

CSA 69

FY 2021-2022

3rd Quarter Financial Overview



May 12, 2022



Revenue:

Actual [Projected]	2020-21	[2021-22]	Current Trend
Ambulance Transports	9,428	9,534	1.1%
<i>Resident Transports</i>	6,916	6,895	-0.3%
<i>Non-Resident Transports (1)</i>	2,512	2,217	-11.8%
<i>Mutual Aid Transports (1)</i>		422	
Actual Projected	2020-21	[2021-22]	%
Ambulance Fees (2)	\$ 5,270,473	\$ 5,349,564	1.5%
<i>Resident Fees</i>	\$ 3,903,947	\$ 4,001,851	2.5%
<i>Non-Resident Fees (1)</i>	\$ 1,366,526	\$ 1,347,713	-1.4%
<i>Mutual Aid Fees (1)</i>		\$ 250,326	
Property Tax	\$ 701,241	\$ 802,359	14.4%
Benefit Fee	\$ 2,791,421	\$ 3,306,551	18.5%
Other (3)	\$ 107,500	\$ 333,132	209.9%
Total Other Revenue	\$ 3,600,162	\$ 4,442,042	23.4%
Total Revenue	\$ 8,870,635	\$ 9,791,606	10.4%
Net Ambulance Revenue per Transport	\$ 559.02	\$ 561.08	0.4%

1. Mutual Aid previously included in Non-Res
2. Based on actual revenue deposited
3. GEMT \$ are accrued, none received since FY 2016/17



Revenue:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Transports	9,534	1.1%	9,537	0.0%	9,759	2.3%	9,986	2.3%
<i>Resident Transports</i>	6,895	-0.3%	7,046	2.2%	7,201	2.2%	7,360	2.2%
<i>Non-Resident Transports (1)</i>	2,217	-11.8%	2,279	2.8%	2,343	2.8%	2,409	2.8%
<i>Mutual Aid Transports (1)</i>	422		211	-50.0%	214	1.5%	218	1.5%

Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Fees (2)	\$ 5,349,564	1.5%	\$ 5,412,403	1.1%	\$ 5,476,456	1.1%	\$ 5,541,754	1.1%
<i>Resident Fees</i>	\$ 4,001,851	2.5%	\$ 4,026,954	0.6%	\$ 4,052,214	0.6%	\$ 4,077,633	0.6%
<i>Non-Resident Fees (1)</i>	\$ 1,347,713	-1.4%	\$ 1,385,449	2.8%	\$ 1,424,242	2.8%	\$ 1,464,121	2.8%
<i>Mutual Aid Fees (1)</i>	\$ 250,326		\$ 130,873	-47.7%	\$ 132,836	1.5%	\$ 134,829	1.5%
Property Tax	\$ 802,359	14.4%	\$ 846,606	5.5%	\$ 893,293	5.5%	\$ 942,555	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 (3)	\$ 333,132	209.9%	\$ 338,129	1.5%	\$ 343,201	1.5%	\$ 348,349	1.5%
Total Other Revenue	\$ 4,442,042	23.4%	\$ 4,565,746	2.9%	\$ 4,693,641	2.9%	\$ 4,825,902	2.9%
Total Revenue	\$ 9,791,606	10.4%	\$ 9,978,149	1.9%	\$ 10,170,097	1.9%	\$ 10,367,655	1.9%
Net Ambulance Revenue per Transport	\$ 561.08	0.4%	\$ 567.52	1.1%	\$ 561.17	-1.1%	\$ 554.94	-1.1%

1. Mutual Aid previously included in Non-Res fees

2. Based on actual revenue deposited

3 GEMT \$ are accrued, none received since FY 2016/17



Expense:

CSA Actual [Projected]	2020-21	[2021-22]	%
Lakeside Fire Protection District (1)	\$ 3,605,512	\$ 3,758,335	4.2%
City of Santee (1)	\$ 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%
GEMT/QAF	\$ 281,914	\$ 298,638	5.9%
Dissolution Expense		\$ 24,563	
CSA Business Consultant	\$ 58,852	\$ 61,794	5.0%
Total Expenses	\$ 8,315,541	\$ 8,634,740	3.8%
Operating Retained Earnings	\$ 555,094	\$ 1,156,866	11.8% (2)

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.
2. 11.8% is the actual Retained Earnings as a % of revenue. % change from FY 2020/21 is 108.4%



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	3.9%	\$ 170,564	3.9%	\$ 177,216	3.9%
Willdan	\$ 7,000	\$ 9,929	5.0%	\$ 10,425	5.0%	\$ 10,946	5.0%
DPC	\$ 49,090	\$ 51,544	5.0%	\$ 54,122	5.0%	\$ 56,828	5.0%
County Admin Services	\$ 215,000	\$ 225,750	5.0%	\$ 237,038	5.0%	\$ 248,889	5.0%
GEMT/QAF	\$ 298,638	\$ 299,235	0.2%	\$ 306,417	2.4%	\$ 313,771	2.4%
Dissolution Expense	\$ 24,563						
CSA Business Consultant	\$ 61,794	\$ 56,050	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenses	\$ 8,634,740	\$ 8,951,459	3.3%	\$ 9,264,378	3.5%	\$ 9,648,839	4.1%
Operating Retained Earnings	\$ 1,156,866	\$ 1,026,689	10.3%	\$ 905,718	8.9%	\$ 718,816	6.9%

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%	\$	10,543,138	12.3%
Credit (Debit) Amount	\$	1,156,866	108.4%	\$	1,026,689	-11.3%
New Balance	\$	10,543,138	12.3%	\$	11,569,827	9.7%
Required Reserve	\$	4,317,370	3.8%	\$	4,475,730	3.7%
Excess Reserve	\$	6,225,768	19.1%	\$	7,094,097	13.9%

		[2023-24]	%		[2024-25]	%
Beginning Balance	\$	11,569,827	9.7%	\$	12,475,545	7.8%
Credit (Debit) Amount	\$	905,718	-11.8%	\$	718,816	-20.6%
New Balance	\$	12,475,545	7.8%	\$	13,194,362	5.8%
Required Reserve	\$	4,632,189	3.5%	\$	4,824,419	4.1%
Excess Reserve	\$	7,843,356	10.6%	\$	8,369,942	6.7%

