



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 5, 2020 @ 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 February 6, 2020 meeting.
6. NEW BUSINESS
 - a. Presentation of Annual Financial Audit for FY 18-19, Badawi and Associates. *Recommendation: Receive and accept report, direct staff as necessary.*
7. OLD BUSINESS
 - a. Adopt and execute Subcontract for Services Provided by Central Marin Fire Authority to Ross Valley Paramedic Authority: *Recommendation: Adopt and ratify Subcontract as presented.*
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. Central Marin Fire: 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, February 6, 2020
Kentfield Fire District
1004 Sir Francis Drake Blvd., Kentfield, CA. 94904

1. Call to Order- Chair Corbet called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Corbet, Bailey, Finn, Hillmer, Meagor, Przybylski,
Reed, Salmen
Staff: Weber, Froneberger, McTigue, Shurtz

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

There were no comments.

5. Review and/or approve Meeting Minutes: From December 5, 2019

M/s, Bailey/ Przybylski, to approve the minutes of December 5, 2019 as corrected.
Ayes: All

6. New Business
 - a. Presentation of current fiscal mid-year budget.

Executive Officer Weber presented a staff report. He noted preparation of this report was a bit challenging since he did not receive some of the major invoices as of December 31st. The RVPA's financial position looks good and is trending as expected. Ambulance billing is not what he expected- he thought it would be higher than the \$70,000 amount received. He will work with Battalion Chief McTigue to stay on top of it. They are on a stable front with a balanced budget. Staff is putting money aside for equipment and capital replacements.

There were no questions or comments from the Board.

- b. Adjustment of Regular Board Meetings

Executive Officer Weber presented the staff report. He stated the organization is very stable and staff, along with the Chair, has been cancelling quite a few meetings due to the lack of urgent business. He recommends going to a quarterly Board meeting schedule, with an extra meeting in May to review the draft budget. They The Board would meet as follows: March,

May, June, September, and December. They could always schedule a Special Meeting if something urgent comes up.

M/s, Bailey/Meagor, to approve the Board meeting schedule as recommended by Executive Officer Weber.

Ayes: All

7. OLD BUSINESS

- a. Adopt and Execute Subcontracts for Services Provided by Marin County Fire Department and Ross Valley Fire Department to Ross Valley Paramedic

Executive Officer Weber presented a staff report. He worked with the Finance Committee and Mr. Tom Bertram, RVPA Attorney, to redraft a subcontract for County Fire, Central Marin Fire, Ross Valley Fire Department, and the City of Larkspur Finance Department. County Fire and the Ross Valley Fire Board have approved their contracts. They need to be ratified tonight. The Board will revisit the contracts every four years in conjunction with the renewal of the Parcel Tax. These contracts have a built in escalator of up to 3%.

Boardmember Finn thanked Executive Officer Weber for helping to synchronize these contracts- it makes management of the agreements much easier to handle. They no longer expire at different times and can be modified easily with different amendments.

Boardmember Hillman had a question about the July 1st date. Executive Officer Weber stated that was the date that the four-year tax went into effect.

M/s, Hillmer/Bailey, to ratify and execute the contracts and authorize the Board President to sign the contracts.

Ayes: All

8. CQI Reports

- a. Marin County

Battalion Chief McTigue reported on the following: 1) Dispositions; 2) Transport Mode from Scene; 3) Non Transports; 4) Call by City; 5) Response by City; 6) Transports by Destination; 7) Facility. Staff is still working out some of the kinks in the new reporting system but they are receiving much better results. He noted they are now tracking public "assists" and transports by another unit (private ambulance, Medic units from Woodacre or San Rafael). He noted 72% of patients are transported to Marin General.

- b. Central Marin Fire

Ms. Froneberger reported on the following: 1) Dispositions; 2) Transport Mode from Scene; 3) Non Transports; 4) Call by City; 5) Response by City; 6) Transports by Destination; 7) Facility. She noted there was a difference in the two reports.

Boardmember Hillmer had a question about the “cancelled on scene” and “cancelled prior to arrival on scene” line items. Ms. Froneberger stated she thought this was a reporting issue.

Boardmember Finn pointed out that San Anselmo includes Sleepy Hollow.

9. Review RVPA Expense Sheet

Executive Officer Weber presented a staff report. There was nothing out of the ordinary. The \$9,000 payment was part of the State’s Ground Emergency Medical Transport quarterly fee. There is a method for getting reimbursed through the program. He briefly discussed the Intergovernmental Transfer Program.

There were no questions or comments from the Board.

10. Transport Billing Data Review

Executive Officer Weber presented a staff report. He noted there was a drop in the “net payments received” during 2019. Staff will follow up with the billing company.

Boardmember Meagor had a question about the accounts receivable balance (right hand column).

11. Announcements/Future Agenda Items

Ms. Froneberger announced she was talking to candidates for the Annual Survivors Celebration. She will report back to the Board.

Executive Officer Weber stated Fire Chiefs throughout the County have made an investment in a new technology that has a couple of different modalities. It is an awareness tool for the public that involves notification during a reported cardiac arrest, vegetation fire, and other calls in a public place. Battalion Chief McTigue presented a video explaining the app. He stated it covers all the fire agencies in Marin.

Boardmember Finn announced the passing of Mr. Frank Berto, one of the founding members of the RVPA Board. Mr. Berto served on the Sleepy Hollow Fire Board for 33 years, the RVPA Board for 25 years, and the Ross Valley JPA Fire Board for 15 years- he attended over 1,000 meetings. He was a dedicated public servant.

12. Adjournment- Chair Corbet adjourned the meeting at 7:10 p.m. in memory of Mr. Frank Berto.

Respectfully submitted,
Toni DeFrancis,
Recording Secretary

RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Officer

SUBJECT: Receive and Acknowledge the Annual FY2018-19 Audit of the Ross Valley Paramedic Authority Basic Financial Statements

MEETING DATE: March 5, 2020

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.

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 FY2017/18
2. Ross Valley Paramedic Authority SAS 114 2019
3. Ross Valley Paramedic Authority SAS 115 2019
4. Ross Valley Paramedic Authority representative letter 2019



**MEMBER
AGENCIES**

County of Contra Costa
Town of Fairfax
City of Larkspur
City of Sausalito
City of Tiburon
City of Ross
City of San Anselmo
County of Sonoma Fire Dist

400 MAGNOLIA AVENUE
LARKSPUR, CA 94939

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

January 10, 2020

Badawi & Associates
2855 Telegraph Avenue, Suite 312
Berkeley, CA 94705

This representation letter is provided in connection with your audit(s) of the financial statements of Ross Valley Paramedic Authority (Authority), which comprise the respective financial position of the governmental activities, general fund as of June 30, 2019, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted 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 light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 10, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 14, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10) 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, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

12) 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.

13) We have no knowledge of any fraud or suspected fraud that affects the Authority and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.

- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept

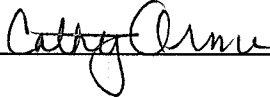
responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

- 29) The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended, and GASBS No. 84.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the Authority's 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 is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We

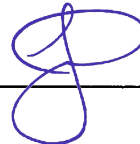
have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

45) With respect to the chart of revenues from member agencies:

- a) We acknowledge our responsibility for presenting the chart of revenues from member agencies in accordance with accounting principles generally accepted in the United States of America, and we believe the chart of revenues from member agencies, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the chart of revenues from member agencies have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the chart of revenues from member agencies is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature:  _____

Title: Administrative Services Director

Signature:  _____

Title: Executive Director

Ross Valley Paramedic Authority

Larkspur, California

*Auditors' Communication with
Those Charged with Governance*

For the year ended June 30, 2019



January 10, 2020

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

We have audited the financial statements of the governmental activities and general fund of the Ross Valley Paramedic Authority, California (Authority) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 14, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the Authority and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We performed the audit according to the timing previously communicated to you on the engagement letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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. As described in Note 1 to the financial statements, the Authority changed accounting policies related to financial reporting by adopting the following Statements of Governmental Accounting Standards (GASB Statement) in 2019:

- GASB No. 83, *Certain Asset Retirement Obligations*
- GASB No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*

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

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 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:

- Depreciable lives and estimated residual value of property and equipment
- Investments valuations
- Accumulated depreciation

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

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

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.

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 the management representation letters dated January 10, 2020.

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

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 Matters

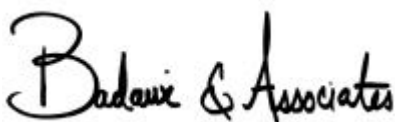
We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s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

We were not engaged to report on statistical information, which accompany the financial statements but are not RSI. 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.

Restriction on Use

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

Very truly yours,



Badawi and Associates
Certified Public Accountants
Berkeley, California
January 10, 2020

Ross Valley Paramedic Authority

Larkspur, California

*Auditors' Communication of Significant
Deficiencies and Material Weaknesses*

For the year ended June 30, 2019



January 10, 2020

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

In planning and performing our audit of the financial statements of the governmental activities, general fund, and the aggregate remaining fund information of Central Marin Police Authority(Authority) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of 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. 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 entity'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 Weakness to be material weaknesses.

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

A handwritten signature in black ink that reads 'Badawi & Associates' in a cursive script.

Badawi & Associates, CPAs

Berkeley, California

January 10, 2020

Schedule of Material Weakness

2019-001 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. 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: The City of Larkspur is the custodian for the Authority's financial records and maintains the Authority's general ledger. Finance Director of the City of Larkspur is a super-user of the Authority's financial system.

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: The above condition was caused by a limited number of employees in the Finance Department.

Recommendation: We recommend the Authority to implement more review process to mitigate the potential control weakness resulted from super-user.

Management's response:

Due to the small size of the Finance Department, it is not practical to have a designated super user that is not involved in processing financial transactions.

Status of Prior Year Schedule of Material Weaknesses

2018-01: Review, Approval and Segregation of Duties in Major Control Areas

We noted the following control areas in which review and approval by a second employee could mitigate potential control weaknesses. In some instances, we understand the review is taking place, but it is not documented in a formal manner. In other instances, a review and approval process needs to be established.

a. 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. 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: The Finance Director is a super-user of the Authority's financial system. In addition, the Finance Director can perform the following functions:

- Cash Receipts - The Finance Director can collect cash receipts, prepare the accounts receivable reconciliations, perform write-offs, adjust the general ledger and prepare the bank reconciliations.
- 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, can adjust the general ledger and performs the bank reconciliation.
- 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 both the accounts payable and payroll modules.

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: The above condition was caused by a limited number of employees in the Finance Department.

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, their access should be limited to read-only. While we have discussed the conditions we noted during the audit, 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.

Status: see comment 2019-001

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

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, 2019**

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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 Financial Statements

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, 2019, and the related notes to the financial statements, which collectively comprise Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Authority's 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 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 entity'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 entity'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 general fund information of Authority, as of June 30, 2019, 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 ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

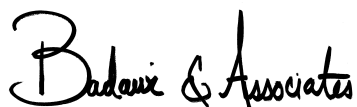
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that 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 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 Authority's basic financial statements. The statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statistical information have 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.



Badawi and Associates
Certified Public Accountants
Berkeley, California

January 10, 2020

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 2018-2019 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2019 include the following:

Authority-wide:

- The Authority's total net position was \$1,569,514. The Authority had \$1,445,662 in cash and investments and \$462,070 in capital assets.
- Total Authority revenues include \$1,241,696 in charges for services and \$1,690,369 in special taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 18/19 to \$75.00 per unit to maintain pace with expenses and insure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$1,453,774 of which \$1,445,662 was cash and investments.
- General Fund revenues were \$2,976,376. Transportation revenues were very strong and exceeded budget by \$445,696.
- General Fund expenditures of \$2,612,177 included \$1,513,154 in Marin County contract services, and engine company paramedic programs for Larkspur of \$137,500 and \$299,919 for Ross Valley Fire Department for a total of \$357,419.
- The increase in the fund balance of the General Fund was \$364,199.

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:

	2019	2018	Increase / Decrease
Current and other assets	\$1,445,662	\$718,063	101%
Account receivable	8,112	62,885	-87%
Capital assets	462,070	238,274	94%
Total assets	<u>1,915,844</u>	<u>1,019,222</u>	<u>88%</u>
 Total liabilities	 <u>346,330</u>	 <u>37,703</u>	 <u>819%</u>
Net position:			
Net investment in capital assets	462,070	238,274	94%
Unrestricted	1,107,444	743,254	49%
Total net position	<u>\$1,569,514</u>	<u>\$981,528</u>	<u>60%</u>

The increase in current and other assets is mainly attributed to Medicare payments. The Agency purchased a new ambulance which is reflected in the increase of capital assets and total liabilities.

Changes in net positions are as follows:

	2019	2018	Increase/ Decrease
Revenues			
Program revenues			
Charges for services	\$ 1,241,696	\$ 747,314	66%
Operating contributions	1,690,369	1,569,398	8%
General revenues			
Investment earnings	17,113	8,034	113%
Other	27,199	37,280	-27%
Total revenues	<u>2,976,376</u>	<u>2,362,026</u>	<u>26%</u>
Expenses			
General government	<u>2,388,382</u>	<u>2,178,331</u>	<u>10%</u>
Increase (decrease) in net position	587,995	183,695	220%
Net position - beginning	<u>981,519</u>	<u>797,824</u>	<u>23%</u>
Net position -ending	<u>\$ 1,569,514</u>	<u>\$ 981,519</u>	<u>60%</u>

Charges for services includes Transportation billing and Medicare payments. Both revenue streams came in strong for fiscal year 2019. Revenues exceeded expenses \$587,995 to end the fiscal year with a net position of \$1,569,514.

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 accounting for the increase in capital assets. Total capital assets, net of accumulated depreciation as of June 30, 2019 is \$462,070. 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*.

