



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, March 2, 2023 @ 6:30 p.m.

804 San Anselmo Ave, San Anselmo CA

<https://us06web.zoom.us/j/89777932167>

By Phone 669-900-6833

Webinar ID: 897 7793 2167

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. NEW BUSINESS
 - a. Approval of December 1, 2022, Minutes. *Recommendation: Staff recommends approval of the December meeting minutes.*
 - b. Presentation of Annual Financial Audit for FY 21-22, Badawi and Associates. *Recommendation: Receive and accept report.*
 - c. Form 700 filing: *Recommendation: Receive update from Executive Officer*
6. OLD BUSINESS
 - a. No old business
7. CQI Reports (Quarterly). Staff recommends that the Board receive any oral/written updates from the CQI managers. *Recommendation: Direct staff as needed.*
8. Review RVPA Expense Sheet (attached).
9. Transport Billing Data Review (attached).
10. Announcements/Future Agenda Items.
11. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer

ROSS VALLEY PARAMEDICS AUTHORITY
Held a meeting:
6:30 p.m. Thursday, December 1, 2022
Via teleconference due to Coronavirus (COVID-19)

1. Call to Order- Chair Casissa called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Casissa, Breen, Corbett, Finn, Goddard, Hillmer, Meagor, Secor
Staff Present: Weber, Martin, Orme, Overshiner, Pomi

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

There were no comments.

5. Approve Resolution 22-04 Allowing Continued Virtual RVPA Board Meetings in Compliance with AB 361

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

M/s, Finn/Breen, to approve Resolution 22-03 Allowing Continued Virtual RVPA Board Meetings in Compliance with AB 361.

Ayes: All

6. Review and approve meeting minutes of September 1, 2022.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

M/s, Breen/Finn, to approve the minutes from September 1, 2022 as submitted.

Ayes: All

7. New Business
 - a. Selection of Board Officers (Chair and Vice Chair) for 2023

Executive Officer Weber presented a staff report.

M/s, Secor/Corbett, motion to select Board member Breen as Chair and Board member Meagor as Vice Chair for 2023.

Ayes: All

8. Old Business

There were no Old Business Items.

9. CQI Reports

- a. Marin County: Heather Price-Fair
- b. Central Marin Fire: Liz Froneberger

Executive Officer Weber stated there were no CQI reports this month. CQI Coordinator Liz Fronenberger has retired and CQI Coordinator Price-Fair will be taking over her duties- there will be one CQI Coordinator for all the agencies.

10. RVPA Expense Sheets

Executive Officer Weber presented a staff report. Larkspur Finance Director Orme stated she received the Draft Financial Statements for the upcoming audit and has schedule an Audit Presentation at the next meeting. The figures look strong and the RVPA is back on track from pre-pandemic numbers.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

There were no questions or comments from the Board.

11. Transport Billing Data Review

Executive Officer Weber presented a staff report.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

There were no questions or comments from the Board.

12. Announcements/Future Agenda Items

Board member Finn noted Executive Officer Weber is taking on more responsibility at the County level and will no longer serve as Fire Chief of the Ross Valley. He asked if the Board should be planning on changes in the RVPA.

Executive Officer Weber stated he is not planning on any change to his role with the RVPA. There are opportunities to rotate the role among the Chiefs.

13. Adjournment- Chair Casissa adjourned the meeting at 7:00 p.m.

Respectfully submitted,

Toni DeFrancis,

Recording Secretary

RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Officer

SUBJECT: Receive and Acknowledge the Annual FY2021-22 Audit of the Ross Valley Paramedic Authority Basic Financial Statements

MEETING DATE: March 2, 2023

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 contracted 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. The agency has retained Badawi's audit services for two additional years.

Staff would like to report that the financial statements are fairly presented in all material respects of 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 FY2021/22
2. Ross Valley Paramedic Authority SAS 114 2022
3. Ross Valley Paramedic Authority representative letter 2022

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022**

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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, 2022, 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, 2022, 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), issued by the Comptroller General of the United States. 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

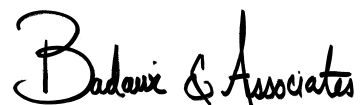
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting 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. 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

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

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

Badawi & Associates, CPAs
Berkeley, California
January 12, 2023

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

FISCAL 2021-2022 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2022 include the following:

Authority-wide:

- The Authority's total net position was \$2,661,213.
- Cash and investments of \$3,298,831 and \$299,308 in capital assets.
- Total Authority revenues include \$1,207,554 in charges for services and \$1,939,633 in special taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 2021/22 to \$87.00 per unit to maintain pace with expenses and insure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$3,310,222 of which \$1,314,847 was cash and investments.
- General Fund revenues were \$3,135,770 for property tax and transportation billing.
- General Fund expenditures of \$2,608,923 included \$1,749,999 in Marin County contract services, and engine company paramedic programs for Larkspur of \$175,159 and \$252,827 for Ross Valley Fire Department for a total of \$427,986.
- The increase in the fund balance of the General Fund was \$526,847.

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 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.

Net positions are as follows:

	2022	2021	Increase / Decrease
Cash and other assets	\$ 3,298,831	\$ 1,983,984	66%
Account receivable	11,391	43,783	-74%
Capital assets	299,308	353,562	-15%
Total assets	<u>3,609,530</u>	<u>2,381,329</u>	<u>52%</u>
Total liabilities	<u>948,317</u>	<u>192,709</u>	<u>392%</u>
Net position:			
Net investment in capital assets	299,308	353,562	-15%
Unrestricted	<u>2,361,905</u>	<u>1,835,058</u>	<u>29%</u>
Total net position	<u>\$ 2,661,213</u>	<u>\$ 2,188,620</u>	<u>22%</u>

The increase in cash and other assets is mainly attributed to an increase in transportation billing.

