



Ross Valley Paramedic Authority

MEMBER AGENCIES

Town of Corte Madera
Town of Fairfax
Kentfield Fire Dist.
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

BOARD OF DIRECTORS MEETING

Thursday, December 5, 2024, at 6:00 p.m.

300 Tamalpais Dr., Corte Madera, CA 94925

Corte Madera Town Hall Council Chambers

Public can Join ZOOM Webinar

<https://us06web.zoom.us/j/89420546576?pwd=EiQbdile2eVxePivP77DnrgFmxvez1.1>

Webinar ID: 894 2054 6576 - Passcode: 410281 - Phone:1-669-900-6833

Please be advised those participating in the meeting remotely via Zoom do so at their own risk. The RVPA regular Board meeting will not be cancelled if any technical problems occur during the meeting. Thank you.

1. Call to Order- Board Chair
2. Roll Call- Executive Officer
3. Pledge of Allegiance – Board Chair
4. Open Time for Public Input. Members of the Public have an opportunity to comment on items not on tonight's agenda. Each member of the public has two minutes in which to speak. Board members and staff are not able to engage in dialogue, answer questions or act on any of the items brought forward. At the Board's discretion, matters brought forth may be placed on a future agenda.
5. Review and approve Meeting Minutes:
 - a. **Staff recommendation:** Approve and adopt the meeting minutes from the September 5, 2024, regular board meeting, November 7, 2024, special board meeting and the November 21, 2024, special board meeting.
6. NEW BUSINESS
 - a. Survivor of cardiac arrest guest speaker.
 - b. Presentation of Annual Financial Audit FY23-24, Badawi and Associates.
 - i. **Staff recommendation:** Receive and accept report.
 - c. RVPA mid-year FY24-25 Budget Adjustments
 - i. **Staff recommendation:** Motion to approve the FY 2024-25 Mid-year budget amendment.
 - d. Selection of Board Officers (Chair and Vice Chair) for 2025.
 - i. **Staff recommendation:** Selection of Board Chair and Vice Chair as outlined in the staff report.
7. OLD BUSINESS
8. CQI Reports (Quarterly). Staff recommends that the Board receive any

oral/written updates from the CQI managers.

- a. Staff Recommendation: Direct staff as needed.
9. Review RVPA Expense Sheet (attached).
10. Transport Billing Data Review (attached).
11. Public Comment on Closed Session Item
12. **CLOSED SESSION Adjournment** into Closed Session
CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to California Government Code section 54956.8
Property: 33 Sir Francis Drake Blvd., Ross, CA 94957
Negotiator: Jason Weber, Ross Valley Paramedic Authority Executive Officer
Negotiating parties: Town of Ross
Under negotiation: Terms and condition of lease
13. Report out from Closed Session
14. Announcements/Future Agenda Items.
15. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer

ATTENTION: If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, please contact staff support for the Committee no later than 9:00 a.m. on the day before the meeting at 415-473-7097 and/or email to Jennifer Menicucci at jennifer.menicucci@marincounty.gov, thank you.



Ross Valley Paramedic Authority

MEMBER AGENCIES

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City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

Item 5: Meeting Minutes

ROSS VALLEY PARAMEDICS AUTHORITY
Held a meeting:
6:30 p.m. Thursday, September 5, 2024
300 Tamalpais Drive, Corte Madera, CA. 94925

1. Call to Order- Acting Chair Corbett called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Acting Chair Corbett, Blash, Candell, Casissa, Finn
Staff Present: Martin, Pomi, Longfellow, Blacker
3. Pledge of Allegiance
4. Open Time for Public Input

There were no comments.

5. Review and Approve Meeting Minutes
 - a. Approval of June 6, 2024 minutes

M/s, Casissa/Blash, to approve the Consent Calendar as submitted.

Ayes: All

6. New Business
 - a. Survivor of cardiac arrest guest speaker

Executive Officer Weber presented a staff report. He noted the gentleman scheduled to speak at tonight's meeting was unable to attend.

Chief Pomi discussed the circumstances surrounding the cardiac event that occurred in Fairfax on April 14, 2024 including quick intervention by a family member,

- b. Review of E-Bike Dashboard with Heather Price Fair, R.N.

County EMS Specialist Jen Blacker presented the staff report. She displayed a chart indicating locations of accidents, gender and age of individuals involved, speed of vehicle, etc. She answered a question regarding where this information would be posted.

- c. Replacement purchase for Paramedic Ambulance

Executive Officer Weber presented a staff report. Ambulances are typically replaced at around 100,000 miles. Staff received a bid from a company for around \$500,000 but they want to look at other options. Staff would like to pursue a more competitive process and get bids from several other vendors. Staff answered questions regarding the possibility of selling the current

vehicle; the expected life span of an ambulance and if anything could be done to extend that life span; the differences in the options; if the possibility of purchasing an EV unit exists; if a deposit is required to hold the vehicle.

Acting Chair Corbett opened the meeting to public comments.

There were no comments.

Acting Chair Corbett closed the meeting to public comments.

M/s, Finn/Casissa, to authorize the Executive Officer to purchase a new ambulance at an amount not to exceed \$525,000.

Ayes: All

d. RVPA Sub-committee

Executive Officer Weber presented the staff report. He discussed the data submitted to consultants City Gate. City Gate will prepare a report regarding possible changes in the governance and deployment models and lease terms with the Town of Ross. The principle with City Gate is planning to meet with the member agencies to discuss outputs, etc. The Subcommittee will decide on how to present the report to the Board. Staff answered questions regarding the timing of the report; if there are parallel processes; if the back-and-forth correspondence is available; how interviews with member agencies would affect an objective report that will be based on data; if the RHNA numbers assigned to member agencies will factor into the data submitted to City Gate.

Acting Chair Corbett opened the meeting to public comments.

Ross Town Manager Johnson asked about the information the consultant will be looking for from the member agencies.

Acting Chair Corbett closed the meeting to public comments.

e. Consideration of changing the start of RVPA Regular Board meeting times through an adoption of Resolution 2024-03

Executive Officer Weber presented a staff report.

Acting Chair Corbett opened the meeting to public comments.

There were no comments.

Acting Chair Corbett closed the meeting to public comment.

M/s, Candell/Casissa, to adopt Resolution No. 2024-03 changing the start time of RVPA meetings from 6:30 p.m. to 6:00 p.m.

Ayes: All

7. Old Business

There were no Old Business Items

8. CUI Reports (Quarterly)

County EMS Specialist Blacker presented a report. The reports (RVPA and Corte Madera) included the following: 1) Transports by EMS crew; 2) Patient Refused Transport; 3) No Transport; 4) Calls by City; 5) Destinations from Transports. She answered a question from the Board regarding the number of calls to San Quentin and how they impact services.

Acting Chair Corbett opened the meeting to public comments.

There were no comments.

Acting Chair Corbett closed the meeting to public comments.

9. Review RVPA Expense Sheet

Executive Officer Weber presented the staff report. He noted there was nothing out of the ordinary.

There were no questions or comments from the Board.

10. Transport Billing Data Review

Executive Officer Weber presented the staff report

There were no questions or comments from the Board.

12. CLOSED SESSION- Adjournment into Closed Session

Conference with Real Property Negotiators
Pursuant to California Government Code Section 54956.8
Property: 33 Sir Francis Drake Boulevard, Ross, CA. 94957
Negotiator: Jason Weber, Ross Valley Paramedic Authority Executive Officer
Negotiating parties: Town of Ross
Under negotiation: Terms and condition of lease

13. Report out from Closed Session

Legal Counsel Longfellow stated no reportable action was taken.

14. Announcements/Future Agenda Items

There were no announcements or requests for future agenda items.

15. Adjournment- Acting Chair Corbett adjourned the meeting at 7:32 p.m.

Respectfully submitted,

Toni DeFrancis,
Recording Secretary

ROSS VALLEY PARAMEDICS AUTHORITY
Held a Special Meeting
6:30 p.m. Thursday, November 7, 2024
300 Tamalpais Drive, Corte Madera, 94925

1. Call to Order- Chair Robbins called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Robbins, Meagor (attending remotely), Blash, Candell, Casissa, Corbett, Finn
Staff Present: Weber, Mahoney, Martin, Pomi, Longfellow

3. Pledge of Allegiance

4. Open Time for Public Input

There were no comments.

5. Review and Approve Meeting Minutes
 - a. Approval of October 7, 2024 minutes

M/s, Candell/Finn, to approve the Consent Calendar as submitted.

Ayes: All

6. New Business
 - a. Presentation by Citygate Associates with Mr. Stewart Gary regarding EMS deployment and fiscal assessment issues, and possible direction to staff

Executive Officer Weber presented a staff report including the history of the RVPA, how the system works, and the reason for the study.

Mr. Stewart Gary and Consultant Charlotte Jourdain presented a PowerPoint presentation that included the following: 1) Tonight's briefing; 2) How the study was conducted; 3) Policy choices; 4) Capstone observations; 5) Response time performance- 2023; 6) Medic 18 response locations; 7) Medic 14 response locations; 8) Incident demand and Medic 18 locations; 9) Fragile ambulance peak demand capacity; 10) JPA organization; 11) RVPA; 12) JPA fiscal structure; 13) RVPA- Property Tax and ambulance billing; 14) Implications of RVPA separation; 15) Fiscal implications of RVPA separation; 16) Summary recommendations; 17) Next steps.

Staff and the consultants answered questions from the Board regarding what is meant by significant changes; fiscal restructuring; if it would be possible to agree on a new revenue restructure by January 2025; if Corte Madera is basically braking even; Section 1.3.3, "JPA Fiscal Structure"; how to calculate the reasonable rent for Ross; the number of Medic 18 calls

per year; if RHNA and Housing Element numbers were factored in; if runs to San Quentin were factored in; Finding #11 and response times; Table #19; if staff has received input from Fire Chiefs; if private ambulances are staffed by paramedics and if there is a cost difference between private and public sector systems; the agenda for the November 21st meeting.

Chair Robbins opened the meeting to public comments.

Mr. Dan Schwarz, Larkspur City Manager, thanked the Board for addressing the questions he raised on behalf of the Central Marin Fire Authority member agencies. His takeaway from the study is that there is a lot of work to do to resolve the various questions. The original concerns are about revenue and expenditure fairness. He asked the Board to form a working group of Fire Chiefs and City Managers to talk about the way the money moves around in this organization. He is confident there is a solution that would please everyone.

Mr. Kevin Sudama, representing the Marin County Fire Department, supported the Town of Ross signing a lease agreement and keeping Medic 18 in the Town of Ross. He would like the level of service from the RVPA to remain intact and would like to see implementation of the recommendations in the report.

Mr. Tommy Pasalka, President of the Ross Valley Firefighters Association, stated the RVPA has provided advanced life support services to the greater Ross Valley for forty years. The Citygate report clearly highlights the risks involved with any division of the RVPA. Medic 18 is in the right location to respond to calls throughout the valley.

Ms. Christina Johnson, Ross Town Manager, asked if a new provider would need to meet a standard response time if the service area opened up to bid. She stated the Town Council of Ross is concerned about the response time issue and is looking forward to negotiating a new, long-term agreement with the RVPA. The Town of Ross has asked the Ross Valley Fire Board to delay the closure of the Ross Fire Station.

Chair Robbins closed the meeting to public comments.

Board member Finn stated the RVPA is due to refresh its documents and agreements which is common in the life cycle of an organization or enterprise. He would like to make a project out of improving housekeeping matters and take the nuclear option off of the table.

Board member Meagor thanked staff and Citygate for the excellent report. He stated he was working as a Firefighter when the RVPA was created. The Board represents every citizen in the JPA service area. He wants to move forward to create a better agency.

Central Marin Fire Chief Martin stated the intent of the study was not to implode the RVPA. It is an exceptional organization providing paramedicine throughout the Ross Valley. He read the report and is of the opinion that there are conclusions and findings that are based on inaccurate information or assumptions. The report outlines the need to up-staff a third unit. He would like to see the RVPA remain sustainable throughout the future.

Ross Valley Fire Chief Mahoney stated the report highlights the mission of the JPA. Keeping the JPA intact is the best thing for all of the communities. He supports keeping the ambulance in Ross.

Executive Officer Weber stated this is an important conversation and there are steps that can be taken to improve the organization. The integrity of the report is rock solid and represents seven months of work. There is work to do and they should “roll up their sleeves”.

Kentfield Fire Chief Pomi stated the goal is to continue the success of the RVPA. He acknowledged the work of Executive Officer Weber.

7. Old Business

There were no Old Business Items

8. Announcements/Future Agenda Items

There were no announcements or requests for future agenda items.

9. Adjournment- Chair Robbins adjourned the meeting at 8:45 p.m.

Respectfully submitted,

Toni DeFrancis,
Recording Secretary

ROSS VALLEY PARAMEDICS AUTHORITY
Held a Special Meeting
6:00 p.m. Thursday, November 21, 2024
300 Tamalpais Drive, Corte Madera, 94925

1. Call to Order- Chair Meagor called the meeting to order at 6:00 p.m.
2. Roll Call
Board Member Attendance: Chair Meagor, Blash, Burdo, Candell, Casissa, Corbett, Finn, Robbins
Staff Present: Weber, Martin, Pomi, Longfellow

3. Pledge of Allegiance

4. Open Time for Public Input

There were no comments.

5. New Business

There were no New Business items.

6. Old Business

- a. Next Steps related to the Citygate report presented at the last meeting.

Executive Officer Weber presented a staff report. Staff is recommending that, in the short term, an agreement is reached to stop further consideration of the separation of the RVPA. In the long term, agreements should be reached regarding operating policies, revenues and expenditures, capital replacement, and other issues. Staff is proposing the creation of two Working Groups, one to centralize revenues and expenditures and the other to focus on increasing fiscal account and transparency. He discussed the composition of these Working Groups. The Working Groups would return to the Board in the first quarter of 2025. He discussed the increased capacity of the system and how to deal with it. He asked the Board to authorize an additional \$30,000 for a consultant retainer. Staff answered questions from the Board regarding the intention of Motion #1; timeline for Working Groups to complete tasks; distinction between a Working Group and a sub-committee; the scope of the work referred to in Motion #1; the demarcation of “east” and “west”; if Citygate could facilitate the first meetings of the Working Groups.

Chair Meagor opened the meeting to public comments.

Ross Town Manager Christa Johnson referred to the second Working Group and asked about the composition of this group and the duties of the finance manager.

Central Marin Fire Chief Martin stated he participates in a Technical Advisory Committee and asked why it did not have to comply with the Brown Act. Legal Counsel Longfellow noted this committee consists of staff members who are not subject to the Brown Act.

Chair Meagor closed the meeting to public comments.

Chair Meagor suggested the following wording for Motion #1: "Stop any further consideration regarding separation....". After the last meeting's presentation it is clear that the RVPA should remain as one entity. He would like to move forward.

Board member Candell did not support this wording. Board member Robbins agreed.

Board member Robbins stated the formation of the two Working Groups seems reasonable.