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ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS

Cash and investments:	\$ 1,445,662
Accounts receivable	8,112
Capital assets, net of accumulated depreciation	<u>462,070</u>
Total assets	<u>1,915,844</u>

LIABILITIES

Accounts payable	334,105
Deposits payable	<u>12,225</u>
Total liabilities	<u>346,330</u>

NET POSITION

Net investment in capital assets	462,070
Unrestricted (deficit)	<u>1,107,444</u>
Total net position	<u><u>\$ 1,569,514</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Program Expenses:	
Paramedic services	<u>\$ 2,388,382</u>
Program Revenues:	
Charges for services	1,241,696
Operating Contributions from member agencies	<u>1,690,369</u>
Total Program Revenues	<u>2,932,065</u>
Net Program Expense	<u>(543,683)</u>
General Revenues:	
Investment earnings	17,113
Miscellaneous revenue	<u>27,199</u>
Total General Revenues	<u>44,312</u>
Change in Net Position	587,995
Net Position-Beginning	<u>981,519</u>
Net Position-Ending	<u><u>\$ 1,569,514</u></u>

See accompanying Notes to Basic Financial Statements.

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, 2019

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 1,445,662
Accounts receivable	8,112
	<hr/>
Total assets	\$ 1,453,774
	<hr/>
Liabilities:	
Accounts payable	334,105
Deposits payable	12,225
	<hr/>
Total liabilities	346,330
	<hr/>
Fund Balances: (Note 12)	
Unassigned:	
General Fund Reserve	100,000
Remaining Unassigned	1,007,444
	<hr/>
Total fund balances	1,107,444
	<hr/>
Total liabilities and fund balances	\$ 1,453,774
	<hr/> <hr/>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
WITH THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balances reported on the governmental fund balance sheet	<u>\$ 1,107,444</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>462,070</u>
Net Position of Governmental Activities	<u><u>\$ 1,569,514</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, 2019

	General Fund
REVENUES:	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$ 279,027
Kentfield Fire Protection District	210,477
City of Larkspur	563,308
County of Marin Service Area #27	55,823
Town of Ross	71,754
Town of San Anselmo	441,097
Sleepy Hollow Fire Protection District	68,882
Transport billing	1,241,696
Investment earnings	17,113
Miscellaneous revenue	27,199
Total revenues	2,976,376
EXPENDITURES:	
Meeting stipends	4,580
Accounting and auditing	51,403
Transport billing	50,989
Legal and consulting services	-
Marin County contractual services	1,513,154
Tax collection service	7,914
Disposable medical supplies	59,234
EMS training/supply reimbursement	90,300
Engine company paramedic programs	357,419
ALS backup	104,207
Insurance	5,185
Rent	29,556
Automotive fuel and repairs	14,025
Miscellaneous	1,199
Defibrillators	11,727
Payment to other agencies	19,604
Capital outlay	291,681
Total expenditures	2,612,177
Net change in fund balances	364,199
FUND BALANCES, Beginning of year	743,245
FUND BALANCES, End of year	\$ 1,107,444

See accompanying Notes to Basic 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, 2019

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	364,199
--	---------

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.

Capitalized expenditures are added back to fund balance	280,416
Depreciation expense is deducted from the fund balance	(56,620)
	223,796

Change in Net Position of Governmental Activities	<u>\$ 587,995</u>
--	--------------------------

ROSS VALLEY PARAMEDIC AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Original	Final Budgeted	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Parcel tax revenue from member agencies:				
Town of Fairfax	\$ 280,839	\$ 280,839	\$ 279,027	\$ (1,812)
Kentfield Fire Protection District	211,834	211,834	210,477	(1,357)
City of Larkspur	568,080	568,080	563,308	(4,772)
County of Marin Service Area #27	54,810	54,810	55,823	1,013
Town of Ross	71,858	71,858	71,754	(104)
Town of San Anselmo	447,120	447,120	441,097	(6,023)
Sleepy Hollow Fire Protection District	68,310	68,310	68,882	572
Transport billing	796,000	796,000	1,241,696	445,696
Investment earnings	2,200	2,200	17,113	14,913
Miscellaneous revenue	-	-	27,199	27,199
Total revenues	<u>2,501,051</u>	<u>2,501,051</u>	<u>2,976,376</u>	<u>475,325</u>
EXPENDITURES:				
Meeting stipends	7,000	7,000	4,580	2,420
Accounting and auditing	47,326	47,326	51,403	(4,077)
Transport billing	50,000	50,000	50,989	(989)
Legal and consulting services	17,000	17,000	-	17,000
Marin County contractual services	1,513,154	1,513,154	1,513,154	-
Tax collection service	8,000	8,000	7,914	86
Disposable medical supplies	75,000	75,000	59,234	15,766
EMS training/supply reimbursement	90,000	90,000	90,300	(300)
Engine company paramedic programs	373,000	373,000	357,419	15,581
ALS backup	62,500	62,500	104,207	(41,707)
Insurance	4,500	4,500	5,185	(685)
Rent	30,000	30,000	29,556	444
Automotive fuel and repairs	14,500	14,500	14,025	475
Miscellaneous	12,700	12,700	1,199	11,501
Defibrillators	9,000	9,000	11,727	(2,727)
Payment to other agencies	-	-	19,604	(19,604)
Capital outlay	75,000	75,000	291,681	(216,681)
Total expenditures	<u>2,388,680</u>	<u>2,388,680</u>	<u>2,612,177</u>	<u>(223,497)</u>
Net change in fund balance	<u>\$ 112,371</u>	<u>\$ 112,371</u>	364,199	<u>\$ 251,828</u>
FUND BALANCES, Beginning of year			<u>743,245</u>	
FUND BALANCES, End of year			<u>1,107,444</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, 2019

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, 2019, the tax rate was \$75 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.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2019

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, 2019

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
<hr/>	
General Fund:	
Accounting and Auditing	\$ 4,077
Transport billing	989
EMS training/supply reimbursement	300
ALS backup	36,707
Insurance	685
Defibrillators	2,727
Payment to other agencies	19,604
Capital Outlay	216,681

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.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2019, 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, 2019, 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, 2019, 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.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2019

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Changes in the capital assets are as follows:

	Balance 6/30/2018	Additions	Balance 6/30/2019
Capital assets being depreciated:			
Machinery & Equipment	\$ 653,260	\$ 280,416	\$ 933,676
Less accumulated depreciation for:			
Machinery & Equipment	(414,986)	(56,620)	(471,606)
	\$ 238,274	\$ 223,796	\$ 462,070

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, 2019 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, 2019 the Authority does not have any restricted fund balance.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2019

NOTE 4 - NET POSITION AND FUND BALANCES (CONTINUED)

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, 2019, 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.

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, 2019 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, 2019 was \$0.

