



**Financial Report
Board of Directors Meeting
September 26, 2023**

Staff Report: Linda Hendy, Director of Finance

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

Income Statement:

August 2023 Monthly/Year-To-Date vs Budget

○ **Income:**

- August ambulance billing of \$74,478 was unfavorable to budget in the amount of \$3,111.
 - In August 2022 ambulance revenue recorded in the amount of \$93,106 was used for this fiscal year budget.
 - Ambulance Transport activity **41** vs **45** budgeted.
- Other Income: Revenues budgeted for the GEMT reimbursement program were not received in the month of August, resulting in Other Income revenues unfavorable to budget in the amount of \$20,863. While the District received GEMT reimbursements in August 2022, it is unknown when the State will release funds to participants of the program.

○ **Expense:**

Total expenses in August were \$10,401 favorable to budget.

- Payroll Expenses: In the month of August payroll expenses are favorable to budget in the amount of \$2,168. The District is currently utilizing Reserve Medics to cover the vacant Full-time position, resulting in an increase to line-item Part Time Employees and a decrease to line-item Full Time Employees.
- Operating Expenses: August operating expense is favorable to budget in the amount of \$3,177. The District has incurred the 2021-2022 budgeted audit expense in the prior fiscal year, resulting in a decrease in expense in the amount of \$5,000. Labor negotiations with SEIU employees commenced in September, the District will receive an updated invoice for representation. Line item: Facility Maintenance is unfavorable to budget due to the electrical repair cost associated with the required fire code updates. A check was issued by the District trust account to cover the electrical expense and will be included in the September financials.
- Fleet Expenses: August fleet expense is favorable to budget in the amount of \$7,225. The District is anticipating repair cost for Unit 21 that is currently with Ford of Paso Robles.
- Other Expenses: The District submitted the QAF program fee in September 2023.

- Other Income: Grant funding received from the Cambria Community Council were transferred from the Trust account to the Operating account.

○ **Net Income:**

August financials reflect a favorable net income for the month in the amount of \$12,132 and year to-date favorable in the amount of \$40,428.

Audit Update:

Preparations for the 2022-2023 Audit will begin in October.

CCHD Trust Account:

Pacific Premier bank balance for the trust account is \$36,139.86.

Human Resource:

Updates were made to full-time employee payroll accounts with updated wage rates and benefits. Each employee received a worksheet with calculations for retro pay that was included in the September 5, 2023 payroll.

CalPERS Healthcare Open Enrollment begins September 13, thru October 18th. Full-time employees received an email reminder with information including a breakdown for individual and dependent cost for each plan and helpful tips provided by CalPERS on selecting the right plan for each individual employee.

Employee personal files have been updated with new Personal Action Forms (PAF) documenting wage increase per the new salary schedule, benefit changes and District required forms. Personal Action Forms will be routinely updated with any new changes, this action item is a follow up to the recent Auditors recommendation.

