



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, January 4, 2018 @ 6:30 p.m. Kentfield Fire District
1004 Sir Francis Drake Blvd. Kentfield, CA 94904

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: Staff recommends that the Board approve the meeting minutes from the December 7, 2017 meeting.
6. NEW BUSINESS
 - a. Presentation and acceptance of Annual Financial Audit for FY 16-17, Maze and Associations.
 - b. Development of Newsletter/mailer for to the greater Ross Valley. *Recommendation: Direct staff as needed.*
7. OLD BUSINESS
 - a. Update from Executive Officer on contract renewals and legal work.
8. CQI Reports (Quarterly). Staff recommends that the Board receive any oral/written updates from the CQI managers. *Recommendation: Direct staff as needed.*
 - a. Marin County: Heather Price Fair
 - b. Town of Corte Madera: Liz Froneberger
9. Review RVPA Expense Sheet (attached).
10. Transport Billing Data Review (attached).
11. Announcements/Future Agenda Items.
12. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer

This agenda was posted in accordance with #54954.2 and #54954.3 of the Government Code. AMERICAN SIGN LANGUAGE INTERPRETERS AND ASSISTIVE LISTENING DEVICES MAY BE REQUESTED BY CALLING (415)473-4100 AT LEAST 72 HOURS IN ADVANCE. COPIES OF DOCUMENTS ARE AVAILABLE IN ACCESSIBLE FORMATS UPON REQUEST.

Availability of Documents: Any writings or documents provided to a majority of the RVPA regarding any item on this agenda will be made available for public inspection at the Customer Service Counter at Marin County Fire Department Woodacre Station 33 Castlerock Ave, Woodacre 94973, during normal business hours.

THE BOARD OF DIRECTORS OF
THE ROSS VALLEY PARAMEDIC AUTHORITY
Held a meeting:
6:30 p.m. Thursday, December 7, 2017
Kentfield Fire District
1004 Sir Francis Drake Blvd., Kentfield, CA. 94904

1. Call to Order by Chair Hart at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Hart, Corbet, Finn, Hillmer, Przybylski,
Ravasio, Reed
Staff: Froneberger, Meagor, Stasiaski, Shurtz, McTigue

3. Pledge of Allegiance
4. Open Time for Public Input

There were no comments.

5. Review and/or approve Meeting Minutes: From September 7, 2017

M/s, Ravasio/Corbett, to approve the minutes of September 7, 2017 as corrected.

Ayes: All Abstain: Reed

6. NEW BUSINESS
 - a. Ground Emergency Medical Transport (GEMT) Submission

Executive Office Weber presented a staff report. He stated staff started the GEMT process last year and applied to the State for funds. The program authorizes the reimbursement of the federal share of uncompensated costs incurred for Medi-Cal fee for service ambulance transports. It is not a huge number. He will let the Board know when funds were received.

- b. 2016-17 Year end actuals and budget update

Executive Officer Weber presented a staff report. He stated revenues exceeded expectations by about \$127,000- most of this was associated with ambulance transport fees. Previous years expenses for EMS training and reimbursements to agencies was included in this year. He noted the audited financials would be presented to the Board at the January meeting.

Chair Hart had a question about the EMS training.

c. Renewal of RVPA assessment 2019-2023

Executive Officer Weber presented a staff report. He stated the parcel assessment will need to be placed on the ballot for the November 2018 election. He recommended bringing Agency Fire Chiefs together with the Finance Sub-committee to start working on a plan including projected costs. He acknowledged there was some uncertainty given the changes in the health care laws.

Chair Hart asked the sub-committee to come up with a list of critical milestone dates ending with the election itself. He also wants the Board to discuss preparing several newsletters. The Website should also be kept up to date.

d. Replacement of M18 ambulance

Executive Officer Weber presented a staff report. The unit was remounted several years ago and placed on a new chassis. It is nearing the end of its useful life. He recommends looking at a different financing plan and perhaps leasing the unit so they have a known annual cost. The gurney-lift could be installed in the new unit. He stated he would start to work with Agency Fire Chiefs and the Finance Sub-committee and report back to the Board. A new unit will cost around \$250,000.

e. 2018 Board Positions

Executive Officer Weber presented a staff report. The Chair and Vice Chair positions rotate on an annual basis.

M/s, Hillmer/Corbett, to nominate Boardmember Finn as Chair and Boardmember Reed as Vice Chair, effective January 2018.

Ayes: All

7. OLD BUSINESS

a. Update from Executive Officer on contract renewals and legal work.

Executive Officer Weber presented a staff report. He received the first draft copy of the contract today. The idea is to have one baseline contract with appendices covering the differences. He recommended four-year agreements. He would work with the attorney and the Finance Sub-committee.

8. CQI Reports

a. Marin County

Ms. Froneberger stated she was reporting for Ms. Price-Fair on the following: 1) Level of service; 2) Response by City; 3) Transport dispositions; 4) Non-transports; 5) Transports by destination; 6) Stroke alerts; 7) Cardiac arrests; 8) STEMI summary.

b. Town of Corte Madera- Central Marin Fire Department

Ms. Froneberger reported on: 1) Level of service; 2) Response by City; 3) Transport dispositions; 4) Non-transports; 5) Transports by destination; 6) Stroke alerts; 7) Cardiac arrests; 8) STEMI summary. She briefly discussed the merger and stated she was working with Mr. Price-Fair on removing as many seams as possible. EMS agencies are beginning to review policies and procedures. There are hundreds of EMT's in the County and they will be allowed to administer epinephrine when authorized by the local agency. This can be life-saving. She discussed the large number of cardiac arrest survivors including a recent incident that occurred right across the street from Station 14. She and Ms. Price-Fair are working on the monitor replacement program and data gathering.

Chair Hart had a question about the number of calls for M18 and M95 vs. the number of dispositions. Executive Officer Weber stated they were going with a new PCR system in the spring that would help with data collection.

Chair Hart asked if the significant number of BLS transports was in any way compromising ALS response times. Executive Office Weber stated Battalion Chief McTeague was looking into this- but he did not think so. There were no ill effects on patient care or availability of resources. The system was not compromised.

9. Review RVPA Expense Sheet

Executive Officer Weber presented a staff report. He noted there was three months worth of data- September, October, and November. Staff has decided to hold off on the transmitter for the street lights until the new ambulance was purchased.