Board member Burdo stated the motion serves as a message to stakeholders.

Board member Candell stated a unanimous motion would send a better message.

Board member Finn agreed with the suggestion made by Chief Meagor. The discussion of separation is an ominous issue that would overshadow what they are trying to accomplish. They can always circle back to it later.

Board member Blash agreed.

Board member Casissa stated he would like to include Town Managers in the Working Groups. He volunteered to serve on Working Group #1 (as a representative from the East).

M/s, Casissa/Blash, Motion to direct that no further research work occur on fragmentation or separation of the JPA.

Ayes: Blash, Burdo, Candell, Casissa, Corbett, Robbins, Chair Meagor

Noes: Finn

M/s, Burdo/Finn, motion to task the Executive Officer and member agencies via the Working Groups to develop the appropriate policies, rules, and time phasing, restoring the JPA to collecting and managing a unified budget inclusive of all transport revenues and expenses.

Ayes: All

M/s, Robbins/Casissa, motion to form Working Group #1 regarding strengthening the JPA and assign members. This group shall consist of Board members Candell, Casissa, Finn, and Robbins.

Ayes: All

M/s, Blash/Meagor, motion to form Working Group #2 regarding increasing fiscal responsibility and transparency and assign members, and further direct the fiscal Working Group to design reimbursement formulas from RVPA to member agencies such that they universally apply to

any affected agency, such as the payment of facility rent, etc. This group shall consist of Chair Meagor and Board members Blash, Corbett, and Burdo.

Ayes: All

M/s, Casissa/Candell, motion to direct the Executive Officer to continue to use outside experts ad/if needed to facilitate Working Groups, review best practices, draft implementation plans, and/or conduct special research, and authorize an additional \$30,000 for a consultant retainer.

Ayes: All

M/s, Candell/Casissa, motion to request an updated memo every 90 days regarding progress on the above by the Executive Director, that the draft revised action items return to the Board no later than July 2025, and then, after Board direction, the revised JPA legal agreements be returned by November, 2025 unless otherwise directed by the Board.

Ayes: All

7. Public Comment on Closed Session Item

Chair Meagor opened the meeting to public comments.

There were no comments.

Chair Meagor closed the meeting to public comments.

8. Closed Session- Adjournment into Closed Session

Conference with Real Property Negotiators

Pursuant to Government Code Section 54956.8

Property: 33 Sir Francis Drake Boulevard, Ross, CA 94957

Negotiator: Jason Weber, Ross Valley Paramedic Authority Executive Officer

Negotiating parties: Town of Ross

Under negotiation: Terms and condition of lease

9. Report out on Closed Session

Chair Meagor stated there was no reportable action taken.

10. Announcements/Future Agenda Items

There were no announcements.

11. Adjournment- Chair Meagor adjourned the meeting at 6:56 p.m.

Respectfully submitted,

Toni DeFrancis,
Recording Secretary



Ross Valley Paramedic Authority

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Item 6: New Business

RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Officer

SUBJECT: Receive and Acknowledge the Annual FY2023-24 Audit of the Ross Valley Paramedic Authority Basic Financial Statements

MEETING DATE: December 5, 2024

BACKGROUND

Annually, Ross Valley Paramedic Authority (RVPA) contracts for the services of an independent auditor to verify the state of the Authority's finances by examining our financial records and financial condition.

The Authority has a contract with Badawi and Associates for the annual audit services. The audit contract is a three-year term to cover fiscal years, June 30, 2019, 2020 and 2021 with an option to extend two additional one-year periods. As stated in the staff report at the March 7, 2024, RVPA Board meeting, the agency retained Badawi's audit services for one additional year beyond the original contract end date to perform the FY 23-24 audit.

Staff would like to report that the financial statements are fairly presented in all material respects regarding the financial position of governmental activities and are in accordance the Generally Accepted Accounting Standards.

Ahmed Badawi president of Badawi & Associates will present the audit.

STAFF RECOMMENDATION

The Board receive and accept the annual audit.

Respectfully submitted,

Jason Weber
Executive Officer

Attachments:

1. Ross Valley Paramedic Authority Basic Financial Statements FY2023-24

2. Auditor's Communication with Those Charged with Governance FY 2023-24
3. Ross Valley Paramedic Authority Management Representation Letter FY 2023-24
4. Auditor Presentation of FY 2023-24 Audit Results to Ross Valley Paramedic Authority Board

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

A Joint Powers Agency of the
Town of Fairfax
Kentfield Fire Protection District
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Protection District

**ROSS VALLEY PARAMEDIC AUTHORITY
 BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the Board of Directors
of the Ross Valley Paramedic Authority
Larkspur, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Ross Valley Paramedic Authority (Authority), as of and for the year ended June 30, 2024, and respective budgetary comparison for the General Fund and the related notes to the financial statements, which collectively comprise Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund information of the Authority, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Authority's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

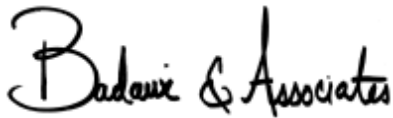
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

To the Honorable Members of the Board of Directors
of the Ross Valley Paramedic Authority
Larkspur, California
Page 3

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information. The other information comprises the statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Badawi & Associates, CPAs
Berkeley, California
December 2, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Authority is issuing its financial statements in the format prescribed by the provisions of Government Accounting Standards Board Statement 34 (GASB 34), which requires the Authority to provide this overview of its financial activities for the fiscal year.

Please read this overview in conjunction with your reading of the accompanying Basic Financial Statements.

THE PURPOSE OF THE AUTHORITY

The Authority is a joint-powers authority of seven municipal entities in Marin County, California that provides paramedic services to residents and visitors of the Ross Valley in Marin County, California. The Authority's operations are financed by a special parcel tax on residential and commercial property and transport billings.

FISCAL 2023-2024 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2024, are as follows:

Authority-wide:

- The Authority's total net position was \$3,809,467.
- Cash and investments were \$3,768,405 and capital assets \$190,800.
- The Authority's revenue totaling \$3,459,528 includes \$1,363,531 in charges for services and \$2,095,997 in special parcel taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 2023/24 to \$94.00 per unit to maintain pace with expenses and ensure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$3,788,941 of which \$3,768,405 were cash and investments.
- Total General Fund revenue comprised of special parcel tax, transportation billing and investment earnings was \$3,599,101.
- General Fund expenditures of \$3,032,431 primarily include \$1,881,396 for the Marin County contract services, \$193,995 for the Central Marin Fire Authority Engine Medic Program and \$308,263 for the Ross Valley Fire Department Engine Medic Program.
- The increase in the fund balance of the General Fund was \$566,670.

The Basic Financial Statements

With the implementation of GASB 34, the Authority now issues Authority-wide and individual Fund financial statements referred as Basic Financial Statements. Since the Authority has only one fund, the difference between these two statements is limited to the recording of the Authority's capital assets in the Authority-wide statements only.

The **Authority-wide Financial Statements** provide a longer-term view of the Agency’s activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the Authority as a whole, including all its capitals assets and long-term liabilities on a full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the Authority’s revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each of the Agency’s programs.

The **Fund Financial Statements** report the Authority’s operations in more detail than the government-wide statements and focus primarily on the short-term activities of the Authority’s General Fund and other Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

The year-over-year changes in the Authority-wide Statement of Net positions are as follows:

	<u>2023-24</u>	<u>2022-23</u>	<u>Inc./(Dec.)</u>
Cash and other assets	\$ 3,768,405	\$ 3,259,095	\$ 509,310
Accounts receivable	20,536	10,030	10,506
Capital Assets	<u>190,800</u>	<u>245,054</u>	<u>(54,254)</u>
Total Assets	<u>3,979,741</u>	<u>3,514,179</u>	<u>465,562</u>
Total Liabilities	<u>170,274</u>	<u>217,128</u>	<u>(46,854)</u>
Net positions:			
Net investment in capital assets	190,800	245,054	(54,254)
Unrestricted	<u>3,618,667</u>	<u>3,051,997</u>	<u>566,670</u>
Total net position	<u>\$ 3,809,467</u>	<u>\$ 3,297,051</u>	<u>\$ 512,416</u>

The \$509,310 increase in Cash and Other Assets is primarily due to the \$566,670 increase in unrestricted position. The latter increase is primarily due to the Authority’s unbudgeted increase in transport billing and investment income totaling \$360,102 and a budgeted revenue over expenditures surplus of \$183,031.

The \$46,854 decrease in total liabilities is primarily due to the difference in the timing of invoices payment compared to the previous fiscal year.

The \$54,254 decrease in each of the capital assets and the net investment in capital assets is due to depreciation expense.

The year-over-year changes in the Authority's Statement of Activities are as follows:

	<u>2023-24</u>	<u>2022-23</u>	<u>Inc./</u> (Dec.)	<u>Inc./</u> (Dec.)
Revenues				
Program revenues				
Charges for services	\$ 1,363,531	\$ 1,328,451	\$ 35,080	3%
Operating contributions	2,095,997	2,031,366	64,631	3%
General revenues				
Investment earnings	139,572	29,902	109,670	367%
Other	-	95,841	(95,841)	-100%
Total Revenues	<u>3,599,101</u>	<u>3,485,560</u>	113,541	3%
Expenses				
General government	3,086,684	2,849,722	236,962	8%
Increase (decrease) in net position	512,416	635,838	(123,422)	-19%
Net position - beginning	<u>3,297,051</u>	<u>2,661,213</u>	<u>635,838</u>	24%
Net position - ending	<u><u>3,809,467</u></u>	<u><u>3,297,051</u></u>	<u><u>512,416</u></u>	16%

Medi-Cal Provider Ground Emergency Medical Transportation Intergovernmental Transfer Program – Assembly Bill 1705 reported as Other revenue in FY 2022-23 was reclassified in FY 2023-24 to Charges for Services. FY 2023-24 Charges for Services are comprised of Transportation Billing revenue and Medi-Cal payments. Operating contributions are from the special parcel tax.

Investment earnings increased by \$109,670 due to the higher interest rate environment the market experienced in the previous year and the fair market value changes. The Financial Accounting Standards Board (FASB) issued Statement No. 157, Fair Value Measurement, the difference between the transaction price and fair value is recognized as a gain or loss in earnings.

General government expenses increased by \$236,962 primarily due to an increase of \$83,180 in intergovernmental transfers to the California Department of Health Care Services for the Medi-Cal reimbursement program, an increase of \$89,533 in contractual services and engine paramedic programs, an increase of \$20,307 in legal and consulting services, and other anticipated increases in cost of doing business.

CAPITAL ASSETS

Under GASB 34, the Authority is required to record all its capital assets at their historical cost, and to depreciate these assets over their estimated useful lives. During fiscal year 2019, the Agency purchased an ambulance costing \$280,416. Total capital assets, net of accumulated depreciation as of June 30, 2024, is \$190,800. Further details on capital assets may be found in Note 3 of the financial statements.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the Authority's finances. Questions about this Report should be directed to the Administrative Services Director located in City Hall at 400 Magnolia Avenue, Larkspur, California 94939.

ROSS VALLEY PARAMEDIC AUTHORITY

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The purpose of the Statement of Net Position and the Statement of Activities is to summarize the entire Authority's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the Authority's assets and deferred outflows of resources and all its liabilities and deferred inflows of resources, as well as all its revenues and expenses. This is known as the full accrual basis-the effect of all the Authority's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between Authority funds have been eliminated.

The Statement of Net Position summarizes the financial position of all the Authority's financial position in a single column.

The Statement of Activities reports increases and decreases in the Authority's net position. It is also prepared on the full accrual basis, which means it includes all the Authority's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, deferred outflows/inflows of resources, available revenues and measurable expenditures.

The Statement of Activities presents the Authority's expenses first, listed by program. Program revenues-that is, revenues which are generated directly by these programs-are then deducted from program expenses to arrive at the net expense of each governmental program. The Authority's general revenues are then listed in the Governmental Activities, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

These financial statements along with the fund financial statements and footnotes are called *Basic Financial Statements*.

ROSS VALLEY PARAMEDIC AUTHORITY

STATEMENT OF NET POSITION

June 30, 2024

ASSETS

Cash and investments:	\$ 3,768,405
Accounts receivable	20,536
Capital assets, net of accumulated depreciation	<u>190,800</u>
Total assets	<u>3,979,741</u>

LIABILITIES

Accounts payable	153,937
Deposits payable	<u>16,337</u>
Total liabilities	<u>170,274</u>

NET POSITION

Net investment in capital assets	190,800
Unrestricted (deficit)	<u>3,618,667</u>
Total net position	<u>\$ 3,809,467</u>

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2024

Program Expenses:

Paramedic services	\$ 3,086,684
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Program Revenues:

Charges for services	1,363,531
Operating Contributions from member agencies	2,095,997

Total Program Revenues	3,459,528
------------------------	-----------

Net Program Expense	(372,844)
---------------------	-----------

General Revenues:

Investment earnings	139,572
---------------------	---------

Total General Revenues	139,572
------------------------	---------

Change in Net Position	512,416
------------------------	---------

Net Position-Beginning	3,297,051
------------------------	-----------

Net Position-Ending	\$ 3,809,467
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FUND FINANCIAL STATEMENTS

Major funds are defined generally as having significant activities or balances in the current year.

The Authority's **General Fund** is its only fund and is therefore a major fund. It is used to account for all financial resources. General operating expenditures, fixed charges and capital costs are paid from this fund.