NOTE 5 - NOTE 5 - INSURANCE COVERAGE

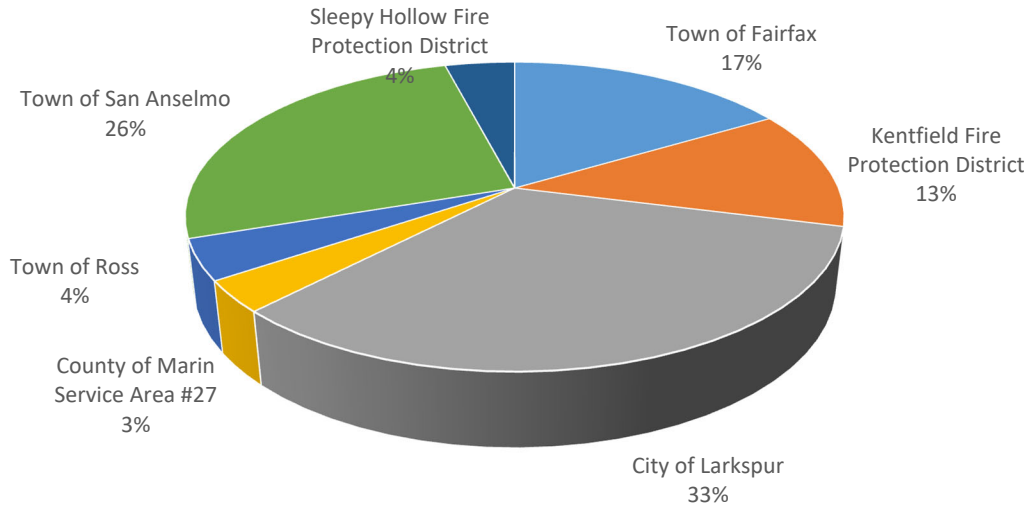
The Authority's insurance coverage is as follows:

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, 2019



PARCEL TAX REVENUES

General Fund

Town of Fairfax	\$ 279,027
Kentfield Fire Protection District	210,477
City of Larkspur	563,308
County of Marin Service Area #27	55,823
Town of Ross	71,754
Town of San Anselmo	441,097
Sleepy Hollow Fire Protection District	<u>68,882</u>
 Total Member Contributions	 <u><u>\$ 1,690,368</u></u>

RVPA Staff Report

TO: RVPA Board
FROM: Jason Weber, Executive Officer
SUBJECT: Sub-Contract Central Marin Fire Authority & RVPA
MEETING DATE: March 5, 2020

BACKGROUND

The Ross Valley Paramedic Authority has had a contract with the Central Marin Fire Authority to provide paramedic staffing on engine companies, for many years. The attached sub-contract is reflective of an effort to update all contracts with member agencies to ensure documents are contemporary and reflective of services provided. The RVPA finance sub-committee and RVPA Fire Chiefs have reviewed the documents. The attached documents have gone before the sub-contractors Board and was approved.

STAFF RECOMMENDATION

Staff recommends your Board ratifies the sub-contract and authorizes the Board President to sign.

FISCAL IMPACT

The associated costs of the sub-contracts have been factored into the current fiscal year adopted budget and remaining 3years of the existing RVPA parcel tax.

**Subcontract For Life Support Services Provided
By Central Marin Fire Authority To Ross Valley
Paramedic Authority**

July 1, 2019

SUBCONTRACT

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Subcontract

This Subcontract is entered into and is effective July 1, 2019 (the “Effective Date”) by and between the ROSS VALLEY PARAMEDIC JOINT POWERS AUTHORITY (RVPA) and the CENTRAL MARIN FIRE AUTHORITY (CMFA) for basic and advanced life support services provided by CMFA to RVPA as set forth herein.

Recitals

A. RVPA was formed in 1982 pursuant to a joint powers agreement by and among the Town of Corte Madera, the City of Larkspur, the Town of Ross, the Town of San Anselmo, the Town of Fairfax, the Kentfield Fire Protection District, the Sleepy Hollow Fire Protection District and the County of Marin for the purpose of having a single consolidated agency provide paramedic/life support services throughout the Ross Valley and across jurisdictional boundaries.

B. RVPA and the County of Marin on August 17, 1999 entered into a contract with each other entitled “Agreement Advanced and Basic Life Support Service.” Under this 1999 Agreement, County contracted with RVPA for RVPA to provide basic and advanced life support services within a designated service area consistent with minimum requirements promulgated by County. The foregoing 1999 Agreement has been in full force and effect continuously from 1999 to the present, and RVPA for the past seventeen years has fully performed by satisfactorily providing the specified life support services. County and RVPA will continue operating under this 1999 Agreement for the foreseeable future on a year-to-year basis by mutual consent of the parties.

C. RVPA, under its 1999 Agreement with the County, is an independent contractor which may subcontract for the life support/paramedic services it provides County so long as (i) any subcontract contains minimum provisions specified by the 1999 Agreement; (ii) the subcontracting party is qualified to render such services; (iii) the subcontracting procedures follow established County guidelines; and (iv) the subcontract is both filed with and approved by the County. CMFA has been provided with a complete copy of the 1999 contract which is incorporated by reference as though fully set forth herein.

D. CMFD in prior years has provided services to RVPA pursuant to verbal agreement for agreed-upon compensation. Both CMFD and RVPA desire to have CMFD continue to provide these services to RVPA, which is beneficial to and cost-effective for both parties. However, the parties now wish to formally contract for said services pursuant to this written Agreement.

E. Pursuant to its aforementioned 1999 Agreement with the County, RVPA on prior multiple occasions has subcontracted with both the City of Larkspur and the Town of Corte Madera for the provision of life support/paramedic services rendered by their fire departments within their respective city and town boundaries. The latest of these separate subcontracts with both the City of Larkspur and the Town of Corte Madera will terminate on December 31, 2017 because of the events set forth in the following Recital F.

F. Effective January 1, 2018, the City of Larkspur and the Town of Corte Madera consolidated their respective fire departments by formation of a separate joint powers agency formally named the CENTRAL MARIN FIRE AUTHORITY (also known as the “Central Marin Fire Department”). It is the intention of the parties hereto that the newly-formed CENTRAL

MARIN FIRE AUTHORITY will subcontract with RVPA to continue to provide the same life support/paramedic services formally provided separately by the City's and the Town's fire departments.

NOW THEREFORE, the purpose and intent of this Subcontract is to set forth the current terms, conditions, requirements and procedures that shall govern and control the provision of basic and advanced life support services by CMFA to RVPA as authorized by the Joint Exercise of Powers Act (Government Code Sections 6500, et seq.) which expressly permits the parties to contract for such services with each other.

Subcontract

RVPA and CMFA, in consideration of the mutual promises, covenants, terms and conditions set forth below, hereby agree as follows:

SECTION 1. Term Of This Subcontract

This Subcontract shall commence on the above-stated Effective Date and shall continue in full force and effect for an indefinite term until terminated as set forth below. In no event shall this Subcontract extend beyond the life of the aforementioned 1999 Agreement between County and RVPA.

SECTION 2. Earlier Subcontracts Superseded

This Subcontract supersedes all other earlier subcontracts between RVPA, the City of Larkspur and the Town of Corte Madera for the provision of life support services, which earlier subcontracts are hereby revoked, terminated and are of no force or effect.

SECTION 3. CMFA As Independent Contractor

CMFA at all times and for all purposes under this Subcontract is an independent contractor and shall not be deemed an agent, servant or employee of either RVPA or County, nor is this Subcontract to be construed as a partnership, joint venture or association by CMFA with either RVPA or County.