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

	August Actual	August Budget	Variance	July - August YTD Actual	July - August YTD Budget	Variance
<u>Ambulance Revenue</u>						
Ambulance Billings	289,236	310,356	(21,120)	563,840	709,590	(145,750)
Prior Year Income	-	-	-	607	-	607
Total Ambulance Income	289,236	310,356	(21,120)	564,447	709,590	(145,142)
Insurance Adjustments/Contra Sent to Collections	(214,758)	(232,767)	18,009	(419,102)	(532,192)	113,090
Bad Debt	-	-	-	-	-	-
Ambulance Income	74,478	77,589	(3,111)	145,345	177,397	(32,052)
<u>Tax Income</u>						
General Tax	-	-	-	12,873	14,000	(1,127)
Special Assessment Tax	-	-	-	14,886	15,000	(114)
Total Tax Income	-	-	-	27,759	29,000	(1,241)
<u>Other Income</u>						
Monterey Contract	4,000	4,000	-	10,000	8,000	2,000
Rental Income	-	-	-	-	-	-
Misc. Income	-	100	(100)	348	200	148
GEMT Reimbursement	-	20,000	(20,000)	-	20,000	(20,000)
Bad Debt Recovery	-	650	(650)	-	1,300	(1,300)
Grant Income	-	-	-	-	-	-
Interest Income	2	115	(113)	453	230	223
Donations	-	-	-	-	-	-
Donations -Amb. Procurement	-	-	-	-	-	-
Total Other Income	4,002	24,865	(20,863)	10,801	29,730	(18,929)
Total Income	78,480	102,454	(23,974)	183,905	236,127	(52,222)
<u>Payroll Expenses</u>						
Administration	24,586	23,882	(704)	36,209	47,764	11,555
Full Time Employees	44,688	65,135	20,447	75,133	130,271	55,138
Part Time Employees	28,064	11,393	(16,671)	36,597	22,786	(13,811)
Payroll Tax Expense	4,439	5,788	1,349	6,408	11,577	5,169
Employee Medical/Dental	16,830	16,000	(830)	35,844	32,000	(3,844)
PERS Pension Expense	11,477	10,833	(644)	20,894	21,667	773
PERS - Unfunded Liability	12,756	12,923	167	25,513	25,846	333
Uniforms	309	750	441	757	1,500	743
Workers Comp. Insurance	8,905	8,905	-	14,405	17,811	3,405
Retiree Health	8,987	7,600	(1,387)	16,374	15,200	(1,174)
Total Payroll Expense	161,042	163,210	2,168	268,134	326,420	58,287
<u>Operating Expenses</u>						
Contacted Services	-	-	-	-	-	-
Audit Fees	-	5,000	5,000	-	5,000	5,000
Billing Services	-	700	700	599	1,400	801
Other	-	5,000	5,000	-	5,450	5,450
Payroll Services	321	600	279	512	1,200	688
Total Contracted Services	321	11,300	10,979	1,111	13,050	11,939
Dues and Subscriptions	200	200	-	9,158	4,700	(4,458)
Education/Travel/Mileage	593	350	(243)	666	700	34
Facility Maintenance	10,581	1,000	(9,581)	13,776	6,000	(7,776)
Legal	-	1,000	1,000	4,438	2,000	(2,438)
Liability Insurance	7,807	7,807	-	12,607	15,613	3,007
License/Permits	265	500	235	412	1,000	588
Office and Computer Supplies	1,678	1,260	(418)	3,297	2,520	(777)
Storage	-	-	-	240	240	-
Training	33	250	217	55	500	445
Utilities	1,012	2,000	988	3,512	4,000	488
Total Operating Expenses	22,490	25,667	3,177	49,271	50,323	1,052

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

	August Actual	August Budget	Variance	July - August YTD Actual	July - August YTD Budget	Variance
Fleet Expenses:						
Communication Equipment	-	-	-	-	-	-
Fuel	2,441	3,500	1,059	4,543	7,000	2,457
Unit - 18	146	500	354	3,199	1,000	(2,199)
Unit - 20	-	350	350	43	700	657
Unit - 21	-	2,000	2,000	493	2,000	1,507
Unit - 22	251	3,686	3,435	2,873	3,686	813
Interest Expense	207	430	223	207	430	223
Medical Supplies/Equipment	5,198	5,000	(198)	12,853	10,000	(2,853)
Total Fleet Expenses	8,242	15,467	7,225	24,212	24,817	605
Total Operating Expenses	30,732	41,133	10,401	73,482	75,140	1,657
Other Expenses						
Bank and Credit Card Charges	430	300	(130)	849	600	(249)
Bond Expense	-	-	-	-	10,000	10,000
Contingency/Outreach/Public Ed.	1,912	400	(1,512)	3,296	800	(2,496)
Equipment	-	-	-	-	-	-
Miscellaneous	36	300	264	72	600	528
QAF Fee	-	4,000	4,000	-	4,000	4,000
Sales Tax	-	115	115	107	230	123
Total Other Expenses	2,379	5,115	2,736	4,324	16,230	11,906
Total Expenses	194,152	209,458	15,306	345,940	417,790	71,850
Net Operating Income	(115,673)	(107,004)	(8,668)	(162,034)	(181,663)	19,628
Other Income/Expense						
Grant /Equipment Procurement	20,800	-	20,800	20,800	20,800	20,800
Covid Relief	-	-	-	-	-	-
Total Other Income	20,800	-	20,800	20,800	20,800	20,800
Net Income	(94,873)	(107,004)	12,132	(141,234)	(160,863)	40,428