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ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2024

	General Fund
ASSETS	
Cash and investments	\$ 3,768,405
Accounts receivable	20,536
	Total assets
	\$ 3,788,941
Liabilities:	
Accounts payable	\$ 153,937
Deposits payable	16,337
	Total liabilities
	170,274
Fund Balances: (Note 12)	
Assigned:	
Vehicle/Equipment Replacement Reserve	1,190,000
Unassigned:	
General Fund Reserve	1,100,000
Remaining Unassigned	1,328,667
	Total fund balances
	3,618,667
	Total liabilities and fund balances
	\$ 3,788,941

ROSS VALLEY PARAMEDIC AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2024

Total fund balances reported on the governmental fund balance sheet	<u>\$ 3,618,667</u>
Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:	
CAPITAL ASSETS	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Fund.	<u>190,800</u>
Net Position of Governmental Activities	<u><u>\$ 3,809,467</u></u>

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30,2024

	General Fund
REVENUES:	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$ 350,001
Kentfield Fire Protection District	263,508
City of Larkspur	681,719
County of Marin Service Area #27	69,010
Town of Ross	90,568
Town of San Anselmo	554,964
Sleepy Hollow Fire Protection District	86,227
Transport billing	1,363,531
Investment earnings	139,572
Total revenues	3,599,100
EXPENDITURES:	
Meeting stipends	4,560
Accounting and auditing	57,147
Transport billing	54,844
Legal and consulting services	21,801
Marin County contractual services	1,881,396
Tax collection service	7,906
Disposable medical supplies	63,167
EMS training/supply reimbursement	61,162
Engine company paramedic programs	502,258
ALS backup	100,000
Insurance	5,821
Rent	33,440
Automotive fuel and repairs	31,869
Miscellaneous	14,121
Defibrillators	22,174
Payment to other agencies	170,764
Total expenditures	3,032,430
Net change in fund balances	566,670
FUND BALANCES, Beginning of year	3,051,997
FUND BALANCES, End of year	\$ 3,618,667

ROSS VALLEY PARAMEDIC AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS-STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2024

The schedule below reconciles the Net Changes in Fund Balance reported on the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND	\$ 566,670
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense is deducted from the fund balance	<u>(54,254)</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 512,416</u></u>
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ROSS VALLEY PARAMEDIC AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30,2024

	Budgeted Original	Final Budgeted	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Parcel tax revenue from member agencies:				
Town of Fairfax	\$ 352,250	\$ 352,250	\$ 350,001	\$ (2,249)
Kentfield Fire Protection District	265,699	265,699	263,508	(2,191)
City of Larkspur	679,629	679,629	681,719	2,090
County of Marin Service Area #27	68,747	68,747	69,010	263
Town of Ross	90,129	90,129	90,568	439
Town of San Anselmo	560,813	560,813	554,964	(5,849)
Sleepy Hollow Fire Protection District	85,680	85,680	86,227	547
Transport billing	1,000,000	1,000,000	1,363,531	363,531
Investment earnings	3,000	3,000	139,571	136,571
Miscellaneous revenue	140,000	140,000	-	(140,000)
Total revenues	<u>3,245,947</u>	<u>3,245,947</u>	<u>3,599,100</u>	<u>353,153</u>
EXPENDITURES:				
Meeting stipends	24,931	24,931	4,560	20,371
Accounting and auditing	55,937	55,937	57,147	(1,210)
Transport billing	54,106	54,106	54,844	(738)
Legal and consulting services	9,018	9,018	21,801	(12,783)
Marin County contractual services	1,875,000	1,875,000	1,881,396	(6,396)
Tax collection service	9,000	9,000	7,906	1,094
Disposable medical supplies	79,568	79,568	63,167	16,401
EMS training/supply reimbursement	90,000	90,000	61,162	28,838
Engine company paramedic programs	503,000	503,000	502,258	742
ALS backup	74,263	74,263	100,000	(25,737)
Insurance	5,835	5,835	5,821	14
Rent	35,010	35,010	33,440	1,570
Automotive fuel and repairs	17,726	17,726	31,869	(14,143)
Miscellaneous	16,791	16,791	14,121	2,670
Defibrillators	12,731	12,731	22,174	(9,443)
Payment to other agencies	125,000	125,000	170,764	(45,764)
Capital outlay	75,000	75,000	-	75,000
Total expenditures	<u>3,062,916</u>	<u>3,062,916</u>	<u>3,032,430</u>	<u>30,486</u>
Net change in fund balance	<u>\$ 183,031</u>	<u>\$ 183,031</u>	566,670	<u>\$ 383,639</u>
FUND BALANCES, Beginning of year			<u>3,051,997</u>	
FUND BALANCES, End of year			<u>\$ 3,618,667</u>	

See accompanying Notes to Basic Financial Statements.

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ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Ross Valley Paramedic Authority (Authority) is a joint powers authority created in 1982 by the Town of Fairfax, Kentfield Fire Protection District, City of Larkspur, County of Marin, Town of Ross, Town of San Anselmo and Sleepy Hollow Fire Protection District. The purpose of the Authority is to provide paramedic services to the citizens of these entities. The Authority is controlled by a seven member board consisting of one member from each of the participating entities. None of the entities exercise specific control over the budgeting and financing of the Authority's activities. The County of Marin Fire Department by contract provides full-time County employees including supervision by County fire department officers to render the paramedic services. Administrative and accounting services are provided by the City of Larkspur.

The Authority's operations are financed by a parcel tax on each residential unit and an equivalent amounts for commercial property and transport billings. During the fiscal year ended June 30, 2024, the tax rate was \$94.5 per unit, including a collection fee of \$0.50 levied by the County of Marin.

The accounting policies of the Ross Valley Paramedic Authority conform with generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies:

B. Basis of Presentation

The Authority's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Statements require that the financial statements described below be presented.

Government-wide Statements: The Statement of Net Position and the Statement of Activities include the financial activities of the overall Authority. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and *contributions* that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Authority's fund. The emphasis of fund financial statements is on major individual governmental fund displayed in a column.

C. Major Fund

The Authority's **General Fund** is its only fund. It is used to account for all financial resources. General operating expenditures, fixed charges and capital costs are paid from this fund.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place. Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Thus, fund revenues are recognized when they become measurable *and* available as net current assets. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts which could not be measured or were not available were not accrued as revenue in the current fiscal year.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable* and *available*. The Authority considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual are contributions from member agencies, interest revenue and charges for services. Fines and forfeitures are not susceptible to accrual because they are not measurable until received in cash.

Non-exchange transactions, in which the Authority gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

E. Budgets and Budgetary Accounting

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to the end of the fiscal year, a proposed operating budget is submitted to the Board of Directors for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted through passage of a resolution.
- b. Formal budgetary integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.
- c. The budget is legally enacted through passage of a resolution before July 1.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Expenditures in Excess of Appropriations

The departments below incurred expenditures in excess of appropriations in the amounts below. These General Fund had sufficient fund balance or revenues to finance these expenditures.

	Excess of Expenditures Over Appropriations
General Fund:	
Automotive fuel and repairs	\$ 14,143
Marin County contractual services	6,396
Accounting and auditing	1,210
ALS backup	25,737
Defibrillators	9,443
Payment to other agencies	45,764
Legal and consulting services	12,783
Transport Billing	738

G. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs - other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

H. Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2024, the Authority held cash and investments in the City of Larkspur investment pool so that it can be invested at maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time. The City's investment policy and the California Government Code permit investments in United States Treasury Obligations, United States Agency Securities, Bankers' Acceptances, Medium-Term Notes, Commercial Paper, Repurchase Agreements, Certificates of Deposit, the California Local Agency Investment Fund (LAIF), Money Market Mutual Funds and the Investment Trust of California (CALTrust). Please see the City of Larkspur's basic financial statements for the year ended June 30, 2024, for more information.

Fair Value Hierarchy

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Certificates of Deposit and Federal Agency Bonds are classified in Level 2 of the fair value hierarchy. At June 30, 2024, the fair value approximated the Authority's cost. Fair value is defined as the quoted market value on the last trading day of the period.

Investments in LAIF and CalTrust are not subject to the fair value hierarchy.

The Authority also invests in Money Market Funds, which are not subject to the requirements of fair value hierarchy.

NOTE 3 - CAPITAL ASSETS

All capital assets are valued at historical cost or estimate historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated acquisition value on the date contributed.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The Authority has assigned the useful life of 10 years with a capitalization threshold of \$5,000.

Changes in the capital assets are as follows:

	Balance 6/30/2023	Additions	Deletions	Balance 6/30/2024
Capital assets being depreciated:				
Machinery & Equipment	\$ 776,276	\$ -	\$ -	\$ 776,276
Less accumulated depreciation for:				
Machinery & Equipment	(531,222)	(54,254)	-	(585,476)
	<u>\$ 245,054</u>	<u>\$ (54,254)</u>	<u>\$ -</u>	<u>\$ 190,800</u>

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 4 - NET POSITION AND FUND BALANCES

A. Net Position

Net Position is the excess of all the Authority's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government- wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the Authority's capital assets.

Unrestricted describes the portion of Net Position which is not restricted to use.

B. Fund Balance

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The Authority classifies its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the Authority prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact and assets not expected to be converted to cash, such as prepaids, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category. As of June 30, 2024 the Authority does not have any nonspendable fund balance.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. As of June 30, 2024 the Authority does not have any restricted fund balance.

Committed fund balances have constraints imposed by formal action of the Board which may be altered only by formal action of the Board. Nonspendable amounts subject to Board commitments are included along with spendable resources. As of June 30, 2024, the Authority does not have any committed fund balance.

Assigned fund balances are amounts constrained by the Authority's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Board or its designee and may be changed at the discretion of the Board or its designee. This category includes Nonspendables, when it is the Board's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

Note 4 - NET POSITION AND FUND BALANCES (Continued)

C. Minimum Fund Balance and Reserve Policies

The Authority adopted a Fund Balance Reserve Policy with Resolution 2024-02, which established a minimum fund balance policy as well as a vehicle/equipment replacement reserve as follows:

Minimum Unassigned Fund Balance Reserve Level: It is the goal of the Authority to maintain a General Fund Reserve of, at a minimum, 20% of the projected operating expenditures for each fiscal year. The reserve is intended to be used in the event of a financial shortfall and for the purpose of providing sufficient working capital. Should the General Fund Reserve fall below 20%, the Authority will implement measures to restore the reserve percentage to 20%. The amount of the General Fund Reserve was \$1,100,000 as of June 30, 2024 and is included with the unassigned fund balance of the Authority.

Vehicle/Equipment Replacement Reserve: The purpose of the reserve is to provide for the orderly and timely replacement of ambulances and emergency equipment. The assigned fund balance of the reserve at June 30, 2024 was \$1,190,000.

NOTE 5 - INSURANCE COVERAGE

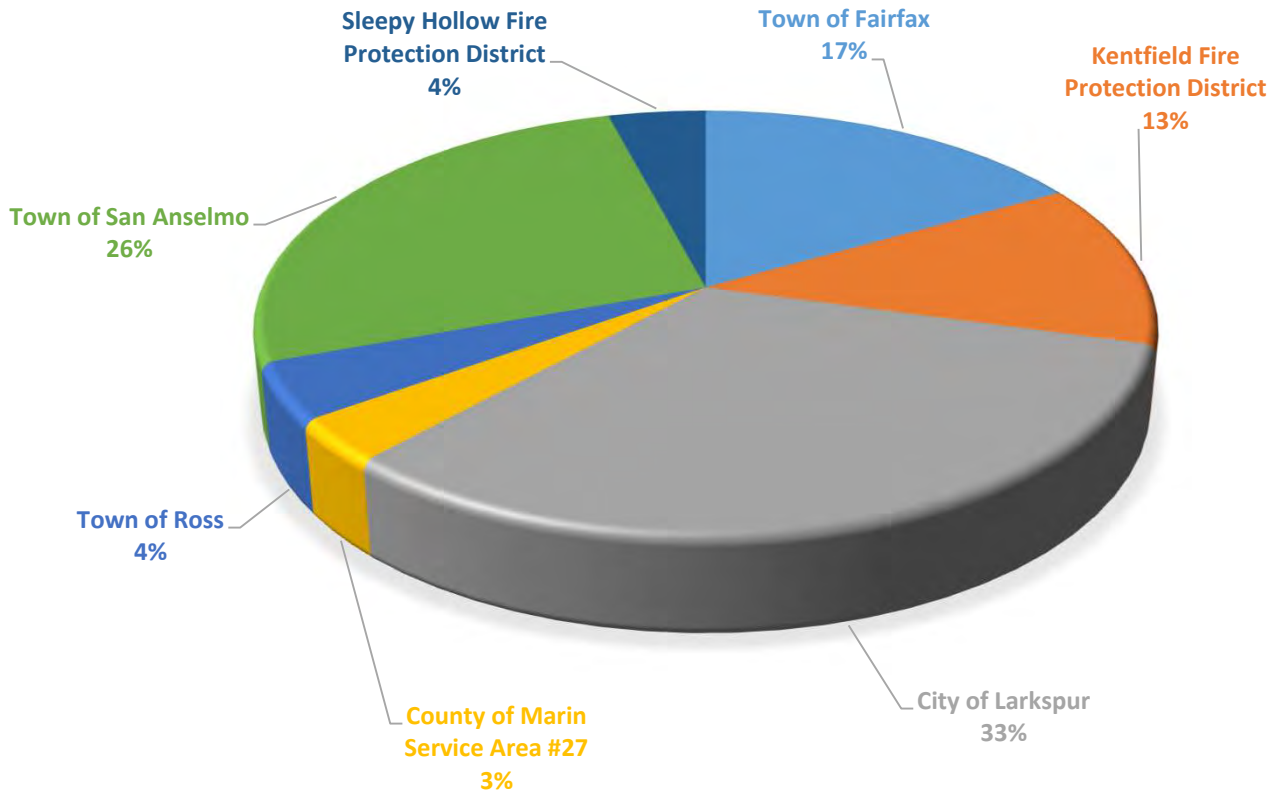
The Authority's insurance coverage is as follows:

Type	Limits
Commercial Excess Liability	\$3,000,000/each occurrence \$6,000,000/products - completed operations aggregate (where applicable) \$6,000,000/aggregate
Automobile Liability	\$1,000,000/combined single limit
General Liability	\$1,000,000/each occurrence \$5,000/medical expense (any one person) \$1,000,000/personal & advertising injury \$3,000,000/general aggregate \$3,000,000/products - completed operations aggregate (where applicable)
Management Liability	\$1,000,000/each wrongful act or offense \$3,000,000/aggregate
Management Liability - Coverage C Cyber Liability	\$1,000,000/each electronic information security event
Management Liability - Coverage D Privacy Crisis Management Expense	\$50,000/each privacy event
Management Liability - Coverage E Cyber Extorsion Expense	\$20,000/each cyber extorsion threat
Management Liability - Coverage D & E Aggregate Limit of Insurance	\$50,000/aggregate
Management Liability - HIPAA Fines and Penalties Schedule	\$100,000/each HIPAA claim \$100,000/aggregate
Employer's Liability	\$100,000/bodily injury by accident - each accident \$500,000/bodily injury by disease - policy limit \$100,000/bodily injury by disease - each employee

Statistical Information

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**ROSS VALLEY PARAMEDIC AUTHORITY
CHART OF REVENUES FORM MEMBER AGENCIES
FOR THE YEAR ENDED JUNE 30, 2024**



PARCEL TAX REVENUES

	<u>General Fund</u>
Town of Fairfax	\$ 350,001
Kentfield Fire Protection District	263,508
City of Larkspur	681,719
County of Marin Service Area #27	69,010
Town of Ross	90,568
Town of San Anselmo	554,964
Sleepy Hollow Fire Protection District	86,227
Total Member Contributions	<u><u>\$ 2,095,997</u></u>

Ross Valley Paramedic Authority

Larkspur, California

*Auditor's Communication with
Those Charged with Governance*

For the year ended June 30, 2024



December 2, 2024

To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California

We have audited the financial statements of the Ross Valley Paramedic Authority (Authority) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 2, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 30, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
Page 2

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- *Risk of Management Override of Internal Controls* - A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity's internal controls.
- *Revenue Recognition Risk* - Errors in revenue recognition can affect the net position of the Authority.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements is capital asset depreciation and useful life.