SECTION 4. Conformance With 1999 Contract

RVPA is authorized to subcontract for the life support services specified under its 1999 Agreement with County provided that (i) any and all such subcontracts at a minimum contain the provisions required by the County for such subcontracts; (ii) the subcontracting party is fully-qualified to render such services; (iii) the subcontractor follows established County guidelines; and (iv) the subcontract is approved in advance by County which shall not unreasonably withhold such approval. To the extent possible, all such subcontracts shall be in a standardized, consistent form with all common provisions equally applicable to all subcontractors. Fully-executed copies of all subcontracts, including this Subcontract, shall be provided by RVPA to, and be on file with, County.

SECTION 5. Terms Defined

Terms used throughout this Subcontract are defined in Appendix "A" attached hereto and by this reference incorporated herein.

SECTION 6. Services To Be Rendered

Upon receipt of verbal authorization issued by County Communications, CMFA shall, for the consideration set forth in this Subcontract, provide Basic and Advanced Life Support Services to the assigned service area described in Appendix "B" attached hereto and by this reference incorporated herein. Such services shall be provided in accordance with the Minimum Requirements set forth in Appendix "C" attached hereto and by this reference incorporated herein, as well as all policies and procedures contained in the Marin County Emergency Medical Services Policy and Procedure Manual (as currently and periodically updated). The order of dispatch for such services is set forth in Appendix "D" attached hereto and incorporated herein by this reference.

SECTION 7. Compensation For Services Rendered

The terms and conditions for compensation to CMFA for its life support services provided under this Subcontract are set forth in Appendix "E" attached hereto and incorporated herein by this reference.

SECTION 8. Performance Review

RVPA reserves the right at any time to review CMFA's performance under this Subcontract, and agrees to provide to CMFA the results of its review. CMFA agrees to cooperate with any and all requests for information and documents related to any such review and, if necessary, to cooperate and provide material to County's EMS Agency.

SECTION 9. Health & Safety Concerns

If any provisions of this Subcontract are violated by CMFA in a manner that presents a possible or potential danger to the public health and safety, RVPA's Executive Officer shall notify CMFA's Fire Chief of the alleged violation by telephone and in writing, with a copy of such notification sent to CMFA's Management Committee. If CMFA fails to correct the violation within thirty (30) days after receipt of written notice, RVPA may suspend this Subcontract until such violation has been corrected. The decision of RVPA as to the existence of a contract violation and its resolution shall be final, but CMFA shall be permitted to present its response to the RVPA's Board of Directors either in writing or orally or both before any such final decision is rendered.

SECTION 10. EMS Policies & Procedures

County's Emergency Medical Services Policy and Procedures Manual shall guide the performance of all of CMFA personnel when operating under this Subcontract. Copies shall be maintained by CMFA, including revisions as they take place. CMFA shall ensure that drivers and attendants are familiar with the contents of this Manual. CMFA shall not enact policies or procedures that conflict with County's policies or procedures. Both RVPA and CMFA shall have

the opportunity to review and provide input during the formulation of all such County policies applicable to this Subcontract.

SECTION 11. Vehicle & Records Inspections

CMFA upon reasonable notice given by RVPA shall make available all vehicles and records involved in the performance of this Subcontract for purposes of inspection by RVPA and/or County.

SECTION 12. Changes To Applicable Federal Or State Statutes

RVPA and County reserve the right to modify their standards applicable herein to conform with any changes in applicable Federal or State statutes. Notice of modifications shall be mailed to CMFA's Fire Chief at least thirty (30) days prior to the effective date of said statutes (unless such statutes are urgency measures). CMFA will have thirty (30) days from time of notification to institute changes unless a different time frame is agreed upon in writing by the parties.

SECTION 13. Changes To 1999 Agreement Affecting This Subcontract

The parties hereby acknowledge and agree that termination or modification of RVPA's 1999 Agreement with County will affect this Subcontract. For example, termination of the 1999 Agreement would result in the immediate termination of this Subcontract and the cessation of all life support services being provided hereunder. The parties therefore agree to work together in advance of any changes to said 1999 Agreement in order to eliminate and/or minimize any disruption to services and to provide for an orderly transition necessitated by any such changes.

SECTION 14. Hold Harmless & Indemnification

RVPA and CMFA each agree to defend, indemnify and hold harmless the other, and the other's officers, agents and employees, against any and all liabilities, injuries or damages caused by the intentional or negligent acts, errors or omissions of their own respective employees, agents or representatives in connection with their performance and duties under the terms and provisions of this Subcontract. The duty to indemnify and hold harmless shall include the duty to defend as set forth in California Civil Code Section 2778. In the event of concurrent negligence or liability of the parties, liability shall be apportioned between RVPA and CMFA under the doctrine of comparative fault as established under California law.

SECTION 15. Insurance

CMFA shall carry at its own expense during the full term of this Subcontract the insurance coverages specified in Appendix "F" attached hereto and by this reference incorporated herein. CMFA shall provide a current endorsement of such coverages (on the general liability endorsement form attached hereto as Appendix "G") to RVPA within ten (10) days of this Subcontract being fully executed by each of the parties' representatives set forth below.

SECTION 16. Conflict Of Interest

Both RVPA and CMFA warrant and covenant that they presently have no interest in, nor shall any interest be hereinafter acquired, in any matter which will render the services required under the provisions of this Subcontract a violation of any applicable state, local or federal law. RVPA and CMFA further warrant that no officer or employee of theirs has influenced or participated in a decision to award this Subcontract which has or may confer a benefit, pecuniary or otherwise, in a manner which would violate State law. In the event that any conflict of interest or violation of this section should nevertheless hereafter arise, that party shall promptly notify the other of the existence of the conflict such that all appropriate action immediately may be undertaken.

SECTION 17. Assignability

CMFA shall not assign all or any portion of this Subcontract.

SECTION 18. Dispute Resolution Process

Should any disagreement or dispute between RVPA and CMFA arise concerning interpretation, implementation and/or enforcement of any of the terms or subject matter of this Subcontract, the parties shall submit such dispute to mandatory mediation before an agreed upon mediator, each party to pay an equal share of the mediation fees and each party to pay its own attorneys' fees and legal costs. Should RVPA and CMFA be unable to agree upon a mediator, they shall agree upon a mediation service and shall have that service select a mediator for them. Should mediation be unsuccessful, then RVPA and CMFA each agree that they shall submit their dispute to binding arbitration before a mutually-agreeable arbitrator. If they cannot agree upon an arbitrator, they shall select an arbitration service which shall select an arbitrator for them. RVPA and CMFA each shall pay an equal portion of the arbitration fees and each party shall pay its own attorneys' fees and legal costs, it hereby being agreed that the arbitrator shall have no authority to award attorneys' fees or costs to any prevailing party. RVPA and CMFA hereby expressly waive any and all rights to have disputes under this Subcontract decided by court action, court trial, jury trial or any other legal action of any kind or type, other than the mandatory mediation and binding arbitration process specified above. However, in emergency or extraordinary circumstances, each or both parties may seek equitable or injunctive relief to preserve the status quo pending occurrence of the mediation/arbitration process herein specified. It is the express intent of both RVPA and CMFA to have any and all disputes under this Subcontract resolved by the above-specified mediation/arbitration process and in as timely and economical manner as possible.

