

CSA 17

4th Quarter FY 2020-2021 FINANCIAL OVERVIEW



August 3, 2021



CPSM
Center for Public Safety Management, LLC

Revenues:

Actual	2019-20	2020-21	% Change from Prev. Yr.
Ambulance Transports	5,011	4,704	-6.1%
<i>Resident Transports</i>	3,583	3,204	-10.6%
<i>Non-Resident Transports</i>	1,428	1,500	5.0%

Actual	2019-20 (1)	2020-21	% Change from Prev. Yr.
Revenue			
Ambulance Transport Fees	\$ 2,057,306	\$ 2,204,715	7.2%
<i>Resident Ambulance Transport Fees</i>	\$ 1,225,859	\$ 1,303,825	6.4%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 831,447	\$ 900,890	8.4%
Property Tax	\$ 1,453,535	\$ 1,514,218	4.2%
Benefit Fee	\$ 1,689,966	\$ 1,734,939	2.7%
Other (Interest, GEMT)	\$ 126,493	\$ 156,356	23.6%
Non-Transport Related Revenue	\$ 3,269,994	\$ 3,405,513	4.1%
Total Revenue	\$ 5,327,300	\$ 5,610,228	5.3%

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



Expenses:

CSA Actual

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	7.9%
Rancho Santa Fe Fire Protection District	\$ 135,696	\$ 142,096	4.7%
City of Solana Beach	\$ 183,414	\$ 50,894	-72.3%
Billing Fees	\$ 76,244	\$ 98,236	28.8%
North County Dispatch	\$ 30,776	\$ 31,700	3.0%
Willdan	\$ 6,892	\$ 7,050	2.3%
County Admin Services	\$ 155,126	\$ 169,785	2.5%
DPC	\$ 32,418	\$ 44,348	36.8%
CSA Business Consultant	\$ 56,025	\$ 41,343	-26.2%
GEMTQAF (2021 \$33.42 fee per transport)	\$ 105,479	\$ 148,096	40.4%
Total Expenses	\$ 5,577,792	\$ 5,270,359	2.0%



Operations Analysis:

	Actual	2019-20	2020-21	% Change from Prev. Yr.
Total Revenue		\$ 5,327,300	\$5,610,228	5.3%
Total Expenses		\$ 5,577,792	\$5,270,359	2.0%
Net from Operations		\$ (250,492)	\$339,869	N/A



Reserve Analysis:

	2019-20	2020-21
Beginning Balance	\$ 6,175,730	\$4,987,239
Credit (Debit) Amount	\$ (250,492)	\$339,869
New Balance	\$ 5,925,239	\$5,327,108
Capital Expenditure	\$ 938,000	\$100,000
Reserve After Capital	\$ 4,987,239	\$5,227,108
Required Reserve	\$ 2,788,896	\$2,635,179
Excess Reserve	\$ 2,198,343	\$2,591,929



Revenue Projection:

Actual [Projected]	2020-21	% Change from						
		Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Ambulance Transports	4,704	-6.1%	4,744	2.0%	4,823	2.0%	4,904	2.0%
<i>Resident Transports</i>	3,204	-10.6%	3,221	0.5%	3,275	0.5%	3,330	0.5%
<i>Non-Resident Transports</i>	1,500	5.0%	1,522	1.5%	1,548	1.5%	1,574	1.5%