To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
Page 3

Management's estimate of capital assets depreciation and useful life is based on historical useful lives of such assets, and actuarial assumptions, respectively. We evaluated the key factors and assumptions used to develop the estimate of capital assets depreciation and useful life and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Capital Assets

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
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Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated January 15, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

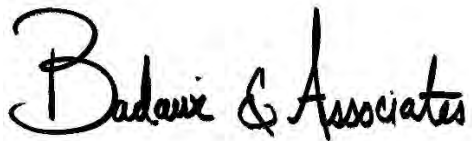
To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
Page 5

Other Information Included in Basic Financial Statement Report

Pursuant to professional standards, our responsibility as auditors for chart of revenues from member agencies, whether financial or nonfinancial, included in the Authority's basic financial statement report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors, and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates, CPAs
Berkeley, California
December 2, 2024

December 2, 2024

Badawi & Associates, CPAs
2855 Telegraph Ave, Suite 312
Berkeley, CA 94705

This representation letter is provided in connection with your audit of the financial statements of the Ross Valley Paramedic Authority (Authority) as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 2, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 30, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.

7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

23. All required supplementary information is measured and presented within the prescribed guidelines.
24. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
25. With respect to providing assistance in preparation of the financial statements and related notes of the Authority, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
28. All transactions have been recorded in the accounting records and are reflected in the financial statements.
29. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
30. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
31. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
32. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
 33. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 34. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
 35. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
 36. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
 37. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
 38. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
 39. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
 40. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
 41. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 42. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
43. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records reflected in the financial statements.
46. The Authority has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such capital assets; nor has the Authority pledged any capital assets as collateral.
47. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.
48. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
49. We have consistently and appropriately selected and applied methods, assumptions, and data when making the accounting estimates.
50. The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Authority when relevant to the accounting estimates and disclosures.
51. The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
52. We have obtained and applied appropriate specialized skills and expertise in making the accounting estimates.
53. We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements
54. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the Authority's investment custodians. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes and are in accordance with the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*.

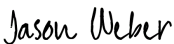
55. With respect to the chart of revenue from member agencies (Supplementary Information) on which an in-relation opinion is issued accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the Supplementary Information in accordance with U.S. GAAP.
- b. We believe the Supplementary Information, including its form and content, is fairly presented in accordance with U.S. GAAP.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. There were no significant assumptions or interpretations underlying the measurement of the Supplementary Information.
- e. When the Supplementary Information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.
- f. We acknowledge our responsibility to include the auditor's report on the Supplementary Information in any document containing the Supplementary Information and that indicates the auditor reported on such Supplementary Information.
- g. We acknowledge our responsibility to present the Supplementary Information with the audited financial statements or, if the Supplementary Information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.

56. With respect to the management's discussion and analysis (RSI) accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
- b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.

Signed by:



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Jason Weber, Executive Director

DocuSigned by:



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Emilia Gabriele, Administrative Services Director



BADAWI & ASSOCIATES
Certified Public Accountants

Ross Valley Paramedic Authority

Presentation to the Board of Directors

December 5, 2024

2024 Audit of Ross Valley Paramedic Authority



Agenda

- Engagement Team
- Deliverables and Scope of the Audit
- Areas of Primary Audit Risk
- Auditor's Report and Financial Statements
- Required Communications
- New Accounting Standards
- Conclusion & Discussion/Questions

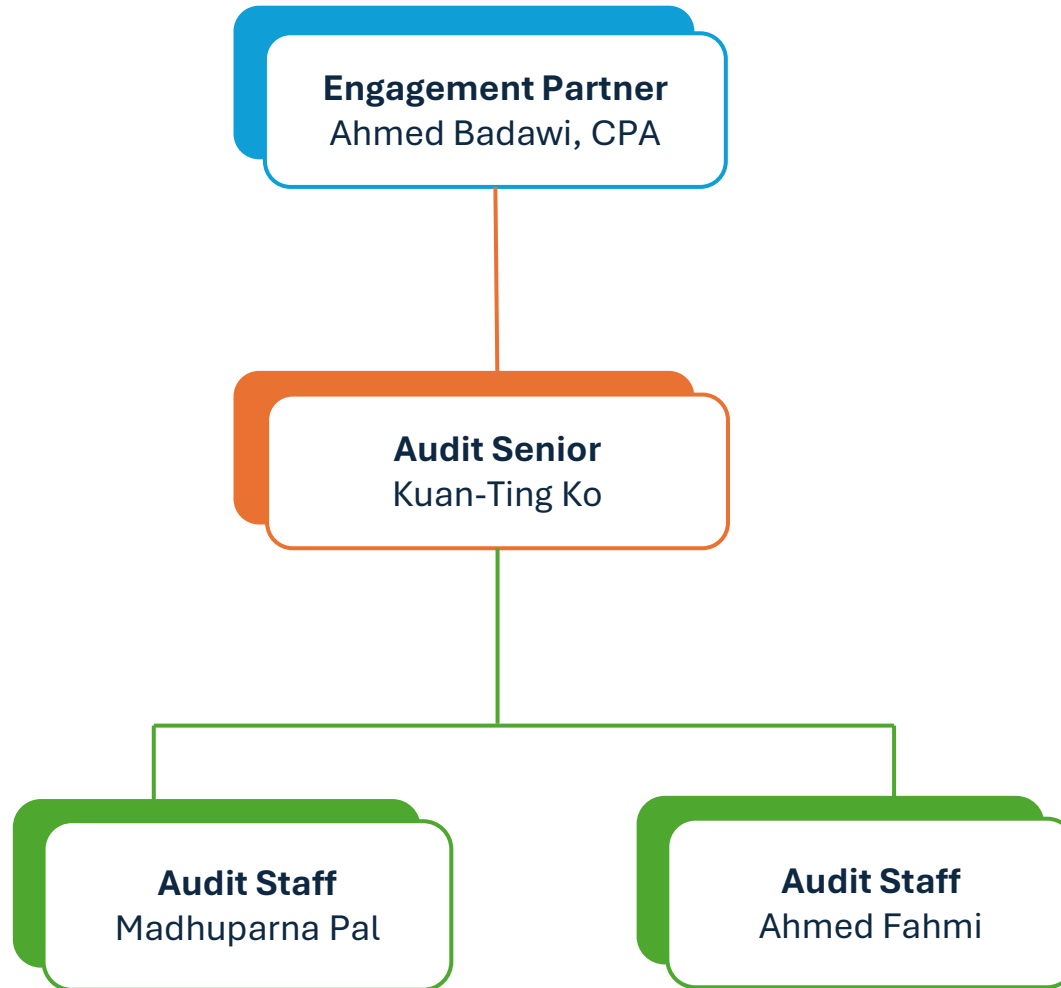




Engagement Team



Engagement Team





Deliverables and Scope of the Audit



Deliverables and Scope of the Audit

- Independent Auditor's Report on the Ross Valley Paramedic Authority's Basic Financial Statements (BFS).
- Communications with Those Charged with Governance.
 - Letter used to summarize communication of various significant matters to those charged with governance.



Areas of Primary Audit Risk



Areas of Primary Audit Risk

The risk of management override of controls is addressed by the following procedures:

- Assignment of audit staff based on consideration of audit risk.
- Procedures to incorporate an element of unpredictability in the audit from period to period.
- Consideration of the selection and application of significant accounting principles.
- Examination of journal entries.
- Review of accounting estimates for bias.
- Evaluation of business rationale for unusual transactions.
- Evaluation of the appropriateness of fraud-related inquiries performed.

Revenues & Receivables – Improper Revenue Recognitions:

- Governmental Funds: Confirm/validate parcel taxes, Transport billing, and Parcel taxes accrual.



Areas of Primary Audit Risk

Estimates - Review of Significant Accounting Estimates:

- Estimates of Capital Assets useful lives



Auditor's Report and Financial Statements

Auditor's Report

Auditing Standards

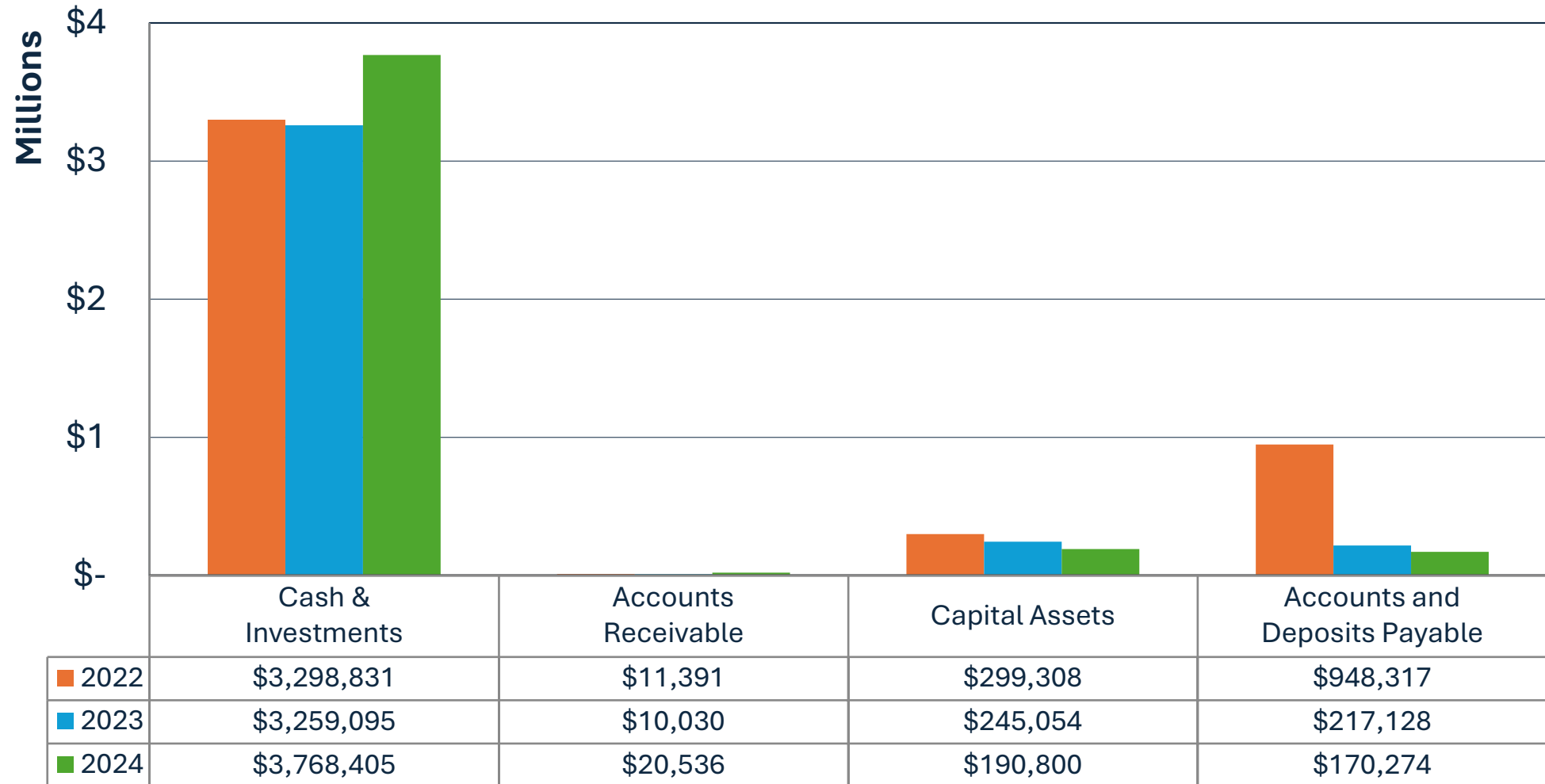
- Audit performed in accordance with Generally Accepted Auditing Standards

