acct# 205	-245.34
10/11/2023	Bill Payment (Check)	2901	J. Curtis Reid	Paramedic Lic. renewal reimbursement	-250.00
10/11/2023	Bill Payment (Check)	2903	MP Cloud Technologies	Invoice# 6825	-599.00
10/11/2023	Bill Payment (Check)	2904	Porteous Management Group	Space #5	-240.00
10/11/2023	Bill Payment (Check)	2905	Sac. Metro Fire District	Invoice# 2000008042 corrected payment	-352.38
10/11/2023	Expense		WORLDPAY CC		-127.05
10/11/2023	Expense		CalPERS Fiscal Services Division	CalPERS Health Insurance	-19,429.63
10/11/2023	Expense		Streamline	CCHD Website	-200.00
10/12/2023	Expense		K. Paul Butterfield		-600.00
10/16/2023	Check	ACH	CalPERS Fiscal Services Division	Voided	0.00
10/17/2023	Bill Payment (Check)	2907	Helping Hand Health Education	Invoice# 289	-11.00
10/17/2023	Expense		CalPERS Fiscal Services Division		-2,760.13
10/17/2023	Bill Payment (Check)	2909	Templeton Uniforms, LLC	Invoice# 1573	-24.00
10/17/2023	Expense		CalPERS Fiscal Services Division		-4,540.68
10/17/2023	Bill Payment (Check)	2908	J. Curtis Reid	CPR cert. reimbursement	-34.00
10/17/2023	Expense		CalPERS Fiscal Services Division		-1,023.31
10/17/2023	Bill Payment (Check)	2910	US Bank Card	Account ending in 3652	-5,160.07
10/17/2023	Bill Payment (Check)	2906	BoundTree Medical	Inv# 85112428 & 85115253	-1,246.61
10/19/2023	Expense		Payroll People	Payroll 10/1-10/15/23 Payday 10/20/23	-45,709.27

# Cambria Community Healthcare District

## Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
10/23/2023	Check	ACH	CalPERS Fiscal Services Division		-412.73
10/24/2023	Bill Payment (Check)	2921	WEX Bank -	Invoice # 92521792	-2,891.14
10/24/2023	Bill Payment (Check)	2919	Verizon Wireless	Acct# 271000184-00002	-436.00
10/24/2023	Bill Payment (Check)	2920	Wex Bank	Invoice# 92482490	-239.27
10/24/2023	Bill Payment (Check)	2911	Aflac	Acct# XG624	-33.80
10/24/2023	Bill Payment (Check)	2913	Elizabeth Sanchez Gallo	Invoice# 001	-772.60
10/24/2023	Bill Payment (Check)	2912	Charter Communications	Acct# 824510113 0094588	-459.93
10/24/2023	Bill Payment (Check)	2914	Life Assist	Invoice# 1374031	-346.29
10/24/2023	Bill Payment (Check)	2917	SEIU Local 620	Union dues, Check date 10/20/2023	-209.52
10/24/2023	Bill Payment (Check)	2922	Coastal Copy	Acct# CC45 Inv# 1075854	-179.86
10/24/2023	Bill Payment (Check)	2916	Mutual of Omaha	Group ID# G000BZ6W	-168.00
10/24/2023	Bill Payment (Check)	2915	Mrs. Kathleen Bramlette	CPR renewal reimbursement	-34.00
10/24/2023	Bill Payment (Check)	2918	SpectrumVoIP	Acct# 8059278304	-21.29
10/24/2023	Expense		Pacific Premier Bank	STOP PYMNT FEE CHK# 2828	-30.00
10/25/2023	Check	ACH	CalPERS Fiscal Services Division		-4,370.42
10/25/2023	Check	ACH	CalPERS Fiscal Services Division		-2,760.13
10/25/2023	Check	ACH	CalPERS Fiscal Services Division		-1,023.31
10/26/2023	Bill Payment (Check)	2923	Mr. Timothy Benes	Payroll check 10.26.2023	-19,572.76
10/26/2023	Bill Payment (Check)	2924	Mr. Timothy Benes	CalPERS reimbursement	-249.40
10/27/2023	Bill Payment (Check)	2928	Zoll Medical Corp.	Invoice# 90093132	-2,091.08
10/27/2023	Bill Payment (Check)	2926	Ameritas Life Insurance Corp.	Policy# 58022	-1,033.04
10/27/2023	Bill Payment (Check)	2925	Airgas West	Invoice# 5502801195	-866.78
10/27/2023	Bill Payment (Check)	2927	Pitney Bowes	Invoice# 3106332587	-119.58
10/28/2023	Bill Payment (Check)	ACH	KS StateBank		-3,621.48
10/30/2023	Bill Payment (Check)	2930	Danny Takaoka	Nov 2023 Health premium	-2,110.78
10/30/2023	Expense		CalPERS Fiscal Services Division	Benes, T 457 Loan Payment	-312.74
10/30/2023	Bill Payment (Check)	2934	Helping Hand Health Education	Invoice# 282 (partial) and 290	-33.00
10/30/2023	Bill Payment (Check)	2931	Denise Coddling	Nov 2023 health premium	-556.74
10/30/2023	Bill Payment (Check)	2932	Donald Melendy	Nov 2023 Health premium	-1,147.86
10/30/2023	Bill Payment (Check)	2929	Daniel Cariaga	Nov 2023 Health premium	-1,147.86
10/30/2023	Bill Payment (Check)	2933	Heidi Holmes-Nagy	Nov 2023 health premium	-870.91
10/30/2023	Bill Payment (Check)	2935	Robert W Sayers	November 2023 Invoices	-797.90
10/31/2023	Expense		CalPERS Fiscal Services Division		-143.33
10/31/2023	Expense		CalPERS Fiscal Services Division		-1,247.83
10/31/2023	Expense		CalPERS Fiscal Services Division		-133.83
10/31/2023	Expense		Pacific Premier Bank		-3.00
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -196,075.05</b>