



**Financial Report  
Board of Directors Meeting  
June 27, 2023**

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

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

**Income Statement:**

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

○ **Income:**

- May ambulance billing was favorable to budget in the amount of \$4,541. Year-to-date ambulance income is favorable to budget by \$101,030.
  - Ambulance Transport activity **62** vs **49** budgeted.
- General and Special Assessment tax of \$29,507 was received on June 9, 2023. Total year-to-date the District has received \$1,248,116 in tax revenues, bringing the total amount received favorable to 2022-23 budget in the amount of \$27,269.
- Other Income: In the month of May, one transport was provided to Monterey County with the new rate of \$2,000 per response. Year-to-date revenues from Monterey response is favorable to budget in the amount of \$3,500. The District received a GEMT reimbursement in the amount of \$14,054 bringing the total received in the amount of \$60,939.

○ **Expense:**

Total expenses in May were \$4,091 unfavorable to budget. Total expenses for the fiscal year-to-date period are unfavorable to budget by \$44,199.

- Payroll Expenses: In the month of May payroll expenses are unfavorable to budget in the amount of \$8,748 and year-to-date favorable in the amount of \$27,017. The unfavorable May variance is due to increased medical insurance cost along with employee medical reimbursement benefit in the amount of \$600 per employee. Working with CalPERS a correction was made to one employee unfunded liability for 2011- 2018 in the amount of \$6,778, findings concluded a change in status from a Pepra classification to a Classic.
- Operating Expenses: Facilities expense for May is unfavorable to budget in the amount of \$2,112, the variance is attributed to the deposit for window replacement and miscellaneous repairs required to correct current fire code violations. Year-to-date License/Permit is unfavorable to budget in the amount of \$10,841, 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: May Fleet expense is in line with budget, no fleet repairs required.

- Other Expenses: May is in line with budget.

○ **Net Income:**

May financials reflect an unfavorable net income for the month in the amount of \$40,326. On a year-to-date basis, there is a total favorable variance actual vs budgeted in the amount of \$210,645.

**Audit Update:**

The 2021-22 audit work has begun with new auditing firm Moss, Levy & Hartzheim LLP. District staff hosted CPA Gary Adams and two additional employees for the onsite audit testing, Simone and Linda provided requested items and feel the week went very smoothly, a great deal was accomplished within this time.

**CCHD Trust Account:**

In the month of May, the Trust received \$106.53 from Community donations bringing the account balance to \$36,092.52.

**Department Update:**

Follow up to April board meeting requesting that Linda look into opening an account at an additional local bank. The Finance Committee reviewed the information and will include this on the June Board agenda.

Follow up to Preliminary Budget question regarding workers compensation insurance. A price comparison found that our current insurance provider SDRMA offers a lower rate and provides discounts for longevity with the insurer and multi product discount. A decision was made to stay with our current provider SDRMA.

1. Longevity
2. Multi program. Additional savings of \$7,227.

Company	Reported Payroll	Rate	Annual Contribution
SDRMA	7332 - \$1,121,957	6.89	\$77,302.84
State Compensation Insurance Fund	7332 - \$1,121,957	6.86	\$76,966.25
		Less	<b>(\$336.59)</b>
SDRMA	8810 - \$253,500	0.58	\$1,470.30
State Compensation Insurance Fund	8810 - \$253,500	0.60	\$1,520
		More	<b>\$49.70</b>