Unmodified opinion

- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements

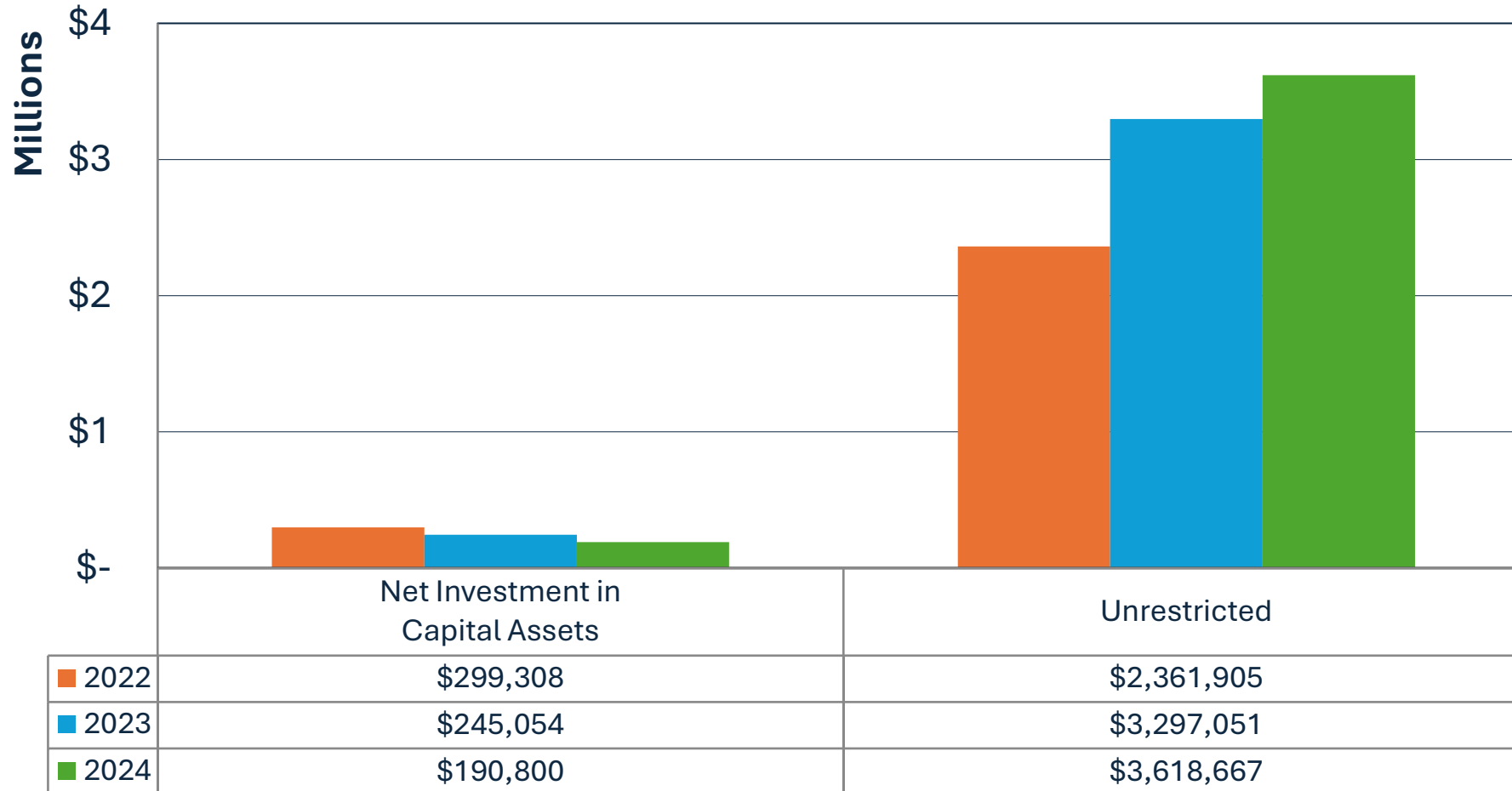
Government-Wide Financial Statements

Assets and Liabilities



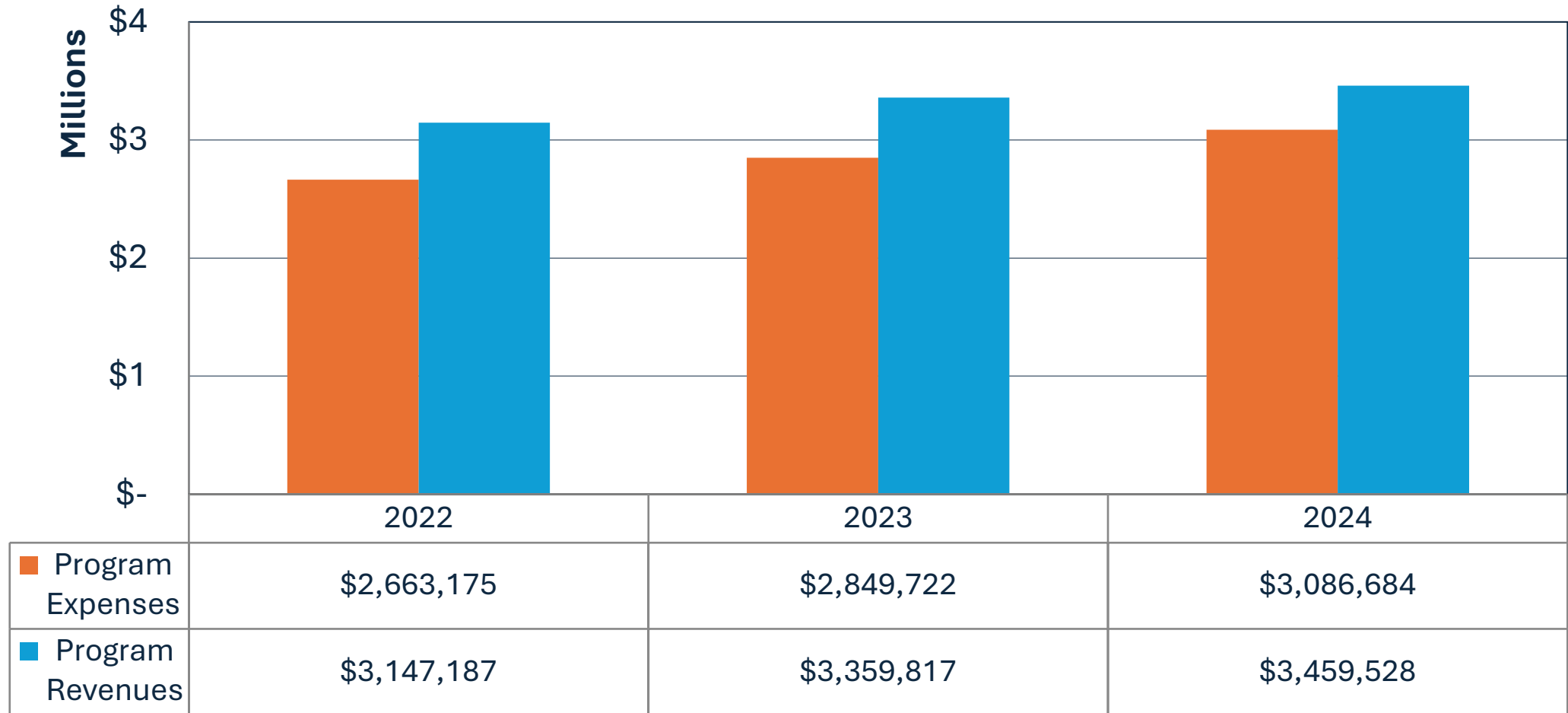
Government-Wide Financial Statements

Net Position



Government-Wide Financial Statements

Program Expenses to Program Revenues



General Fund

Expenditure Coverage

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Unrestricted Fund Balance	\$ 2,361,905	\$ 3,051,997	\$ 3,618,667
Total Expenditures	\$ 2,608,923	\$ 2,795,470	\$ 3,086,684
Unrestricted Fund Balance as a % of Total Expenditures	<u>90.53%</u>	<u>109.18%</u>	<u>117.23%</u>
Number of months	11	13	14
GFOA recommendation	No less than 2 months		
Measure of Authority's ability to operate with no revenues using available fund balance.			





Required Communications



Required Communications

Auditor's Responsibilities

Opinion on whether financial statements are fairly stated in accordance with U.S. GAAP

Evaluate internal control over financial reporting including tone at the top

Evaluate compliance with laws and contracts

Ensure financial statements are clear and transparent

Communicate with the governing body

Management's Responsibilities

Management is responsible for the financial statements

Establish and maintain internal control over financial reporting

Making all financial records available to us

Establish internal control to prevent and detect fraud

Inform us of all known and suspected fraud

Comply with laws and regulations

Take corrective action on audit findings



Required Communications

Independence

- It is our responsibility to maintain independence
- We maintained our independence by strict adherence to the AICPA and the Board of Accountancy rules and regulations
- Other than preparing the financial statements, no services performed that could affect our independence.

Timing of the Audit

- Within the time frame originally communicated to the Authority in our engagement letters.

Significant Accounting Policies and Unusual Transactions

- The following new pronouncement during the year is not applicable to the Authority:
 - GASB Statement No. 100 – Accounting Changes and Error Corrections



Required Communications

Management Judgment and Accounting Estimates

- Useful Lives of Capital Assets

Difficulties Encountered in Performing the Audit

- No difficulties encountered.

Significant Audit Adjustments and Unadjusted Differences

- Management has posted all proposed audit adjustments.

Deficiencies in Internal Control over Financial Reporting

- No material weaknesses identified during our audit.



New Accounting Standards

2025

- GASB Statement No. 101 – Compensated Absences
- GASB Statement No. 102 – Certain Risk Disclosures

2026

- GASB Statement No. 103 – Financial Reporting Model Improvements
- GASB Statement No. 104 – Disclosure of Certain Capital Assets





**Thank You for Allowing us to
Provide Audit Services to the
Ross Valley Paramedic Authority.**

RVPA Staff Report

TO: RVPA Board
FROM: Jason Weber, Executive Officer
SUBJECT: Adoption of FY 2024-25 Mid-Year Budget Amendment
MEETING DATE: December 5, 2024

DISCUSSION:

BUDGET AMENDMENT REQUEST: The RVPA budget for the 2024-25 fiscal year was adopted by your Board at the June 6, 2024, meeting.

Based on your decisions at the RVPA Board meeting on October 7, 2024, to authorize the replacement of eight Cardiac Monitors and to authorize the amendment of the Citygate study contract, it is necessary to modify the adopted budgeted expenditure for Consultant and Equipment Replacement in the FY 2024-25 budget.

As part of the budget amendment process, a review of the RVPA expenditure through October 2024 was performed and we concluded that no other budget line would require a budget adjustment at this time based on spending trend. Likewise, we are not requesting a modification of the budgeted revenue currently.

The FY 2024-25 budget amendment request is to increase the budgeted expenditure for the Consultant line-item budget by \$70,000 to \$100,000 and the Equipment Replacement line-item budget by \$485,000 to \$660,000.

EQUIPMENT REPLACEMENT BUDGET LINE-ITEM INCREASE TO \$660,000: On October 7, 2024, your Board approved and authorized the Executive Officer to procure eight new LP35 Cardiac Monitors from Stryker utilizing a cooperative purchasing agreement through Sourcewell in an amount not to exceed \$485,000 and direct RVPA Finance officer to transfer funds from fund balances into the FY24-25 budget to execute the purchase.

FUNDING: The current Equipment Replacement Reserve is \$1,190,000. Funding for the eight new LP35 Cardiac Monitors expenditures of \$485,000 was determined to be from the Equipment Reserve, therefore leaving a balance of \$705,000 after drawing the funds from the Equipment Replacement reserve.

CONSULTANT BUDGET LINE-ITEM INCREASE TO \$100,000: On October 7, 2024, your Board received an update on the status of the Citygate study and authorized an increase of contract services funds in the amount of \$40,000 for a total cumulative amount of \$70,000 and provided staff direction for the next phase(s) of the work. In anticipation of another possible change in the

scope of work, we propose increasing the Consultant budget line-item by \$70,000 to \$100,000. We will return to your Board to seek additional authority to amend the contract if a change in the scope of work necessitating additional funds is warranted.

FUNDING: Your Board adopted the FY 2024-25 Budget with a surplus of \$170,505. The additional expenditure of \$100,000 for the Consultant line-item will be funded with the Adopted Budget excess revenue over expenditures, leaving a surplus of \$100,505 as presented in the proposed FY 24-25 Budget Amendment in Attachment 1.

STAFF RECOMMENDATION:

A motion to approve the FY 2024-25 Mid-Year Budget Amendment.

Respectfully submitted,

Jason Weber, Executive Director

Attachments

1. Budget Comparison Report



Budget Comparison Report

Account Number	2024-2025 YTD Activity Through Oct	Comparison 1	Comparison 1	%		
		Parent Budget	Budget to Parent Budget			
	2024-2025 Adopted Budget	2024-2025 Amended Budget	Increase / (Decrease)			
Fund: 705 - ROSS VALLEY PARAMEDIC						
Revenue						
RevCategory: 1204 - USE OF MONEY AND PROPERTY						
705-1204-101004	INVESTMENT EARNINGS	73,010.56	3,000.00	3,000.00	0	0.00%
Total RevCategory: 1204 - USE OF MONEY AND PROPERTY:		73,010.56	3,000.00	3,000.00	0	0.00%
RevCategory: 1205 - OTHER AGENCIES						
705-1205-200002	KENTFIELD FIRE DIST	0.00	274,134	274,134	0	0.00%
705-1205-200003	CITY OF LARKSPUR	0.00	701,204	701,204	0	0.00%
705-1205-200004	COUNTY SER AREA 27	0.00	70,929	70,929	0	0.00%
705-1205-200007	TOWN OF FAIRFAX	0.00	363,432	363,432	0	0.00%
705-1205-200009	TOWN OF ROSS	0.00	92,991	92,991	0	0.00%
705-1205-200010	SLEEPY HOLLOW FIRE DIST	0.00	88,400	88,400	0	0.00%
705-1205-200013	SAN ANSELMO	0.00	578,616	578,616	0	0.00%
Total RevCategory: 1205 - OTHER AGENCIES:		0.00	2,169,706	2,169,706	0	0.00%
RevCategory: 1207 - OTHER REVENUE						
705-1207-103000	OTHER REVENUE	0.00	0	0	0	#DIV/0!
705-1207-103005	TRANSPORT BILLING	618,026.00	1,300,000	1,300,000	0	0.00%
Total RevCategory: 1207 - OTHER REVENUE:		618,026.00	1,300,000	1,300,000	0	0.00%
Total Revenue:		691,036.56	3,472,706	3,472,706	0	0.00%
Expense						
Department: 0046 - ROSS VALLEY PARAMEDIC						
705-0046-000-003000	PART TIME	660.00	4,800	4,800	0	0.00%
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVICES	3,998.70	57,615	57,615	0	0.00%
705-0046-001-012003	ALS BACK UP	25,750.00	103,000	103,000	0	0.00%
705-0046-001-012012	CONSULTANT	17,995.94	30,000	100,000	70,000	233.33%
705-0046-001-012031	DEFIBRILLATORS	1,139.24	13,113	13,113	0	0.00%
705-0046-001-012038	TRANSPORT BILLING FEES	18,268.02	55,729	55,729	0	0.00%
705-0046-001-012039	PARCEL TAX TRANSFER TO CM	0.00	11,328	11,328	0	0.00%
705-0046-001-016000	LEGAL SERVICES	1,428.00	25,000	25,000	0	0.00%
705-0046-001-018000	COUNTY CONTRACT	0.00	1,809,000	1,809,000	0	0.00%
705-0046-002-021000	AUTOMOTIVE FUELS	4,421.27	19,500	19,500	0	0.00%
705-0046-002-024000	PRINTED & PHOTOGRAPHIC	0.00	1,061	1,061	0	0.00%
705-0046-002-026000	OFFICE SUPPLIES	0.00	0	0	0	0.00%
705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFD	158,755.32	317,240	317,240	0	0.00%
705-0046-002-028003	ENGINE MEDIC PROGRAM - LARKSPUR	49,950.46	199,814	199,814	0	0.00%
705-0046-002-028004	EMS TRAINING/SUPPLY REIMB	58,877.00	90,000	90,000	0	0.00%
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	17,556.06	81,955	81,955	0	0.00%
705-0046-004-040000	POSTAGE	578.95	1,639	1,639	0	0.00%
705-0046-004-090002	MISC	21.00	1,093	1,093	0	0.00%
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	1,943.61	7,649	7,649	0	0.00%
705-0046-006-064000	INSURANCE/MISC	0.00	6,010	6,010	0	0.00%
705-0046-007-073008	TAX COLLECTION SERVICE	0.00	9,270	9,270	0	0.00%
705-0046-007-074000	RENT	17,137.84	36,060	36,060	0	0.00%
705-0046-007-075001	PP-GEMT IGT	45,475.12	128,750	128,750	0	0.00%
705-0046-007-075002	PMTS TO OTHR AGENCIES	0.00	115,000	115,000	0	0.00%
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	0.00	2,575	2,575	0	0.00%
705-0046-008-087002	EQUIPMENT REPLACEMENT	0.00	175,000	660,000	485,000	277.14%
Total Department: 0046 - ROSS VALLEY PARAMEDIC:		423,956.53	3,302,201	3,857,201	555,000	16.81%
Total Expense:		423,956.53	3,302,201	3,857,201	555,000	16.81%
Total Fund: 705 - ROSS VALLEY PARAMEDIC:		267,080.03	170,505	-384,495	-555,000	-325.50%
Report Total:		267,080.03	170,505	-384,495	-555,000	-325.50%
Authorized Use of Equipment Reserve		-	-	485,000	485,000	0.00%
Operating Surplus (Deficit) after Use of Reserve		267,080.03	170,505	100,505	-70,000.00	-41.05%

RVPA Staff Report

TO: RVPA Board
FROM: Jason Weber, Executive Officer
SUBJECT: Rotation of Board Chairs for 2025 Calendar Year
MEETING DATE: December 5, 2024

BACKGROUND

Each year, the RVPA board members rotate the assignments of Chair and Vice Chair. The primary role of the Chair is to preside over the quarterly board meetings. The Vice Chair shall serve in the Chair's absence. The Vice Chair customarily moves to the role of chair the following year.

DISCUSSION

Below is a summary of past Board chair assignments.

