

CSA 17

3rd Quarter FY 2020-2021

FINANCIAL OVERVIEW



May 4, 2021



CPSM
Center for Public Safety Management, LLC

Revenues:

Actual [Projected based on most recent 9 months]	2019-20	[2020-21]	% Change from Prev. Yr.
Ambulance Transports	5,011	4,589	-8.4%
<i>Resident Transports</i>	3,583	3,113	-13.1%
<i>Non-Resident Transports</i>	1,428	1,476	3.4%

Actual [Projected]	2019-20 (1)	[2020-21]	% Change from Prev. Yr.
Revenue			
Ambulance Transport Fees	\$ 2,057,306	\$ 2,298,915	11.7%
<i>Resident Ambulance Transport Fees</i>	\$ 1,225,859	\$ 1,364,640	11.3%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 831,447	\$ 934,275	12.4%
Property Tax	\$ 1,453,535	\$ 1,624,948	12.0%
Benefit Fee	\$ 1,689,966	\$ 1,694,522	0.27%
Other (Interest, GEMT)	\$ 126,493	\$ 202,770	60.3%
Non-Transport Related Revenue	\$ 3,269,994	\$ 3,522,240	7.7%
Total Revenue	\$ 5,327,300	\$ 5,821,155	9.3%

Note 1: Change in reporting from accrual based on Date of Service to actual \$ Received



Expenses:

CSA Actual [Projected]

Expense	2019-20	[2020-21]	% Change
AMR	\$ 4,126,930	\$ 4,265,110	3.3%
City of Del Mar	\$ 138,722	\$ 50,068	4.9%
City of Encinitas	\$ 525,475	\$ 221,633	33.1%
Rancho Santa Fe Fire Protection District	\$ 540,900	\$ 150,087	10.4%
City of Solana Beach	\$ 183,414	\$ 70,458	-61.6%
Billing Fees	\$ 86,092	\$ 103,451	20.2%
North County Dispatch	\$ 30,776	\$ 31,700	3.0%
Sacramento Fire	\$ 4,595	\$ -	-100.0%
Willdan	\$ 6,892	\$ 7,000	1.6%
County Admin Services	\$ 155,056	\$ 215,000	2.5%
DPC	\$ 32,418	\$ 44,337	36.8%
CSA Business Consultant	\$ 56,025	\$ 56,050	0.0%
GEMTQAF (\$32.30 fee per transport)	\$ 105,479	\$ 148,235	40.5%
Accruals for R1, Solano Beach, Wittman	\$ (0)		
Total Expenses	\$ 5,992,773	\$ 5,363,130	4.4%



Operations Analysis:

Actual [Projected]	2019-20	[2020-21]	% Change from Prev. Yr.
Total Revenue	\$ 5,327,300	\$ 5,821,155	9.3%
Total Expenses	\$ 5,992,773	\$ 5,363,130	4.4%
Net from Operations	\$ (665,473)	\$ 458,025	7.9%



Reserve Analysis:

	2019-20	[2020-21]
Beginning Balance	\$6,213,666	\$4,610,193
Credit (Debit) Amount	(\$665,473)	\$458,025
New Balance	\$5,548,193	\$5,068,218
Capital Expenditure	\$938,000	\$100,000
Reserve After Capital	\$4,610,193	\$4,968,218
Required Reserve	\$2,996,386	\$2,681,565
Excess Reserve	\$1,613,807	\$2,286,653



Revenue Projection:

Actual [Projected]	% Change from							
	[2020-21]	Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Ambulance Transports	4,589	-8.41%	4,608	1.20%	4,685	1.20%	4,763	1.20%
<i>Resident Transports</i>	3,113	-13.11%	3,115	0.04%	3,167	0.04%	3,220	0.04%
<i>Non-Resident Transports</i>	1,476	3.36%	1,493	1.16%	1,518	1.16%	1,543	1.16%