SECTION 19. Default

Subject to any extensions of time by mutual consent of the parties in writing, any failure of either party to timely perform any material obligation of this Subcontract shall constitute an event of default as to that party, if (i) such defaulting party does not cure such failure within thirty (30) days following receipt of written notice of default from the other party, where such failure is of a nature that can be cured within such thirty (30) day period, or (ii) if such failure is not of a nature which can be cured within a thirty (30) day period, the allegedly defaulting party

does not, within said thirty (30) day period, commence substantial efforts to cure such failure or thereafter does not, within a reasonable period of time, prosecute to completion with diligence and continuity the curing of the failure. The time to cure may be extended in writing at the discretion of the party giving notice. Any notice of default given hereunder shall be served on the other party and shall specify in detail the nature of the failure(s) in performance which the noticing party claims constitutes the event of default and the manner in which such default may be satisfactorily cured in accordance with the terms and conditions of this Subcontract. Failure of a party to timely cure or commence and diligently prosecute to completion the cure of a material default of this Subcontract shall entitle the non-defaulting party to terminate this Subcontract in accordance with the termination provisions set forth herein and/or to pursue all other remedies available under the dispute resolution process set forth in Section 18 above.

SECTION 20. Equal Opportunity & Non-Discrimination

CMFA and all its employees while performing under this Subcontract shall comply with the equal opportunity and non-discrimination provisions of all applicable federal, state and local laws, statutes and ordinances. CMFA and its employees shall not discriminate on the basis of race, color, national origin, ancestry, religion, sex, sexual preference, marital status, age, physical or mental disability in any matters related to access to or provision of services, or related to employment.

SECTION 21. Termination

This Subcontract may be terminated by one hundred twenty (120) days written notice being given by either party to the other party. However, if either party considers termination it must, at least thirty (30) days prior to recommending or proposing any action to effect termination, give written notice to the other party, including its reasons(s) for contemplating termination. Within fifteen (15) days after giving such written notice, the parties shall meet to discuss the contemplated termination, which meeting should include both parties' involved representatives, designated liaison persons and legal counsel. An agreed-upon mediator may also attend if both parties agree to have such a mediator present and agree to equally share all costs of the mediator. If no written or oral agreement is reached avoiding any contemplated termination, both parties within fifteen (15) days of meeting shall in a joint written statement recommend that termination occur and the reasons therefor. Either party then may, at the time or after this joint statement is made, elect to give the other party the aforementioned 120-day written notice of its intent to terminate this Subcontract.

SECTION 22. Amendments

This Subcontract shall not be further amended or modified at any time and in any respect whatsoever except in writing and by both parties hereto. RVPA and CMFA each agrees that it will make no claim at any time that this Subcontract has been orally amended or modified, and each agrees that no oral waiver, amendment or modification shall be effective for any purpose.

SECTION 23. Breach & Enforcement

This Subcontract may be pleaded as a full and complete defense to, and may be used as the basis for a petition/motion against, any action, suit or other proceeding which may be instituted, prosecuted or maintained in breach of this Subcontract, including but not limited to a petition/motion to compel mediation and/or arbitration.

SECTION 24. Severability

Should any provision of this Subcontract be determined by any court to be illegal or invalid, the validity of the remaining parts, terms or provisions shall not be affected thereby, and said illegal or invalid part, term or provision shall be deemed not to be part of this Subcontract.

SECTION 25. Governing Law

This Subcontract is made and entered into within the State of California, and shall in all respects be interpreted, enforced and governed under the laws of the State of California, with venue agreed to be within the County of Marin. The language of all parts of this Subcontract shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against either RVPA or CMFA.

SECTION 26. Parties' Representations

RVPA and CMFA each represent and acknowledge that, in executing this Subcontract, they do not rely, and have not relied, upon any representation or statement made by any of their agents, representatives or attorneys with regard to the subject matter, basis or fact of this Subcontract or otherwise.

SECTION 27. Binding Upon Successors

This Subcontract shall be binding upon the parties and their administrators, representatives, executors, successors and assigns, and shall inure to the benefit of the parties, and each of them, and their administrators, representatives, executors, successors and assigns.

SECTION 28. Headings

The section headings and titles contained in this Subcontract are for convenience and reference only and are not intended to define, limit, or describe the scope of any provision of this Subcontract.

SECTION 29. Consent

Whenever any consent or approval is required by this Subcontract, such consent or approval shall not be unreasonably withheld, conditioned, or delayed, except as otherwise specifically set forth herein.

SECTION 30. Designated Representatives

The Executive Officer of RVPA is its designated representative and will administer this Subcontract on its behalf. CMFA's Fire Chief is its designated representative. Changes in designated representatives shall occur by advance written notice to the other party.

SECTION 31. Notices

All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Subcontract must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the parties to be served as follows:

If to RVPA:

Executive Officer, Ross Valley Paramedic Authority
P.O. Box 518
Woodacre, CA 94973

If to CMFA:

Fire Chief, Central Marin Fire Authority
342 Tamalpais Drive
Corte Madera, CA 94925

Each party shall provide the other with telephonic and written notice of any change of address as soon as practicable. Notices given by personal delivery or acknowledged shall be effective immediately.

SECTION 32. Appendices

The following appendices to this Subcontract are attached hereto and incorporated by reference as though fully set forth herein:

Appendix A	Definition of Terms
Appendix B	Paramedic Service Area
Appendix C	Minimum Requirements
Appendix D	Dispatch Order
Appendix E	Compensation
Appendix F	Standard Insurance Requirements
Appendix G	General Liability Endorsement Form

SECTION 33. Execution In Counterparts

This Subcontract may be executed on behalf of the parties in one or more counterparts, all of which collectively shall constitute one document and subcontract.

SECTION 34. Effective Date

The effective date of this Subcontract is the date set forth in the first paragraph hereof, once this Subcontract is fully executed by each of the parties' representatives set forth below.

IN WITNESS WHEREOF the parties hereto have entered into and executed this Subcontract as follows:

**CENTRAL MARIN FIRE
AUTHORITY**

Attest:

Clerk, CMFA

By: _____
Management Committee

**ROSS VALLEY PARAMEDIC
AUTHORITY**

Attest:

Clerk, RVPA

By: _____
Chair, Board of Directors

APPENDIX A DEFINITION OF TERMS

Advanced Life Support (ALS)

Special services designed to provide definitive pre hospital emergency medical care including but not limited to, cardiopulmonary resuscitation, cardiac monitoring, cardiac defibrillation, advanced airway management, intravenous therapy, administration of specified drugs and other medicinal preparations, and other specified techniques and procedures administered by authorized personnel under the direct supervision of a base hospital as part of a local EMS system at the scene of an emergency, during transport to an acute care hospital, during interfacility transfer, and while in the emergency department of an acute care hospital until responsibility is assumed by the emergency or other medical staff of that hospital.