Partial history of the rotation of RVPA Chair:

Corte Madera (Dr. Bundy)	-	1998-99
San Anselmo (Janice Przybylski)	-	1999-00
County of Marin (Dennis Gilardi)	-	2000-01
Fairfax (Frank Egger)	-	2001-02
Sleepy Hollow (Frank Berto)	-	2002-03
Town of Ross (Mike Ridgway)	-	2003-04
Larkspur (Scott Shurtz)	-	2004-05
Corte Madera (Dr. Bundy)	-	2005-06
San Anselmo (Janice Przybylski)	-	2006-07
County of Marin (Dennis Gilardi)	-	2007-08
Town of Ross (Bruce Hart)	-	2008-09
Sleepy Hollow (Tom Finn)	-	2009-10 (through calendar year)
Fairfax (Larry Bragman)	-	2011
Kentfield (Bruce Corbet)	-	2012
Larkspur (Dan Hillmer)	-	2013
Corte Madera (Michael Lappert)	-	2014
San Anselmo (Janice Przybylski)	-	2015
County of Marin (Roger Meagor)	-	2016
Town of Ross (Bruce Hart)	-	2017
Sleepy Hollow (Tom Finn)	-	2018
Fairfax (John Reed)	-	2019
Kentfield (Bruce Corbet)	-	2020
Larkspur (Dan Hillmer)	-	2021
Corte Madera (Fred Casissa)	-	2022
San Anselmo (Peter Breen)	-	2023
County of Marin (Roger Meagor)	-	2024

STAFF RECOMMENDATION:

That the Town of Ross member moves to Chair and that the Sleepy Hollow member assumes the role of Vice Chair for the 2025 calendar year.

Respectfully submitted,

Jason Weber, Executive Officer



Ross Valley Paramedic Authority

MEMBER AGENCIES

Town of Corte Madera
Town of Fairfax
Kentfield Fire Dist.
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

Item 8: CQI Reports



Board Report

July 1, 2024 to September 20, 2024

Calls by City

City	Number of Runs	Percent of Total Runs
LARKSPUR	268	46.29%
CORTE MADERA	176	30.39%
SAN QUENTIN	54	9.33%
KENTFIELD	29	5.01%
SAN RAFAEL	14	2.42%
SAN ANSELMO	13	2.25%
GREENBRAE	8	1.38%
FAIRFAX	4	0.69%
NOVATO	4	0.69%
MILL VALLEY	3	0.52%
ROSS	3	0.52%
BELVEDERE	1	0.17%
SAUSALITO	1	0.17%
TIBURON	1	0.17%
	Total: 579	Total: 100.00%

Runs by Transport Disposition

Number of Runs	Percent of Total Runs	Transport Disposition (3.4=itDisposition.102/3.5=eDisposition.30)
356	78.41%	Transport by This EMS Unit (This Crew Only)
65	14.32%	Patient Refused Transport
29	6.39%	No Transport
3	0.66%	Transport by This EMS Unit, with a Member of Another Crew
1	0.22%	Non-Patient Transport (Not Otherwise Listed)
Total: 454	Total: 100.00%	

Runs by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	277	73.47%
Kaiser Permanente, San Rafael	84	22.28%
MarinHealth Cancer Care	9	2.39%
Novato Community Hospital	5	1.33%
Not Applicable	1	0.27%
UCSF Medical Center at Parnassus	1	0.27%
	Total: 377	Total: 100.00%



Board Report

July 1, 2024 to September 30, 2024

Runs by Transport Disposition

Number of Runs	Percent of Total Runs	Transport Disposition (3.4=itDisposition.102/3.5=eDisposition.30)
387	77.40%	Transport by This EMS Unit (This Crew Only)
75	15.00%	Patient Refused Transport
20	4.00%	No Transport
10	2.00%	Transport by This EMS Unit, with a Member of Another Crew
4	0.80%	Non-Patient Transport (Not Otherwise Listed)
3	0.60%	Transport by Another EMS Unit, with a Member of This Crew
1	0.20%	Transport by Another EMS Unit
Total: 500	Total: 100.00%	

Calls by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	285	70.02%
Kaiser Permanente, San Rafael	110	27.03%
MarinHealth Cancer Care	7	1.72%
UCSF Medical Center at Mission Bay	2	0.49%
Not Applicable	1	0.25%
Novato Community Hospital	1	0.25%
UCSF Medical Center at Parnassus	1	0.25%
	Total: 407	Total: 100.00%

Calls by City

City	Number of Runs	Percent of Total Runs
FAIRFAX	185	27.20%
SAN ANSELMO	168	24.78%
LARKSPUR	121	17.85%
KENTFIELD	110	16.22%
ROSS	31	4.57%
CORTE MADERA	22	3.24%
GREENBRAE	9	1.33%
City of San Rafael	11	1.6%
SAN QUENTIN	7	1.03%
MTT	6	0.88%
LAGUNITAS	1	0.15%
POINT REYES NATIONAL SEASHORE	1	0.15%
SAN GERONIMO	1	0.15%
Sleepy Hollow Census Designated Place	1	0.15%
Town of Corte Madera	1	0.15%
Town of Ross	1	0.15%
Town of San Anselmo	1	0.15%
WOODACRE	1	0.15%
	Total: 678	Total: 100.00%



Ross Valley Paramedic Authority

MEMBER AGENCIES

Town of Corte Madera
Town of Fairfax
Kentfield Fire Dist.
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

Item 9: Expense Sheets



City of Larkspur, CA

Detail Report Account Detail

Date Range: 08/01/2024 - 08/31/2024

Account	Name					Beginning Balance	Total Activity	Ending Balance
Fund: 705 - ROSS VALLEY PARAMEDIC								
705-0046-001-012012		CONSULTANT				0.00	1,390.00	1,390.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/23/2024	APPKT09338	2024-006	84896	RVPA - Web Hosting	4273 - XMRFire Emergency Services Consult...		1,390.00	1,390.00
705-0046-001-012038		TRANSPORT BILLING FEES				0.00	5,789.63	5,789.63
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/30/2024	APPKT09357	24070247	151	RVPA - Ambulance Billing JUL 2024	1162 - WITTMAN ENTERPRISES, LLC		5,789.63	5,789.63
705-0046-002-028004		EMS TRAINING/SUPPLY REIMB				47,290.00	11,587.00	58,877.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/09/2024	APPKT09306	4437	84817	RVPA - Training/Supply 2024/25	1071 - KENTFIELD FIRE PROTECTION DIST		11,587.00	58,877.00
705-0046-002-028010		DISPOSABLE MEDICAL SUPPLIES				1,483.94	6,302.67	7,786.61
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/09/2024	APPKT09306	85435417	84812	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,203.11	2,687.05
08/09/2024	APPKT09306	85438384	84812	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		2,803.05	5,490.10
08/16/2024	APPKT09326	5509989123	84847	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC		468.68	5,958.78
08/16/2024	APPKT09326	5509989124	84847	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC		468.68	6,427.46
08/23/2024	APPKT09338	85454471	84885	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		133.16	6,560.62
08/30/2024	APPKT09356	85453098	84908	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,225.99	7,786.61
705-0046-004-040000		POSTAGE				58.40	231.87	290.27
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/09/2024	APPKT09306	8-570-80423	84814	RVPA - 777500095173 Shipping	1700 - FEDEX		58.40	116.80
08/16/2024	APPKT09326	8-584-64855	84854	RVPA - 777720522433 Shipping	1700 - FEDEX		57.91	174.71
08/23/2024	APPKT09338	8-592-00166	84888	RVPA - 777872261237 Shipping	1700 - FEDEX		57.78	232.49
08/23/2024	APPKT09338	8-592-00166	84888	RVPA - 777849453729 Shipping	1700 - FEDEX		57.78	290.27
705-0046-004-090002		MISC				0.00	10.75	10.75
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/16/2024	APPKT09326	11354528	84856	RVPA - Spanish Phone Interpretation 07...	4823 - Languane Line Services Inc		10.75	10.75
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance: 48,832.34	Total Activity: 25,311.92	Ending Balance: 74,144.26
Grand Totals:						Beginning Balance: 48,832.34	Total Activity: 25,311.92	Ending Balance: 74,144.26

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	48,832.34	25,311.92	74,144.26
Grand Total:	48,832.34	25,311.92	74,144.26



City of Larkspur, CA

Detail Report Account Detail

Date Range: 09/01/2024 - 09/30/2024

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-001-012001</u> FINANCIAL & ADMINISTRATIVE SERVICES								
		0.00	3,998.70	3,998.70				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/27/2024	APPKT09428	1712	85010	CITY - 2024 Audit Prog Bill 2	5889 - Badawi & Associates.		3,998.70	3,998.70
<u>705-0046-001-012012</u> CONSULTANT								
						1,390.00	15,580.94	16,970.94
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/05/2024	APPKT09383	31594	84924	RVPA - Prof Srvc JUN 2024	6807 - Citygate Associates LLC		4,517.69	5,907.69
09/05/2024	APPKT09383	31613	84924	RVPA - Prof Srvc EMS MAY 2024	6807 - Citygate Associates LLC		9,094.50	15,002.19
09/05/2024	APPKT09383	RVPA August 2024	84923	RVPA - Data Analysis AUG 2024	6862 - Charlotte Jourdain		1,950.00	16,952.19
09/20/2024	APPKT09416	11379327	84977	RVPA - Spanish Intrepretation 08/01/24	4823 - Language Line Services Inc		18.75	16,970.94
<u>705-0046-001-012038</u> TRANSPORT BILLING FEES								
						5,789.63	6,727.08	12,516.71
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/20/2024	APPKT09396	24080247	156	RVPA - Ambulance Billing AUG 2024	1162 - WITTMAN ENTERPRISES, LLC		6,727.08	12,516.71
<u>705-0046-002-028010</u> DISPOSABLE MEDICAL SUPPLIES								
						7,786.61	3,758.05	11,544.66
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/13/2024	APPKT09394	85474504	84946	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		151.77	7,938.38
09/20/2024	APPKT09416	85490240	84966	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,599.38	9,537.76
09/20/2024	APPKT09416	9153413449	84965	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC		892.76	10,430.52
09/27/2024	APPKT09428	1615581	85023	RVPA - Medical Waste Disposal	6628 - Trilogy Medwaste West, LLC		166.51	10,597.03
09/27/2024	APPKT09428	5510691289	85008	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC		468.68	11,065.71
09/27/2024	APPKT09428	5510691441	85008	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC		468.68	11,534.39
09/27/2024	APPKT09428	85491960	85013	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		10.27	11,544.66
<u>705-0046-004-040000</u> POSTAGE								
						290.27	261.38	551.65
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/13/2024	APPKT09394	8-612-73487	84949	RVPA - 778246237658 Shipping	1700 - FEDEX		88.40	378.67
09/27/2024	APPKT09428	8-619-18966	85018	RVPA - Shipping 778474722297	1700 - FEDEX		57.66	436.33
09/27/2024	APPKT09428	8-619-18966	85018	RVPA - Shipping 778379918965	1700 - FEDEX		57.66	493.99
09/27/2024	APPKT09428	8-627-15862	85018	RVPA - Shipping 778528523328	1700 - FEDEX		57.66	551.65
<u>705-0046-004-090002</u> MISC								
						10.75	10.25	21.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/27/2024	APPKT09428	I692418282444	85019	RVPA - I692418282444 LIC 1537397 GGB..	6083 - Golden Gate Bridge / Fastrak		10.25	21.00

Detail Report

Date Range: 09/01/2024 - 09/30/2024

Account	Name		Beginning Balance	Total Activity	Ending Balance			
705-0046-007-075001	PP-GEMT IGT		22,836.26	22,638.86	45,475.12			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/27/2024	APPKT09430	NPI 1932109972 2024...	157	RVPA - 1932109972 2024 #4 GEMT	6724 - DHCS / Dept. of Health Care Services ..		542.20	23,378.46
09/27/2024	APPKT09430	NPI 1932109972 2024...	157	RVPA - 1932109972 2024 #4 GEMT	6724 - DHCS / Dept. of Health Care Services ..		1,372.33	24,750.79
09/27/2024	APPKT09430	NPI 1932109972 2024...	157	RVPA - 1932109972 2024 #4 GEMT	6724 - DHCS / Dept. of Health Care Services ..		20,724.33	45,475.12
Total Fund: 705 - ROSS VALLEY PARAMEDIC:			Beginning Balance: 38,103.52	Total Activity: 52,975.26	Ending Balance: 91,078.78			
Grand Totals:			Beginning Balance: 38,103.52	Total Activity: 52,975.26	Ending Balance: 91,078.78			

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	38,103.52	52,975.26	91,078.78
Grand Total:	38,103.52	52,975.26	91,078.78



City of Larkspur, CA

Detail Report Account Detail

Date Range: 10/01/2024 - 10/31/2024

Account	Name	Beginning Balance	Total Activity	Ending Balance			
Fund: 705 - ROSS VALLEY PARAMEDIC							
705-0046-000-003000	PART TIME	0.00	660.00	660.00			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/18/2024	APPKT09488	RVPA 2024 09 05	85098	RVPA - Board Mtg Mins 09/05/2024	1236 - DeFrancis, Toni	160.00	160.00
10/18/2024	APPKT09488	RVPA 2024 09 05	85096	RVPA - Board Stipend 09/05/2024	1465 - Corbett, Bruce	100.00	260.00
10/18/2024	APPKT09488	RVPA 2024 09 05	85099	RVPA - Board Stipend 09/05/2024	1072 - Finn, Thomas J.	100.00	360.00
10/18/2024	APPKT09488	RVPA 2024 09 05	85089	RVPA - Board Stipend 09/05/2024	6664 - Blash, Lisel Lissa	100.00	460.00
10/18/2024	APPKT09488	RVPA 2024 09 05	85092	RVPA - Board Stipend 09/05/2024	6096 - Candell, Scott	100.00	560.00
10/18/2024	APPKT09488	RVPA 2024 09 05	85094	RVPA - Board Stipend 09/05/2024	6521 - Casissa, Fred	100.00	660.00
 705-0046-001-012003 ALS BACK UP							
					0.00	25,750.00	25,750.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/18/2024	APPKT09488	10072024	85095	RVPA - ALS Back up JUL-SEP 2024	5477 - Central Marin Fire Authority /CMFA/ 342 Tamalpais	25,750.00	25,750.00
 705-0046-001-012012 CONSULTANT							
					16,970.94	1,025.00	17,995.94
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/04/2024	APPKT09448	RVPA Sept 2024	85035	RVPA - Data Analysis Review SEP 2024	6862 - Charlotte Jourdain	1,000.00	17,970.94
10/25/2024	APPKT09508	11404718	85130	RVPA - Spanish Services	4823 - Language Line Services Inc	25.00	17,995.94
 705-0046-001-012031 DEFIBRILLATORS							
					0.00	1,139.24	1,139.24
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/25/2024	APPKT09508	9207384777	85142	RVPA - AED Supplies	2591 - Stryker Sales Corporation	1,139.24	1,139.24
 705-0046-001-012038 TRANSPORT BILLING FEES							
					12,516.71	5,751.31	18,268.02
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/18/2024	APPKT09475	24090247	163	RVPA - Ambulance Billing SEP 2024	1162 - WITTMAN ENTERPRISES, LLC	5,751.31	18,268.02
 705-0046-001-016000 LEGAL SERVICES							
					0.00	1,428.00	1,428.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/25/2024	APPKT09508	7681	85129	RVPA - Legal Services 08/19-09/24 2024	6818 - Epstein Holtzapple Christo LLP	1,428.00	1,428.00
 705-0046-002-021000 AUTOMOTIVE FUELS							
					0.00	4,421.27	4,421.27
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/25/2024	APPKT09508	F240930Q1	85140	RVPA - Fuel JUL-SEP 2024 774.4 Gal	1057 - Ross Valley Fire Department	4,421.27	4,421.27
 705-0046-002-028002 ENGINE MEDIC PROGRAM - RVFD							
					79,377.66	79,377.66	158,755.32
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/25/2024	APPKT09508	241231Q2	85140	RVPA - Paramedic Eng Co. OCT-DEC 2024	1057 - Ross Valley Fire Department	79,377.66	158,755.32