For fiscal year 2022, the account receivable is June's property tax accrual.

The decrease in net investment in capital assets is related to depreciation expense.

Changes in net positions are as follows:

	2022	2021	Increase / Decrease
Revenues			
Program revenues			
Charges for services	\$ 1,207,554	\$ 1,010,716	19%
Operating contributions	1,939,633	1,844,748	5%
General revenues			
Investment earnings	(14,237)	2,527	-663%
Other	<u>2,818</u>	<u>-</u>	<u>100%</u>
Total revenues	<u>3,135,768</u>	<u>2,857,991</u>	<u>10%</u>
Expenses			
General government	<u>2,663,175</u>	<u>2,565,488</u>	<u>4%</u>
Increase(decrease) in net position	472,593	292,503	62%
Net position - beginning	<u>2,188,620</u>	<u>1,896,117</u>	<u>15%</u>
Net position - ending	<u>\$ 2,661,213</u>	<u>\$ 2,188,620</u>	<u>22%</u>

For fiscal year 2022, Charges for services includes Transportation billing and Medicare payments. Charges for service revenues increased by 19% from prior year. RVPA's operations are back pre pandemic service levels. Operating contributions are from property tax. Other revenue included GEMT payments. Investment earnings are negative after applying the fair market value. 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.

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, 2022 is \$422,714. 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, 2022

ASSETS

Cash and investments:	\$ 3,298,831
Accounts receivable	11,391
Capital assets, net of accumulated depreciation	<u>299,308</u>
Total assets	<u>3,609,530</u>

LIABILITIES

Accounts payable	932,980
Deposits payable	<u>15,337</u>
Total liabilities	<u>948,317</u>

NET POSITION

Net investment in capital assets	299,308
Unrestricted (deficit)	<u>2,361,905</u>
Total net position	<u><u>\$ 2,661,213</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2022

Program Expenses:	
Paramedic services	\$ 2,663,175
Program Revenues:	
Charges for services	1,207,554
Operating Contributions from member agencies	1,939,633
Total Program Revenues	3,147,187
Net Program Expense	(484,012)
General Revenues:	
Investment earnings	(14,237)
Miscellaneous revenue	2,818
Total General Revenues	(11,419)
Change in Net Position	472,593
Net Position-Beginning	2,188,620
Net Position-Ending	\$ 2,661,213

See accompanying Notes to Basic 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.

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ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 3,298,831
Accounts receivable	11,391
	<hr/>
Total assets	\$ 3,310,222
	<hr/>
Liabilities:	
Accounts payable	\$ 932,980
Deposits payable	15,337
	<hr/>
Total liabilities	948,317
	<hr/>
Fund Balances: (Note 12)	
Assigned:	
Vehicle/Equipment Replacement Reserve	225,000
Unassigned:	
General Fund Reserve	600,000
Remaining Unassigned	1,536,905
	<hr/>
Total fund balances	2,361,905
	<hr/>
Total liabilities and fund balances	\$ 3,310,222
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See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances reported on the governmental fund balance sheet	<u>\$ 2,361,905</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>299,308</u>
Net Position of Governmental Activities	<u><u>\$ 2,661,213</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30,2022

	General Fund
REVENUES:	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$ 324,909
Kentfield Fire Protection District	244,059
City of Larkspur	630,892
County of Marin Service Area #27	61,760
Town of Ross	83,855
Town of San Anselmo	514,418
Sleepy Hollow Fire Protection District	79,742
Transport billing	1,207,554
Investment earnings	(14,237)
Miscellaneous revenue	2,818
Total revenues	3,135,770
EXPENDITURES:	
Meeting stipends	4,822
Accounting and auditing	43,589
Transport billing	48,776
Legal and consulting services	1,244
Marin County contractual services	1,749,999
Tax collection service	7,911
Disposable medical supplies	69,709
EMS training/supply reimbursement	59,150
Engine company paramedic programs	427,986
ALS backup	71,148
Insurance	5,374
Rent	31,828
Automotive fuel and repairs	26,442
Miscellaneous	12,412
Defibrillators	11,727
Payment to other agencies	35,989
Capital outlay	817
Total expenditures	2,608,923
Net change in fund balances	526,847
FUND BALANCES, Beginning of year	1,835,058
FUND BALANCES, End of year	\$ 2,361,905

See accompanying Notes to Basic Financial Statements.

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 30,2022

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	\$ 526,847
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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>\$ 472,593</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 30,2022

	Budgeted Original	Final Budgeted	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Parcel tax revenue from member agencies:				
Town of Fairfax	\$ 326,001	\$ 326,001	\$ 324,909	\$ (1,092)
Kentfield Fire Protection District	245,900	245,900	244,059	(1,841)
City of Larkspur	628,984	628,984	630,892	1,908
County of Marin Service Area #27	63,624	63,624	61,760	(1,864)
Town of Ross	83,413	83,413	83,855	442
Town of San Anselmo	519,022	519,022	514,418	(4,604)
Sleepy Hollow Fire Protection District	79,295	79,295	79,742	447
Transport billing	925,000	925,000	1,207,554	282,554
Investment earnings	1,000	1,000	(14,237)	(15,237)
Miscellaneous revenue	-	-	2,818	2,818
Total revenues	<u>2,872,239</u>	<u>2,872,239</u>	<u>3,135,770</u>	<u>263,531</u>
EXPENDITURES:				
Meeting stipends	23,500	23,500	4,822	18,678
Accounting and auditing	52,726	52,726	43,589	9,137
Transport billing	51,000	51,000	48,776	2,224
Legal and consulting services	8,500	8,500	1,244	7,256
Marin County contractual services	1,744,496	1,744,496	1,749,999	(5,503)
Tax collection service	8,500	8,500	7,911	589
Disposable medical supplies	75,000	75,000	69,709	5,291
EMS training/supply reimbursement	90,000	90,000	59,150	30,850
Engine company paramedic programs	465,700	465,700	427,986	37,714
ALS backup	70,000	70,000	71,148	(1,148)
Insurance	5,500	5,500	5,374	126
Rent	33,000	33,000	31,828	1,172
Automotive fuel and repairs	17,000	17,000	26,442	(9,442)
Miscellaneous	16,000	16,000	12,412	3,588
Defibrillators	12,000	12,000	11,727	273
Payment to other agencies	50,000	50,000	35,989	14,011
Capital outlay	75,000	75,000	817	74,183
Total expenditures	<u>2,797,922</u>	<u>2,797,922</u>	<u>2,608,923</u>	<u>188,999</u>
Net change in fund balance	<u>\$ 74,317</u>	<u>\$ 74,317</u>	526,847	<u>\$ 452,530</u>
FUND BALANCES, Beginning of year			<u>1,835,058</u>	
FUND BALANCES, End of year			<u>\$ 2,361,905</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, 2022