Hospital

One of a limited number of hospitals which, upon designation by the local EMS agency and with a written contractual agreement with the local EMS agency, is responsible for providing medical direction and supervision of EMT-P personnel in accordance with Title 22, Section 100169.

Hospital ED Physician

A physician and surgeon who is currently licensed in California, who is assigned to the emergency department of a participating hospital, and who has been trained to issue advice and instructions to pre-hospital emergency medical care personnel consistent with state-wide guidelines established by the Emergency Medical Services Authority.

Basic Life Support (BLS)

The level of emergency medical care which includes advanced first aid and cardiopulmonary resuscitation (CPR) procedures which, as a minimum, include recognizing respiratory and cardiac arrest and starting the proper application of cardiopulmonary resuscitation to maintain life without invasive techniques until the victim may be transported or until advanced life support is available.

Code 2

An urgent, but not emergency, medical response that may result in the transport of a patient. Method of travel - Respond as soon as possible upon receipt of the call, driving in a manner that does not violate any posted speed or traffic regulations, using no red lights or siren.

Code 3

An emergent medical response that may result in the transport of a patient. Method of travel - Respond as soon as possible upon receipt of the call, using due caution, red lights and siren.

County Communications

The Communications Division of the Sheriffs Department, County of Marin, including all personnel and equipment attached thereto, designated by County to exercise radio control and to coordinate emergency medical dispatching, as well as other specific public safety responses.

Dry Run

An ambulance trip, authorized by County Communications, that does not result in patient contact.

Emergency Medical Technician I (EMT-I)

An individual trained in all facets of basic life support according to the standards proscribed by the state pursuant to the Health and Safety Code, and who has a valid certificate issued pursuant to that law.

Emergency Medical Technician Paramedic (EMT-P)

An individual whose scope of practice to provide advanced life support is according to standards prescribed by state law in the Health and Safety Code, and who has a valid certificate pursuant to that law.

Emergency Medical Services (EMS) Agency

The agency, department, or office having primary responsibility for administration of emergency medical services within Marin County.

Emergency Medical Services Authority

The state agency within the Health and Welfare Agency with the responsibility, under the Health and Safety Code, for the development of planning and implementation guidelines for emergency medical services systems.

Mobile Intensive Care Nurse (MICN)

A registered nurse, employed by a participating hospital and working in a participating hospital Emergency Department who has been authorized by the EMS Medical Director to provide instruction to paramedics under the supervision of a hospital ED physician.

Response Times

"To call" time (dispatch interval) --time from receipt of call by dispatch agency to receipt of call by provider agency or provider agency dispatch.

"To dispatch" time (in-service interval) --time from receipt of call by provider agency until unit is "in service". "In service" means response unit wheels are rolling.

"To-scene" time--time from "in service" to arrival at designated destination--when vehicle wheels stop rolling.

"At scene" time--time interval between arrival on scene and departure from scene.

"Actual response time"-- time interval from receipt of call by provider agency or provider agency dispatch until "on scene". Time used to evaluate contract compliance.

APPENDIX B
PARAMEDIC SERVICE AREA C

Central Marin starting at the summit of Loma Alta at Post H-5 of Rancho Canada de Herrera; thence northeasterly to the ridge line between Terra Linda and Sleepy Hollow, continuing southeasterly along the ridge line to the existing city limits of San Rafael; thence southeasterly along said city limits to the most northerly point of Parcel 6 of County Service Area 19; thence leaving said city limits southerly along the northwesterly boundary of said CSA 19 to the point of intersection with the city limits of San Rafael; thence leaving said CSA 19 boundary and continuing southerly and easterly along the San Rafael limits and the southerly boundary of Parcel I of CSA 19 to a point of intersection of said city limits, the easterly right of way of Sir Francis Drake Blvd. East and State Highway 17; thence leaving said San Rafael limits and continuing easterly along the southerly right of way of Highway 17 to the point of intersection with the shoreline of San Francisco Bay at Point San Quentin; thence southerly along said shoreline to a point on the northerly boundary of the Tiburon Fire District; thence westerly along said Fire District boundary and the southerly boundary of Corte Madera to the point of intersection with the Mill Valley City limits; thence westerly along said limits to the most northern point of the City of Mill Valley; thence northwesterly in a direct line to the East Peak of Mr. Tamalpais; thence southwesterly in a direct line to the northern right of way at the easterly terminus of Ridgecrest Blvd.; thence following said right of way to the intersection of Pan Toll Road; thence northwest along Bolinas Ridge Blvd. to the most westerly corner of the 5515.38 acre MMWD parcel as said parcel is described in Book 215 of Official Records at Page 337, Marin County Records; thence northerly and northwesterly along the westerly boundary of said MMWD parcel to the most northerly corner thereof, said corner also being on the westerly boundary of Rancho Canada de Herrera; thence northerly and westerly along said Rancho line to the point of beginning.

APPENDIX C
MINIMUM REQUIREMENTS

I. Coverage Requirements

- A. Provide continuous 24-hour/day, year-round coverage for all urgent (Code 2) and emergent (Code 3) medical dispatches in assigned service area.
- B. Provide ALS staffed Engines and one ALS transport ambulance to service the RVPA.
- C. Assure the availability of ALS care and transport and BLS care and transport to all patients regardless of their ability to pay. County shall not reimburse Contractor for costs of delivery of indigent care and dry runs except as otherwise provided.
- D. The desired maximum response time for ALS and BLS unit/ambulances is ten (10) minutes to 90% of emergent calls originating in assigned service area.
- E. Response time components will be recorded by County Communications and maintained by County. Contractor will be considered to be "in compliance" with response time requirements when the 'to dispatch' time is two (2) minutes or less ninety five percent of the time, reported monthly.
- F. Must respond immediately with available ALS units and/or BLS ambulances in a mutual aid capacity outside assigned area of responsibility, but within Marin County, if directed to do so by County Communications.
- G. Must provide, or cause to be provided by agreement or contract, availability of ALS or BLS unit(s) to assure citizen access to care.
- H. Review of patient care and services will occur as detailed in contractor's Continuous Quality Improvement plan, which has been reviewed and approved by, and is on file with, the EMS Office.

II. Communication and Dispatch Requirements

- A. Contractor must agree to install, utilize and maintain the appropriate radio equipment as follows:
 - 1. All ALS units and BLS ambulances used for emergency medical response must be equipped with two-way radios on frequencies designated by County Communications for the purpose of dispatching by, and status-keeping with, County Communications.
 - 2. Communications equipment, compatible with the existing communications system, must be installed prior to assignment of a vehicle for zone coverage.
 - 3. Two-way radios must be operated in conformance with all applicable rules and regulations of the Federal Communications Commission.

4. All emergency calls requiring a Code 3 response which Contractor receives from sources other than County Communications will be reported immediately to County Communications who shall assume responsibility for dispatching the most appropriate response as defined in policy.