Chair Hart asked if the payment to Wittman and Associates was the last one. Executive Officer Weber stated the payment in the amount of \$8,300 was for two months and the payment in the amount of \$2,400 was the last one.

10. Transport Billing Data Review

Executive Officer Weber presented a staff report. He noted the data was for the months of August, September, and October. Staff is expecting a dip due to the Medical/Medicare processes in switching to the Novato Fire District. He noted they have reduced the cost for ambulance billing by about 50%. The new report includes an Aging Summary.

Boardmember Finn stated the charge summary shows separate line items for "ALS night" and "BLS night". Executive Officer Weber stated one was more expensive.

Boardmember Przybylski asked if the Board could receive this report ahead of time given the new format. Executive Officer Weber stated he would send it to the Board as soon as he receives it.

11. Announcements/Future Agenda Items/Adjournment

Executive Officer Weber suggested including a discussion on the Website and the mailers on an upcoming agenda.

Chair Hart thanked staff for the wonderful job they do in saving lives...

12. Adjournment- Chair Hart adjourned the meeting at 7:15 p.m. in honor of the first responders who worked the Wine Country Fires and those currently working in Southern California. The next meeting would be held on Thursday, January 4, 2018.

Respectfully submitted,

Toni DeFrancis
Recording Secretary

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

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

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**ROSS VALLEY PARAMEDIC AUTHORITY
 BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2017**

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INDEPENDENT AUDITOR'S REPORT

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

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, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Authority as of June 30, 2017, and the respective changes in financial position and the budgetary comparison listed in the Table of Contents as part of the basic financial statements for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that 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. 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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The Statistical Information as listed in the Table of Contents is presented for purposes of additional analysis and is not required parts of the basic financial statements.

The Statistical Information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly we do not express an opinion or provide any assurance on them.

Maze & Associates

Pleasant Hill, California
December 18, 2017

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 its members' citizens. The Authority's operations are financed by a special tax on residential and commercial property and transport billings.

FISCAL 2016-2017 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2017 include the following:

Authority-wide:

- The Authority's total net position was \$797,824. The Authority had \$1,547,136 in cash and investments and \$4,733 in capital assets.
- Total Authority revenues, included \$823,668 in transport billings and \$1,440,342 in special taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 16/17 to \$63.00 per unit to maintain pace with expenses and insure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$1,588,880 of which \$1,547,136 was cash and investments.
- General Fund revenues were \$2,275,487, close to budgeted revenues.
- General Fund expenses of \$2,143,268 included \$1,434,180 in Marin County contract services, and engine company paramedic programs for Larkspur of \$102,500, and \$186,220 for Ross Valley Fire Department for a total of \$288,720.
- The increase in the fund balance of the General Fund was \$132,219.

The Basic Financial Statements

With the implementation of GASB 34, the Authority now issues Authority-wide and individual Fund financial statements, called 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 the 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 Authority'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.

Net positions are as follows:

	2017	2016	Increase / Decrease
Current and other assets	\$1,588,880	\$1,418,678	12%
Capital assets	4,733	24,568	-81%
Total assets	<u>1,593,613</u>	<u>1,443,246</u>	<u>10%</u>
Total liabilities	<u>795,789</u>	<u>757,806</u>	<u>5%</u>
Net position:			
Net investment in capital assets	4,733	24,568	-81%
Unrestricted	793,091	660,872	20%
Total net position	<u>\$797,824</u>	<u>\$685,440</u>	<u>16%</u>

Changes in net positions are as follows:

	2017	2016	Increase / Decrease
Revenues			
Program revenues			
Charges for services	\$823,668	\$920,020	-10%
Operating contributions	1,440,342	1,303,309	11%
General revenues			
Investment earnings	6,210	3,695	68%
Other	5,267	883	496%
Total revenues	<u>2,275,487</u>	<u>2,227,907</u>	<u>2%</u>
Expenses			
Paramedic Services	<u>2,163,103</u>	<u>2,066,971</u>	<u>5%</u>
Increase(decrease) in net position	112,384	160,936	-30%
Net position - beginning	<u>685,440</u>	<u>524,504</u>	<u>31%</u>
Net position - ending	<u>\$797,824</u>	<u>\$685,440</u>	<u>16%</u>

Comparisons of Budget and Actual financial information are also presented for the General Fund.

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. Capital assets of \$4,733 at June 30, 2017 represent machinery and equipment costing \$391,141, net of accumulated depreciation of \$386,408. Further detail on capital assets may be found in Note 3 to 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 Finance Department, at 400 Magnolia Avenue, Larkspur, California 94939.

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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, 2017

ASSETS

Cash and investments (Note 2)	\$1,547,136
Accounts receivable	41,744
Capital assets, net of accumulated depreciation (Note 3)	<u>4,733</u>
Total Assets	<u>1,593,613</u>

LIABILITIES

Accounts payable	788,654
Deposits payable	<u>7,135</u>
Total Liabilities	<u>795,789</u>

NET POSITION (Note 4)

Net investment in capital assets	4,733
Unrestricted	<u>793,091</u>
Total Net Position	<u><u>\$797,824</u></u>

See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Program Expenses:	
Paramedic services	<u>\$2,163,103</u>
Program Revenues:	
Charges for services	823,668
Operating contributions from member agencies	<u>1,440,342</u>
Total Program Revenues	<u>2,264,010</u>
Net Program Expense	<u>(100,907)</u>
General Revenues:	
Investment earnings	6,210
Miscellaneous revenue	<u>5,267</u>
Total General Revenues	<u>11,477</u>
Change in Net Position	112,384
Net Position-Beginning	<u>685,440</u>
Net Position-Ending	<u><u>\$797,824</u></u>

See accompanying notes to financial statements

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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.