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, 2022, the tax rate was \$79 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, 2022

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, 2022

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	\$ 9,442
Marin County contractual services	5,503
ALS backup	1,148

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, 2022

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2022, 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, 2022, 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 as 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, 2022, 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 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 6/30/2021	Additions	Deletions	Balance 6/30/2022
Capital assets being depreciated:				
Machinery & Equipment	\$ 776,276	\$ -	\$ -	\$ 776,276
Less accumulated depreciation for:				
Machinery & Equipment	(422,714)	(54,254)	-	\$ (476,968)
	<u>\$ 353,562</u>	<u>\$ (54,254)</u>	<u>\$ -</u>	<u>\$ 299,308</u>

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

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, 2022 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, 2022 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, 2022, 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, 2022

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 \$300,000 as of June 30, 2022 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, 2022 was \$225,000.

NOTE 5 - NOTE 5 - INSURANCE COVERAGE

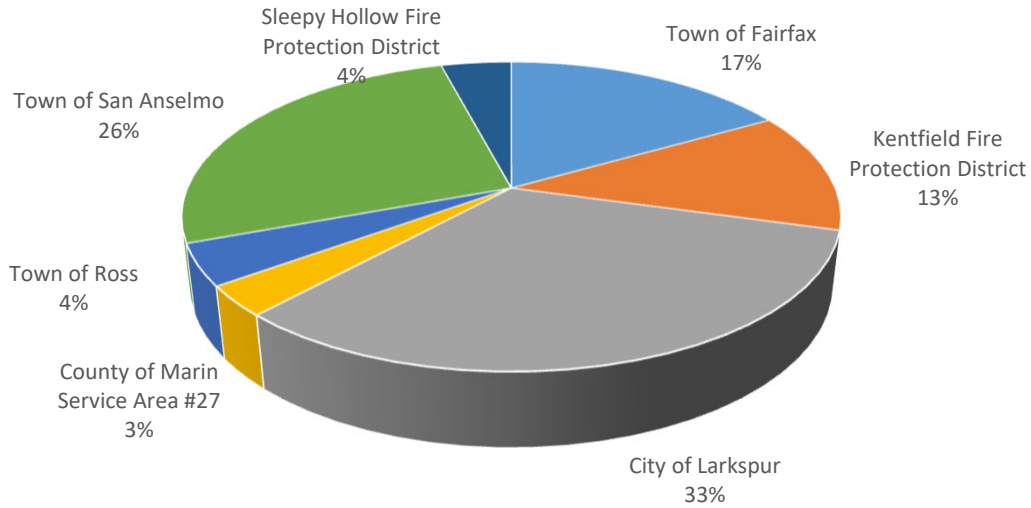
The Authority's insurance coverage is as follows:

Type	Limits
Commercial Excess Liability (Aggregate)	\$ 3,000,000
Business Automobile	1,000,000
Business Property	43,822
Employee Theft	100,000
General Liability	1,000,000

Statistical Information

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ROSS VALLEY PARAMEDIC AUTHORITY
 CHART OF REVENUES FROM MEMBER AGENCIES
 FOR THE YEAR ENDED JUNE 30, 2022



PARCEL TAX REVENUES

General Fund

Town of Fairfax	\$ 324,909
Kentfield Fire Protection District	244,059
City of Larkspur	630,892
County of Marin Service Area #27	61,760
Town of Ross	83,855
Town of San Anselmo	514,418
Sleepy Hollow Fire Protection District	<u>79,742</u>
 Total Member Contributions	 <u><u>\$ 1,939,635</u></u>



**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.

Ross Valley Paramedic Authority

400 MAGNOLIA AVENUE
LARKSPUR, CA 94939

(415) 927-5014
Fax (415) 927-5131

January 12, 2023

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, 2022, 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 January 12, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 28, 2022, 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. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. 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 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*.

49. 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.
50. 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.