Cambria Community Healthcare District Monthly Banking Financial Report

AUGUST 2023

Pacific Premier Bank Operating Account

Beginning Balance	\$	318,501.29	
Income		83,945.44	
Tax Income		-	
Less Checking Expenses		(211,008.33)	
Bank Fee(s)		(11.90)	
Ending Balance			\$ 191,426.50

Pacific Premier Bank Money Market Account

Reserve Account

Beginning Balance	\$	40,009.26	
Transfer from Operating Account			
Interest		1.70	
Ending Balance			\$ 40,010.96

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

\$ 289,130.65

PPB Trust Account

Beginning Balance	\$	36,142.65	
Deposit		-	
Bank fee (paper statement)		(2.00)	
Withdrawal payables(Qgiv)		(0.79)	
Ending Balance			\$ 36,139.86

Accounts Prior Year Total Comparison (Not including Trust Account)

AUGUST	2023	\$	289,130.65
AUGUST	2022	\$	438,874.45
Difference		\$	(149,743.80)

Cambria Community Healthcare District

Transaction Detail by Account

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
08/03/2023	Bill Payment (Check)	2778	Halcore Group, Inc.	Cust# 1032003 Inv# 90812020	-221.19
08/03/2023	Bill Payment (Check)	2775	West America Bank	526 000 0303-32-0409 526-01261	-5,035.12
08/03/2023	Bill Payment (Check)	2774	TUTTLE OUTDOOR EQUIPMENT		-335.02
08/03/2023	Expense		Payroll People		-45,868.41
08/03/2023	Bill Payment (Check)	2768	Coast Electronics	Account# 10002631 Invoice# 10403033	-361.83
08/03/2023	Bill Payment (Check)	2773	SEIU Local 620	Union dues, Check date 08/05/2023	-370.43
08/03/2023	Bill Payment (Check)	2772	Robert W Sayers	August 2023 Invoices	-797.90
08/03/2023	Bill Payment (Check)	2771	Modern Marketing	Invoice# MMI152373	-1,164.63
08/03/2023	Bill Payment (Check)	2765	Borjon Auto Center	Invoice# 36139	-2,789.19
08/03/2023	Bill Payment (Check)	2770	Graybar Financial Services	Contract# 100-5910031-001	-163.24
08/03/2023	Bill Payment (Check)	2776	Antonio Mercado	July yard work	-150.00
08/03/2023	Bill Payment (Check)	2769	Coast Unified School District	Invoice# 230036	-36.00
08/03/2023	Bill Payment (Check)	2777	Cambria Hardware Center	Acct# 205	-29.20
08/03/2023	Bill Payment (Check)	2779	PG&E - ending 135-3	Acct# 4378486135-3	-10.69
08/03/2023	Bill Payment (Check)	2767	Cambria Auto Supply	Acct# 7299 Inv# 116668	-7.50
08/03/2023	Bill Payment (Check)	2766	BoundTree Medical	Inv# 85037287	-261.93
08/04/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 7-16 to 7-31-23 Pay date 8-05-23	-2,631.21
08/04/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 7-16 to 7-31-23 Pay date 8-05-23	-1,023.31
08/04/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 7-16 to 7-31-23 Pay date 8-05-23	-4,611.93
08/07/2023	Bill Payment (Check)	2788	Templeton Uniforms, LLC	Invoice# 1436	-29.49
08/07/2023	Bill Payment (Check)	2787	PG&E - ending 810-8	Acct# 5179258810-8	-41.22
08/07/2023	Bill Payment (Check)	2783	Kitzman Water (Culligan)	Acct# 190231	-65.00