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2017

	<u>General Fund</u>
ASSETS	
Cash and investments (Note 2)	\$1,547,136
Accounts receivable	<u>41,744</u>
Total Assets	<u><u>\$1,588,880</u></u>
LIABILITIES	
Accounts payable	\$788,654
Deposits payable	<u>7,135</u>
Total Liabilities	<u>795,789</u>
FUND BALANCE	
Fund balance (Note 4):	
Assigned:	
Vehicle/equipment replacement	130,350
Unassigned:	
General Fund reserve	100,000
Unassigned	<u>562,741</u>
Total Fund Balance	<u>793,091</u>
Total Liabilities & Fund Balance	<u><u>\$1,588,880</u></u>

See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
Reconciliation of the
GOVERNMENTAL FUND -- BALANCE SHEET
with the
STATEMENT OF NET POSITION
JUNE 30, 2017

Total fund balance reported on the governmental funds balance sheet \$793,091

Amount 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.

4,733

NET POSITION

\$797,824

See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2017

	<u>General Fund</u>
REVENUES	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$236,665
Kentfield Fire Protection District	178,189
City of Larkspur	480,789
County of Marin Service Area #27	47,106
Town of Ross	60,648
Town of San Anselmo	379,019
Sleepy Hollow Fire Protection District	57,926
Transport billing	823,668
Investment earnings	6,210
Miscellaneous revenue	<u>5,267</u>
Total Revenues	<u>2,275,487</u>
EXPENDITURES	
Meeting stipends	4,660
Accounting and auditing	47,323
Transport billing	46,991
Legal and consulting services	450
Marin County contractual services	1,434,180
Tax collection service	7,921
Disposable medical supplies	64,116
EMS training/supply reimbursement	137,827
Engine company paramedic programs	288,720
ALS back up	50,722
Insurance	4,060
Rent	28,132
Automotive fuel and repairs	9,677
Miscellaneous	14,208
Capital outlay	<u>4,281</u>
Total Expenditures	<u>2,143,268</u>
NET CHANGE IN FUND BALANCE	132,219
FUND BALANCE, BEGINNING OF YEAR	<u>660,872</u>
FUND BALANCE, END OF YEAR	<u><u>\$793,091</u></u>

See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
 Reconciliation of the
 NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND
 with the
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2017

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	\$132,219
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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>(19,835)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$112,384</u></u>
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See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Parcel tax revenues from member agencies:			
Town of Fairfax	\$239,250	\$236,665	(\$2,585)
Kentfield Fire Protection District	180,000	178,189	(1,811)
City of Larkspur	483,000	480,789	(2,211)
County of Marin Service Area #27	47,250	47,106	(144)
Town of Ross	60,750	60,648	(102)
Town of San Anselmo	378,000	379,019	1,019
Sleepy Hollow Fire Protection District	57,750	57,926	176
Transport billing	700,000	823,668	123,668
Investment earnings	2,200	6,210	4,010
Miscellaneous revenue		5,267	5,267
	<u>2,148,200</u>	<u>2,275,487</u>	<u>122,020</u>
EXPENDITURES			
Meeting stipends	7,000	4,660	2,340
Accounting and auditing	47,865	47,323	542
Transport billing	45,000	46,991	(1,991)
Legal and consulting services	7,000	450	6,550
Physio-control - defibrillation units	71,000		71,000
Marin County contractual services	1,434,179	1,434,180	(1)
Tax collection service	8,900	7,921	979
Disposable medical supplies	75,000	64,116	10,884
EMS training/supply reimbursement	90,000	137,827	(47,827)
Engine company paramedic programs	284,000	288,720	(4,720)
ALS back up	62,500	50,722	11,778
Insurance	4,080	4,060	20
Rent	30,000	28,132	1,868
Automotive fuels and repairs	10,500	9,677	823
Miscellaneous	8,932	14,208	(5,276)
Capital outlay	6,400	4,281	2,119
	<u>2,192,356</u>	<u>2,143,268</u>	<u>49,088</u>
NET CHANGE IN FUND BALANCE	<u>(\$44,156)</u>	132,219	<u>\$176,375</u>
FUND BALANCE, BEGINNING OF YEAR		<u>660,872</u>	
FUND BALANCE, END OF YEAR		<u>\$793,091</u>	

See accompanying notes to financial statements

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Ross Valley Paramedic 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, 2017, the tax rate was \$63 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 segment of the business-type activities of the Authority and 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.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.

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:	
Transport billing	\$1,991
EMS training/supply reimbursement	47,827
Engine company paramedic program	4,720
Miscellaneous	5,276

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, 2017

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2017, the Authority held money 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, 2017, 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.

The investments in CalTrust, classified in Level 2 of the fair value hierarchy, are valued based on the fair value factor provided by CalTrust, which is calculated as the average cost to net asset value per share of the Fund. At June 30, 2017, 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 are not subject to the fair value hierarchy.

NOTE 3 - CAPITAL ASSETS

All capital assets are valued at historical cost or estimated 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 June 30, 2016	Additions	Balance June 30, 2017
Capital assets being depreciated:			
Machinery & Equipment	\$391,141		\$391,141
Less accumulated depreciation for:			
Machinery & Equipment	(366,573)	(\$19,835)	(386,408)
	<u>\$24,568</u>	<u>(\$19,835)</u>	<u>\$4,733</u>

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2017

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, 2017 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, 2017 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, 2017, 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, 2017

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 01/16, 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 \$100,000 as of June 30, 2017 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, 2017 was \$130,350.

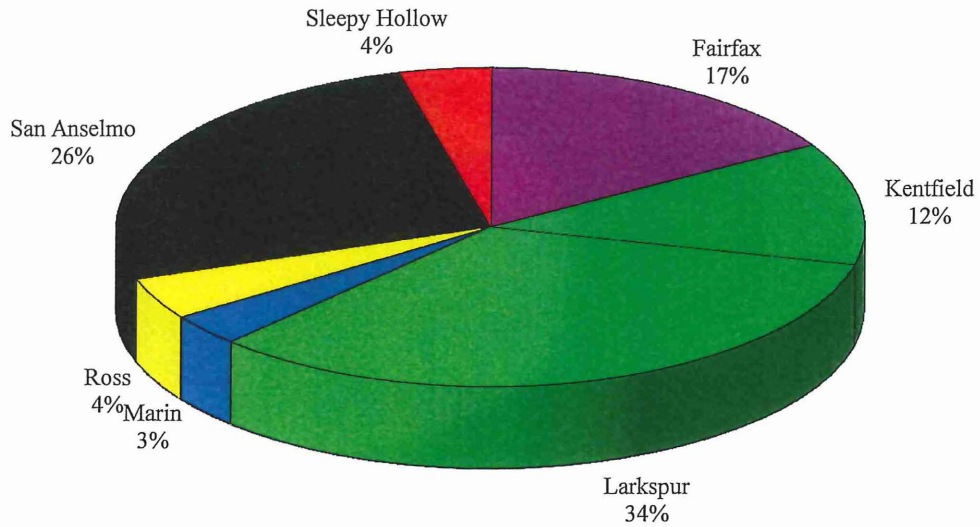
NOTE 5 - INSURANCE COVERAGE

The Authority’s insurance coverage is as follows:

Type	Limits
Commercial Excess Liability (Aggregate)	\$3,000,000
Business Automobile	1,000,000
Business Property	42,137
Employee Theft	100,000
General Liability	1,000,000

STATISTICAL INFORMATION

ROSS VALLEY PARAMEDIC AUTHORITY
 CHART OF REVENUES FROM MEMBER AGENCIES
 FOR THE YEAR ENDED JUNE 30, 2017



<u>PARCEL TAX REVENUE</u>	<u>General Fund</u>
Town of Fairfax	\$236,665
Kentfield Fire Protection District	178,189
City of Larkspur	480,789
County of Marin Service Area #27	47,106
Town of Ross	60,648
Town of San Anselmo	379,019
Sleepy Hollow Fire Protection District	<u>57,926</u>
 Total Member Contributions	 <u><u>\$1,440,342</u></u>

ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2017

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**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2017

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MEMORANDUM ON INTERNAL CONTROL

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

In planning and performing our audit of the basic financial statements of the Ross Valley Paramedic Authority (Authority) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control included on the Schedule of Material Weaknesses to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

Maze & Associates

Pleasant Hill, California
December 18, 2017

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
SCHEDULE OF MATERIAL WEAKNESSES**

2017-01: Segregation of Duties, Review and Approval in Major Control Areas

This comment is an update of matters repeated in prior years as discussed in comment 2016-01 as well as comment 2015-01, which is not repeated in this report, since it is substantially redundant with our comments below.

The City of Larkspur is the custodian for the Authority's financial records and keeps Authority's books. We noted the following control areas in which review and approval by a second employee could mitigate potential control weaknesses. We noted that due to the limited number of Finance staff, the City's Finance Director is performing many of the key accounting functions.

Super-User Rights and Access to Accounting Records and Assets

Criteria: A super-user is an individual who has full access over the Authority's financial system including all modules and all functions. This type of access should be limited to as few employees as possible. If possible, super-user rights should be removed from the Finance Department employees. During our review of the Authority's internal controls for proper segregation of duties and procedures, we noted areas in which controls need to be improved and employee's access and/or duties revised. Good internal controls require that employees with access to the Authority's assets not have access to make changes to the Authority's accounting records for the same assets.

Condition: Due to the limited number of finance staff, the Finance Director is performing many of the key accounting functions as noted below. In addition, the Finance Director is a super-user of the Authority's financial system and can perform the following functions:

- Cash Receipts – The Finance Director prepares the bank reconciliations as well as collects cash receipts, prepares the accounts receivable reconciliations, performs write-offs and adjusts the general ledger.
- Accounts Payable – The Finance Director can process accounts payable, has access to blank check stock, is a check signer, has access to the vendor database, reviews the check registers.
- Payroll – The Finance Director can process payroll, is a check signer, has access to blank check stock, reviews the check runs, can adjust the general ledger and performs the bank reconciliations.
- Budget – The Finance Director can adjust the budget, adjust the general ledger and has full access to the accounts payable.

Effect: Internal controls are weakened when a super-user is also involved with the daily functions in the Finance Department such as the review process. Inappropriate access to records and access could potentially result in undetected errors or unauthorized transactions.

Cause: Limited number of City employees in the Finance Department.

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
SCHEDULE OF MATERIAL WEAKNESSES**

**2017-01: Segregation of Duties, Review and Approval in Major Control Areas
(Continued)**

Recommendation: The Authority should review the necessity of granting any employee the super-user rights to the financial system. For any module within the financial system that the Finance Director does not need, the access should be limited to read-only. While we have discussed the conditions we noted during the audit with Authority staff, the Authority will need to review the current duties assigned to each Finance employee and determine whether duties need to be revised or whether additional review procedures need to be implemented in order to separate the accounting records from the associated assets.

Management's Response:

Due to the small size of the City, the finance staff is small and lean and does not have enough staff for a designated super user that is not involved in processing financial transactions. The City contracts out the Information System services and it has been determined the additional cost to add a license to Tyler, our financial software system, for a contract service is not cost efficient. Tyler Technologies has super user rights, however, Tyler is located in Texas they and their help support does not cover all of the City's working hours. Therefore, it is necessary for the Finance Director, who understands all financial functions to be a super user.

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
SCHEDULE OF OTHER MATTERS**

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking effect in the next few years. We have cited them here to keep you abreast of developments:

Effective in fiscal year 2017-18:

GASB 75 – Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all post-employment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

GASB 81 – Irrevocable Split-Interest Agreements

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

GASB 85 – Omnibus 2017

The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

Effective in fiscal year 2018-19:

GASB 83 – Certain Asset Retirement Obligations

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
SCHEDULE OF OTHER MATTERS**

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE
(Continued)

GASB 84 – Fiduciary Activities

The requirements of this statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in the financial statements for assessing government accountability and stewardship.

GASB 87 – Leases

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
STATUS OF PRIOR YEAR MATERIAL WEAKNESSES**

2016-01: Segregation of Duties, Review and Approval in Major Control Areas

The City of Larkspur is the custodian for Ross Valley Paramedic Authority (Authority) financial records and keeps Authority's books.

We noted the following control areas in which review and approval by a second employee could mitigate potential control weaknesses. In a number of instances, we noted that due to the limited number of finance staff, the Finance Director is performing many of the key accounting functions. We understand the review is taking place, but in some instances, it is not documented in a formal manner. In other instances, a review and approval process needs to be established.

Super-User Rights and Access to Accounting Records and Assets

Criteria: A super-user is an individual who has full access over the City's financial system including all modules and all functions. This type of access should be limited to as few employees as possible. If possible, super-user rights should be removed from the Finance Department. During our review of the City's internal controls for proper segregation of duties and procedures, we noted areas in which controls need to be improved and employee's access and/or duties revised. Good internal controls require that employees with access to the City's assets not have access to make changes to the City's accounting records for the same assets.

