



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

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

Reporting financial performance updated for the month and fiscal year to date as of February 28, 2023

**Income Statement:**

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

○ **Income:**

- February ambulance billing was slightly above budget in the amount of \$1,636. Year-to-date ambulance income is favorable to budget by \$62,673.
  - Ambulance Transport activity **44** vs **44** budgeted.
- General and Special Assessment tax revenue was not received in the month of February as budgeted, however a deposit was received in the amount of \$44,515 on March 8, 2023.
- Other Income: In the month of February no transports were provided to Monterey County due to the continued closure of highway one. It is projected that a rainy March will continue to result in road closures. For this current fiscal year 2022-23 Monterey Contract revenue is budgeted at \$36,000, we anticipate the District providing at minimum four services calls prior to June 30, 2023 to reach the budget goal.

Misc. Income: The District received \$5,000 from PGE for the participation in the Diablo Canyon Emergency Preparedness Drill in 2022.

Donation income is budgeted at \$10,000 in February 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 February, the 501c3 Trust account bank balance is \$35,766, with no transfer activity to the District.

○ **Expense:**

Total expenses in February were \$16,071 favorable to budget. Total expenses for the fiscal year-to-date period are unfavorable to budget by \$58,222.

- Payroll Expenses: In the month February, payroll expenses are in-line with budgeted amounts. Year-to-date full time employee expense increased due to staff coverage in the months of November – February.
- Operating Expenses: Total contract services were favorable to budget due to a delay in receiving billing from contractors such as Legal, Auditor and MP Cloud service. The District expects expenses totaling \$5,750 to be paid the first of March when invoices are received.
- Fleet Expenses: Replacement of tires and breaks on Unit 20 in the amount of \$1,089. The District anticipates that fuel cost will continue to be unfavorable to budget due to the higher cost of fuel.

- Other Expenses: In February the District paid the QAF report fee in the amount of \$4,967. Year-to-date total expense is favorable to budget in the amount of \$2,406, the QAF fee is required for the participation in GEMT (Ground Emergency Medical Transportation) reimbursement program through the California Department of Health Care Services.

○ **Net Income:**

February financials reflect an unfavorable net income for the month in the amount of \$27,879, mainly attributed to budgeted tax revenues received the following month. On a year-to-date basis, there is a total favorable variance of \$127,574.

**Audit Update:**

The final printed copy of the 2020-21 report will be received in March.

**CCHD Trust Account:**

In the month of February, the Trust received \$281.76 from Community donations bringing the account balance to \$35,766.

**Department Update:**

In 2021 the District was required to enroll in a new state program Medicare Ambulance Transport Data Collection, Simone is attending webinar training and working to complete our mandatory report to submit this March 2023.

With Board approval a Money Market account was opened with Pacific Premier Bank, and a transfer in the amount of \$40,000 was deposited. The \$40,000 is identified as ambulance procurement funds. Banking information for this new account will be included on the monthly banking financial report and included in Board packets.