Detail Report

Date Range: 10/01/2024 - 10/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
705-0046-002-028003		ENGINE MEDIC PROGRAM - LARKSPUR				0.00	49,950.46	49,950.46
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/18/2024	APPKT09488	10072024	85095	RVPA - Engine Medic JUL-SEP 2024	5477 - Central Marin Fire Authority /CMFA/ 342 Tamalpais	49,950.46	49,950.46	
705-0046-002-028010		DISPOSABLE MEDICAL SUPPLIES				11,544.66	6,011.40	17,556.06
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/11/2024	APPKT09467	85506812	85047	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	945.63	12,490.29	
10/11/2024	APPKT09467	85508539	85047	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	736.95	13,227.24	
10/11/2024	APPKT09467	85508540	85047	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	87.92	13,315.16	
10/18/2024	APPKT09488	85520065	85090	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	119.01	13,434.17	
10/18/2024	APPKT09488	85520066	85090	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	70.20	13,504.37	
10/25/2024	APPKT09508	1621861	85143	RVPA - Medical Waste Disposal	6628 - Trilogy Medwaste West, LLC	5.00	13,509.37	
10/25/2024	APPKT09508	5511406114	85125	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC	484.41	13,993.78	
10/25/2024	APPKT09508	5511406270	85125	RVPA - Oxygen Rental	1644 - AIRGAS USA LLC	484.41	14,478.19	
10/25/2024	APPKT09508	6891	85138	RVPA - Controlled Substance Module	5862 - PSTrax.com / Station Automation, Inc	2,340.00	16,818.19	
10/25/2024	APPKT09508	85526525	85128	RVPA - Disposable Medical Supplies	4495 - Bound Tree Medical RVPA	737.87	17,556.06	
705-0046-004-040000		POSTAGE				551.65	27.30	578.95
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/23/2024	GLPKT15269	JN08245		Postage JUL - SEP 2024		27.30	578.95	
705-0046-005-053000		AUTOMOTIVE EQUIPMENT REPAIRS				174.69	1,768.92	1,943.61
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/25/2024	APPKT09508	1055969	85133	RVPA - RO 018794 2019 Freightliner 15...	1080 - Marin County / County of Marin Tax Collector	1,768.92	1,943.61	
705-0046-007-074000		RENT				8,359.92	8,777.92	17,137.84
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/25/2024	APPKT09508	FY24251022	85140	RVPA - Rent Retro 2.5% JUL-SEP	1057 - Ross Valley Fire Department	209.00	8,568.92	
10/25/2024	APPKT09508	FY24251022	85140	RVPA - Rent OCT - DEC 2024	1057 - Ross Valley Fire Department	8,568.92	17,137.84	
Total Fund: 705 - ROSS VALLEY PARAMEDIC:					Beginning Balance: 129,496.23	Total Activity: 186,088.48	Ending Balance: 315,584.71	
Grand Totals:					Beginning Balance: 129,496.23	Total Activity: 186,088.48	Ending Balance: 315,584.71	

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	129,496.23	186,088.48	315,584.71
Grand Total:	129,496.23	186,088.48	315,584.71



Ross Valley Paramedic Authority

MEMBER AGENCIES

Town of Corte Madera
Town of Fairfax
Kenfield Fire Dist.
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

Item 10: Transport Billing

INVOICE 24080247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: September 9, 2024
FOR: Billing Services Performed in **August 2024**

Gross Collections	\$ 168,598.44
Less Refunds	\$ -
Net Collections	\$ 168,598.44
Fee Based on 3.99% of Net Collections	\$ 6,727.08

CURRENT MONTH BALANCE: \$ 6,727.08

TOTAL AMOUNT: \$ 6,727.08

Please remit payment to:
Wittman Enterprises, LLC.
11093 Sun Center Drive
Rancho Cordova, Ca. 95670

ROSS VALLEY PARAMEDIC AUTHORITY Totals

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
SEPTEMBER '23	\$ 318,513.00	\$ 143,374.24	\$ 33,025.14	\$ 37,858.29	\$ 2,604.46	\$ -	\$ 101,650.87	\$ 99,350.55	\$ -	\$ 99,350.55	\$ 2,890.00	\$ -	\$ -	\$ 668,174.02
OCTOBER '23	\$ 453,863.60	\$ 225,442.89	\$ 59,184.31	\$ 41,387.89	\$ 4,393.78	\$ -	\$ 123,454.73	\$ 166,717.07	\$ -	\$ 166,717.07	\$ 6,874.00	\$ 3,034.00	\$ 0.09	\$ 615,003.77
NOVEMBER '23	\$ 446,176.40	\$ 177,357.28	\$ 31,283.54	\$ 9,262.70	\$ 4,917.99	\$ -	\$ 223,354.89	\$ 117,333.83	\$ 580.22	\$ 116,753.61	\$ 8,953.00	\$ -	\$ -	\$ 712,652.05
DECEMBER '23	\$ 60,240.20	\$ 33,459.51	\$ 14,358.51	\$ 24,936.50	\$ 34,629.91	\$ -	\$ (47,144.23)	\$ 125,951.31	\$ 5,912.33	\$ 120,038.98	\$ 2,691.73	\$ 2,664.00	\$ -	\$ 540,113.11
JANUARY '24	\$ 673,671.80	\$ 295,465.99	\$ 38,516.09	\$ 28,203.76	\$ 4,527.42	\$ -	\$ 306,958.54	\$ 68,079.47	\$ 1,061.37	\$ 67,018.10	\$ 8,033.27	\$ -	\$ -	\$ 772,020.28
FEBRUARY '24	\$ 373,436.60	\$ 189,055.71	\$ 32,229.48	\$ 12,794.78	\$ -	\$ -	\$ 139,356.63	\$ 43,374.67	\$ 2,548.92	\$ 40,825.75	\$ 3,426.00	\$ -	\$ -	\$ 867,125.16
MARCH '24	\$ 268,310.07	\$ 112,227.54	\$ 17,002.91	\$ 2,361.69	\$ -	\$ 4,464.90	\$ 132,253.03	\$ 26,665.48	\$ -	\$ 26,665.48	\$ 3,851.50	\$ -	\$ -	\$ 968,861.21
APRIL '24	\$ 326,025.20	\$ 185,567.30	\$ 32,420.80	\$ 58,987.43	\$ -	\$ 38,890.47	\$ 10,159.20	\$ 177,783.22	\$ 4,782.55	\$ 173,000.67	\$ (707.00)	\$ -	\$ 14.50	\$ 806,741.24
MAY '24	\$ 407,860.00	\$ 163,705.24	\$ 35,441.19	\$ 33,011.94	\$ 6,028.19	\$ 15,606.99	\$ 154,066.45	\$ 138,184.86	\$ -	\$ 138,184.86	\$ 20,244.18	\$ 1,383.04	\$ -	\$ 800,995.61
JUNE '24	\$ 439,056.20	\$ 205,844.09	\$ 39,908.63	\$ 13,398.49	\$ 5,299.73	\$ 21,351.86	\$ 153,253.40	\$ 152,627.74	\$ 2,549.03	\$ 150,078.71	\$ 88.00	\$ -	\$ 1.10	\$ 804,083.40
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
YEAR TO DATE TOTALS	\$ 4,548,981.67	\$ 2,084,521.21	\$ 397,197.08	\$ 306,212.59	\$ 81,536.59	\$ 86,136.88	\$ 1,593,377.32	\$ 1,429,770.05	\$ 17,434.42	\$ 1,412,335.63	\$ 56,344.68	\$ 7,079.25	\$ 19.15	
YTD PERCENTAGE OF REVENUE		45.82%	8.73%	6.73%	1.79%	1.89%	35.03%	31.43%	0.38%	31.05%	1.24%	0.16%	0.00%	
YTD PERCENTAGE OF NET REVENUE										88.64%				
Average Charges per month	\$ 379,081.81													
Average Payments per month	\$ 119,147.50													

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
SEPTEMBER '24							\$ -			\$ -				
OCTOBER '24							\$ -			\$ -				
NOVEMBER '24							\$ -			\$ -				
DECEMBER '24							\$ -			\$ -				
JANUARY '25							\$ -			\$ -				
FEBRUARY '25							\$ -			\$ -				
MARCH '25							\$ -			\$ -				
APRIL '25							\$ -			\$ -				
MAY '25							\$ -			\$ -				
JUNE '25							\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 781,828.60	\$ 353,021.42	\$ 63,826.48	\$ 44,009.12	\$ 19,135.11	\$ 5,822.66	\$ 296,013.81	\$ 313,701.85	\$ -	\$ 313,701.85	\$ -	\$ (1.79)	\$ 3.46	
YTD PERCENTAGE OF REVENUE		45.15%	8.16%	5.63%	2.45%	0.74%	37.86%	40.12%	0.00%	40.12%	0.00%	0.00%	0.00%	
YTD PERCENTAGE OF NET REVENUE										105.98%				

**Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
August 2024**

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	29	22.14%	63	23.68%	\$81,892.00	21.35%	\$180,361.20	23.07%	\$20,412.37	12.11%	\$49,868.89	15.90%
<i>Medicare HMO</i>	8	6.11%	21	7.89%	\$23,756.00	6.19%	\$60,631.00	7.76%	\$6,461.29	3.83%	\$11,376.62	3.63%
<i>Medi-Cal</i>	1	0.76%	1	0.38%	\$2,720.00	0.71%	\$2,720.00	0.35%	\$1,105.45	0.66%	\$6,431.77	2.05%
<i>Medi-Cal HMO</i>	9	6.87%	21	7.89%	\$25,488.00	6.64%	\$59,743.00	7.64%	\$36,241.46	21.50%	\$46,959.74	14.97%
<i>Insurance</i>	10	7.63%	15	5.64%	\$29,997.00	7.82%	\$43,797.00	5.60%	\$15,517.16	9.20%	\$44,815.71	14.29%
<i>Private Pay</i>	7	5.34%	17	6.39%	\$20,065.00	5.23%	\$49,625.00	6.35%	\$2,023.61	1.20%	\$6,428.33	2.05%
<i>Kaiser</i>	6	4.58%	15	5.64%	\$18,737.00	4.88%	\$46,805.00	5.99%	\$35,942.00	21.32%	\$68,782.15	21.93%
<i>Kaiser Medical</i>	0	0.00%	6	2.26%	\$0.00	0.00%	\$17,614.00	2.25%	\$24,627.62	14.61%	\$32,548.29	10.38%
<i>Kaiser Medicare</i>	34	25.95%	58	21.80%	\$105,964.40	27.63%	\$181,040.80	23.16%	\$24,409.05	14.48%	\$42,519.23	13.55%
<i>Other</i>	27	20.61%	49	18.42%	\$81,804.00	21.33%	\$146,582.00	18.75%	\$1,858.43	1.10%	\$3,971.12	1.27%
<i>Prior Sales</i>					-\$6,855.20	-1.79%	-\$7,090.40	-0.91%				
Sub Total	131	100.00%	266	100.00%	\$383,568.20	100.00%	\$781,828.60	100.00%	\$168,598.44	100.00%	\$313,701.85	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	131	100.00%	266	100.00%	\$383,568.20	100.00%	\$781,828.60	100.00%	\$168,598.44	100.00%	\$313,701.85	100.00%

INVOICE 24090247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: October 8, 2024
FOR: Billing Services Performed in **September 2024**

Gross Collections	\$ 144,735.56
Less Refunds	\$ 592.39
Net Collections	\$ 144,143.17
Fee Based on 3.99% of Net Collections	\$ 5,751.31

CURRENT MONTH BALANCE: \$ 5,751.31

TOTAL AMOUNT: \$ 5,751.31

Please remit payment to:
Wittman Enterprises, LLC.
11093 Sun Center Drive
Rancho Cordova, Ca. 95670

ROSS VALLEY PARAMEDIC AUTHORITY Totals

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
OCTOBER '23	\$ 453,863.60	\$ 225,442.89	\$ 59,184.31	\$ 41,387.89	\$ 4,393.78	\$ -	\$ 123,454.73	\$ 166,717.07	\$ -	\$ 166,717.07	\$ 6,874.00	\$ 3,034.00	\$ 0.09	\$ 615,003.77
NOVEMBER '23	\$ 446,176.40	\$ 177,357.28	\$ 31,283.54	\$ 9,262.70	\$ 4,917.99	\$ -	\$ 223,354.89	\$ 117,333.83	\$ 580.22	\$ 116,753.61	\$ 8,953.00	\$ -	\$ -	\$ 712,652.05
DECEMBER '23	\$ 60,240.20	\$ 33,459.51	\$ 14,358.51	\$ 24,936.50	\$ 34,629.91	\$ -	\$ (47,144.23)	\$ 125,951.31	\$ 5,912.33	\$ 120,038.98	\$ 2,691.73	\$ 2,664.00	\$ -	\$ 540,113.11
JANUARY '24	\$ 673,671.80	\$ 295,465.99	\$ 38,516.09	\$ 28,203.76	\$ 4,527.42	\$ -	\$ 306,958.54	\$ 68,079.47	\$ 1,061.37	\$ 67,018.10	\$ 8,033.27	\$ -	\$ -	\$ 772,020.28
FEBRUARY '24	\$ 373,436.60	\$ 189,055.71	\$ 32,229.48	\$ 12,794.78	\$ -	\$ -	\$ 139,356.63	\$ 43,374.67	\$ 2,548.92	\$ 40,825.75	\$ 3,426.00	\$ -	\$ -	\$ 867,125.16
MARCH '24	\$ 268,310.07	\$ 112,227.54	\$ 17,002.91	\$ 2,361.69	\$ -	\$ 4,464.90	\$ 132,253.03	\$ 26,665.48	\$ -	\$ 26,665.48	\$ 3,851.50	\$ -	\$ -	\$ 968,861.21
APRIL '24	\$ 326,025.20	\$ 185,567.30	\$ 32,420.80	\$ 58,987.43	\$ -	\$ 38,890.47	\$ 10,159.20	\$ 177,783.22	\$ 4,782.55	\$ 173,000.67	\$ (707.00)	\$ -	\$ 14.50	\$ 806,741.24
MAY '24	\$ 407,860.00	\$ 163,705.24	\$ 35,441.19	\$ 33,011.94	\$ 6,028.19	\$ 15,606.99	\$ 154,066.45	\$ 138,184.86	\$ -	\$ 138,184.86	\$ 20,244.18	\$ 1,383.04	\$ -	\$ 800,995.61
JUNE '24	\$ 439,056.20	\$ 205,844.09	\$ 39,908.63	\$ 13,398.49	\$ 5,299.73	\$ 21,351.86	\$ 153,253.40	\$ 152,627.74	\$ 2,549.03	\$ 150,078.71	\$ 88.00	\$ -	\$ 1.10	\$ 804,083.40
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
SEPTEMBER '24	\$ 402,162.20	\$ 183,755.35	\$ 24,243.75	\$ 9,308.44	\$ 4,903.77	\$ 28,269.04	\$ 151,681.85	\$ 144,735.56	\$ 592.39	\$ 144,143.17	\$ -	\$ 8.00	\$ -	\$ 793,931.29
YEAR TO DATE TOTALS	\$ 4,632,630.87	\$ 2,124,902.32	\$ 388,415.69	\$ 277,662.74	\$ 83,835.90	\$ 114,405.92	\$ 1,643,408.30	\$ 1,475,155.06	\$ 18,026.81	\$ 1,457,128.25	\$ 53,454.68	\$ 7,087.25	\$ 19.15	
YTD PERCENTAGE OF REVENUE		45.87%	8.38%	5.99%	1.81%	2.47%	35.47%	31.84%	0.39%	31.45%	1.15%	0.15%	0.00%	
YTD PERCENTAGE OF NET REVENUE										88.67%				
Average Charges per month	\$ 386,052.57													
Average Payments per month	\$ 122,929.59													

