

CSA 17

1st Quarter FY 2021-2022 FINANCIAL OVERVIEW



November 2, 2021

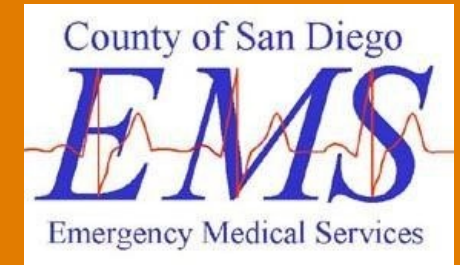


CPSM
Center for Public Safety Management, LLC

Revenues:

Actual	2020-21	2021-22	Current Trend
Ambulance Transports	4,707	5,742	48.1%
<i>Resident Transports</i>	3,204	3,792	18.4%
<i>Non-Resident Transports</i>	1,503	1,950	29.7%

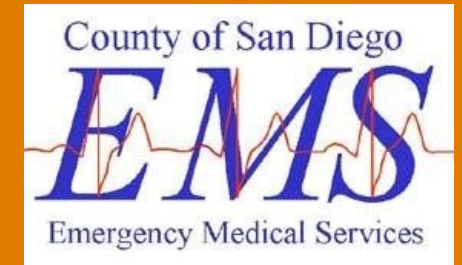
Actual	2019-20	2020-21	Current Trend
Revenue			
Ambulance Transport Fees	\$ 2,204,715	\$ 2,435,244	10.5%
<i>Resident Ambulance Transport Fees</i>	\$ 1,303,825	\$ 1,531,319	17.4%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 900,890	\$ 903,926	0.3%
Property Tax	\$ 1,514,218	\$ 1,711,725	13.0%
Benefit Fee	\$ 1,734,939	\$ 1,720,606	-0.8%
Other (Interest, GEMT)	\$ 156,356	\$ 207,131	32.5%
Non-Transport Related Revenue	\$ 3,405,513	\$ 3,639,462	6.9%
Total Revenue	\$ 5,610,228	\$ 6,074,706	8.3%



Expenses:

CSA Actual

Expense	2020-21	2021-22	Current Trend
AMR	\$ 4,265,110	\$ 4,353,280	2.1%
City of Del Mar	\$ 50,068	\$ 51,388	2.6%
City of Encinitas	\$ 221,633	\$ 227,434	2.6%
Rancho Santa Fe Fire Protection District	\$ 142,096	\$ 153,977	8.4%
City of Solana Beach	\$ 70,458	\$ 72,238	2.5%
Billing Fees	\$ 98,236	\$ 107,000	8.9%
North County Dispatch	\$ 31,700	\$ 32,651	3.0%
Willdan	\$ 7,050	\$ 7,000	-0.7%
County Admin Services	\$ 169,785	\$ 215,000	26.6%
DPC	\$ 44,348	\$ 30,908	-30.3%
CSA Business Consultant	\$ 41,343	\$ 61,794	49.5%
GEMTQAF (2021 \$33.42 fee per transport)	\$ 148,096	\$ 151,000	2.0%
Total Expenses	\$ 5,289,923	\$ 5,463,670	3.3%



Operations Analysis:

Actual	2020-21	2021-22	Current Trend
Total Revenue	\$ 5,610,228	\$ 6,074,706	8.3%
Total Expenses	\$ 5,289,923	\$ 5,463,670	3.3%
Net from Operations	\$ 320,305	\$ 611,036	90.8%



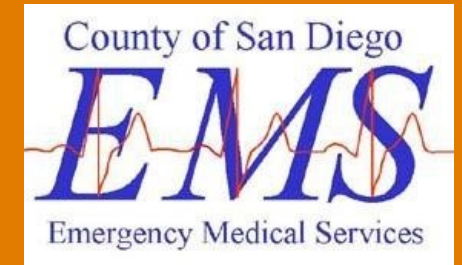
Reserve Analysis:

	2020-21	2021-22	Current Trend
Beginning Balance	\$ 5,925,239	\$ 6,245,544	5.4%
Credit (Debit) Amount	\$ 320,305	\$ 611,036	90.8%
New Balance	\$ 6,245,544	\$ 6,856,580	9.8%
Required Reserve	\$ 2,644,961	\$ 2,731,835	3.3%
Excess Reserve	\$ 3,600,583	\$ 4,124,745	14.6%



Revenue Projection:

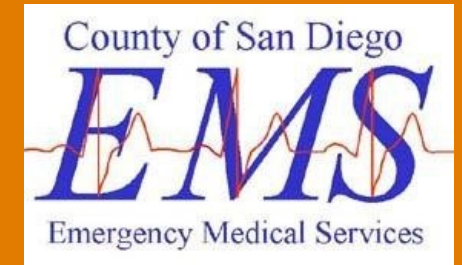
Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transports	5,742	48.1%	5,790	2.1%	5,887	2.1%	5,985	2.1%
<i>Resident Transports</i>	3,792	18.4%	3,811	0.5%	3,875	0.5%	3,939	0.5%
<i>Non-Resident Transports</i>	1,950	29.7%	1,979	1.5%	2,012	1.5%	2,046	1.5%



Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transport Fees	\$ 2,435,244	10.5%	\$ 2,445,947	2.1%	\$ 2,456,698	2.1%	\$ 2,467,497	2.1%
<i>Resident Ambulance Transport Fees</i>	\$ 1,531,319	17.4%	\$ 1,538,975	0.5%	\$ 1,546,670	0.5%	\$ 1,554,404	0.5%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 903,926	0.3%	\$ 906,971	0.3%	\$ 910,028	0.3%	\$ 913,094	0.3%
Property Tax	\$ 1,711,725	13.0%	\$ 1,803,131	5.3%	\$ 1,899,418	5.3%	\$ 2,000,847	5.3%
Benefit Fee	\$ 1,720,606	-0.8%	\$ 1,747,090	1.5%	\$ 1,773,983	1.5%	\$ 1,801,289	1.5%
Other (Interest, GEMT)	\$ 207,131	32.5%	\$ 211,584	2.2%	\$ 216,133	2.2%	\$ 220,780	2.2%
Non-Transport Related Revenue	\$ 3,639,462	6.9%	\$ 3,761,806	3.4%	\$ 3,889,534	3.4%	\$ 4,022,916	3.4%
Total Revenue	\$ 6,074,706	8.3%	\$ 6,207,753	2.2%	\$ 6,346,232	2.2%	\$ 6,490,414	2.3%

Expense Projection:

Expense [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
AMR	\$ 4,353,280	2.1%	\$ 4,443,273	3.5%	\$ 4,535,126	3.5%	\$ 4,628,877	3.5%
City of Del Mar	\$ 51,388	2.6%	\$ 52,744	3.0%	\$ 54,326	3.0%	\$ 55,956	3.0%
City of Encinitas	\$ 227,434	2.6%	\$ 233,417	3.0%	\$ 240,420	3.0%	\$ 247,632	3.0%
Rancho Santa Fe Fire Protection District	\$ 153,977	8.4%	\$ 157,981	3.0%	\$ 162,720	3.0%	\$ 167,602	3.0%
City of Solana Beach	\$ 72,238	2.5%	\$ 74,058	3.0%	\$ 76,280	3.0%	\$ 78,568	3.0%
Billing Fees	\$ 107,000	8.9%	\$ 111,395	4.1%	\$ 114,736	3.0%	\$ 118,178	3.0%
North County Dispatch	\$ 32,651	3.0%	\$ 32,794	3.0%	\$ 33,496	2.1%	\$ 34,213	2.1%
Willdan	\$ 7,000	-0.7%	\$ 9,000	2.3%	\$ 9,529	5.9%	\$ 10,090	5.9%
County Admin Services	\$ 215,000	26.6%	\$ 220,375	2.5%	\$ 225,884	2.5%	\$ 231,531	2.5%
DPC	\$ 30,908	-30.3%	\$ 21,541	3.0%	\$ 22,187	3.0%	\$ 22,853	3.0%
CSA Business Consultant	\$ 61,794	49.5%	\$ 64,885	5.0%	\$ 68,129	5.0%	\$ 71,536	5.0%
GEMTOAF (\$33.42 fee per transport)	\$ 151,000	2.0%	\$ 187,024	15.0%	\$ 190,151	15.0%	\$ 193,330	15.0%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,608,487	2.7%	\$ 5,732,984	2.2%	\$ 5,860,366	2.2%

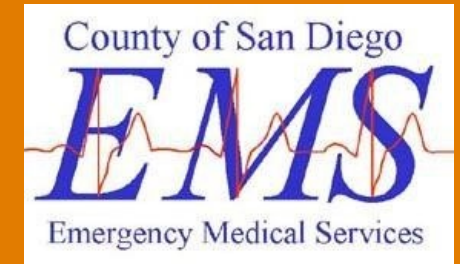


Net Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Total Revenue	\$ 6,074,706	8.3%	\$ 6,207,753	2.2%	\$ 6,346,232	2.2%	\$ 6,490,414	2.3%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,608,487	2.7%	\$ 5,732,984	2.2%	\$ 5,860,366	2.2%
Net from Operations	\$ 611,036	90.8%	\$ 599,266	-1.9%	\$ 613,248	2.3%	\$ 630,047	2.7%

Reserve Analysis w/Capital

	[2021-22]	[2022-23]	[2023-24]	[2024-25]
Beginning Balance	\$ 5,207,544	\$ 5,718,580	\$ 6,217,846	\$ 6,831,094
Credit (Debit) Amount	\$ 611,036	\$ 599,266	\$ 613,248	\$ 630,047
New Balance	\$ 5,818,580	\$ 6,317,846	\$ 6,831,094	\$ 7,461,141
Capital Expenditure	\$ 100,000	\$ 100,000	\$ -	\$ -
Reserve After Capital	\$ 5,718,580	\$ 6,217,846	\$ 6,831,094	\$ 7,461,141
Required Reserve	\$ 2,731,835	\$ 2,804,243	\$ 2,866,492	\$ 2,930,183
Excess Reserve	\$ 2,986,745	\$ 3,413,603	\$ 3,964,602	\$ 4,530,958



Volume Analysis:

Month	2019-20		2020-21		% Change	
	Res	Non-Res	Res	Non-Res	Res	Non-Res
July	325	134	253	130	-28.5%	-3.1%
August	337	131	266	133	-26.7%	1.5%
September	301	128	232	121	-29.7%	-5.8%
October	296	170	253	125	-17.0%	-36.0%
November	244	175	256	129	4.7%	-35.7%
December	306	176	302	107	-1.3%	-64.5%
January	384	84	260	115	-47.7%	27.0%
February	354	86	268	108	-32.1%	20.4%
March	270	77	245	139	-10.2%	44.6%
April	233	90	254	130	8.3%	30.8%
May	301	80	286	135	-5.2%	40.7%
June	232	97	329	128	29.5%	24.2%
Total	3,583	1,428	3,204	1,500	-11.8%	4.8%



Volume Analysis:

Month	2020-21		2021-22		% Change	
	Res	Non-Res	Res	Non-Res	Res	Non-Res
July	253	130	298	160	17.8%	23.1%
August	266	133	334	165	25.6%	24.1%
September	232	121				
October	253	125				
November	256	129				
December	302	107				
January	260	115				
February	268	108				
March	245	139				
April	254	130				
May	286	135				
June	329	128				
Total	3,204	1,500				