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

	February Actual	February Budget	Variance	July-February YTD Actual	July-February YTD Budget	Variance
<b><u>Ambulance Revenue</u></b>						
Ambulance Billings	265,050	258,696	6,354	2,386,454	2,132,918	253,536
Prior Year Income	-	-	-	-	-	-
<b>Total Ambulance Income</b>	<b>265,050</b>	<b>258,696</b>	<b>6,354</b>	<b>2,386,454</b>	<b>2,132,918</b>	<b>253,536</b>
Insurance Adjustments/Contra	(196,800)	(192,081)	(4,718)	(1,746,801)	(1,583,692)	(163,109)
Sent to Collections	-	-	-	(20,964)	(8,000)	(12,964)
Bad Debt	-	-	-	(20,790)	(6,000)	(14,790)
<b>Ambulance Income</b>	<b>68,250</b>	<b>66,614</b>	<b>1,636</b>	<b>597,899</b>	<b>535,226</b>	<b>62,673</b>
<b><u>Tax Income</u></b>						
General Tax	-	17,324	(17,324)	411,941	398,154	13,787
Special Assessment Tax	-	19,895	(19,895)	427,360	445,889	(18,529)
<b>Total Tax Income</b>	<b>-</b>	<b>37,220</b>	<b>(37,220)</b>	<b>839,301</b>	<b>844,043</b>	<b>(4,742)</b>
<b><u>Other Income</u></b>						
Monterey Contract	-	3,000	(3,000)	30,000	24,000	6,000
Rental Income	-	-	-	600	900	(300)
Misc. Income	5,126	100	5,026	5,598	800	4,798
GEMT Reimbursement	-	-	-	39,865	-	39,865
Bad Debt Recovery	1,139	900	239	2,764	7,200	(4,436)
Grant Income	-	-	-	76,190	-	76,190
Interest Income	1	632	(631)	658	632	26
Donations	-	10,000	(10,000)	100	30,000	(29,900)
Donations - Amb. Procurement	-	-	-	-	-	-
<b>Total Other Income</b>	<b>6,266</b>	<b>14,632</b>	<b>(8,366)</b>	<b>155,775</b>	<b>63,532</b>	<b>92,243</b>
<b>Total Income</b>	<b>74,516</b>	<b>118,466</b>	<b>(43,950)</b>	<b>1,592,975</b>	<b>1,442,801</b>	<b>150,174</b>
<b><u>Payroll Expenses</u></b>						
Administration	23,245	20,375	(2,870)	172,138	157,000	(15,138)
Full Time Employees	50,880	54,002	3,122	371,908	432,012	60,104
Part Time Employees	22,571	22,908	337	212,032	183,267	(28,765)
Payroll Tax Expense	4,427	2,907	(1,520)	35,269	23,256	(12,013)
Employee Medical/Dental	13,851	13,350	(501)	110,727	106,800	(3,927)
PERS Pension Expense	10,034	10,898	864	82,136	87,187	5,051
PERS - Unfunded Liability	12,416	12,360	(56)	108,967	98,880	(10,087)
Uniforms	110	500	390	5,339	4,000	(1,339)
Workers Comp. Insurance	-	-	-	35,961	37,797	1,836
Retiree Health	7,618	7,315	(303)	60,243	58,520	(1,723)
<b>Total Payroll Expense</b>	<b>145,152</b>	<b>144,615</b>	<b>(536)</b>	<b>1,194,719</b>	<b>1,188,719</b>	<b>(6,001)</b>
<b><u>Operating Expenses</u></b>						
Contacted Services	-	-	-	-	-	-
Accounting	-	2,500	2,500	13,240	20,000	6,760
Audit Fees	-	3,000	3,000	18,480	6,000	(12,480)
Billing Services	-	600	600	5,391	4,800	(591)
Other	-	850	850	8,498	10,250	1,752
Payroll Services	502	500	(2)	4,653	4,000	(653)
<b>Total Contracted Services</b>	<b>502</b>	<b>7,450</b>	<b>6,948</b>	<b>50,263</b>	<b>45,050</b>	<b>(5,213)</b>

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

	February			July-February		
	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Dues and Subscriptions	-	-	-	402	-	(402)
Education/Travel/Mileage	78	500	422	3,536	4,000	464
Facility Maintenance	762	1,500	738	8,297	12,000	3,703
Legal	50	1,500	1,450	5,176	12,000	6,824
Liability Insurance	-	-	-	42,152	42,420	268
License/Permits	150	500	350	14,721	4,000	(10,721)
Office and Computer Supplies	773	1,200	427	18,082	9,600	(8,482)
Storage	-	-	-	720	720	-
Training	-	50	50	512	400	(112)
Utilities	2,498	1,600	(898)	19,258	12,800	(6,458)
<b>Total Operating Expenses</b>	<b>4,813</b>	<b>14,300</b>	<b>9,487</b>	<b>163,120</b>	<b>142,990</b>	<b>(20,130)</b>
<b>Fleet Expenses</b>						
Communication Equipment	-	-	-	841	-	(841)
Fuel	3,329	3,000	(329)	25,921	24,000	(1,921)
Unit - 18	-	500	500	8,230	4,000	(4,230)
Unit - 20	1,089	200	(889)	4,644	1,600	(3,044)
Unit - 21	18	500	482	2,240	4,000	1,760
Interest Expense	295	-	(295)	1,064	1,543	480
Medical Supplies/Equipment	3,904	5,000	1,096	37,838	40,000	2,162
<b>Total Fleet Expenses</b>	<b>8,635</b>	<b>9,200</b>	<b>565</b>	<b>80,778</b>	<b>75,143</b>	<b>(5,635)</b>
<b>Total Operating Expenses</b>	<b>13,448</b>	<b>23,500</b>	<b>10,052</b>	<b>243,898</b>	<b>218,133</b>	<b>(25,765)</b>
<b>Other Expenses</b>						
Bank and Credit Card Charges	579	200	(379)	2,174	1,600	(574)
Bond Expense	-	-	-	16,216	-	(16,216)
Contingency/Outreach/Public Ed. Equipment	244	100	(144)	13,123	800	(12,323)
Miscellaneous	55	100	45	550	800	250
QAF Fee	4,967	12,000	7,033	9,594	12,000	2,406
Sales Tax	107	107	-	857	857	-
<b>Total Other Expenses</b>	<b>5,951</b>	<b>12,507</b>	<b>6,556</b>	<b>42,514</b>	<b>16,057</b>	<b>(26,456)</b>
<b>Total Expenses</b>	<b>164,551</b>	<b>180,622</b>	<b>16,071</b>	<b>1,481,131</b>	<b>1,422,909</b>	<b>(58,222)</b>
<b>Net Operating Income</b>	<b>(90,035)</b>	<b>(62,157)</b>	<b>(27,879)</b>	<b>111,844</b>	<b>19,892</b>	<b>91,952</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>(90,035)</b>	<b>(62,157)</b>	<b>(27,879)</b>	<b>127,574</b>	<b>19,892</b>	<b>107,681</b>