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

	May			July-May			
	May	Actual	May Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Ambulance Revenue</b>							
Ambulance Billings		334,405	316,770	17,635	3,239,390	3,040,992	198,398
Prior Year Income		-	-	-	-	-	-
<b>Total Ambulance Income</b>		<b>334,405</b>	<b>316,770</b>	<b>17,635</b>	<b>3,239,390</b>	<b>3,040,992</b>	<b>198,398</b>
Insurance Adjustments/Contra		(248,296)	(235,202)	(13,094)	(2,311,920)	(2,257,937)	(53,983)
Sent to Collections		-	-	-	(42,215)	(12,000)	(30,215)
Bad Debt		-	-	-	(22,170)	(9,000)	(13,170)
<b>Ambulance Income</b>		<b>86,109</b>	<b>81,568</b>	<b>4,541</b>	<b>863,086</b>	<b>762,055</b>	<b>101,030</b>
<b>Tax Income</b>							
General Tax		15,972	73,618	(57,646)	632,030	594,912	37,118
Special Assessment Tax		13,535	60,178	(46,644)	616,086	625,935	(9,849)
<b>Total Tax Income</b>		<b>29,507</b>	<b>133,796</b>	<b>(104,289)</b>	<b>1,248,116</b>	<b>1,220,847</b>	<b>27,269</b>
<b>Other Income</b>							
Monterey Contract		2,000	3,000	(1,000)	36,500	33,000	3,500
Rental Income		-	300	(300)	900	1,200	(300)
Misc. Income		1,065	100	965	6,678	1,100	5,578
GEMT Reimbursement		14,054	-	14,054	60,939	-	60,939
Bad Debt Recovery		150	900	(750)	4,292	9,900	(5,608)
Grant Income		-	-	-	76,190	-	76,190
Interest Income		2	-	2	1,048	632	416
Donations		-	-	-	100	30,000	(29,900)
Donations -Amb. Procurement		-	-	-	-	-	-
<b>Total Other Income</b>		<b>17,270</b>	<b>4,300</b>	<b>12,970</b>	<b>186,647</b>	<b>75,832</b>	<b>110,815</b>
<b>Total Income</b>		<b>132,886</b>	<b>219,664</b>	<b>(86,778)</b>	<b>2,297,849</b>	<b>2,058,734</b>	<b>239,115</b>
<b>Payroll Expenses</b>							
Administration		23,245	20,875	(2,370)	230,250	219,125	(11,125)
Full Time Employees		51,530	54,002	2,472	502,928	594,017	91,089
Part Time Employees		19,030	22,908	3,878	249,680	251,992	2,312
Payroll Tax Expense		4,087	2,907	(1,180)	52,576	31,977	(20,599)
Employee Medical/Dental		18,843	13,350	(5,493)	165,008	146,850	(18,158)
PERS Pension Expense		8,681	10,898	2,217	110,691	119,882	9,191
PERS - Unfunded Liability		20,571	12,360	(8,211)	158,849	135,960	(22,889)
Uniforms		258	500	242	7,510	5,500	(2,010)
Workers Comp. Insurance		-	-	-	35,961	37,797	1,836
Retiree Health		7,618	7,315	(303)	83,095	80,465	(2,630)
<b>Total Payroll Expense</b>		<b>153,863</b>	<b>145,115</b>	<b>(8,748)</b>	<b>1,596,547</b>	<b>1,623,564</b>	<b>27,017</b>
<b>Operating Expenses</b>							
Contacted Services		-	-	-	197	-	(197)
Accounting		-	2,500	2,500	13,240	27,500	14,260
Audit Fees		500	3,000	2,500	26,614	15,000	(11,614)
Billing Services		600	600	-	7,788	6,600	(1,188)
Other		-	850	850	10,898	12,800	1,902
Payroll Services		536	500	(36)	5,787	5,500	(287)
<b>Total Contracted Services</b>		<b>1,636</b>	<b>7,450</b>	<b>5,814</b>	<b>64,524</b>	<b>67,400</b>	<b>2,876</b>