08/07/2023	Bill Payment (Check)	2785	MP Cloud Technologies	Invoice# 6668	-599.00
08/07/2023	Bill Payment (Check)	2780	Adamski Moroski Madden Cumberland & Green	Invoice# 61843	-612.50
08/07/2023	Bill Payment (Check)	2786	PG&E - #A ending 348-9	Acct# 9976402348-9	-623.94
08/07/2023	Bill Payment (Check)	2781	Ameritas Life Insurance Corp.	Policy# 58022	-944.32
08/07/2023	Bill Payment (Check)	2789	Zoll Medical Corp.	Invoice# 90077673	-2,091.08
08/07/2023	Bill Payment (Check)	2782	Central Coast Electric, Inc.	Invoice# 00393	-4,340.24
08/07/2023	Bill Payment (Check)	2784	Mission Country Disposal	Acct# 4130-8101951	-199.98
08/07/2023	Expense	ACH	CalPERS Fiscal Services Division		-100.00
08/08/2023	Bill Payment (Check)	2790	Alpha Fire Unlimited	Invoice# 116944	-190.00
08/08/2023	Bill Payment (Check)	2791	Life Assist	Invoice# 1351265	-829.38
08/08/2023	Bill Payment (Check)	2792	Orkin	Acct# 2388 Inv# 413061	-92.00
08/09/2023	Expense		WORLDPAY CC	Bank Fee- Credit Card	-418.54
08/09/2023	Expense	ACH	CalPERS Fiscal Services Division	CalPERS Health Insurance	-17,393.54
08/14/2023	Bill Payment (Check)	2795	Helping Hand Health Education	Invoice# 288	-33.00
08/14/2023	Bill Payment (Check)	2794	Halcore Group, Inc.	Cust# 1032003 Inv# 90813627	-52.32
08/14/2023	Bill Payment (Check)	2796	Templeton Uniforms, LLC	Invoice# 1444	-144.77
08/14/2023	Bill Payment (Check)	2793	Airgas West	Invoice# 5501368805	-894.41
08/16/2023	Bill Payment (Check)	2799	Liebert Cassidy Whitmore	CA041-00003 Inv# 248911	-3,825.00
08/16/2023	Bill Payment (Check)	2797	Central Coast Electric, Inc.	Invoices# 1426 and 1427	-2,645.00
08/16/2023	Bill Payment (Check)	2801	SEIU Local 620	Union dues, Check date 08/20/2023	-335.51
08/16/2023	Bill Payment (Check)	2798	BoundTree Medical	Inv# 85051132	-106.81
08/16/2023	Bill Payment (Check)	2800	MEDSTOP Urgent Care	Invoice #24517	-225.00
08/17/2023	Expense	ACH	Payroll People		-44,552.89
08/18/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 8/1-8/15/23 pay date 8.20.23	-1,023.31
08/18/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 8/1-8/15/23 pay date 8.20.23	-2,631.21
08/18/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 8/1-8/15/23 pay date 8.20.23	-4,500.76
08/18/2023	Bill Payment (Check)	ACH	CalPERS Fiscal Services Division	Payroll 8/1-8/15/23 pay date 8.20.23	-256.37
08/21/2023	Bill Payment (Check)	2804	County of SLO ACTTC	LAFCO 2023-24	-5,249.62
08/21/2023	Bill Payment (Check)	2814	Poly Pro Window & Door Co	Invoice# 526686	-1,872.52
08/21/2023	Bill Payment (Check)	2808	Donald Melendy	Sept 2023 Health premium	-1,147.86
08/21/2023	Bill Payment (Check)	2805	Daniel Cariaga	Sept 2023 Health premium	-1,147.86
08/21/2023	Bill Payment (Check)	2813	Modern Marketing	Invoice# MMI152588	-747.46
08/21/2023	Bill Payment (Check)	2803	Central Coast Electric, Inc.	Invoice# 1432	-625.00