Condition: Due to the limited number of finance staff, the Finance Director is performing many of the key accounting functions as noted below. The Finance Director is a super-user of the City's financial system. In addition, the Finance Director can perform the following functions:

- Cash Receipts – The Finance Director prepares the bank reconciliations as well as collects cash receipts, prepares the accounts receivable reconciliations, performs write-offs and adjusts the general ledger.
- Accounts Payable – The Finance Director can process accounts payable, has access to blank check stock, is a check signer, has access to the vendor database, reviews the check registers.
- Payroll – The Finance Director can process payroll, is a check signer, has access to blank check stock, reviews the check runs, can adjust the general ledger and performs the bank reconciliations.
- Budget – The Finance Director can adjust the budget, adjust the general ledger and has full access to the accounts payable.

Effect: Internal controls are weakened when a super-user is also involved with the daily functions in the Finance Department such as the review process. Inappropriate access to records and access could potentially result in undetected errors or unauthorized transactions.

Cause: Limited number of City employees in the Finance Department.

**ROSS VALLEY PARAMEDIC AUTHORITY
MEMORANDUM ON INTERNAL CONTROLS
STATUS OF PRIOR YEAR MATERIAL WEAKNESSES**

**2016-01: Segregation of Duties, Review and Approval in Major Control Areas
(Continued)**

Recommendation: The City should review the necessity of granting any employee the super-user rights to the financial system. For any module within the financial system that the Finance Director does not need, their access should be limited to read-only. While we have discussed the conditions we noted during the audit, the City will need to review the current duties assigned to each Finance employee and determine whether duties need to be revised or whether additional review procedures need to be implemented in order to separate the accounting records from the associated assets.

Current Status:
See comment 2017-01.

REQUIRED COMMUNICATIONS

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

We have audited the basic financial statements of the Ross Valley Paramedic Authority (Authority) for the year ended June 30, 2017. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- GASB 74 - *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*
- GASB 77 - *Tax Abatement Disclosures*
- GASB 80 - *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2017, the Authority held approximately \$1.5 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2017. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2017.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 3 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated December 18, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Authority’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information Accompanying the Financial Statements

We were not engaged to report on the Statistical Section which accompanies the financial statements, but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

Maze & Associates

Pleasant Hill, California
December 18, 2017

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M18 & M95 Call Statistics

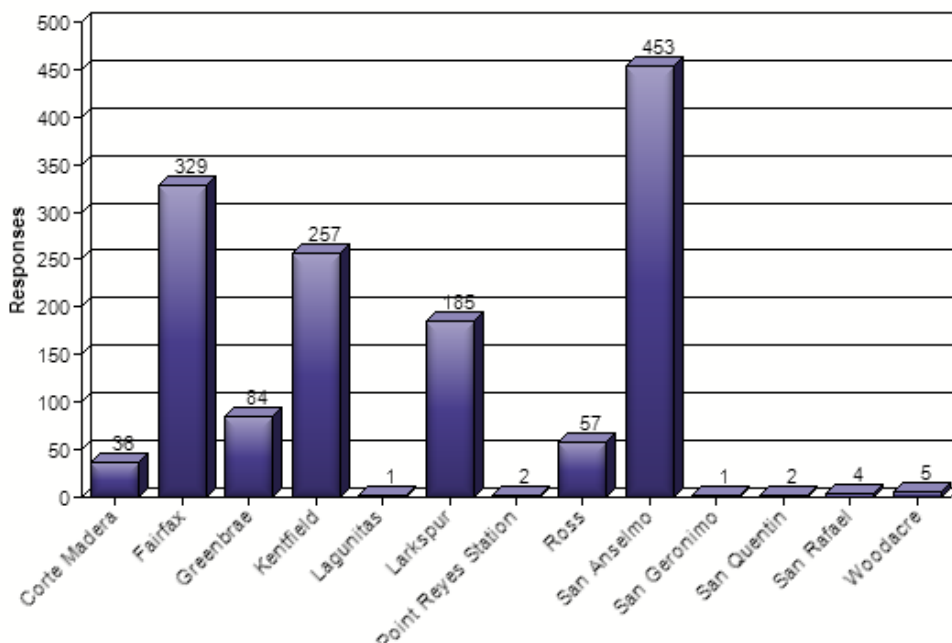
Date : 1/12/2017 to 12/28/2017



Level of Service

Level of Service	Number
	2
Advanced Life Support	990
Basic Life Support	324

Responses by City



Disposition

Disposition	Number
Dead on Scene, No Transport	5
No treatment, No Transport	95
Patient Care Transferred	2
Transported Lights/Siren	98
Transported No Lights/Siren	1165
Transported No Lights/Siren, Upgraded	2
Treatment, No Transport	49
	Total PCRs: 1416

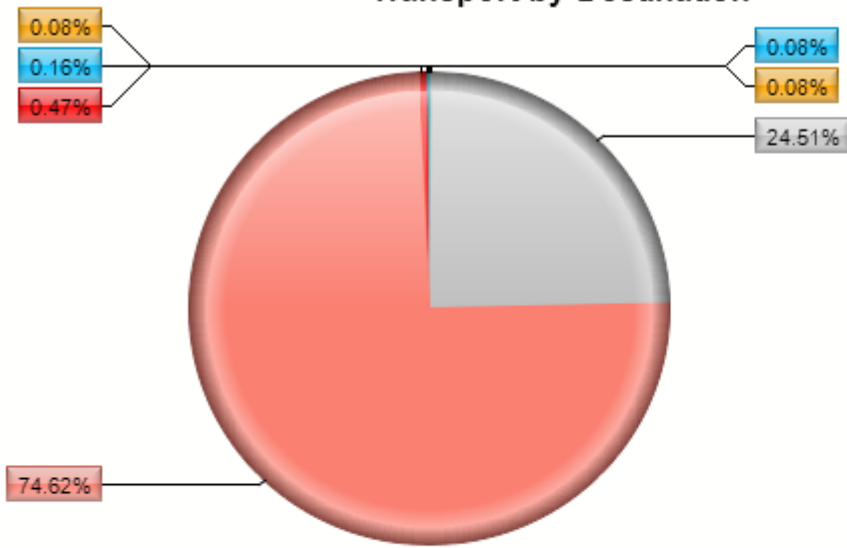
Non Transports

Disposition	Number
Dead on Scene, No Transport	5
No Patient Found	13
No treatment, No Transport	95
Patient Care Transferred	2
Treatment, No Transport	49
	Total Non Transports: 164