Revenue	% Change from							
	[2020-21]	Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Ambulance Transport Fees	\$ 2,298,915	11.7%	\$ 2,310,462	0.50%	\$ 2,349,094	1.67%	\$ 2,388,371	1.67%
<i>Resident Ambulance Transport Fees</i>	\$ 1,364,640	11.3%	\$ 1,365,338	0.05%	\$ 1,388,167	1.67%	\$ 1,411,377	1.67%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 934,275	12.4%	\$ 945,124	1.16%	\$ 960,927	1.67%	\$ 976,994	1.67%
Property Tax	\$ 1,624,948	11.8%	\$ 1,711,720	5.34%	\$ 1,803,126	5.34%	\$ 1,899,413	5.34%
Benefit Fee	\$ 1,694,522	0.3%	\$ 1,720,605	1.54%	\$ 1,747,089	1.54%	\$ 1,773,981	1.54%
Other (Interest, GEMT)	\$ 202,770	60.3%	\$ 207,130	2.15%	\$ 211,583	2.15%	\$ 216,132	2.15%
Non-Transport Related Revenue	\$ 3,522,240	7.7%	\$ 3,639,455	3.33%	\$ 3,761,798	3.36%	\$ 3,889,526	3.40%
Total Revenue	\$ 5,821,155	9.3%	\$ 5,949,917	2.21%	\$ 6,110,892	2.7%	\$ 6,277,897	2.7%



Expense Projection:

Expense	[2020-21]	% Change	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
AMR	\$ 4,265,110	3.3%	\$ 4,414,389	3.5%	\$ 4,568,893	3.5%	\$ 4,728,804	3.5%
City of Del Mar	\$ 50,068	4.9%	\$ 51,388	3.0%	\$ 52,744	3.0%	\$ 54,326	3.0%
City of Encinitas	\$ 221,633	33.1%	\$ 227,434	3.0%	\$ 233,417	3.0%	\$ 240,420	3.0%
Rancho Santa Fe Fire Protection District	\$ 150,087	10.4%	\$ 153,977	3.0%	\$ 157,981	3.0%	\$ 162,720	3.0%
City of Solana Beach	\$ 70,458	-61.6%	\$ 72,238	3.0%	\$ 74,058	3.0%	\$ 76,280	3.0%
Billing Fees	\$ 103,451	20.2%	\$ 103,971	0.5%	\$ 105,709	1.7%	\$ 107,477	1.7%
North County Dispatch	\$ 31,700	3.0%	\$ 32,107	1.3%	\$ 32,794	2.1%	\$ 33,496	2.1%
Sacramento Fire	\$ -	-100.0%	\$ 6,000	-	\$ 6,500	8.3%	\$ 7,041	8.3%
Willdan	\$ 7,000	1.6%	\$ 8,500	1.6%	\$ 9,000	5.9%	\$ 9,529	5.9%
County Admin Services	\$ 215,000	2.5%	\$ 220,375	2.5%	\$ 225,884	2.5%	\$ 231,531	2.5%
DPC	\$ 44,337	36.8%	\$ 45,019	1.5%	\$ 45,712	-1.6%	\$ 44,998	-1.6%
CSA Business Consultant	\$ 56,050	0.0%	\$ 61,794	10.2%	\$ 64,885	5.0%	\$ 68,129	5.0%
GEMTQAF (\$32.30 fee per transport)	\$ 148,235	40.5%	\$ 148,829	0.4%	\$ 151,318	1.7%	\$ 153,848	1.7%
Total Expenses	\$ 5,363,130	4.4%	\$ 5,546,022	3.4%	\$ 5,728,896	3.3%	\$ 5,918,600	3.3%



Net Projection:

Actual [Projected]	% Change from							
	[2020-21]	Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Total Revenue	\$ 5,821,155	9.3%	\$ 5,949,917	2.21%	\$ 6,110,892	2.7%	\$ 6,277,897	2.7%
Total Expenses	\$ 5,363,130	4.4%	\$ 5,546,022	3.4%	\$ 5,728,896	3.3%	\$ 5,918,600	3.3%
Net from Operations	\$ 458,025	7.9%	\$ 403,895	6.8%	\$ 381,996	6.3%	\$ 359,298	5.7%

Reserve Analysis w/Capital

	[2020-21]	[2021-22]	[2022-23]	[2023-24]
Beginning Balance	\$ 4,610,193	\$ 4,968,218	\$ 5,272,113	\$ 5,554,109
Credit (Debit) Amount	\$ 458,025	\$ 403,895	\$ 381,996	\$ 359,298
New Balance	\$ 5,068,218	\$ 5,372,113	\$ 5,654,109	\$ 5,913,407
Capital Expenditure	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Reserve After Capital	\$ 4,968,218	\$ 5,272,113	\$ 5,554,109	\$ 5,913,407
Required Reserve	\$ 2,681,565	\$ 2,773,011	\$ 2,864,448	\$ 2,959,300
Excess Reserve	\$ 2,286,653	\$ 2,499,102	\$ 2,689,662	\$ 2,954,107



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%
Total	2,817	1,161	2,335	1,107	-20.6%	-4.9%

