

CSA 69

FY 2020-2021

2nd Quarter Financial Overview



February 11, 2020



CPSM
Center for Public Safety Management, LLC

Revenue:

Actual [Projected]	2019-20	[2020-21]	%
Ambulance Transports	8,889	9,140	2.82%
<i>Resident Transports</i>	6,704	6,854	2.24%
<i>Non-Resident Transports</i>	2,185	2,286	4.62%
Revenue Actual [Projected]	2019-20	[2020-21]	%
Ambulance Fees	\$ 4,855,023	\$ 4,136,298	-14.80%
<i>Resident Fees</i>	\$ 3,692,710	\$ 3,323,246	-10.01%
<i>Non-Resident Fees</i>	\$ 1,162,313	\$ 813,052	-30.05%
Property Tax	\$ 667,679	\$ 756,257	13.27%
Benefit Fee	\$ 2,729,567	\$ 3,131,720	14.73%
Other (Interest, GEMT)	\$ 542,458	\$ 522,894	-3.61%
<i>GEMT/QAF (Reference Only-Not in Calc.)</i>	\$ 252,192	\$ 319,000	
Total Other Revenue	\$ 3,939,704	\$ 4,410,871	11.96%
Total Revenue	\$ 8,794,727	\$ 8,547,169	-2.81%



Revenue:

Actual [Projected]	[2020-21]	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Ambulance Transports	9,140	2.82%	9,399	2.83%	9,495	2.83%	9,593	2.83%
<i>Resident Transports</i>	6,854	2.24%	7,007	0.78%	7,062	0.78%	7,117	0.78%
<i>Non-Resident Transports</i>	2,286	4.62%	2,392	1.74%	2,433	1.74%	2,476	1.74%

Revenue Actual [Projected]	[2020-21]	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Ambulance Fees	\$ 4,136,298	-14.80%	\$ 4,248,237	2.71%	\$ 4,289,583	2.71%	\$ 4,331,394	2.71%
<i>Resident Fees</i>	\$ 3,323,246	-10.01%	\$ 3,397,602	2.24%	\$ 3,424,129	2.24%	\$ 3,450,863	2.24%
<i>Non-Resident Fees</i>	\$ 813,052	-30.05%	\$ 850,635	4.62%	\$ 865,454	4.62%	\$ 880,530	4.62%
Property Tax	\$ 756,257	13.27%	\$ 856,586	7.66%	\$ 922,192	7.66%	\$ 992,823	7.66%
Benefit Fee	\$ 3,131,720	14.73%	\$ 3,593,123	5.58%	\$ 3,793,712	5.58%	\$ 4,005,499	5.58%
Other (Interest, GEMT)	\$ 522,894	-3.61%	\$ 504,036	-3.61%	\$ 485,857	-3.61%	\$ 468,335	-3.61%
Total Other Revenue	\$ 4,410,871	11.96%	\$ 4,953,745	11.96%	\$ 5,201,761	12.0%	\$ 5,466,656	12.0%
Total Revenue	\$ 8,547,169	-2.81%	\$ 9,201,982	7.7%	\$ 9,491,344	3.1%	\$ 9,798,050	3.2%



Expense:

CSA Actual [Projected] Expense	2019-20	[2020-21]	%
Lakeside Fire Protection District	\$ 3,481,087	\$ 3,631,527	4.32%
City of Santee	\$ 3,702,753	\$ 3,909,720	5.59%
Billing Contractor	\$ 146,550	\$ 186,133	27.01%
Sacramento Fire	\$ 5,891	\$ -	-100.00%
Willdan	\$ 4,824	\$ 7,000	45.10%
DPC	\$ 40,863	\$ 69,094	1.50%
County Admin Services	\$ 158,422	\$ 215,000	35.71%
GEMTQAF-State	\$ 186,860	\$ 255,000	36.47%
CSA Business Consultant	\$ 83,450	\$ 56,050	-32.83%
Total Expenses	\$ 8,017,837	\$ 8,329,524	3.89%
Operating Margin	\$ 776,890	\$ 217,645	-71.99%



Expense:

CSA Actual [Projected]	[2020-21]	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Expense								
Lakeside Fire Protection District	\$ 3,631,527	4.32%	\$ 3,788,469	3.61%	\$ 3,925,063	3.61%	\$ 4,066,581	3.61%
City of Santee	\$ 3,909,720	5.59%	\$ 4,128,255	5.91%	\$ 4,372,069	5.91%	\$ 4,630,282	5.91%
Billing Contractor	\$ 186,133	27.01%	\$ 191,171	2.71%	\$ 193,031	0.97%	\$ 194,913	0.97%
Sacramento Fire	\$ -	-100.00%	\$ -		\$ -		\$ -	
Willdan	\$ 7,000	45.10%	\$ 10,157	45.10%	\$ 14,738	45.10%	\$ 21,384	45.10%
DPC	\$ 69,094	1.50%	\$ 70,130	1.50%	\$ 71,182	1.50%	\$ 72,250	1.50%
County Admin Services	\$ 215,000	35.71%	\$ 218,225	1.50%	\$ 221,498	1.50%	\$ 224,821	1.50%
GEMTQAF-State	\$ 255,000	36.47%	\$ 249,427	-2.19%	\$ 254,472	2.02%	\$ 259,665	2.04%
CSA Business Consultant	\$ 56,050	-32.83%		-100.00%	\$ -	0.00%	\$ -	0.00%
Total Expenses	\$ 8,329,524	3.89%	\$ 8,655,834	3.92%	\$ 9,052,053	4.58%	\$ 9,469,896	4.62%



Operations Analysis:

	2019-20	[2020-21]	[2021-22]	[2022-23]	[2023-24]
Total Revenue	\$ 8,794,727	\$ 8,547,169	\$ 9,201,982	\$ 9,491,344	\$ 9,798,050
Total Expenses	\$ 8,017,837	\$ 8,329,524	\$ 8,655,834	\$ 9,052,053	\$ 9,469,896
Operating Margin	\$ 776,890	\$ 217,645	\$ 546,148	\$ 439,292	\$ 328,154
Reserve Analysis					
Beginning Balance	\$ 8,817,979	\$ 9,594,870	\$ 9,812,514	\$ 10,358,663	\$ 10,797,954
Credit (Debit) Amount	\$ 776,890	\$ 217,645	\$ 546,148	\$ 439,292	\$ 328,154
New Balance	\$ 9,594,870	\$ 9,812,514	\$ 10,358,663	\$ 10,797,954	\$ 11,126,108
Required Reserve	\$ 4,008,919	\$ 4,164,762	\$ 4,327,917	\$ 4,526,026	\$ 4,734,948
Excess Reserve	\$ 5,585,951	\$ 5,647,752	\$ 6,030,746	\$ 6,271,928	\$ 6,391,161