Cambria Community Healthcare District

Transaction Detail by Account

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
08/21/2023	Bill Payment (Check)	2807	Denise Codding	Sept 2023 health premium	-556.74
08/21/2023	Bill Payment (Check)	2802	Breece Ehrenborg	PERS contribution refund	-434.54
08/21/2023	Bill Payment (Check)	2815	Verizon Wireless	Acct# 271000184-00002	-361.02
08/21/2023	Bill Payment (Check)	2811	Integrity Security & Integrated Systems, Inc.	Invoice# 43749	-210.00
08/21/2023	Bill Payment (Check)	2812	Mike Lucido		-65.00
08/21/2023	Bill Payment (Check)	2810	Helping Hand Health Education	Invoice# 283	-11.00
08/21/2023	Bill Payment (Check)	2806	Danny Takaoka	Sept 2023 Health premium	-2,110.78
08/21/2023	Bill Payment (Check)	2809	Heidi Holmes-Nagy	Sept 2023 health premium	-870.91
08/22/2023	Bill Payment (Check)	2816	Aflac	Acct# XG624	-33.80
08/22/2023	Bill Payment (Check)	2818	Charter Communications	Acct# 824510113 0094588	-439.93
08/22/2023	Bill Payment (Check)	2817	BoundTree Medical	Inv# 85049682	-2,348.94
08/28/2023	Bill Payment (Check)	ACH	KS StateBank	Unit 22	-3,621.48
08/29/2023	Bill Payment (Check)	2823	SEIU Local 620	Union dues, Check date 09/05/2023	-349.20
08/29/2023	Bill Payment (Check)	2826	Wex Bank	Invoice# 91120486	-192.88
08/29/2023	Bill Payment (Check)	2825	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
08/29/2023	Bill Payment (Check)	2822	Mutual of Omaha	Group ID# G000BZ6W	-156.00
08/29/2023	Bill Payment (Check)	2819	Blue Shield of California	Refund AR2308090813495B	-405.24
08/29/2023	Bill Payment (Check)	2820	BoundTree Medical	Inv# 85064305	-1,149.32
08/29/2023	Bill Payment (Check)	2824	US Bank Card	Account ending in 3652	-2,035.24
08/29/2023	Bill Payment (Check)	2827	WEX Bank -	Invoice #91163435	-2,247.63
08/29/2023	Bill Payment (Check)	2821	Mr. Jeremy Kantner	Mileage reimbursement	-16.90
08/29/2023	Expense	ACH	CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-133.83
08/29/2023	Expense	ACH	CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-143.33
08/29/2023	Expense	ACH	CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-1,247.83
08/29/2023	Expense	ACH	CalPERS Fiscal Services Division	CalPERS Unfunded Liability	-11,231.33
08/31/2023	Bill Payment (Check)	2828	Coastal Copy	Acct# CC45	-179.86
08/31/2023	Bill Payment (Check)	2829	J. Curtis Reid	TB test and mileage reimbursement	-63.58
08/31/2023	Bill Payment (Check)	2832	Paul Hoover	Mileage reimbursement - base station mtg.	-20.96
08/31/2023	Expense		Pacific Premier Bank		-8.00
08/31/2023	Expense		Pacific Premier Bank		-3.90
08/31/2023	Bill Payment (Check)	2834	Streamline	Invoices# 8A432981-0010-0012	-600.00
08/31/2023	Bill Payment (Check)	2830	Life Assist	Invoice# 1357659	-1,025.06
08/31/2023	Bill Payment (Check)	2833	Simone A. Rathbun	Mileage reimbursement	-31.90
08/31/2023	Bill Payment (Check)	2831	Mr. Timothy Benes	Mileage reimbursement	-499.63
Total for 11200 PP (5645) Operating					\$ -199,453.38