Transports by Destination

Facility	Number
CalStar @ Creekside Park	1
Kaiser Hospital, San Francisco	1
Kaiser Terra Linda	310
Marin General Hospital	944
Novato Community Hospital	6
U.C.S.F. Medical Center	2
Veterans Administration Medical Ctn	1
Total Transports: 1265	

Transport by Destination



- CalStar @ Creekside Park
- Kaiser Hospital, San Francisco
- Kaiser Terra Linda
- Marin General Hospital
- Novato Community Hospital



City of Larkspur, CA



Account Detail

Date Range: 12/01/2017 - 12/31/2017

Account	Name					Beginning Balance	Total Activity	Ending Balance			
Fund: 705 - ROSS VALLEY PARAMEDIC											
705-0046-000-003000	PART TIME					1,380.00	140.00	1,520.00			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance			
12/18/2017	APPKT03758	RVPA 12/07/2017	72749	RVPA - Board Meeting Minutes 12/07/2	1236 - DeFrancis, Toni		140.00	1,520.00			
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES					35,620.81	1,217.99	36,838.80			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance			
12/18/2017	APPKT03758	82701799	72747	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		159.20	35,780.01			
12/18/2017	APPKT03758	82701800	72747	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		79.60	35,859.61			
12/18/2017	APPKT03758	9857-2017-100	72752	RVPA - Reimburse Inmar 9857-2017-10	1057 - Ross Valley Fire Department		201.75	36,061.36			
12/18/2017	APPKT03758	9857-2017-101	72752	RVPA - Reimburse Inmar 9857-2017-10	1057 - Ross Valley Fire Department		200.00	36,261.36			
12/18/2017	APPKT03758	9949794875	72746	RVPA - Oxygen	1066 - AIRGAS NCN		254.97	36,516.33			
12/18/2017	APPKT03758	9949794876	72746	RVPA - Oxygen	1066 - AIRGAS NCN		322.47	36,838.80			
705-0046-004-040000	POSTAGE					129.09	4.14	133.23			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance			
12/27/2017	GLPKT05497	JN02671		Postage July - Dec 2017			4.14	133.23			
705-0046-007-073008	TAX COLLECTION SERVICE					0.00	5,938.08	5,938.08			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance			
12/14/2017	GLPKT05502	JN02695		Property Tax			5,938.08	5,938.08			
705-0046-008-087001	OTHER EQUIPMENT/BUILDING					372.25	148.90	521.15			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance			
12/18/2017	APPKT03758	8155 30 005 0005735	72748	RVPA - Internet Services NOV 2017	4741 - Comcast - RVPA / Rescue 40		74.45	446.70			
12/18/2017	APPKT03758	8155 30 005 0005735	72748	RVPA - Internet Services DEC 2017	4741 - Comcast - RVPA / Rescue 40		74.45	521.15			
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance:	37,502.15	Total Activity:	7,449.11	Ending Balance:	44,951.26
Grand Totals:						Beginning Balance:	37,502.15	Total Activity:	7,449.11	Ending Balance:	44,951.26

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	37,502.15	7,449.11	44,951.26
Grand Total:	37,502.15	7,449.11	44,951.26



City of Larkspur, CA

Budget Report

Account Summary

or is a : 2017-2018 Period ending: 12/31/2017

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 705 - ROSS VALLEY PARAMEDIC							
Revenue							
705-1204-101004	INVESTMENT EARNINGS	0.00	2,200.00	0.00	3,040.16	840.16	138.19 %
705-1205-200002	KENTFIELD FIRE DIST	196,143.00	196,143.00	107,048.70	107,048.70	-89,094.30	45.42 %
705-1205-200003	CITY OF LARKSPUR	526,000.00	526,000.00	289,699.41	289,699.41	-236,300.59	44.92 %
705-1205-200004	COUNTY SER AREA 27	50,750.00	50,750.00	28,360.20	28,360.20	-22,389.80	44.12 %
705-1205-200007	TOWN OF FAIRFAX	-260,036.00	260,036.00	141,996.25	141,996.25	-118,039.75	45.39 %
705-1205-200009	TOWN OF ROSS	66,535.00	66,535.00	36,511.20	36,511.20	-30,023.80	45.12 %
705-1205-200010	SLEEPY HOLLOW FIRE DIST	63,250.00	63,250.00	34,872.20	34,872.20	-28,377.80	44.87 %
705-1205-200013	SAN ANSELMO	414,000.00	414,000.00	224,838.35	224,838.35	-189,161.65	45.69 %
705-1207-103000	OTHER REVENUE	0.00	0.00	0.00	16,990.52	16,990.52	0.00 %
705-1207-103005	TRANSPORT BILLING	796,000.00	796,000.00	18,391.59	291,225.35	-504,774.65	63.41 %
	Revenue Total:	1,852,642.00	2,374,914.00	881,717.90	1,174,582.34	-1,200,331.66	50.54 %
Expense							
705-0046-000-003000	PART TIME	7,000.00	7,000.00	140.00	1,520.00	5,480.00	78.29 %
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVI...	47,326.00	47,326.00	9,796.50	27,293.00	20,033.00	42.33 %
705-0046-001-012003	ALS BACK UP	0.00	62,500.00	0.00	10,782.18	51,717.82	82.75 %
705-0046-001-012012	CONSULTANT	0.00	5,000.00	0.00	0.00	5,000.00	100.00 %
705-0046-001-012031	DEFIBRILLATORS	0.00	0.00	0.00	27,725.11	-27,725.11	0.00 %
705-0046-001-012038	TRANSPORT BILLING FEES	0.00	40,000.00	0.00	17,465.65	22,534.35	56.34 %
705-0046-001-012039	PARCEL TAX TRANSFER TO CM	0.00	8,000.00	0.00	0.00	8,000.00	100.00 %
705-0046-001-016000	LEGAL SERVICES	0.00	12,000.00	0.00	0.00	12,000.00	100.00 %
705-0046-001-018000	COUNTY CONTRACT	0.00	1,477,204.00	0.00	0.00	1,477,204.00	100.00 %
705-0046-002-021000	AUTOMOTIVE FUELS	0.00	10,000.00	0.00	3,889.35	6,110.65	61.11 %
705-0046-002-024000	PRINTED & PHOTOGRAPHIC	0.00	1,000.00	0.00	225.00	775.00	77.50 %
705-0046-002-026000	OFFICE SUPPLIES	0.00	200.00	0.00	0.00	200.00	100.00 %
705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFD	0.00	199,000.00	0.00	0.00	199,000.00	100.00 %
705-0046-002-028003	ENGINE MEDIC PROGRAM - LARKSPUR	0.00	120,000.00	0.00	30,000.00	90,000.00	75.00 %
705-0046-002-028004	EMS TRAINING/SUPPLY REIMB	0.00	90,000.00	0.00	11,587.00	78,413.00	87.13 %
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	0.00	75,000.00	1,217.99	36,838.80	38,161.20	50.88 %
705-0046-004-040000	POSTAGE	0.00	800.00	4.14	133.23	666.77	83.35 %
705-0046-004-042003	MISC	0.00	1,000.00	0.00	0.00	1,000.00	100.00 %
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	0.00	4,500.00	0.00	14,141.16	-9,641.16	-214.25 %
705-0046-006-064000	INSURANCE/MISC	0.00	8,000.00	0.00	0.00	8,000.00	100.00 %
705-0046-007-073008	TAX COLLECTION SERVICE	0.00	8,000.00	5,938.08	5,938.08	2,061.92	25.77 %
705-0046-007-074000	RENT	28,834.95	28,834.95	0.00	28,834.95	0.00	0.00 %
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	0.00	2,000.00	148.90	521.15	1,478.85	73.94 %
705-0046-008-087002	EQUIPMENT REPLACEMENT	0.00	258,144.41	0.00	245,686.99	12,457.42	4.83 %
	Expense Total:	83,160.95	2,465,509.36	17,245.61	462,581.65	2,002,927.71	81.24 %
Fund: 705 - ROSS VALLEY PARAMEDIC Surplus (Deficit):		1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05	885.91 %
Report Surplus (Deficit):		1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05	885.91 %