Jason Weber, Executive Director
Director

DocuSigned by:

Cathy Orme

648D121436934AC
Cathy Orme, Administrative Service



RVPA Board Report

January 1, 2022 to December 31, 2022

Calls by Disposition

Disposition	Number of Runs	Percent of Total Runs
Agency Name (dAgency.03): Ross Valley Paramedic Authority (RVPA)		
Transported by this EMS Unit	1,543	60.16%
Canceled (Prior to Arrival At Scene)	305	11.89%
Patient Treated, Refused Transport (AMA)	282	10.99%
No Patient Found (Canceled on scene)	151	5.89%
Lift Assist	146	5.69%
Patient Refused Evaluation/Care (AMA)	43	1.68%
No Treatment/Transport Required (RAS)	34	1.33%
Patient Treated, Released (RAS)	22	0.86%
Patient Dead at Scene-No Resuscitation Attempted	17	0.66%
Transported to Landing Zone	13	0.51%
Patient Dead at Scene-Resuscitation Attempted	8	0.31%
Transferred Care to Another EMS Unit	1	0.04%
	Total: 2,565	Total: 100.00%
	Total: 2,565	Total: 100.00%

Calls by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	1,188	76.99%
Kaiser Permanente, San Rafael	341	22.10%
Novato Community Hospital	5	0.32%
Kentfield Rehabilitation Hospital	3	0.19%
UCSF Medical Center at Parnassus	2	0.13%
Children's Hospital And Research Center Oakland	1	0.06%
San Francisco General Hospital	1	0.06%
Stanford University Medical Center	1	0.06%
UCSF Medical Center at Mission Bay	1	0.06%
	Total: 1,543	Total: 100.00%

Calls by City

City	Number of Runs	Percent of Total Runs
SAN ANSELMO	745	28.96%
FAIRFAX	635	24.49%
LARKSPUR	436	17.08%
KENTFIELD	434	17.01%
ROSS	90	3.53%
CORTE MADERA	82	3.17%
GREENBRAE	46	1.80%
SAN QUENTIN	30	1.18%
MTT	15	0.59%
City of San Rafael	16	0.39%
WOODACRE	5	0.20%
Other	3	0.12%
SAN GERONIMO	3	0.12%
FOREST KNOLLS	2	0.08%
MILL VALLEY	3	0.08%
BELVEDERE	1	0.04%
INVERNESS	1	0.04%
LAGUNITAS	1	0.04%

City	Number of Runs	Percent of Total Runs
MARIN CITY	1	0.04%
NICASIO	1	0.04%
POINT REYES	1	0.04%
Sleepy Hollow Census Designated Place	1	0.04%
	Total: 2,552	Total: 100.00%



CMFD Board Report

Jan 1, 2022 to Dec 31, 2022

Calls by Disposition

Disposition	Number of Runs	Percent of Total Runs
Agency Name (dAgency.03): CMFD		
Transported by this EMS Unit	1,356	65.04%
Patient Treated, Refused Transport (AMA)	225	10.79%
No Patient Found (Canceled on scene)	162	7.77%
Canceled (Prior to Arrival At Scene)	88	4.22%
Lift Assist	72	3.45%
Patient Treated, Released (RAS)	53	2.54%
No Treatment/Transport Required (RAS)	46	2.21%
Patient Refused Evaluation/Care (AMA)	38	1.82%
Transferred Care to Another EMS Unit	20	0.96%
Patient Dead at Scene-No Resuscitation Attempted	12	0.58%
Patient Dead at Scene-Resuscitation Attempted	12	0.58%
Transported to Landing Zone	1	0.05%
	Total: 2,085	Total: 100.00%
	Total: 2,085	Total: 100.00%

Calls by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	1,042	77.07%
Kaiser Permanente, San Rafael	304	22.49%
Novato Community Hospital	4	0.30%
UCSF Benioff Children's Hospital	1	0.07%
UCSF Medical Center at Parnassus	1	0.07%
	Total: 1,352	Total: 100.00%

Calls by City

City	Number of Runs	Percent of Total Runs
LARKSPUR	763	37.26%
CORTE MADERA	664	32.42%
SAN QUENTIN	284	13.87%
KENTFIELD	84	4.10%
SAN ANSELMO	75	3.66%
SAN RAFAEL	63	3.08%
GREENBRAE	29	1.42%
ROSS	21	1.03%
FAIRFAX	16	0.78%
MILL VALLEY	14	0.68%
TIBURON	8	0.39%
City of San Rafael	6	0.29%
Town of Corte Madera	6	0.29%
SAUSALITO	3	0.15%
GGN	2	0.10%
MARIN CITY	2	0.10%
ALM	1	0.05%
City of Larkspur	1	0.05%
City of Mill Valley	1	0.05%

City	Number of Runs	Percent of Total Runs
City of Sausalito	1	0.05%
LRK	1	0.05%
MTT	1	0.05%
Town of Ross	1	0.05%
Town of San Anselmo	1	0.05%
	Total: 2,048	Total: 100.00%



City of Larkspur, CA

Detail Report Account Detail

Date Range: 11/01/2022 - 11/30/2022

Account	Name					Beginning Balance	Total Activity	Ending Balance
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-001-012038</u> TRANSPORT BILLING FEES						12,241.74	3,699.94	15,941.68
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/18/2022	APPKT07602	22100247	34	RVPA - Ambulance Billing OCT 2022	1162 - WITTMAN ENTERPRISES, LLC		3,699.94	15,941.68
<u>705-0046-002-028010</u> DISPOSABLE MEDICAL SUPPLIES						21,568.32	2,183.77	23,752.09
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/11/2022	APPKT07580	84744634	82006	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		69.85	21,638.17
11/11/2022	APPKT07580	84750127	82006	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		91.99	21,730.16
11/11/2022	APPKT07580	84751940	82006	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,938.21	23,668.37
11/18/2022	APPKT07601	84753854	82034	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		83.72	23,752.09
<u>705-0046-004-040000</u> POSTAGE						1,058.03	268.18	1,326.21
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/11/2022	APPKT07580	7-929-16555	82007	RVPA - Shipping	1700 - FEDEX		106.15	1,164.18
11/18/2022	APPKT07601	7-936-14373	82036	RVPA - Shipping	1700 - FEDEX		162.03	1,326.21
Total Fund: 705 - ROSS VALLEY PARAMEDIC:					Beginning Balance: 34,868.09	Total Activity: 6,151.89	Ending Balance: 41,019.98	
Grand Totals:					Beginning Balance: 34,868.09	Total Activity: 6,151.89	Ending Balance: 41,019.98	