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

**Pacific Premier Bank Operating Account**

Beginning Balance	\$	549,669.51	
Income		131,987.43	
Tax Income		-	
Less Checking Expenses		(230,957.86)	
Bank Fee(s)		(10.65)	
Ending Balance			\$ 450,688.43

**Pacific Premier Bank Money Market Account**

**Reserve Account**

Beginning Balance	\$	-	
Transfer from Operating Account		40,000.00	
Interest		0.88	
Ending Balance			\$ 40,000.88

**Local Agency Investment Fund Account**

**Operating Reserves**

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

**ALL ACCOUNTS TOTAL**

**\$ 547,549.83**

**PPB Trust Account**

Beginning Balance	\$	37,772.37	
Deposit		281.76	
Bank fee (paper statement)		(2.00)	
<b>Withdrawal payables(Qgiv)</b>		<b>(2,286.00)</b>	
<b>Ending Balance</b>			<b>\$ 35,766.13</b>

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

FEBRUARY	2023	\$	547,549.83
FEBRUARY	2022	\$	480,670.45
Difference		\$	66,879.38

# Cambria Community Healthcare District

## Transaction Detail by Account

February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11200 PP (5645) Operating					
02/01/2023	Bill Payment (Check)	2403	Johnboy's Towing	Invoice# 23-02381	-350.00
02/01/2023	Bill Payment (Check)	2391	Borjon Auto Center	Invoice# 32863	-893.98
02/01/2023	Bill Payment (Check)	2401	US Bank Card	#4246 0445 5565 3652	-3,640.01
02/01/2023	Bill Payment (Check)	2402	Walker's Office Supplies, Inc.	Invoice# 2241919-0	-935.22
02/01/2023	Bill Payment (Check)	2400	Templeton Uniforms, LLC	Rcpt# 151393	-183.35
02/01/2023	Bill Payment (Check)	2392	Graybar Financial Services	Contract# 100-5910031-001	-163.24
02/01/2023	Bill Payment (Check)	2395	Mr. Timothy Benes	Mileage reimbursement	-415.17
02/01/2023	Bill Payment (Check)	2394	Life Assist	Invoice# 1289320	-53.98
02/01/2023	Bill Payment (Check)	2393	Johnboy's Towing	Invoice# 23-02367	-350.00
02/01/2023	Bill Payment (Check)	2397	Robert W Sayers	February 2023 Invoices	-760.70
02/01/2023	Bill Payment (Check)	2399	Simone A. Rathbun	Mileage reimbursement	-24.01
02/01/2023	Bill Payment (Check)	2398	SEIU Local 620	Union dues, Check date 02/05/2023	-303.52
02/01/2023	Bill Payment (Check)	2390	Airgas West	Invoice# 9134127616	-549.02
02/01/2023	Bill Payment (Check)	2396	Paso Robles Ford	SO# 540662	-696.33
02/02/2023	Bill Payment (Check)	2410	Streamline	Invoice# 8A432981-0006	-200.00
02/02/2023	Bill Payment (Check)	2405	JB Dewar, Inc.	Invoice# 169278	-149.78
02/02/2023	Bill Payment (Check)	2404	Coastal Copy	Acct# CC45	-228.90
02/02/2023	Bill Payment (Check)	2409	PG&E - ending 810-8	Acct# 5179258810-8	-27.24
02/02/2023	Bill Payment (Check)	2407	PG&E - #A ending 348-9	Acct# 9976402348-9	-1,142.15
02/02/2023	Bill Payment (Check)	2408	PG&E - ending 135-3	Acct# 4378486135-3	-10.34
02/02/2023	Expense		Payroll People		-48,105.08
02/02/2023	Bill Payment (Check)	2406	Paso Robles Ford	SO# 540061	-997.21