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 705 - ROSS VALLEY PARAMEDIC						
Revenue	1,852,642.00	2,374,914.00	881,717.90	1,174,582.34	-1,200,331.66	50.54 %
Expense	83,160.95	2,465,509.36	17,245.61	462,581.65	2,002,927.71	81.24 %
Fund: 705 - ROSS VALLEY PARAMEDIC Surplus (Deficit):	1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05	885.91 %
Report Surplus (Deficit):	1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05	885.91 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
705 - ROSS VALLEY PARAMEDIC	1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05
Report Surplus (Deficit):	1,769,481.05	-90,595.36	864,472.29	712,000.69	802,596.05



City of Larkspur, CA

Detail Report Account Detail

Date Range: 10/01/2017 - 12/31/2017

Account	Name	Beginning Balance	Total Activity	Ending Balance			
Fund: 705 - ROSS VALLEY PARAMEDIC							
705-0046-000-003000	PART TIME	1,380.00	140.00	1,520.00			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
12/18/2017	APPKT03758	RVPA 12/07/2017	72749	RVPA - Board Meeting Minutes 12/07/2017	1236 - DeFrancis, Toni	140.00	1,520.00
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVICES	9,796.50	17,496.50	27,293.00			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/31/2017	APPKT03667	26213	72473	RVPA - Audit Services	1696 - MAZE & ASSOCIATES	3,700.00	13,496.50
11/03/2017	APPKT03672	26497	72527	RVPA - Audit Services OCT 2017	1696 - MAZE & ASSOCIATES	4,000.00	17,496.50
12/31/2017	GLPKT05504	JN02696		Financial Services Oct - Dec 2017		9,796.50	27,293.00
705-0046-001-012003	ALS BACK UP	0.00	10,782.18	10,782.18			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/30/2017	APPKT03667	CMFD JUL & AUG 2017	72455	RVPA - Ambulance Billing JUL & AUG 2017	1345 - Corte Madera Fire Department.	10,782.18	10,782.18
705-0046-001-012031	DEFIBRILLATORS	0.00	27,725.11	27,725.11			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/29/2017	APPKT03718	217003667	72667	RVPA - Defibrilators	1132 - PHYSIO-CONTROL INC	27,725.11	27,725.11
705-0046-001-012038	TRANSPORT BILLING FEES	8,398.82	9,066.83	17,465.65			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/20/2017	APPKT03703	1710247	72615	RVPA - Ambulance Billing OCT 2017	1162 - WITTMAN ENTERPRISES, LLC	2,424.83	10,823.65
11/20/2017	APPKT03703	852	72608	RVPA - Transport Billing AUG 2017	1478 - Novato Fire District	2,124.00	12,947.65
11/20/2017	APPKT03703	853	72608	RVPA - Transport Billing SEP 2017	1478 - Novato Fire District	2,268.00	15,215.65
11/20/2017	APPKT03703	864	72608	RVPA - Transport Billing AUG 2017	1478 - Novato Fire District	2,250.00	17,465.65
705-0046-002-021000	AUTOMOTIVE FUELS	0.00	3,889.35	3,889.35			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/29/2017	APPKT03718	2017-0002	72668	RVPA - Fuel Diesel 02/01 - 06/30 2017	1057 - Ross Valley Fire Department	264.97	264.97
11/29/2017	APPKT03718	2017-0002	72668	RVPA - Fuel Unleaded 02/01 - 06/30 2017	1057 - Ross Valley Fire Department	3,624.38	3,889.35