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	34,868.09	6,151.89	41,019.98
Grand Total:	34,868.09	6,151.89	41,019.98



City of Larkspur, CA

Detail Report Account Detail

Date Range: 12/01/2022 - 12/31/2022

Account	Name					Beginning Balance	Total Activity	Ending Balance
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-001-012038</u> TRANSPORT BILLING FEES						15,941.68	5,340.18	21,281.86
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/23/2022	APPKT07689	22110247	40	RVPA - Ambulance Billing NOV 2022	1162 - WITTMAN ENTERPRISES, LLC		5,340.18	21,281.86
<u>705-0046-002-028002</u> ENGINE MEDIC PROGRAM - RVFD						0.00	134,957.30	134,957.30
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/23/2022	APPKT07687	FY22-23-Q1-2-1212221	82166	RVPA - Q2 Paramedic Engine Co OCT-DEC ...	1057 - Ross Valley Fire Department		67,478.65	67,478.65
12/23/2022	APPKT07687	FY22-23-Q1-2-1212221	82166	RVPA - Q1 Paramedic Engine Co JUL-SEP 2...	1057 - Ross Valley Fire Department		67,478.65	134,957.30
<u>705-0046-002-028010</u> DISPOSABLE MEDICAL SUPPLIES						23,752.09	3,559.73	27,311.82
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/02/2022	APPKT07622	9992649961	82050	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		460.57	24,212.66
12/02/2022	APPKT07622	9992649962	82050	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		460.57	24,673.23
12/09/2022	APPKT07643	9132180373	82101	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		695.94	25,369.17
12/16/2022	APPKT07672	84777480	82121	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		6.59	25,375.76
12/16/2022	APPKT07672	84780584	82121	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		924.00	26,299.76
12/23/2022	APPKT07687	84792217	82149	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		53.04	26,352.80
12/23/2022	APPKT07687	84793867	82149	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		12.78	26,365.58
12/23/2022	APPKT07687	84793868	82149	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		53.04	26,418.62
12/23/2022	APPKT07687	9993364701	82145	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		446.60	26,865.22
12/23/2022	APPKT07687	9993364702	82145	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		446.60	27,311.82
<u>705-0046-004-040000</u> POSTAGE						1,326.21	523.23	1,849.44
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/02/2022	APPKT07622	7-943-37116	82053	RVPA - 77049911819 Shipping	1700 - FEDEX		52.58	1,378.79
12/02/2022	APPKT07622	7-943-37116	82053	RVPA - 770417920719 Shipping	1700 - FEDEX		53.79	1,432.58
12/09/2022	APPKT07643	7-958-53291	82106	RVPA - 770508736938 Shipping	1700 - FEDEX		53.02	1,485.60
12/09/2022	APPKT07643	7-958-53291	82106	RVPA - 770563270565 Shipping	1700 - FEDEX		52.26	1,537.86
12/23/2022	APPKT07687	7-965-00132	82157	RVPA - Shipping 770579698443	1700 - FEDEX		52.26	1,590.12
12/23/2022	APPKT07687	7-965-00132	82157	RVPA - Shipping 770592872262	1700 - FEDEX		52.26	1,642.38
12/23/2022	APPKT07687	7-965-00132	82157	RVPA - Shipping 770610025420	1700 - FEDEX		52.04	1,694.42
12/23/2022	APPKT07687	7-971-49528	82156	RVPA - Shipping 770651962808	1700 - FEDEX		52.04	1,746.46
12/23/2022	APPKT07687	7-971-49528	82156	RVPA - Shipping 770695854129	1700 - FEDEX		51.49	1,797.95
12/23/2022	APPKT07687	7-978-60841	82156	RVPA - Shipping	1700 - FEDEX		51.49	1,849.44

Detail Report

Date Range: 12/01/2022 - 12/31/2022

						Beginning Balance	Total Activity	Ending Balance
705-0046-004-090002						18.80	7.00	25.80
Account	Name							
	MISC							
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/23/2022	APPKT07687	I712165754697	82158	RVPA - I712165754697 LIC 1537397 RSR 1...	6083 - Golden Gate Bridge / Fastrak		7.00	25.80
705-0046-007-073008						0.00	5,929.88	5,929.88
	TAX COLLECTION SERVICE							
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/14/2022	GLPKT11896	JN05624		Property Tax			5,929.88	5,929.88
705-0046-008-087001						356.00	178.00	534.00
	OTHER EQUIPMENT/BUILDING							
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/23/2022	APPKT07687	8155 30 005 0005735 ...	82151	RVPA - Internet Services DEC 2022	4741 - Comcast/Xfinity - RVPA / Rescue 40		89.00	445.00
12/23/2022	APPKT07687	8155 30 005 0005735 ...	82151	RVPA - Internet Services NOV 2022	4741 - Comcast/Xfinity - RVPA / Rescue 40		89.00	534.00
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance: 41,394.78	Total Activity: 150,495.32	Ending Balance: 191,890.10
Grand Totals:						Beginning Balance: 41,394.78	Total Activity: 150,495.32	Ending Balance: 191,890.10

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	41,394.78	150,495.32	191,890.10
Grand Total:	41,394.78	150,495.32	191,890.10



