

CSA 69

FY 2021-2022

2nd Quarter Financial Overview



February 10, 2022



CPSM
Center for Public Safety Management, LLC

Transport Volume:

	2019/2020		2020/2021		% Change	
	Res	Non-Res	Res	Non-Res	Res	Non-Res
July	635	190	522	227	-21.6%	16.3%
August	555	195	640	136	13.3%	-43.4%
September	564	202	551	198	-2.4%	-2.0%
October	553	210	598	189	7.5%	-11.1%
November	514	214	525	185	2.1%	-15.7%
December	590	197	600	214	1.7%	7.9%
January	731	141	626	245	-16.8%	42.4%
February	591	170	510	173	-15.9%	1.7%
March	512	198	598	241	14.4%	17.8%
April	420	138	552	218	23.9%	36.7%
May	501	159	618	224	18.9%	29.0%
June	541	172	576	262	6.1%	34.4%
Total	6,707	1,717	6,916	2,512	3.0%	31.6%



Transport Volume:

	2021/2022			% Change from 20-21		% Change from 19-20	
	Res	Non-Res	Mutual Aid	Res	Non-Res	Res	Non-Res
July	582	195	54	10.3%	-16.4%	-8.3%	2.6%
August	586	183	89	-9.2%	25.7%	5.6%	-6.2%
September	566	192	84	2.7%	-3.1%	0.4%	-5.0%
October	623	175	65	4.0%	-8.0%	12.7%	-16.7%
November	557	196	21	5.7%	5.6%	8.4%	-8.4%
December	559	195	26	-7.3%	-9.7%	-5.3%	-1.0%
January							
February							
March							
April							
May							
June							
Total	3,473	1,136	339				



Revenue:

Actual [Projected]	2020-21	[2021-22]	Current Trend
Ambulance Transports	9,428	9,727	3.2%
<i>Resident Transports</i>	6,916	6,946	0.4%
<i>Non-Resident Transports (1)</i>	2,512	2,272	-9.6%
<i>Mutual Aid Transports (1)</i>		509	
Actual Projected	2020-21	[2021-22]	%
Ambulance Fees (2)	\$ 5,270,473	\$ 5,480,818	4.0%
<i>Resident Fees</i>	\$ 3,903,947	\$ 4,110,538	5.3%
<i>Non-Resident Fees (1)</i>	\$ 1,366,526	\$ 1,370,280	0.3%
<i>Mutual Aid Fees (1)</i>		\$ 149,256	
Property Tax	\$ 701,241	\$ 814,191	16.1%
Benefit Fee	\$ 2,791,421	\$ 3,306,551	18.5%
Other (3)	\$ 107,500	\$ 346,103	222.0%
Total Other Revenue	\$ 3,600,162	\$ 4,466,845	24.1%
Total Revenue	\$ 8,870,635	\$ 9,947,663	12.1%
Net Ambulance Revenue per Transport	\$ 559.02	\$ 563.49	0.8%

1. Mutual Aid previously included in Non-Res fees
2. Based on actual revenue deposited
3. GEMT \$ received in October '21



Revenue:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Transports	9,727	3.2%	9,577	-1.5%	9,687	1.1%	9,799	1.2%
<i>Resident Transports</i>	6,946	0.4%	6,990	0.6%	7,033	0.6%	7,078	0.6%
<i>Non-Resident Transports (1)</i>	2,272	-9.6%	2,333	2.7%	2,395	2.7%	2,459	2.7%
<i>Mutual Aid Transports (1)</i>	509		254	-50.0%	258	1.5%	262	1.5%

Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Fees (2)	\$ 5,480,818	4.0%	\$ 5,544,971	1.1%	\$ 5,610,359	1.1%	\$ 5,677,015	1.1%
<i>Resident Fees</i>	\$ 4,110,538	5.3%	\$ 4,136,323	0.6%	\$ 4,162,269	0.6%	\$ 4,188,378	0.6%
<i>Non-Resident Fees (1)</i>	\$ 1,370,280	0.3%	\$ 1,408,648	2.8%	\$ 1,448,090	2.8%	\$ 1,488,636	2.8%
<i>Mutual Aid Fees (1)</i>	\$ 149,256		\$ 119,526	-19.9%	\$ 121,319	1.5%	\$ 123,138	1.5%
Property Tax	\$ 814,191	16.1%	\$ 859,091	5.5%	\$ 906,466	5.5%	\$ 956,455	5.5%
Benefit Fee	\$ 3,306,551	18.5%	\$ 3,381,011	2.3%	\$ 3,457,147	2.3%	\$ 3,534,997	2.3%
Other (4)	\$ 346,103	222.0%	\$ 351,295	1.5%	\$ 356,564	1.5%	\$ 361,912	1.5%
Total Other Revenue	\$ 4,466,845	24.1%	\$ 4,591,396	2.9%	\$ 4,720,177	2.9%	\$ 4,853,364	2.9%
Total Revenue	\$ 9,947,663	12.1%	\$ 10,136,366	1.9%	\$ 10,330,536	1.9%	\$ 10,530,379	1.9%
Net Ambulance Revenue per Transport	\$ 563.49	0.8%	\$ 579.01	2.8%	\$ 579.19	0.0%	\$ 579.37	0.0%

1. Mutual Aid previously included in Non-Res fees
2. Based on actual revenue deposited
3. GEMT \$ received in October '21



Expense:

CSA Actual [Projected]	2020-21	[2021-22]	%
Lakeside Fire Protection District	\$ 3,605,512	\$ 3,758,335	4.2%
City of Santee	\$ 3,871,666	\$ 4,062,320	4.9%
Billing Contractor	\$ 261,862	\$ 158,000	-39.7%
Willdan	\$ 4,935	\$ 7,000	41.8%
DPC	\$ 60,651	\$ 49,090	-19.1%
County Admin Services	\$ 170,148	\$ 215,000	26.4%
GEMTQAF-State	\$ 281,914	\$ 298,638	5.9%
CSA Business Consultant	\$ 58,852	\$ 61,794	5.0%
Total Expenses	\$ 8,315,541	\$ 8,610,177	3.5%
Operating Retained Earnings	\$ 555,094	\$ 1,337,486	13.4%

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.



Expense:

CSA Actual [Projected]	[2021-22]	[2022-23]	%	[2023-24]	%	[2024-25]	%
Lakeside Fire Protection District	\$ 3,758,335	\$ 3,898,485	3.7%	\$ 4,049,600	3.9%	\$ 4,206,573	3.9%
City of Santee	\$ 4,062,320	\$ 4,246,304	4.5%	\$ 4,436,213	4.5%	\$ 4,634,615	4.6%
Billing Contractor	\$ 158,000	\$ 164,162	1.2%	\$ 170,564	3.9%	\$ 177,216	3.9%
Willdan	\$ 7,000	\$ 9,929	41.8%	\$ 14,082	41.8%	\$ 19,974	41.8%
DPC	\$ 49,090	\$ 51,544	5.0%	\$ 54,122	5.0%	\$ 56,828	5.0%
County Admin Services	\$ 215,000	\$ 225,750	1.5%	\$ 237,038	5.0%	\$ 248,889	5.0%
GEMTQAF-State	\$ 298,638	\$ 302,222	1.2%	\$ 305,849	1.2%	\$ 309,519	1.2%
CSA Business Consultant	\$ 61,794	\$ 56,050	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenses	\$ 8,610,177	\$ 8,954,446	3.3%	\$ 9,267,467	3.5%	\$ 9,653,614	4.2%
Operating Retained Earnings	\$ 1,337,486	\$ 1,181,920	11.2%	\$ 1,063,069	10.3%	\$ 876,766	8.3%



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:

		[2021-22]	%		[2022-23]	%
Beginning Balance	\$	9,386,272	6.3%	\$	10,723,758	14.2%
Credit (Debit) Amount	\$	1,337,486	140.9%	\$	1,181,920	-11.6%
New Balance	\$	10,723,758	14.2%	\$	11,905,678	11.0%
Required Reserve	\$	4,305,089	3.5%	\$	4,477,223	4.0%
Excess Reserve	\$	6,418,669	22.8%	\$	7,428,455	15.7%

		[2023-24]	%		[2024-25]	%
Beginning Balance	\$	11,905,678	11.0%	\$	12,968,747	8.9%
Credit (Debit) Amount	\$	1,063,069	-10.1%	\$	876,766	-17.5%
New Balance	\$	12,968,747	8.9%	\$	13,845,513	6.8%
Required Reserve	\$	4,633,734	3.5%	\$	4,826,807	4.2%
Excess Reserve	\$	8,335,014	12.2%	\$	9,018,706	8.2%