02/02/2023	Bill Payment (Check)	2412	West America Bank	526 000 0303-32-0409 526-01261	-5,035.12
02/02/2023	Bill Payment (Check)	2411	WEX Bank -	Invoice #86451368	-2,591.34
02/06/2023	Expense	CalPERS	CalPERS Fiscal Services Division	Payroll 2.3.23	-1,886.79
02/06/2023	Expense	CalPERS	CalPERS Fiscal Services Division	Payroll 2.3.23	-3,622.79
02/06/2023	Expense	CalPERS		Payroll 2.3.23	-856.34
02/07/2023	Bill Payment (Check)	2417	Dana Brancati	replace check# 1808/uniform reimbursement	-32.06
02/07/2023	Bill Payment (Check)	2421	MP Cloud Technologies	Invoice# 6173	-599.00
02/07/2023	Bill Payment (Check)	2419	Kitzman Water (Culligan)	Acct# 190231	-63.00
02/07/2023	Bill Payment (Check)	2416	Cambria Hardware Center	Acct# 205	-200.85
02/07/2023	Bill Payment (Check)	2418	Employment Development Dept	Account# 944-0892-9	-1,018.00
02/07/2023	Bill Payment (Check)	2413	Airgas West	Invoice# 9134461709	-34.66
02/07/2023	Bill Payment (Check)	2415	Antonio Mercado	January yard work	-150.00
02/07/2023	Bill Payment (Check)	2422	Templeton Uniforms, LLC	Rcpt# 151636	-20.00
02/07/2023	Bill Payment (Check)	2414	Ameritas Life Insurance Corp.	Policy# 58022	-944.32
02/07/2023	Bill Payment (Check)	2420	Mission Country Disposal	Acct# 4130-8101951	-226.84
02/09/2023	Bill Payment (Check)	2426	Michael Bryant	Ins. premium reimbursement	-97.80
02/09/2023	Bill Payment (Check)	2431	Simone A. Rathbun	Ins. premium reimbursement	-37.10
02/09/2023	Bill Payment (Check)	2424	Life Assist	Invoices# 1291242 & 1291594	-413.35
02/09/2023	Bill Payment (Check)	2425	Matthew Hallmark	Ins. premium reimbursement	-37.10
02/09/2023	Bill Payment (Check)	2428	Mrs. Kathleen Bramlette	Ins. premium reimbursement	-139.24
02/09/2023	Bill Payment (Check)	2423	J. Curtis Reid	Ins. premium reimbursement	-139.24
02/09/2023	Bill Payment (Check)	2430	Potter Plumbing	Invoice# 9570	-175.00
02/09/2023	Bill Payment (Check)	2429	Orkin	Acct# 2388 Inv# 39673	-92.00
02/09/2023	Bill Payment (Check)	2427	Mr. Jeremy Kantner	Ins. premium reimbursement/OT roundup	-106.43
02/09/2023	Bill Payment (Check)	2432	Timothy Nurge	Ins. premium reimbursement/OT roundup	-98.32
02/09/2023	Expense		WORLDPAY CC		-367.90
02/10/2023	Expense		CalPERS Fiscal Services Division		-17,077.00
02/13/2023	Bill Payment (Check)	2433	Airgas West	Invoice# 9994836320	-681.29
02/13/2023	Bill Payment (Check)	2441	Zoll Medical Corp.	Invoice# 90071873	-2,091.08
02/13/2023	Bill Payment (Check)	2437	Danny Takaoka	March 2023 Health premium	-2,110.78
02/13/2023	Bill Payment (Check)	2438	Denise Coddling	March 2023 health premium	-556.74
02/13/2023	Bill Payment (Check)	2440	Heidi Holmes-Nagy	March 2023 Health premium	-1,113.49
02/13/2023	Bill Payment (Check)	2435	Cambria Business Center	Invoice# 185	-25.94
02/13/2023	Bill Payment (Check)	2434	BoundTree Medical	Inv# 84849410	-2,184.85

