

CSA 69

FY 2020-2021

4th Quarter Financial Overview



September 9, 2021



Revenue:

Actual	2019-20	2020-21	%
Ambulance Transports	8,893	9,407	5.8%
<i>Resident Transports</i>	6,707	6,901	2.9%
<i>Non-Resident Transports</i>	2,186	2,506	14.6%
Actual Projected	2019-20	2020-21	%
Ambulance Fees (<i>See Notes 1, 2 & 3</i>)	\$ 3,897,392	\$ 5,270,473	35.2%
<i>Resident Fees</i>	\$ 2,918,531	\$ 3,903,947	33.8%
<i>Non-Resident Fees</i>	\$ 978,861	\$ 1,366,526	39.6%
Property Tax	\$ 667,679	\$ 701,241	5.0%
Benefit Fee	\$ 2,729,567	\$ 2,791,421	2.3%
Other (<i>See Notes 2 & 4</i>)	\$ 542,458	\$ 107,500	-80.2%
Total Other Revenue	\$ 3,939,704	\$ 3,600,162	-8.6%
Total Revenue	\$ 7,837,096	\$ 8,870,635	13.2%
Net Ambulance Revenue per Transport	\$ 438.25	\$ 560.27	27.8%

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	9,407	5.8%	9,973	6.0%	10,089	6.0%	10,206	6.0%
<i>Resident Transports</i>	6,901	2.9%	7,101	0.6%	7,141	0.6%	7,182	0.6%
<i>Non-Resident Transports</i>	2,506	14.6%	2,873	2.6%	2,948	2.6%	3,025	2.6%

Revenue Actual [Projected]	2020-21	%	[2021-22]	%	[2022-23]	%	[2023-24]	%
Ambulance Fees <i>(See Notes 1, 2)</i>	\$ 5,270,473	35.23%	\$ 4,869,952	-7.6%	\$ 4,921,700	1.1%	\$ 4,974,366	1.1%
<i>Resident Fees</i>	\$ 3,903,947	33.76%	\$ 3,693,988	-5.4%	\$ 3,715,094	0.6%	\$ 3,736,321	0.6%
<i>Non-Resident Fees</i>	\$ 1,366,526	39.60%	\$ 1,175,964	-13.9%	\$ 1,206,605	2.6%	\$ 1,238,044	2.6%
Property Tax	\$ 701,241	5.03%	\$ 736,490	5.5%	\$ 777,105	5.5%	\$ 819,959	5.5%
Benefit Fee	\$ 2,791,421	2.3%	\$ 2,854,677	2.3%	\$ 2,918,961	2.3%	\$ 2,984,692	2.3%
Other <i>(See Note 3)</i>	\$ 107,500	-80.2%	\$ 109,113	1.5%	\$ 110,749	1.5%	\$ 112,410	1.5%
Total Other Revenue	\$ 3,600,162	-8.6%	\$ 3,700,279	2.8%	\$ 3,806,814	2.9%	\$ 3,917,062	2.9%
Total Revenue	\$ 8,870,635	13.2%	\$ 8,570,232	-3.4%	\$ 8,728,514	1.8%	\$ 8,891,427	1.9%
Net Ambulance Revenue per Transport	\$ 560.27	27.8%	\$ 488.29	-12.8%	\$ 487.83	-0.1%	\$ 487.37	-0.1%

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



Expense:

CSA Actual [Projected]

	2019-20	2020-21	%
Lakeside Fire Protection District	\$ 3,464,826	\$ 3,605,512	4.1%
City of Santee	\$ 3,702,753	\$ 3,871,666	4.6%
Billing Contractor	\$ 174,513	\$ 261,862	50.1%
Sacramento Fire	\$ 5,891	\$ -	-100.0%
Willdan	\$ 4,824	\$ 4,935	2.3%
DPC	\$ 40,863	\$ 60,651	48.4%
County Admin Services	\$ 159,918	\$ 170,148	6.4%
GEMTQAF-State	\$ 186,860	\$ 281,914	50.9%
CSA Business Consultant	\$ 83,450	\$ 58,852	-29.5%
Total Expenses	\$ 7,823,898	\$ 8,315,541	6.3%



Expense:

CSA Actual [Projected]	2020-21	[2021-22]	%	[2022-23]	%	[2023-24]	%
Lakeside Fire Protection District	\$ 3,605,512	\$ 3,758,335	4.2%	\$ 3,898,485	3.73%	\$ 4,049,600	3.9%
City of Santee	\$ 3,871,666	\$ 4,062,320	4.9%	\$ 4,246,304	4.53%	\$ 4,436,213	4.5%
Billing Contractor	\$ 261,862	\$ 219,148	-16.3%	\$ 221,476	1.06%	\$ 223,846	1.1%
Willdan	\$ 4,935	\$ 5,049	2.3%	\$ 5,165	2.30%	\$ 5,284	2.3%
DPC	\$ 60,651	\$ 70,000	15.4%	\$ 80,790	15.41%	\$ 93,244	15.4%
County Admin Services	\$ 170,148	\$ 172,701	1.5%	\$ 175,291	1.50%	\$ 177,920	1.5%
GEMTQAF-State	\$ 281,914	\$ 249,427	-11.5%	\$ 254,472	2.02%	\$ 259,665	2.0%
CSA Business Consultant	\$ 58,852	\$ 56,050	-4.8%	\$ 56,050	0.0%	\$ -	0.0%
Total Expenses	\$ 8,315,541	\$ 8,593,029	3.3%	\$ 8,938,034	4.01%	\$ 9,245,773	3.4%
Operating Margin	\$ 555,094	\$ (22,798)	-0.3%	\$ (209,520)	-2.4%	\$ (354,345)	-4.0%

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:

	2020-21	%	[2021-22]	%
Beginning Balance	\$ 8,831,178	0.1%	\$ 9,386,272	6.3%
Credit (Debit) Amount	\$ 555,094	4105.8%	\$ (22,798)	-104.1%
New Balance	\$ 9,386,272	6.3%	\$ 9,363,474	-0.2%
Required Reserve	\$ 4,157,770	6.3%	\$ 4,296,515	3.3%
Excess Reserve	\$ 5,228,501	6.3%	\$ 5,066,960	-3.1%

	[2022-23]	%	[2023-24]	%
Beginning Balance	\$ 9,363,474	-0.2%	\$ 9,153,954	-2.2%
Credit (Debit) Amount	\$ (209,520)	-819.0%	\$ (354,345)	-69.1%
New Balance	\$ 9,153,954	-2.2%	\$ 8,799,609	-3.9%
Required Reserve	\$ 4,469,017	4.0%	\$ 4,622,886	3.4%
Excess Reserve	\$ 4,684,937	-7.5%	\$ 4,176,723	-10.8%