City of Larkspur, CA

Detail Report Account Detail

Date Range: 01/01/2023 - 01/31/2023

Account	Name					Beginning Balance	Total Activity	Ending Balance
Fund: 705 - ROSS VALLEY PARAMEDIC								
705-0046-000-003000		PART TIME				740.00	40.00	780.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/13/2023	APPKT07729	RVPA 2022 12 15	82246	RVPA - Board Mtg Mins 12/15/2022	1236 - DeFrancis, Toni		40.00	780.00
705-0046-001-012003		ALS BACK UP				34,803.33	5,954.50	40,757.83
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2023	APPKT07712	F22017352-F220320425	82206	RVPA - ALS Backup F22017352-F22032042	5778 - Corte Madera Fire Dept.		5,954.50	40,757.83
705-0046-001-012038		TRANSPORT BILLING FEES				21,281.86	3,762.69	25,044.55
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/31/2023	APPKT07760	22120247	45	RVPA - Ambulance Billing DEC 2022	1162 - WITTMAN ENTERPRISES, LLC		3,762.69	25,044.55
705-0046-002-028010		DISPOSABLE MEDICAL SUPPLIES				27,311.82	3,873.17	31,184.99
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2023	APPKT07712	84798478	82205	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		708.99	28,020.81
01/06/2023	APPKT07713	4060	82215	RVPA - Controlled Substance Module	5862 - PSTrax.com / Station Automation, Inc		1,890.00	29,910.81
01/13/2023	APPKT07729	84813992	82241	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		53.04	29,963.85
01/27/2023	APPKT07773	1244153	82354	RVPA - Medwaste 1839798 11/28/22	6628 - Trilogy Medwaste West, LLC		150.00	30,113.85
01/27/2023	APPKT07773	1244153	82354	RVPA - Medwaste 1839797 11/04/2022	6628 - Trilogy Medwaste West, LLC		150.00	30,263.85
01/27/2023	APPKT07773	9994088847	82343	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		460.57	30,724.42
01/27/2023	APPKT07773	9994091238	82343	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		460.57	31,184.99
705-0046-004-040000		POSTAGE				1,849.44	110.89	1,960.33
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/20/2023	APPKT07756	8-007-14841	82283	RVPA 770998647140 Shipping	1700 - FEDEX		55.97	1,905.41
01/20/2023	APPKT07756	8-007-14841	82283	RVPA - 770970155819 Shipping	1700 - FEDEX		54.92	1,960.33
705-0046-004-090002		MISC				25.80	14.40	40.20
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2023	APPKT07712	T712266824742	82207	RVPA - T712266824742 LIC 1537397 Late ...	2747 - FasTrak		5.00	30.80
01/20/2023	APPKT07756	I692281191774	82285	RVPA - I692281191774 1537397 GGB 12/...	6083 - Golden Gate Bridge / Fastrak		9.40	40.20
705-0046-008-087001		OTHER EQUIPMENT/BUILDING				534.00	99.00	633.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/20/2023	APPKT07756	8155 30 005 0005735 ...	82281	RVPA - Internet Services JAN 2023	4741 - Comcast/Xfinity - RVPA / Rescue 40		99.00	633.00
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance: 86,546.25	Total Activity: 13,854.65	Ending Balance: 100,400.90
Grand Totals:						Beginning Balance: 86,546.25	Total Activity: 13,854.65	Ending Balance: 100,400.90

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	86,546.25	13,854.65	100,400.90
Grand Total:	86,546.25	13,854.65	100,400.90

INVOICE 22110247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: December 20, 2022
FOR: Billing Services Performed in **November 2022**

Gross Collections	\$	133,839.19
Less Refunds	\$	-
Net Collections	\$	133,839.19
Fee Based on 3.99% of Net Collections	\$	5,340.18

CURRENT MONTH BALANCE: \$ 5,340.18

TOTAL AMOUNT: \$ 5,340.18

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

**Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
November 2022**

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>	49	36.84%	210	30.48%	\$138,030.80	35.75%	\$585,239.40	29.74%	\$18,998.99	14.20%	\$102,136.25	19.05%
<i>Medicare HMO</i>	4	3.01%	39	5.66%	\$12,002.00	3.11%	\$110,667.07	5.62%	\$5,028.47	3.76%	\$20,899.18	3.90%
<i>Medi-Cal</i>	1	0.75%	4	0.58%	\$3,039.00	0.79%	\$10,822.28	0.55%	\$627.76	0.47%	\$2,988.60	0.56%
<i>Medi-Cal HMO</i>	6	4.51%	41	5.95%	\$17,173.00	4.45%	\$114,073.08	5.80%	\$3,668.50	2.74%	\$17,571.07	3.28%
<i>Insurance</i>	9	6.77%	58	8.42%	\$25,452.00	6.59%	\$159,999.34	8.13%	\$47,977.15	35.85%	\$176,152.31	32.85%
<i>Private Pay</i>	20	15.04%	69	10.01%	\$56,082.00	14.52%	\$194,705.15	9.89%	\$5,155.02	3.85%	\$24,314.86	4.53%
<i>Kaiser</i>	6	4.51%	37	5.37%	\$19,080.00	4.94%	\$112,727.70	5.73%	\$27,654.01	20.66%	\$120,652.67	22.50%
<i>Kaiser Medical</i>	1	0.75%	3	0.44%	\$2,898.00	0.75%	\$9,229.76	0.47%	\$708.46	0.53%	\$2,531.46	0.47%
<i>Kaiser Medicare</i>	22	16.54%	128	18.58%	\$68,335.80	17.70%	\$386,083.96	19.62%	\$19,846.78	14.83%	\$62,559.04	11.67%
<i>Other</i>	15	11.28%	100	14.51%	\$44,179.00	11.44%	\$285,086.95	14.49%	\$4,174.05	3.12%	\$6,356.34	1.19%
<i>Prior Sales</i>					-\$117.50	-0.03%	-\$621.00	-0.03%				
Sub Total	133	100.00%	689	100.00%	\$386,154.10	100.00%	\$1,968,013.69	100.00%	\$133,839.19	100.00%	\$536,161.78	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%	689	100.00%	\$386,154.10	100.00%	\$1,968,013.69	100.00%	\$133,839.19	100.00%	\$536,161.78	100.00%