# Cambria Community Healthcare District

## Transaction Detail by Account

February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
02/13/2023	Bill Payment (Check)	2436	Daniel Cariaga	March 2023 Health premium	-1,147.86
02/13/2023	Bill Payment (Check)	2439	Donald Melendy	March 2023 Health premium	-1,147.86
02/15/2023	Bill Payment (Check)	2446	Department of Health Care Services	Inv# GEM0323HHK6 Q2 2022	-4,966.92
02/15/2023	Bill Payment (Check)	2445	Mrs. Kathleen Bramlette	Medical reimbursement	-596.80
02/15/2023	Bill Payment (Check)	2444	Matthew Hallmark	DMV PE reimbursement	-150.00
02/16/2023	Expense		Payroll People		-43,986.54
02/21/2023	Expense				-943.22
02/21/2023	Expense				-200.00
02/21/2023	Expense				-3,385.07
02/21/2023	Expense				-2,029.22
02/22/2023	Bill Payment (Check)	2450	Charter Communications	Acct# 824510113 0094588	-425.98
02/22/2023	Bill Payment (Check)	2451	Integrity Security & Integrated Systems, Inc.	Invoice# 41998	-210.00
02/22/2023	Bill Payment (Check)	2459	Wex Bank	Invoice# 87193798	-64.58
02/22/2023	Bill Payment (Check)	2460	WEX Bank -	Invoice #87231218	-3,196.50
02/22/2023	Bill Payment (Check)	2454	Robert W Sayers	March 2023 Invoices	-760.70
02/22/2023	Bill Payment (Check)	2453	Mutual of Omaha	Group ID# G000BZ6W	-156.00
02/22/2023	Bill Payment (Check)	2447	Aflac	Acct# XG624	-33.80
02/22/2023	Bill Payment (Check)	2458	Verizon Wireless	Acct# 271000184-00002	-357.20
02/22/2023	Bill Payment (Check)	2452	Life Assist	Invoice# 1294419	-273.76
02/22/2023	Bill Payment (Check)	2449	BoundTree Medical	Inv# 84859467	-186.06
02/22/2023	Bill Payment (Check)	2456	SpectrumVoIP	Acct# 8059278304	-41.50
02/22/2023	Bill Payment (Check)	2448	American West Tire & Auto	INVOICE# 437846	-1,088.88
02/22/2023	Bill Payment (Check)	2457	Templeton Uniforms, LLC	Rcpt# 151822	-57.92
02/22/2023	Bill Payment (Check)	2455	SEIU Local 620	Union dues, Check date 02/20/2023	-303.52
02/24/2023	Expense		CalPERS Fiscal Services Division		-490.00
02/24/2023	Expense		CalPERS Fiscal Services Division		-138.42
02/24/2023	Expense		CalPERS Fiscal Services Division		-1,376.58
02/24/2023	Expense		CalPERS Fiscal Services Division		-11,467.50
02/24/2023	Expense		CalPERS Fiscal Services Division		-320.42
02/24/2023	Expense		CalPERS Fiscal Services Division		-175.00
02/27/2023	Bill Payment (Check)	2461	BoundTree Medical	Inv# 84863959	-483.01
02/27/2023	Bill Payment (Check)	2463	Simone A. Rathbun	Purchase reimbursement	-36.72
02/27/2023	Bill Payment (Check)	2462	Mr. Timothy Benes	Mileage reimbursement	-46.50
02/27/2023	Bill Payment (Check)	2464	Wells Fargo Vendor Financial Services	Cust# 1051980762	-191.98
02/28/2023	Expense		Pacific Premier Bank		-6.75
02/28/2023	Expense		Pacific Premier Bank		-3.90
<b>Total for 11200 PP (5645) Operating</b>					<b>\$ -185,451.66</b>