

CSA 17

2nd Quarter FY 2021-2022 FINANCIAL OVERVIEW



February 1, 2022



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:

	2021-22		% Change from 20-21		Mutual Aid	% Change from 19-20	
	Res	Non-Res	Res	Non-Res		Res	Non-Res
July	298	160	17.8%	23.1%	6	-8.3%	19.4%
August	334	165	25.6%	24.1%	12	-0.9%	26.0%
September	329	144	41.8%	19.0%	16	9.3%	12.5%
October	299	154	18.2%	23.2%	8	1.0%	-9.4%
November	314	162	22.7%	25.6%	8	28.7%	-7.4%
December	305	134	1.0%	25.2%	26	-0.3%	-23.9%
January							
February							
March							
April							
May							
June							



Revenues:

Actual	2020-21	[2021-22]	Current Trend
Ambulance Transports	4,707	5,748	39.6%
<i>Resident Transports</i>	3,204	3,758	17.3%
<i>Non-Resident Transports</i>	1,503	1,838	22.3%
<i>Mutual Aid Transports</i>	-	152	N/A

Actual	2020-21	[2021-22]	Current Trend
Revenue			
Ambulance Transport Fees	\$ 2,204,715	\$ 2,319,460	5.2%
<i>Resident Ambulance Transport Fees</i>	\$ 1,303,825	\$ 1,485,388	13.9%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 900,890	\$ 834,071	-7.4%
<i>Mutual Aid Transport Fees</i>		\$ 89,923	N/A
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	\$ 5,958,922	6.2%



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	\$ 5,958,922	6.2%
Total Expenses	\$ 5,289,923	\$ 5,463,670	3.3%
Net from Operations	\$ 320,305	\$ 495,252	54.6%



Reserve Analysis:

	2020-21	[2021-22]	Current Trend
Beginning Balance	\$ 5,925,239	\$ 6,245,544	5.4%
Credit (Debit) Amount	\$ 320,305	\$ 495,252	54.6%
New Balance	\$ 6,245,544	\$ 6,740,796	7.9%
Required Reserve	\$ 2,644,961	\$ 2,731,835	3.3%
Excess Reserve	\$ 3,600,583	\$ 4,008,961	11.3%



Revenue Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transports	5,748	39.6%	5,642	2.1%	5,737	2.1%	5,833	2.1%
<i>Resident Transports</i>	3,758	17.3%	3,777	0.5%	3,840	0.5%	3,904	0.5%
<i>Non-Resident Transports</i>	1,838	22.3%	1,866	1.5%	1,897	1.5%	1,928	1.5%
<i>Mutual Aid Transports</i>	152		154	0.9%	157	0.9%	159	0.9%

Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transport Fees	\$ 2,319,460	5.2%	\$ 2,339,398	0.9%	\$ 2,359,561	0.9%	\$ 2,379,951	0.9%
<i>Resident Ambulance Transport Fees</i>	\$ 1,485,388	13.9%	\$ 1,492,815	0.5%	\$ 1,500,279	0.5%	\$ 1,507,781	0.5%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 834,071	-7.4%	\$ 846,583	1.5%	\$ 859,281	1.5%	\$ 872,170	1.5%
<i>Mutual Aid Transport Fees</i>	\$ 89,923		\$ 91,272	1.5%	\$ 92,798	1.7%	\$ 94,350	1.7%
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	\$ 5,958,922	6.2%	\$ 6,101,204	2.4%	\$ 6,249,095	2.4%	\$ 6,402,867	2.5%



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%	\$ 182,248	15.0%	\$ 185,295	15.0%	\$ 188,394	15.0%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,603,711	2.6%	\$ 5,728,129	2.2%	\$ 5,855,430	2.2%



Net Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Total Revenue	\$ 5,958,922	6.2%	\$ 6,101,204	2.4%	\$ 6,249,095	2.4%	\$ 6,402,867	2.5%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,603,711	2.6%	\$ 5,728,129	2.2%	\$ 5,855,430	2.2%
Net from Operations	\$ 495,252	54.6%	\$ 497,493	0.5%	\$ 520,966	4.7%	\$ 547,438	5.1%

Reserve Analysis w/Capital

	[2021-22]	[2022-23]	[2023-24]	[2024-25]
Beginning Balance	\$ 6,245,544	\$ 6,740,796	\$ 7,238,288	\$7,759,254
Credit (Debit) Amount	\$ 495,252	\$ 497,493	\$ 520,966	\$547,438
New Balance	\$ 6,740,796	\$ 7,238,288	\$ 7,759,254	\$8,306,692
Required Reserve	\$ 2,731,835	\$ 2,801,856	\$ 2,864,065	\$2,927,715
Excess Reserve	\$ 4,008,961	\$ 4,436,433	\$ 4,895,189	\$5,378,977