INVOICE 22120247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: January 18, 2023
FOR: Billing Services Performed in **December 2022**

Gross Collections	\$ 101,622.02
Less Refunds	\$ 7,319.04
Net Collections	\$ 94,302.98
Fee Based on 3.99% of Net Collections	\$ 3,762.69

CURRENT MONTH BALANCE: \$ 3,762.69

TOTAL AMOUNT: \$ 3,762.69

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

Ross Valley Paramedic Authority Fiscal Year 2022-23

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '22	\$ 388,749.64	\$ 196,737.69	\$ 47,377.10	\$ 19,260.60	\$ -	\$ 125,374.25	\$ 101,325.35	\$ -	\$ 101,325.35	\$ 9,497.36	\$ 2,793.84	\$ -	\$ 656,173.75
AUGUST '22	\$ 370,737.72	\$ 162,668.71	\$ 40,691.72	\$ 23,929.84	\$ 6,303.51	\$ 137,143.94	\$ 113,737.52	\$ -	\$ 113,737.52	\$ 5,515.64	\$ -	\$ 12.90	\$ 574,077.43
SEPTEMBER '22	\$ 432,800.48	\$ 235,270.46	\$ 17,452.49	\$ 18,113.79	\$ 6,082.37	\$ 155,881.37	\$ 94,529.46	\$ 2,781.91	\$ 91,747.55	\$ -	\$ 5,385.30	\$ 1.68	\$ 732,827.63
OCTOBER '22	\$ 389,571.75	\$ 182,150.84	\$ 29,446.59	\$ 27,124.28	\$ 1.39	\$ 150,848.65	\$ 92,730.26	\$ -	\$ 92,730.26	\$ 18,641.04	\$ 2,529.72	\$ 3.68	\$ 769,778.94
NOVEMBER '22	\$ 386,154.10	\$ 213,571.51	\$ 24,197.03	\$ 15,311.90	\$ 15,859.84	\$ 117,213.82	\$ 133,839.19	\$ -	\$ 133,839.19	\$ 2,810.67	\$ -	\$ -	\$ 750,342.90
DECEMBER '22	\$ 389,805.08	\$ 173,329.11	\$ 29,179.42	\$ 18,713.00	\$ 6,937.55	\$ 161,646.00	\$ 101,622.02	\$ 7,319.04	\$ 94,302.98	\$ -	\$ -	\$ -	\$ 817,685.92
JANUARY '23						\$ -			\$ -				
FEBRUARY '23						\$ -			\$ -				
MARCH '23						\$ -			\$ -				
APRIL '23						\$ -			\$ -				
MAY '23						\$ -			\$ -				
JUNE '23						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,357,818.77	\$ 1,163,728.32	\$ 188,344.35	\$ 122,453.41	\$ 35,184.66	\$ 848,108.03	\$ 637,783.80	\$ 10,100.95	\$ 627,682.85	\$ 36,464.71	\$ 10,708.86	\$ 18.26	
YTD PERCENTAGE OF REVENUE		49.36%	7.99%	5.19%	1.49%	35.97%	27.05%	0.43%	26.62%	1.55%	0.45%	0.00%	
YTD PERCENTAGE OF NET REVENUE									74.01%				

**Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
December 2022**

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>	49	36.30%	259	31.43%	\$136,693.80	35.07%	\$721,933.20	30.62%	\$21,094.69	20.76%	\$123,230.94	19.32%
<i>Medicare HMO</i>	12	8.89%	51	6.19%	\$34,148.60	8.76%	\$144,815.67	6.14%	\$5,116.09	5.03%	\$26,015.27	4.08%
<i>Medi-Cal</i>	0	0.00%	4	0.49%	\$0.00	0.00%	\$10,822.28	0.46%	\$369.82	0.36%	\$3,358.42	0.53%
<i>Medi-Cal HMO Insurance</i>	8	5.93%	49	5.95%	\$23,548.00	6.04%	\$137,621.08	5.84%	\$2,739.44	2.70%	\$20,310.51	3.18%
<i>Private Pay</i>	8	5.93%	66	8.01%	\$22,893.00	5.87%	\$182,892.34	7.76%	\$31,828.52	31.32%	\$207,980.83	32.61%
<i>Kaiser</i>	21	15.56%	90	10.92%	\$61,558.00	15.79%	\$256,263.15	10.87%	\$8,081.60	7.95%	\$32,396.46	5.08%
<i>Kaiser Medical</i>	2	1.48%	39	4.73%	\$5,749.00	1.47%	\$118,476.70	5.02%	\$17,063.00	16.79%	\$137,715.67	21.59%
<i>Kaiser Medicare</i>	0	0.00%	3	0.36%	\$0.00	0.00%	\$9,229.76	0.39%	\$361.40	0.36%	\$2,892.86	0.45%
<i>Other</i>	15	11.11%	143	17.35%	\$48,307.00	12.39%	\$434,390.96	18.42%	\$13,824.71	13.60%	\$76,383.75	11.98%
<i>Prior Sales</i>	20	14.81%	120	14.56%	\$57,020.00	14.63%	\$342,106.95	14.51%	\$1,142.75	1.12%	\$7,499.09	1.18%
<i>Prior Sales</i>					-\$112.32	-0.03%	-\$733.32	-0.03%				
Sub Total	135	100.00%	824	100.00%	\$389,805.08	100.00%	\$2,357,818.77	100.00%	\$101,622.02	100.00%	\$637,783.80	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	135	100.00%	824	100.00%	\$389,805.08	100.00%	\$2,357,818.77	100.00%	\$101,622.02	100.00%	\$637,783.80	100.00%

INVOICE 23010247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: February 24, 2023
FOR: Billing Services Performed in **January 2023**

