

CSA 69

FY 2020-2021

3rd Quarter Financial Overview



May 13, 2021



CPSM
Center for Public Safety Management, LLC

Revenue:

Actual [Projected]	2019-20	[2020-21]	%
Ambulance Transports	8,893	9,292	4.49%
<i>Resident Transports</i>	6,707	6,889	2.72%
<i>Non-Resident Transports</i>	2,186	2,403	9.91%
Actual [Projected]	2019-20	[2020-21]	%
Ambulance Fees (<i>See Notes 1, 2 & 3</i>)	\$ 3,897,392	\$ 4,771,240	22.42%
<i>Resident Fees</i>	\$ 2,918,531	\$ 3,467,604	18.81%
<i>Non-Resident Fees</i>	\$ 978,861	\$ 1,303,636	33.18%
Property Tax	\$ 667,679	\$ 756,257	13.27%
Benefit Fee	\$ 2,729,567	\$ 3,131,720	14.73%
Other (<i>See Notes 2 & 4</i>)	\$ 542,458	\$ 181,084	-66.62%
Total Other Revenue	\$ 3,939,704	\$ 4,069,061	3.28%
Total Revenue	\$ 7,837,096	\$ 8,840,301	12.80%
Net Ambulance Revenue per Transport	\$ 438.25	\$ 513.48	17.16%

1. FY 19/20 based on actual revenue deposited
2. FY 19/20 deposits include retroactive GEMT/QAF FY 18/19 payments were delayed to FY 19/20 due to program approval
3. FY 20/21 deposits include collections for FY 19/20 due to new vendor start-up
4. GEMT /QAF revenue included in the Ambulance Fees amounts



Revenue:

Actual [Projected]	[2020-21]	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Ambulance Transports	9,292	4.49%	9,717	4.58%	9,792	4.58%	9,868	4.58%
<i>Resident Transports</i>	6,889	2.72%	7,077	0.53%	7,114	0.53%	7,152	0.53%
<i>Non-Resident Transports</i>	2,403	9.91%	2,641	1.42%	2,678	1.42%	2,717	1.42%
Revenue Actual [Projected]	[2020-21]	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Ambulance Fees <i>(See Notes 1, 2 & 3)</i>	\$ 4,771,240	22.42%	\$ 4,542,994	-4.78%	\$ 4,576,016	0.73%	\$ 4,609,341	0.73%
<i>Resident Fees</i>	\$ 3,467,604	18.81%	\$ 3,533,992	1.91%	\$ 3,552,648	0.53%	\$ 3,571,401	0.53%
<i>Non-Resident Fees</i>	\$ 1,303,636	33.18%	\$ 1,009,002	-22.60%	\$ 1,023,368	1.42%	\$ 1,037,939	1.42%
Property Tax	\$ 756,257	13.27%	\$ 856,586	7.16%	\$ 917,940	7.16%	\$ 983,689	7.16%
Benefit Fee	\$ 3,131,720	14.73%	\$ 3,593,123	4.75%	\$ 3,763,628	4.75%	\$ 3,942,223	4.75%
Other <i>(See Notes 2 & 4)</i>	\$ 181,084	-66.62%	\$ 183,800	1.50%	\$ 186,557	1.50%	\$ 189,356	1.50%
Total Other Revenue	\$ 4,069,061	3.28%	\$ 4,633,510	3.28%	\$ 4,868,125	3.3%	\$ 5,115,268	3.3%
Total Revenue	\$ 8,840,301	12.80%	\$ 9,176,504	3.80%	\$ 9,444,141	2.92%	\$ 9,724,608	2.97%
Net Ambulance Revenue per Transport	\$ 513.48	17.16%	\$ 467.51	-8.95%	\$ 467.30	-0.04%	\$ 467.10	0.0%

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4. GEMT /QAF revenue included in the Ambulance Fees amounts



Expense:

CSA Actual [Projected]

	2019-20	[2020-21]	%
Lakeside Fire Protection District	\$ 3,464,826	\$ 3,631,527	4.81%
City of Santee	\$ 3,702,753	\$ 3,909,720	5.59%
Billing Contractor	\$ 174,513	\$ 214,706	23.03%
Sacramento Fire	\$ 5,891	\$ -	-100.00%
Willdan	\$ 4,824	\$ 7,000	45.10%
DPC	\$ 40,863	\$ 69,094	69.09%
County Admin Services	\$ 159,918	\$ 215,000	34.44%
GEMTQAF-State	\$ 186,860	\$ 255,000	36.47%
CSA Business Consultant	\$ 83,450	\$ 56,050	-32.83%
Total Expenses	\$ 7,823,898	\$ 8,358,097	6.83%



Expense:

CSA Actual [Projected]	[2020-21]	[2021-22]	%	[2022-23]	%	[2023-24]	%
Lakeside Fire Protection District	\$ 3,631,527	\$ 3,758,335	3.49%	\$ 3,898,485	3.73%	\$ 4,049,600	3.88%
City of Santee	\$ 3,909,720	\$ 4,062,320	3.90%	\$ 4,246,304	4.53%	\$ 4,436,213	4.47%
Billing Contractor	\$ 214,706	\$ 204,435	-4.78%	\$ 205,921	0.73%	\$ 207,420	0.73%
Sacramento Fire	\$ -	\$ -		\$ -		\$ -	
Willdan	\$ 7,000	\$ 10,157	45.10%	\$ 14,738	45.10%	\$ 21,384	45.10%
DPC	\$ 69,094	\$ 70,000	1.31%	\$ 70,918	1.31%	\$ 71,848	1.31%
County Admin Services	\$ 215,000	\$ 218,225	1.50%	\$ 221,498	1.50%	\$ 224,821	1.50%
GEMTQAF-State	\$ 255,000	\$ 249,427	-2.19%	\$ 254,472	2.02%	\$ 259,665	2.04%
CSA Business Consultant	\$ 56,050	\$ 56,050	0.00%	\$ 56,050	0.00%	\$ 56,050	0.00%
Total Expenses	\$ 8,358,097	\$ 8,628,949	3.24%	\$ 8,968,386	3.93%	\$ 9,270,951	3.37%
Operating Margin	\$ 482,204	\$ 547,555	5.97%	\$ 475,755	5.04%	\$ 453,657	4.67%

1. Lakeside FPD and City of Santee both have additional, as needed, surge funding of \$70,000 each year. Percent increase will change annually depending on surge funding used.



Reserve Analysis:

	2019-20	[2020-21]	%	[2021-22]	%
Beginning Balance	\$ 8,817,979	\$ 8,831,178	0.15%	\$ 9,313,382	5.46%
Credit (Debit) Amount	\$ 13,198	\$ 482,204	3553.54%	\$ 547,555	13.55%
New Balance	\$ 8,831,178	\$ 9,313,382	5.46%	\$ 9,860,937	5.88%
Required Reserve	\$ 3,911,949	\$ 4,179,048	6.83%	\$ 4,314,474	3.24%
Excess Reserve	\$ 4,919,229	\$ 5,134,333	4.37%	\$ 5,546,462	8.03%

	[2022-23]	%	[2023-24]	%
Beginning Balance	\$ 9,860,937	5.88%	\$ 10,336,692	4.82%
Credit (Debit) Amount	\$ 475,755	-13.11%	\$ 453,657	-4.64%
New Balance	\$ 10,336,692	4.82%	\$ 10,790,349	4.39%
Required Reserve	\$ 4,484,193	3.93%	\$ 4,635,476	3.37%
Excess Reserve	\$ 5,852,499	5.52%	\$ 6,154,873	5.17%