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

	May			July-May			
	May	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Dues and Subscriptions	-	-	-	-	402	-	(402)
Education/Travel/Mileage	741	500	(241)	3,690	5,500	1,810	
Facility Maintenance	3,612	1,500	(2,112)	13,348	16,500	3,152	
Legal	2,638	1,500	(1,138)	11,614	16,500	4,887	
Liability Insurance	-	-	-	42,152	42,420	268	
License/Permits	720	500	(220)	16,341	5,500	(10,841)	
Office and Computer Supplies	932	1,200	268	21,610	13,200	(8,410)	
Storage	-	-	-	960	960	-	
Training	218	50	(168)	2,001	550	(1,451)	
Utilities	2,601	1,600	(1,001)	26,916	17,600	(9,316)	
<b>Total Operating Expenses</b>	<b>13,099</b>	<b>14,300</b>	<b>1,201</b>	<b>203,559</b>	<b>186,130</b>	<b>(17,429)</b>	
<b>Fleet Expenses</b>							
Communication Equipment	-	-	-	841	-	(841)	
Fuel	2,500	3,000	500	32,328	33,000	672	
Unit - 18	39	500	461	10,520	5,500	(5,020)	
Unit - 20	-	200	200	5,161	2,200	(2,961)	
Unit - 21	-	500	500	2,656	5,500	2,844	
Interest Expense	248	-	(248)	1,311	1,543	232	
Medical Supplies/Equipment	2,998	5,000	2,002	50,187	55,000	4,813	
<b>Total Fleet Expenses</b>	<b>5,785</b>	<b>9,200</b>	<b>3,415</b>	<b>103,005</b>	<b>102,743</b>	<b>(262)</b>	
<b>Total Operating Expenses</b>	<b>18,884</b>	<b>23,500</b>	<b>4,616</b>	<b>306,564</b>	<b>288,873</b>	<b>(17,691)</b>	
<b>Other Expenses</b>							
Bank and Credit Card Charges	159	200	41	2,926	2,200	(726)	
Bond Expense	-	-	-	31,058	-	(31,058)	
Contingency/Outreach/Public Ed.	200	100	(100)	13,853	1,100	(12,753)	
Equipment	-	-	-	-	-	-	
Miscellaneous	-	100	100	650	1,100	450	
QAF Fee	-	-	-	21,331	12,000	(9,331)	
Sales Tax	107	107	-	1,286	1,179	(107)	
<b>Total Other Expenses</b>	<b>466</b>	<b>507</b>	<b>41</b>	<b>71,103</b>	<b>17,579</b>	<b>(53,525)</b>	
<b>Total Expenses</b>	<b>173,213</b>	<b>169,122</b>	<b>(4,091)</b>	<b>1,974,215</b>	<b>1,930,016</b>	<b>(44,199)</b>	
<b>Net Operating Income</b>	<b>(40,326)</b>	<b>50,542</b>	<b>(90,868)</b>	<b>323,634</b>	<b>128,718</b>	<b>194,916</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>15,729</b>	<b>-</b>	<b>15,729</b>	
<b>Net Income</b>	<b>(40,326)</b>	<b>50,542</b>	<b>(90,868)</b>	<b>339,363</b>	<b>128,718</b>	<b>210,645</b>	

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

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	380,874.50	
Income		342,830.66	
Tax Income		-	
Less Checking Expenses		(197,482.38)	
Bank Fee(s)		(4.75)	
Ending Balance			\$ 526,218.03

**Pacific Premier Bank Money Market Account**

**Reserve Account**

Beginning Balance	\$	-	
Transfer from Operating Account		40,004.22	
Interest		1.70	
Ending Balance			\$ 40,005.92

**Local Agency Investment Fund Account**

**Operating Reserves**

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

**ALL ACCOUNTS TOTAL**

**\$ 623,467.70**

**PPB Trust Account**

Beginning Balance	\$	35,994.61	
Deposit		106.53	
Bank fee (paper statement)		(2.00)	
Withdrawal payables(Qgiv)		(6.62)	
Ending Balance			\$ 36,092.52