Detail Report

Date Range: 10/01/2017 - 12/31/2017

Account		Name				Beginning Balance	Total Activity	Ending Balance
705-0046-002-024000		PRINTED & PHOTOGRAPHIC				0.00	225.00	225.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/19/2017	APPKT03644	072716-1	72407	RVPA - EMS Prehospital Care Manuals	3208 - Marin Health & Human Services	225.00	225.00	
705-0046-002-028003		ENGINE MEDIC PROGRAM - LARKSPUR				0.00	30,000.00	30,000.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/31/2017	GLPKT05351	JN02608		Engine Medic Allowance July - Sept		30,000.00	30,000.00	
705-0046-002-028010		DISPOSABLE MEDICAL SUPPLIES				19,849.83	16,988.97	36,838.80
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
10/17/2017	APPKT03644	62222487	72392	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	152.75	20,002.58	
10/17/2017	APPKT03644	62224937	72392	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	171.88	20,174.46	
10/30/2017	APPKT03667	82646350	72451	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	5,491.93	25,666.39	
10/30/2017	APPKT03667	82656502	72451	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	47.76	25,714.15	
10/30/2017	APPKT03667	82657930	72451	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	278.59	25,992.74	
10/30/2017	APPKT03667	9948385979	72447	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC	254.97	26,247.71	
10/30/2017	APPKT03667	9948385980	72447	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC	322.47	26,570.18	
11/03/2017	APPKT03672	82660897	72501	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	78.88	26,649.06	
11/03/2017	APPKT03672	95214263	72495	RVPA - Disposable Medical Supplies	2655 - Arrow International, Inc.	1,200.46	27,849.52	
11/17/2017	APPKT03703	82677351	72601	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	2,289.73	30,139.25	
11/17/2017	APPKT03703	82678757	72601	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	79.44	30,218.69	
11/20/2017	APPKT03703	2267093M	72613	RVPA - 6500 PWRLoad Comp Upgrade Kit	2591 - Stryker	3,584.13	33,802.82	
11/20/2017	APPKT03703	82680220	72601	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	282.37	34,085.19	
11/20/2017	APPKT03703	82685749	72601	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	858.78	34,943.97	
11/29/2017	APPKT03718	82692325	72663	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	80.65	35,024.62	
11/30/2017	APPKT03703	9949093579	72600	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC	263.22	35,287.84	
11/30/2017	APPKT03703	9949093580	72600	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC	332.97	35,620.81	
12/18/2017	APPKT03758	82701799	72747	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	159.20	35,780.01	
12/18/2017	APPKT03758	82701800	72747	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA	79.60	35,859.61	
12/18/2017	APPKT03758	9857-2017-100	72752	RVPA - Reimburse Inmar 9857-2017-100 S...	1057 - Ross Valley Fire Department	201.75	36,061.36	
12/18/2017	APPKT03758	9857-2017-101	72752	RVPA - Reimburse Inmar 9857-2017-101 S...	1057 - Ross Valley Fire Department	200.00	36,261.36	
12/18/2017	APPKT03758	9949794875	72746	RVPA - Oxygen	1066 - AIRGAS NCN	254.97	36,516.33	
12/18/2017	APPKT03758	9949794876	72746	RVPA - Oxygen	1066 - AIRGAS NCN	322.47	36,838.80	
705-0046-004-040000		POSTAGE				42.79	90.44	133.23
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
11/16/2017	APPKT03701	5-967-67488	72567	DPW - Shipping RVPA	1700 - FEDEX	43.20	85.99	
11/29/2017	APPKT03718	5-996-97274	72665	RVPA - Shipping D. Henderson	1700 - FEDEX	43.10	129.09	
12/27/2017	GLPKT05497	JN02671		Postage July - Dec 2017		4.14	133.23	

Detail Report

Date Range: 10/01/2017 - 12/31/2017

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	12,487.87	1,653.29	14,141.16

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/20/2017	APPKT03703	14704	72606	RVPA-LIC# 1438753 13 Ford Leader Ambu...	5264 - Miracle Auto Painting	1,653.29	14,141.16

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-007-073008	TAX COLLECTION SERVICE	0.00	5,938.08	5,938.08

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
12/14/2017	GLPKT05502	JN02695		Property Tax		5,938.08	5,938.08

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-007-074000	RENT	14,417.48	14,417.47	28,834.95

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/27/2017	APPKT03710	FY2017/18 Rent 2 of 2	72652	RVPA - Rent for Medic Unit FY2017/18 2 of..	1057 - Ross Valley Fire Department	14,417.47	28,834.95

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	223.35	297.80	521.15

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
10/12/2017	APPKT03631	8155300050005735092...	72358	RVPA - Internet Services October 2017	4741 - Comcast - RVPA / Rescue 40	74.45	297.80
11/29/2017	APPKT03718	8155 30 005 0005735 ...	72664	RVPA - Internet NOV 2017	1013 - Comcast - LK FIRE	74.45	372.25
12/18/2017	APPKT03758	8155 30 005 0005735 ...	72748	RVPA - Internet Services NOV 2017	4741 - Comcast - RVPA / Rescue 40	74.45	446.70
12/18/2017	APPKT03758	8155 30 005 0005735 ...	72748	RVPA - Internet Services DEC 2017	4741 - Comcast - RVPA / Rescue 40	74.45	521.15

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-008-087002	EQUIPMENT REPLACEMENT	187,144.41	58,542.58	245,686.99

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
11/20/2017	APPKT03703	117087197	72609	RVPA - LP15 Monitor/Defibrillator/CPR Pa...	1132 - PHYSIO-CONTROL INC	27,725.11	214,869.52
11/29/2017	APPKT03718	2275652M	72669	RVPA - Power Load w/ 1yr Parts, Labor, &..	2591 - Stryker	22,572.29	237,441.81
11/29/2017	APPKT03718	2280272M	72669	RVPA - 7 Year Protect Maint 10/23/17-10/...	2591 - Stryker	6,109.60	243,551.41
11/29/2017	APPKT03718	2287320M	72669	RVPA - EMS Upgrade Labor Charge OE 59...	2591 - Stryker	335.58	243,886.99
11/29/2017	APPKT03718	675	72666	RVPA - Power Load Install 10/23/2017	5350 - KNB Fire	1,800.00	245,686.99

Total Fund: 705 - ROSS VALLEY PARAMEDIC: Beginning Balance: 253,741.05 Total Activity: 197,253.60 Ending Balance: 450,994.65

Grand Totals: Beginning Balance: 253,741.05 Total Activity: 197,253.60 Ending Balance: 450,994.65

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	253,741.05	197,253.60	450,994.65
Grand Total:	253,741.05	197,253.60	450,994.65