Revenue [Projected]	2020-21	% Change from						
		Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Ambulance Transport Fees	\$ 2,204,715	7.2%	\$ 2,225,321	2.0%	\$ 2,246,169	2.0%	\$ 2,267,260	2.0%
<i>Resident Ambulance Transport Fees</i>	\$ 1,303,825	6.4%	\$ 1,310,945	0.5%	\$ 1,318,105	0.5%	\$ 1,325,303	0.5%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 900,890	8.4%	\$ 914,376	1.5%	\$ 928,064	1.5%	\$ 941,957	1.5%
Property Tax	\$ 1,514,218	4.2%	\$ 1,595,077	5.3%	\$ 1,680,254	5.3%	\$ 1,769,980	5.3%
Benefit Fee	\$ 1,734,939	2.7%	\$ 1,761,644	1.5%	\$ 1,788,760	1.5%	\$ 1,816,294	1.5%
Other (Interest, GEMT)	\$ 156,356	23.6%	\$ 159,718	2.2%	\$ 163,152	2.2%	\$ 166,659	2.2%
Non-Transport Related Revenue	\$ 3,405,513	4.1%	\$ 3,516,439	3.3%	\$ 3,632,166	3.3%	\$ 3,752,933	3.3%
Total Revenue	\$ 5,610,228	5.3%	\$ 5,741,760	2.3%	\$ 5,878,335	2.4%	\$ 6,020,193	2.4%



Expense Projection:

Expense [Projected]	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	7.9%	\$ 227,434	3.0%	\$ 233,417	3.0%	\$ 240,420	3.0%
Rancho Santa Fe Fire Protection District	\$ 142,096	4.7%	\$ 153,977	3.0%	\$ 157,981	3.0%	\$ 162,720	3.0%
City of Solana Beach	\$ 50,894	-72.3%	\$ 72,238	3.0%	\$ 74,058	3.0%	\$ 76,280	3.0%
Billing Fees	\$ 98,236	28.8%	\$ 108,150	10.1%	\$ 111,395	3.0%	\$ 114,736	3.0%
North County Dispatch	\$ 31,700	3.0%	\$ 32,107	1.3%	\$ 32,794	2.1%	\$ 33,496	2.1%
Willdan	\$ 7,050	2.3%	\$ 8,500	2.3%	\$ 9,000	5.9%	\$ 9,529	5.9%
County Admin Services	\$ 169,785	2.5%	\$ 174,029	2.5%	\$ 178,380	2.5%	\$ 182,840	2.5%
DPC	\$ 44,348	36.8%	\$ 45,031	1.5%	\$ 45,725	-1.6%	\$ 45,010	-1.6%
CSA Business Consultant	\$ 41,343	-26.2%	\$ 61,794	49.5%	\$ 64,885	5.0%	\$ 68,129	5.0%
GEMTOAF (\$32.30 fee per transport)	\$ 148,096	40.4%	\$ 153,230	3.5%	\$ 155,792	1.7%	\$ 158,397	1.7%
Total Expenses	\$ 5,270,359	2.0%	\$ 5,508,268	4.5%	\$ 5,691,563	3.3%	\$ 5,881,728	3.3%



Net Projection:

Actual [Projected]	% Change from							
	2020-21	Prev. Yr.	[2021-22]	Proj. %	[2022-23]	Proj. %	[2023-24]	Proj. %
Total Revenue	\$ 5,610,228	5.3%	\$ 5,741,760	2.3%	\$ 5,878,335	2.4%	\$ 6,020,193	2.4%
Total Expenses	\$ 5,270,359	2.0%	\$ 5,508,268	4.5%	\$ 5,691,563	3.3%	\$ 5,881,728	3.3%
Net from Operations	\$ 339,869	N/A	\$ 233,493	-31.3%	\$ 186,772	-20.0%	\$ 138,465	-25.9%

Reserve Analysis w/Capital

	2020-21	[2021-22]	[2022-23]	[2023-24]
Beginning Balance	\$ 4,987,239	\$ 5,227,108	\$ 5,360,601	\$ 5,447,372
Credit (Debit) Amount	\$ 339,869	\$ 233,493	\$ 186,772	\$ 138,465
New Balance	\$ 5,327,108	\$ 5,460,601	\$ 5,547,372	\$ 5,585,837
Capital Expenditure	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Reserve After Capital	\$ 5,227,108	\$ 5,360,601	\$ 5,447,372	\$ 5,585,837
Required Reserve	\$ 2,635,179	\$ 2,754,134	\$ 2,845,782	\$ 2,940,864
Excess Reserve	\$ 2,591,929	\$ 2,606,467	\$ 2,601,591	\$ 2,644,973



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%