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

MAY	2023	\$	623,467.70
MAY	2022	\$	619,532.59
Difference		\$	3,935.11

# Cambria Community Healthcare District

## Transaction Detail by Account

May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
05/01/2023	Bill Payment (Check)	2576	Templeton Uniforms, LLC	Rcpt# 153211	-15.00
05/02/2023	Bill Payment (Check)	2588	Mission Country Disposal	Acct# 4130-8101951	-173.12
05/02/2023	Bill Payment (Check)	2583	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
05/02/2023	Bill Payment (Check)	2580	Streamline	Invoice# 8A432981-0009	-200.00
05/02/2023	Bill Payment (Check)	2581	Templeton Uniforms, LLC	Rcpt# 153222	-314.57
05/02/2023	Bill Payment (Check)	2578	SEIU Local 620	Union dues, Check date 05/05/2023	-335.51
05/02/2023	Bill Payment (Check)	2587	Life Assist	Invoice# 1322560	-569.69
05/02/2023	Bill Payment (Check)	2590	Robert W Sayers	May 2023 Invoices	-760.70
05/02/2023	Bill Payment (Check)	2582	US Bank Card	Account ending in 3652	-1,642.66
05/02/2023	Bill Payment (Check)	2585	CliftonLarsonAllen LLP	Invoice# 3713607	-3,559.50
05/02/2023	Bill Payment (Check)	2589	Mr. Timothy Benes	Mileage reimbursement	-170.10
05/02/2023	Bill Payment (Check)	2591	Timothy Nurge	ACLS cert. reimbursement	-158.00
05/02/2023	Bill Payment (Check)	2584	Antonio Mercado	April yard work	-150.00
05/02/2023	Bill Payment (Check)	2592	JB Dewar, Inc.	Invoice# 177000	-67.01
05/02/2023	Bill Payment (Check)	2586	Dana Brancati	Jacket purchase reimbursement	-60.00
05/02/2023	Bill Payment (Check)	2579	SpectrumVoIP	Acct# 8059278304	-41.88
05/02/2023	Bill Payment (Check)	2577	J. Curtis Reid	Mileage reimbursement	-18.34
05/04/2023	Expense		Payroll People		-43,353.10
05/08/2023	Bill Payment (Check)	2601	PG&E - ending 810-8	Acct# 5179258810-8	-27.34
05/08/2023	Bill Payment (Check)	2595	Life Assist	Invoice# 1322768	-28.57
05/08/2023	Bill Payment (Check)	2593	Cambria Hardware Center	Acct# 205	-91.73
05/08/2023	Bill Payment (Check)	2594	Graybar Financial Services	Contract# 100-5910031-001	-163.24
05/08/2023	Bill Payment (Check)	2603	Sarah Dreiling	DMV PE reimbursement	-170.00
05/08/2023	Bill Payment (Check)	2596	MEDSTOP Urgent Care	Invoice #23990	-200.00
05/08/2023	Bill Payment (Check)	2598	MP Cloud Technologies	Invoice# 6423	-599.00
05/08/2023	Bill Payment (Check)	2597	Michael Bryant	Medical reimbursement	-600.00
05/08/2023	Bill Payment (Check)	2599	PG&E - #A ending 348-9	Acct# 9976402348-9	-849.57
05/08/2023	Bill Payment (Check)	2602	San Luis Obispo County Clerk -Recorder	Election expense 11/08/2022	-14,842.06
05/08/2023	Bill Payment (Check)	2600	PG&E - ending 135-3	Acct# 4378486135-3	-10.55
05/09/2023	Expense		CalPERS Fiscal Services Division		-17,396.93
05/09/2023	Expense		Cambria Community Council		-4,170.54
05/09/2023	Expense		Cambria Community Council		-2,448.80
05/09/2023	Expense		Cambria Community Council		-943.22
05/09/2023	Expense		WORLDPAY CC		-139.58
05/09/2023	Bill Payment (Check)	2604	West America Bank	526 000 0303-32-0409 526-01261	-5,035.12
05/10/2023	Bill Payment (Check)	2609	Kitzman Water (Culligan)	Acct# 190231	-65.00
05/10/2023	Bill Payment (Check)	2608	J. Curtis Reid	Education reimbursement	-239.00
05/10/2023	Bill Payment (Check)	2607	BoundTree Medical	Inv# 84942790	-732.43
05/10/2023	Bill Payment (Check)	2605	Airgas West	Invoice# 9997004188	-805.58
05/10/2023	Bill Payment (Check)	2610	Zoll Medical Corp.	Invoice# 90074632	-2,091.08
05/10/2023	Bill Payment (Check)	2606	Ameritas Life Insurance Corp.	Policy# 58022	-944.32
05/10/2023	Expense		Cambria Community Council		-100.00
05/12/2023	Bill Payment (Check)	2611	Poly Pro Window & Door Co	Estimate #1675	-2,253.03
05/12/2023	Bill Payment (Check)	2612	Timothy Nurge	PALS cert. reimbursement	-158.00
05/15/2023	Bill Payment (Check)	2620	J. Curtis Reid	Boot purchase reimbursement	-198.36
05/15/2023	Bill Payment (Check)	2613	BoundTree Medical	Inv# 84944716	-93.84
05/15/2023	Bill Payment (Check)	2614	Cambria Business Center	Invoice# 201	-56.09
05/15/2023	Bill Payment (Check)	2623	SpectrumVoIP	Acct# 8059278304	-20.91
05/15/2023	Bill Payment (Check)	2615	Daniel Cariaga	June 2023 Health premium	-1,147.86
05/15/2023	Bill Payment (Check)	2616	Danny Takaoka	June 2023 Health premium	-2,110.78
05/15/2023	Bill Payment (Check)	2617	Denise Coddling	June 2023 health premium	-556.74
05/15/2023	Bill Payment (Check)	2619	Heidi Holmes-Nagy	June 2023 Health premium	-1,113.49
05/15/2023	Bill Payment (Check)	2618	Donald Melendy	June 2023 Health premium	-1,147.86
05/15/2023	Bill Payment (Check)	2621	Life Assist	Invoice# 1326524	-465.12

