

CSA 17

4th Quarter FY 2021-2022 FINANCIAL OVERVIEW



August 2, 2022



Volume Analysis:

	2021-22		% Change from 20-21			% Change from 19-20	
	Res	Non-Res	Res	Non-Res	Mutual Aid	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	307	144	32.3%	19.0%	16	2.0%	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	306	134	1.3%	25.2%	26	0.0%	-23.9%
January	300	145	15.4%	26.1%	20	-21.9%	72.6%
February	253	134	-5.6%	24.1%	8	-28.5%	55.8%
March	318	146	29.8%	5.0%	9	17.8%	89.6%
April	289	162	13.3%	25.6%	3	24.0%	80.0%
May	354	133	23.8%	-1.5%	11	17.6%	66.3%
June	343	136	4.3%	3.8%	7	47.8%	40.2%
Totals	3,715	1,775	15.9%	18.2%	134	3.7%	24.3%



Revenues:

Actual	2020-21	2021-22	Current Trend
Ambulance Transports	4,707	5,624	34.1%
<i>Resident Transports</i>	3,205	3,715	15.9%
<i>Non-Resident Transports</i>	1,502	1,775	18.2%
<i>Mutual Aid Transports</i>		134	N/A

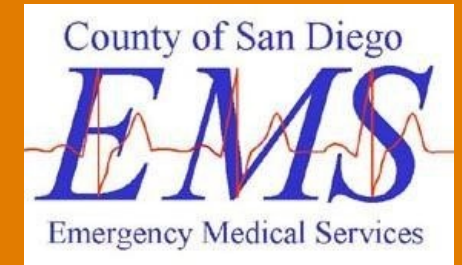
Actual	2020-21	[2021-22]	Current Trend
Revenue			
Ambulance Transport Fees	\$ 2,204,715	\$ 2,405,866	9.1%
<i>Resident Ambulance Transport Fees</i>	\$ 1,303,825	\$ 1,473,767	13.0%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 900,890	\$ 808,816	-10.2%
<i>Mutual Aid Transport Fees</i>		\$ 123,283	
Property 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	\$ 6,045,328	7.8%



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	\$ 150,087	\$ 153,977	2.6%
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	\$ 5,297,914	\$ 5,463,670	3.1%



Operations Analysis:

Actual	2020-21	[2021-22]	Current Trend
Total Revenue	\$ 5,610,228	\$ 6,045,328	7.8%
Total Expenses	\$ 5,297,914	\$ 5,463,670	3.1%
Net from Operations	\$ 312,314	\$ 581,658	86.2%



Reserve Analysis:

	2020-21	[2021-22]	Current Trend
Beginning Balance	\$ 5,925,239	\$ 6,237,553	5.3%
Credit (Debit) Amount	\$ 312,314	\$ 581,658	86.2%
New Balance	\$ 6,237,553	\$ 6,819,211	9.3%
Required Reserve	\$ 2,648,957	\$ 2,731,835	3.1%
Excess Reserve	\$ 3,588,596	\$ 4,087,376	13.9%



Revenue Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transports	5,624	34.1%	5,754	2.3%	5,851	2.3%	5,949	2.3%
<i>Resident Transports</i>	3,715	15.9%	3,760	1.2%	3,822	1.2%	3,886	1.2%
<i>Non-Resident Transports</i>	1,775	18.2%	1,855	4.5%	1,886	4.5%	1,917	4.5%
<i>Mutual Aid Transports</i>	134		140	0.9%	142	0.9%	145	0.9%

Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transport Fees	\$ 2,405,866	9.1%	\$ 2,465,496	2.5%	\$ 2,523,582	2.5%	\$ 2,583,631	2.5%
<i>Resident Ambulance Transport Fees</i>	\$ 1,473,767	13.0%	\$ 1,491,452	1.2%	\$ 1,509,349	1.2%	\$ 1,527,462	1.2%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 808,816	-10.2%	\$ 845,213	4.5%	\$ 883,248	4.5%	\$ 922,994	4.5%
<i>Mutual Aid Transport Fees</i>	\$ 123,283		\$ 128,831	4.5%	\$ 130,985	1.7%	\$ 133,175	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	\$ 6,045,328	7.8%	\$ 6,227,302	3.0%	\$ 6,413,116	3.0%	\$ 6,606,547	3.0%



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	2.6%	\$ 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%	\$ 185,870	15.0%	\$ 188,978	15.0%	\$ 192,137	15.0%
Total Expenses	\$ 5,463,670	3.1%	\$ 5,607,333	2.6%	\$ 5,731,811	2.2%	\$ 5,859,174	2.2%



Net Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Total Revenue	\$ 6,045,328	7.8%	\$ 6,227,302	3.0%	\$ 6,413,116	3.0%	\$ 6,606,547	3.0%
Total Expenses	\$ 5,463,670	3.1%	\$ 5,607,333	2.6%	\$ 5,731,811	2.2%	\$ 5,859,174	2.2%
Net from Operations	\$ 581,658	86.2%	\$ 619,969	6.6%	\$ 681,305	9.9%	\$ 747,373	9.7%

Reserve Analysis w/Capital

	[2021-22]	[2022-23]	[2023-24]	[2024-25]
Beginning Balance	\$ 6,237,553	\$ 6,819,211	\$ 7,439,181	\$ 8,120,486
Credit (Debit) Amount	\$ 581,658	\$ 619,969	\$ 681,305	\$ 747,373
New Balance	\$ 6,819,211	\$ 7,439,181	\$ 8,120,486	\$ 8,867,859
Required Reserve	\$ 2,731,835	\$ 2,803,666	\$ 2,865,906	\$ 2,929,587
Excess Reserve	\$ 4,087,376	\$ 4,635,514	\$ 5,254,580	\$ 5,938,272