Gross Collections	\$	79,081.60
Less Refunds	\$	1,390.11
Net Collections	\$	77,691.49
Fee Based on 3.99% of Net Collections	\$	3,099.89

CURRENT MONTH BALANCE: \$ 3,099.89

TOTAL AMOUNT: \$ 3,099.89

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

Ross Valley Paramedic Authority Fiscal Year 2022-23

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	RESIDENT WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '22	\$ 388,749.64	\$ 196,737.69	\$ 47,377.10	\$ 19,260.60	\$ -	\$ 125,374.25	\$ 101,325.35	\$ -	\$ 101,325.35	\$ 9,497.36	\$ 2,793.84	\$ -	\$ 656,173.75
AUGUST '22	\$ 370,737.72	\$ 162,668.71	\$ 40,691.72	\$ 23,929.84	\$ 6,303.51	\$ 137,143.94	\$ 113,737.52	\$ -	\$ 113,737.52	\$ 5,515.64	\$ -	\$ 12.90	\$ 574,077.43
SEPTEMBER '22	\$ 432,800.48	\$ 235,270.46	\$ 17,452.49	\$ 18,113.79	\$ 6,082.37	\$ 155,881.37	\$ 94,529.46	\$ 2,781.91	\$ 91,747.55	\$ -	\$ 5,385.30	\$ 1.68	\$ 732,827.63
OCTOBER '22	\$ 389,571.75	\$ 182,150.84	\$ 29,446.59	\$ 27,124.28	\$ 1.39	\$ 150,848.65	\$ 92,730.26	\$ -	\$ 92,730.26	\$ 18,641.04	\$ 2,529.72	\$ 3.68	\$ 769,778.94
NOVEMBER '22	\$ 386,154.10	\$ 213,571.51	\$ 24,197.03	\$ 15,311.90	\$ 15,859.84	\$ 117,213.82	\$ 133,839.19	\$ -	\$ 133,839.19	\$ 2,810.67	\$ -	\$ -	\$ 750,342.90
DECEMBER '22	\$ 389,805.08	\$ 173,329.11	\$ 29,179.42	\$ 18,713.00	\$ 6,937.55	\$ 161,646.00	\$ 101,622.02	\$ 7,319.04	\$ 94,302.98	\$ -	\$ -	\$ -	\$ 817,685.92
JANUARY '23	\$ 430,139.20	\$ 223,150.03	\$ 32,523.55	\$ 22,033.55	\$ -	\$ 152,432.07	\$ 79,081.60	\$ 1,390.11	\$ 77,691.49	\$ 19,638.18	\$ -	\$ -	\$ 872,788.32
FEBRUARY '23						\$ -			\$ -				
MARCH '23						\$ -			\$ -				
APRIL '23						\$ -			\$ -				
MAY '23						\$ -			\$ -				
JUNE '23						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,787,957.97	\$ 1,386,878.35	\$ 220,867.90	\$ 144,486.96	\$ 35,184.66	\$ 1,000,540.10	\$ 716,865.40	\$ 11,491.06	\$ 705,374.34	\$ 56,102.89	\$ 10,708.86	\$ 18.26	
YTD PERCENTAGE OF REVENUE		49.75%	7.92%	5.18%	1.26%	35.89%	25.71%	0.41%	25.30%	2.01%	0.38%	0.00%	
YTD PERCENTAGE OF NET REVENUE									70.50%				

**Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
January 2023**

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>	57	38.00%	316	32.44%	\$204,918.60	47.64%	\$926,851.80	33.24%	\$16,057.97	20.31%	\$139,288.91	19.43%
<i>Medicare HMO</i>	9	6.00%	60	6.16%	\$26,151.00	6.08%	\$170,966.67	6.13%	\$4,609.85	5.83%	\$30,625.12	4.27%
<i>Medi-Cal</i>	1	0.67%	5	0.51%	\$2,790.00	0.65%	\$13,612.28	0.49%	\$0.00	0.00%	\$3,358.42	0.47%
<i>Medi-Cal HMO</i>	14	9.33%	63	6.47%	\$40,495.00	9.41%	\$178,116.08	6.39%	\$2,121.66	2.68%	\$22,432.17	3.13%
<i>Insurance</i>	6	4.00%	72	7.39%	\$17,780.00	4.13%	\$200,672.34	7.20%	\$31,264.19	39.53%	\$239,245.02	33.37%
<i>Private Pay</i>	22	14.67%	112	11.50%	\$57,460.00	13.36%	\$313,723.15	11.25%	\$2,052.47	2.60%	\$34,448.93	4.81%
<i>Kaiser</i>	2	1.33%	41	4.21%	\$5,446.00	1.27%	\$123,922.70	4.44%	\$14,382.88	18.19%	\$152,098.55	21.22%
<i>Kaiser Medical</i>	1	0.67%	4	0.41%	\$2,913.00	0.68%	\$12,142.76	0.44%	\$358.20	0.45%	\$3,251.06	0.45%
<i>Kaiser Medicare</i>	22	14.67%	165	16.94%	\$69,659.20	16.19%	\$504,050.16	18.08%	\$8,234.38	10.41%	\$84,618.13	11.80%
<i>Other</i>	16	10.67%	136	13.96%	\$2,682.00	0.62%	\$344,788.95	12.37%	\$0.00	0.00%	\$7,499.09	1.05%
<i>Prior Sales</i>					-\$155.60	-0.04%	-\$888.92	-0.03%				
Sub Total	150	100.00%	974	100.00%	\$430,139.20	100.00%	\$2,787,957.97	100.00%	\$79,081.60	100.00%	\$716,865.40	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	150	100.00%	974	100.00%	\$430,139.20	100.00%	\$2,787,957.97	100.00%	\$79,081.60	100.00%	\$716,865.40	100.00%