# Cambria Community Healthcare District

## Transaction Detail by Account

May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
05/15/2023	Bill Payment (Check)	ACH	Actuarial Retirement Counseling	Invoice# 1237	-500.00
05/15/2023	Bill Payment (Check)	2622	Paul Hoover	Mileage reimbursement	-16.51
05/16/2023	Check		CalPERS Fiscal Services Division		-6,278.45
05/16/2023	Check		CalPERS Fiscal Services Division		-500.00
05/18/2023	Expense		Payroll People		-43,987.95
05/19/2023	Check	ACH	CalPERS Fiscal Services Division		-100.00
05/19/2023	Check	ACH	CalPERS Fiscal Services Division		-943.22
05/19/2023	Check	ACH	CalPERS Fiscal Services Division		-4,409.63
05/19/2023	Bill Payment (Check)	2627	Verizon Wireless	Acct# 271000184-00002	-360.99
05/19/2023	Bill Payment (Check)	2624	Integrity Security & Integrated Systems, Inc.	Invoice# 42915	-210.00
05/19/2023	Bill Payment (Check)	2625	Life Assist	Invoice# 1327057	-62.16
05/19/2023	Bill Payment (Check)	2626	Mr. Tyler Loudermilk	CPR/AED reimbursement	-34.00
05/19/2023	Bill Payment (Check)	2628	WEX Bank -	Invoice #89242495	-2,500.06
05/19/2023	Check	ACH	CalPERS Fiscal Services Division		-2,448.80
05/23/2023	Bill Payment (Check)	2633	SEIU Local 620	Union dues, Check date 05/20/2023	-335.51
05/23/2023	Bill Payment (Check)	2632	Charter Communications	Acct# 824510113 0094588	-439.93
05/23/2023	Bill Payment (Check)	2630	BoundTree Medical	Inv# 84956833	-804.62
05/23/2023	Bill Payment (Check)	2634	Timothy Nurge	Medical reimbursement	-501.81
05/23/2023	Bill Payment (Check)	2631	CCSD	Acct# 450-0245-001	-595.26
05/23/2023	Bill Payment (Check)	2629	Aflac	Acct# XG624	-33.80
05/23/2023	Expense		CalPERS Fiscal Services Division		-138.42
05/23/2023	Expense		CalPERS Fiscal Services Division		-320.42
05/23/2023	Expense		CalPERS Fiscal Services Division		-11,467.50
05/23/2023	Expense		CalPERS Fiscal Services Division		-1,376.58
05/23/2023	Expense		CalPERS Fiscal Services Division		-490.00
05/30/2023	Expense		Return Item Chargeback		-221.98
05/30/2023	Expense		Bank Charge		-15.00
05/31/2023	Expense		Pacific Premier Bank		-4.75
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -192,894.25</b>