Ross Valley Fiscal Year 2024-25

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
SEPTEMBER '24	\$ 402,162.20	\$ 183,755.35	\$ 24,243.75	\$ 9,308.44	\$ 4,903.77	\$ 28,269.04	\$ 151,681.85	\$ 144,735.56	\$ 592.39	\$ 144,143.17	\$ -	\$ 8.00	\$ -	\$ 793,931.29
OCTOBER '24							\$ -			\$ -				
NOVEMBER '24							\$ -			\$ -				
DECEMBER '24							\$ -			\$ -				
JANUARY '25							\$ -			\$ -				
FEBRUARY '25							\$ -			\$ -				
MARCH '25							\$ -			\$ -				
APRIL '25							\$ -			\$ -				
MAY '25							\$ -			\$ -				
JUNE '25							\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 1,183,990.80	\$ 536,776.77	\$ 88,070.23	\$ 53,317.56	\$ 24,038.88	\$ 34,091.70	\$ 447,695.66	\$ 458,437.41	\$ 592.39	\$ 457,845.02	\$ -	\$ 6.21	\$ 3.46	
YTD PERCENTAGE OF REVENUE		45.34%	7.44%	4.50%	2.03%	2.88%	37.81%	38.72%	0.05%	38.67%	0.00%	0.00%	0.00%	
YTD PERCENTAGE OF NET REVENUE										102.27%				

**Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
September 2024**

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	38	29.01%	101	25.44%	\$115,711.00	28.77%	\$296,072.20	25.01%	\$16,110.62	11.13%	\$65,979.51	14.39%
<i>Medicare HMO</i>	14	10.69%	35	8.82%	\$41,786.00	10.39%	\$102,417.00	8.65%	\$4,743.38	3.28%	\$16,120.00	3.52%
<i>Medi-Cal</i>	0	0.00%	1	0.25%	\$0.00	0.00%	\$2,720.00	0.23%	\$1,053.30	0.73%	\$7,485.07	1.63%
<i>Medi-Cal HMO</i>	10	7.63%	31	7.81%	\$29,175.00	7.25%	\$88,918.00	7.51%	\$17,769.62	12.28%	\$64,729.36	14.12%
<i>Insurance</i>	9	6.87%	24	6.05%	\$27,332.00	6.80%	\$71,129.00	6.01%	\$36,152.56	24.98%	\$80,968.27	17.66%
<i>Private Pay</i>	15	11.45%	32	8.06%	\$45,082.00	11.21%	\$94,707.00	8.00%	\$8,088.46	5.59%	\$14,516.79	3.17%
<i>Kaiser</i>	5	3.82%	20	5.04%	\$16,269.00	4.05%	\$63,074.00	5.33%	\$33,854.92	23.39%	\$102,637.07	22.39%
<i>Kaiser Medical</i>	0	0.00%	6	1.51%	\$0.00	0.00%	\$17,614.00	1.49%	\$4,372.93	3.02%	\$36,921.22	8.05%
<i>Kaiser Medicare</i>	25	19.08%	83	20.91%	\$81,217.20	20.20%	\$262,258.00	22.15%	\$21,970.04	15.18%	\$64,489.27	14.07%
<i>Other</i>	15	11.45%	64	16.12%	\$45,674.00	11.36%	\$192,256.00	16.24%	\$619.73	0.43%	\$4,590.85	1.00%
<i>Prior Sales</i>					-\$84.00	-0.02%	-\$7,174.40	-0.61%				
Sub Total	131	100.00%	397	100.00%	\$402,162.20	100.00%	\$1,183,990.80	100.00%	\$144,735.56	100.00%	\$458,437.41	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	131	100.00%	397	100.00%	\$402,162.20	100.00%	\$1,183,990.80	100.00%	\$144,735.56	100.00%	\$458,437.41	100.00%

INVOICE 24100247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: November 13, 2024
FOR: Billing Services Performed in **October 2024**

Gross Collections	\$ 150,520.88
Less Refunds	\$ 29.64
Net Collections	\$ 150,491.24
Fee Based on 3.99% of Net Collections	\$ 6,004.60

CURRENT MONTH BALANCE: \$ 6,004.60

TOTAL AMOUNT: \$ 6,004.60

Please remit payment to:
Wittman Enterprises, LLC.
11093 Sun Center Drive
Rancho Cordova, Ca. 95670

ROSS VALLEY PARAMEDIC AUTHORITY Totals

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
NOVEMBER '23	\$ 446,176.40	\$ 177,357.28	\$ 31,283.54	\$ 9,262.70	\$ 4,917.99	\$ -	\$ 223,354.89	\$ 117,333.83	\$ 580.22	\$ 116,753.61	\$ 8,953.00	\$ -	\$ -	\$ 712,652.05
DECEMBER '23	\$ 60,240.20	\$ 33,459.51	\$ 14,358.51	\$ 24,936.50	\$ 34,629.91	\$ -	\$ (47,144.23)	\$ 125,951.31	\$ 5,912.33	\$ 120,038.98	\$ 2,691.73	\$ 2,664.00	\$ -	\$ 540,113.11
JANUARY '24	\$ 673,671.80	\$ 295,465.99	\$ 38,516.09	\$ 28,203.76	\$ 4,527.42	\$ -	\$ 306,958.54	\$ 68,079.47	\$ 1,061.37	\$ 67,018.10	\$ 8,033.27	\$ -	\$ -	\$ 772,020.28
FEBRUARY '24	\$ 373,436.60	\$ 189,055.71	\$ 32,229.48	\$ 12,794.78	\$ -	\$ -	\$ 139,356.63	\$ 43,374.67	\$ 2,548.92	\$ 40,825.75	\$ 3,426.00	\$ -	\$ -	\$ 867,125.16
MARCH '24	\$ 268,310.07	\$ 112,227.54	\$ 17,002.91	\$ 2,361.69	\$ -	\$ 4,464.90	\$ 132,253.03	\$ 26,665.48	\$ -	\$ 26,665.48	\$ 3,851.50	\$ -	\$ -	\$ 968,861.21
APRIL '24	\$ 326,025.20	\$ 185,567.30	\$ 32,420.80	\$ 58,987.43	\$ -	\$ 38,890.47	\$ 10,159.20	\$ 177,783.22	\$ 4,782.55	\$ 173,000.67	\$ (707.00)	\$ -	\$ 14.50	\$ 806,741.24
MAY '24	\$ 407,860.00	\$ 163,705.24	\$ 35,441.19	\$ 33,011.94	\$ 6,028.19	\$ 15,606.99	\$ 154,066.45	\$ 138,184.86	\$ -	\$ 138,184.86	\$ 20,244.18	\$ 1,383.04	\$ -	\$ 800,995.61
JUNE '24	\$ 439,056.20	\$ 205,844.09	\$ 39,908.63	\$ 13,398.49	\$ 5,299.73	\$ 21,351.86	\$ 153,253.40	\$ 152,627.74	\$ 2,549.03	\$ 150,078.71	\$ 88.00	\$ -	\$ 1.10	\$ 804,083.40
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
SEPTEMBER '24	\$ 402,162.20	\$ 183,755.35	\$ 24,243.75	\$ 9,308.44	\$ 4,903.77	\$ 28,269.04	\$ 151,681.85	\$ 144,735.56	\$ 592.39	\$ 144,143.17	\$ -	\$ 8.00	\$ -	\$ 793,931.29
OCTOBER '24	\$ 405,165.80	\$ 148,834.86	\$ 38,316.25	\$ 17,113.63	\$ 2,198.45	\$ 2,950.79	\$ 195,751.82	\$ 150,520.88	\$ 29.64	\$ 150,491.24	\$ 2,155.29	\$ 720.94	\$ 81.27	\$ 836,396.91
YEAR TO DATE TOTALS	\$ 4,583,933.07	\$ 2,048,294.29	\$ 367,547.63	\$ 253,388.48	\$ 81,640.57	\$ 117,356.71	\$ 1,715,705.39	\$ 1,458,958.87	\$ 18,056.45	\$ 1,440,902.42	\$ 48,735.97	\$ 4,774.19	\$ 100.33	
YTD PERCENTAGE OF REVENUE		44.68%	8.02%	5.53%	1.78%	2.56%	37.43%	31.83%	0.39%	31.43%	1.06%	0.10%	0.00%	
YTD PERCENTAGE OF NET REVENUE										83.98%				
Average Charges per month	\$ 381,994.42													
Average Payments per month	\$ 121,579.91													

Ross Valley Fiscal Year 2024-25

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '24	\$ 398,260.40	\$ 167,538.62	\$ 38,620.33	\$ 25,379.52	\$ 9,697.17	\$ 3,227.65	\$ 153,797.11	\$ 145,103.41	\$ -	\$ 145,103.41	\$ -	\$ (1.79)	\$ 3.46	\$ 812,782.35
AUGUST '24	\$ 383,568.20	\$ 185,482.80	\$ 25,206.15	\$ 18,629.60	\$ 9,437.94	\$ 2,595.01	\$ 142,216.70	\$ 168,598.44	\$ -	\$ 168,598.44	\$ -	\$ -	\$ -	\$ 786,400.61
SEPTEMBER '24	\$ 402,162.20	\$ 183,755.35	\$ 24,243.75	\$ 9,308.44	\$ 4,903.77	\$ 28,269.04	\$ 151,681.85	\$ 144,735.56	\$ 592.39	\$ 144,143.17	\$ -	\$ 8.00	\$ -	\$ 793,931.29
OCTOBER '24	\$ 405,165.80	\$ 148,834.86	\$ 38,316.25	\$ 17,113.63	\$ 2,198.45	\$ 2,950.79	\$ 195,751.82	\$ 150,520.88	\$ 29.64	\$ 150,491.24	\$ 2,155.29	\$ 720.94	\$ 81.27	\$ 836,396.91
NOVEMBER '24							\$ -			\$ -				
DECEMBER '24							\$ -			\$ -				
JANUARY '25							\$ -			\$ -				
FEBRUARY '25							\$ -			\$ -				
MARCH '25							\$ -			\$ -				
APRIL '25							\$ -			\$ -				
MAY '25							\$ -			\$ -				
JUNE '25							\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 1,589,156.60	\$ 685,611.63	\$ 126,386.48	\$ 70,431.19	\$ 26,237.33	\$ 37,042.49	\$ 643,447.48	\$ 608,958.29	\$ 622.03	\$ 608,336.26	\$ 2,155.29	\$ 727.15	\$ 84.73	
YTD PERCENTAGE OF REVENUE		43.14%	7.95%	4.43%	1.65%	2.33%	40.49%	38.32%	0.04%	38.28%	0.14%	0.05%	0.01%	
YTD PERCENTAGE OF NET REVENUE										94.54%				

Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
October 2024

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	35	26.32%	136	25.66%	\$103,305.40	25.50%	\$399,377.60	25.13%	\$22,930.71	15.23%	\$88,910.22	14.60%
<i>Medicare HMO</i>	14	10.53%	49	9.25%	\$43,259.00	10.68%	\$145,676.00	9.17%	\$6,594.04	4.38%	\$22,714.04	3.73%
<i>Medi-Cal</i>	1	0.75%	2	0.38%	\$3,074.00	0.76%	\$5,794.00	0.36%	\$2,135.35	1.42%	\$9,620.42	1.58%
<i>Medi-Cal HMO</i>	11	8.27%	42	7.92%	\$32,465.00	8.01%	\$121,383.00	7.64%	\$23,385.48	15.54%	\$88,114.84	14.47%
<i>Insurance</i>	12	9.02%	36	6.79%	\$34,607.00	8.54%	\$105,736.00	6.65%	\$27,471.75	18.25%	\$108,440.02	17.81%
<i>Private Pay</i>	8	6.02%	40	7.55%	\$23,707.00	5.85%	\$118,414.00	7.45%	\$5,055.62	3.36%	\$19,572.41	3.21%
<i>Kaiser</i>	4	3.01%	24	4.53%	\$12,197.00	3.01%	\$75,271.00	4.74%	\$34,195.60	22.72%	\$136,832.67	22.47%
<i>Kaiser Medical</i>	4	3.01%	10	1.89%	\$12,579.00	3.10%	\$30,193.00	1.90%	\$7,833.50	5.20%	\$44,754.72	7.35%
<i>Kaiser Medicare</i>	22	16.54%	105	19.81%	\$72,150.20	17.81%	\$334,408.20	21.04%	\$20,918.83	13.90%	\$85,408.10	14.03%
<i>Other</i>	22	16.54%	86	16.23%	\$67,867.00	16.75%	\$260,123.00	16.37%	\$0.00	0.00%	\$4,590.85	0.75%
<i>Prior Sales</i>					-\$44.80	-0.01%	-\$7,219.20	-0.45%				
Sub Total	133	100.00%	530	100.00%	\$405,165.80	100.00%	\$1,589,156.60	100.00%	\$150,520.88	100.00%	\$608,958.29	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	133	100.00%	530	100.00%	\$405,165.80	100.00%	\$1,589,156.60	100.00%	\$150,520.88	100.00%	\$608,958.29	100.00%