B. Dispatching will occur as follows:

1. Contractor-owned units/ambulances will be dispatched by County Communications Center utilizing approved Marin County policies/procedures/and protocols.
2. All subcontracted ALS and BLS units/ambulances involved in emergency medical care under this agreement shall be directly dispatched by County Communications.
3. Upon receipt of verbal authorization, as promptly as possible, the appropriate vehicle and crew must be en route to the designated location, proceeding in a manner specified by EMD protocols. If response will be delayed, Contractor shall inform County Communications of delay and the need for alternative response should be evaluated.
4. Contractor shall inform County Communications of any changes in availability and status of ALS units and BLS ambulances, in or out of service. Those vehicles not staffed according to contract requirements shall be out of service and reported as such to County Communications and the Marin County EMS Agency within 15 minutes.
5. ALS units and BLS ambulances will use the unit identification number designated by County Communications.

III. Equipment and Supply Requirements

A. Vehicles

1. Ambulance vehicles shall meet standards specified in Title 13, Chapter 2, of the California Administrative Code.
2. Vehicles will be maintained cleanly and in good mechanical and body condition at all times.
3. Vehicle maintenance shall be performed as per manufacturer recommendation, with records of same available for inspection as requested by County.

- B. Safety Equipment: Safety Equipment to be carried on all ambulances and maintained in good working order shall include those items listed as requirements by the California Administrative Code and as recommended by Title 22 of the Health and Safety Code.

- C. In addition to the above, units will carry all equipment listed in the Marin County EMS Policy and Procedure Manual, “Ambulance Supply/Equipment Requirements”, policy # 5002., “ALS Non-transport Supply/Equipment Requirement”, policy #5005, or “ALS First Responder”, policy #8105, as appropriate.

IV. Relationship with the County Department of Health and Human Services:

A. Committees

- 1. Contractor will designate a member of the Pre-hospital Medical Care Committee, a standing committee of the Emergency Medical Care Committee and advisory to the EMS Medical Director and EMS Program Administrator.
 - a. Designation is to assure Contractor input during formulation or change in EMS system policies and procedures.
 - b. Designation is to assure that Contractor is informed as to system direction and change as discussed in on-going meetings.

B. Data Collection

- 1. Contractor agrees to utilize standardized ambulance records as designated by County.
- 2. Contractor agrees to supply to County other statistical information as mutually agreed upon.
- 3. County agrees to supply to Contractor statistical information as mutually agreed upon and related to Contractor's service area.

C. System Coordination

- 1. Contractor will work cooperatively with County to plan for, implement and maintain a coordinated and integrated emergency medical services system.
- 2. Contractor will maintain complete financial records pertinent to and during the performance of this Subcontract.
- 3. All records maintained pursuant to this Subcontract shall be available for inspection, audit, or examination by the EMS Medical Director or designee and shall be preserved by the Contractor for at least three (3) years from the termination of this Subcontract.
- 4. EMS Medical Director or designee may inspect vehicles and records during normal business hours, without prior notice, to verify Contractor compliance with the terms and conditions of this Subcontract.
- 5. Contractor shall designate a single individual as liaison between the EMS Office, the hospitals, and the Provider Agency.

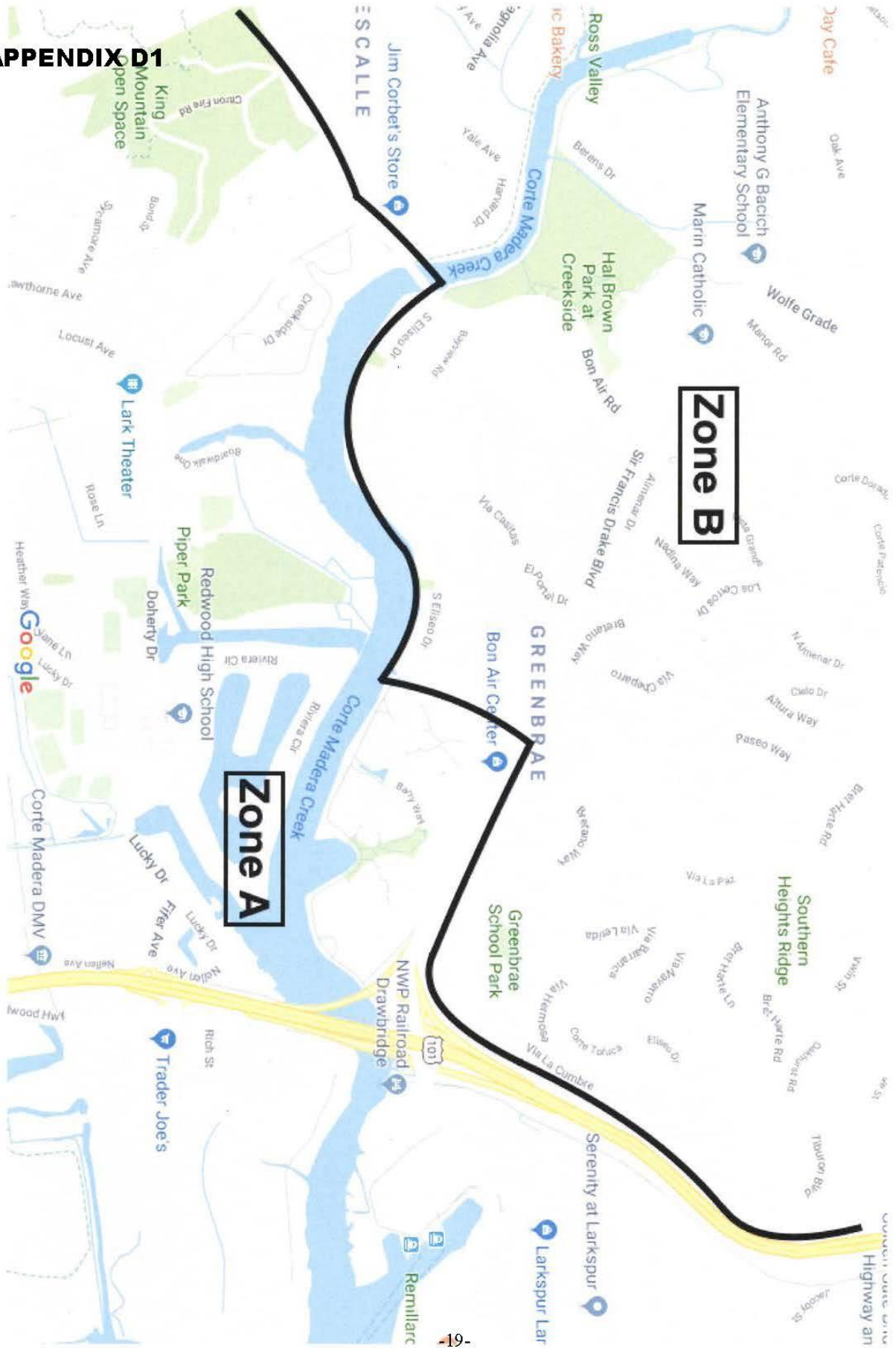
D. Public Education

1. Contractor shall be active in providing public education to the community it serves (e.g. CPR, 911 campaign, general EMS awareness, etc.).
2. Public education programs shall be coordinated and consistent with objectives established by the parties to this agreement.

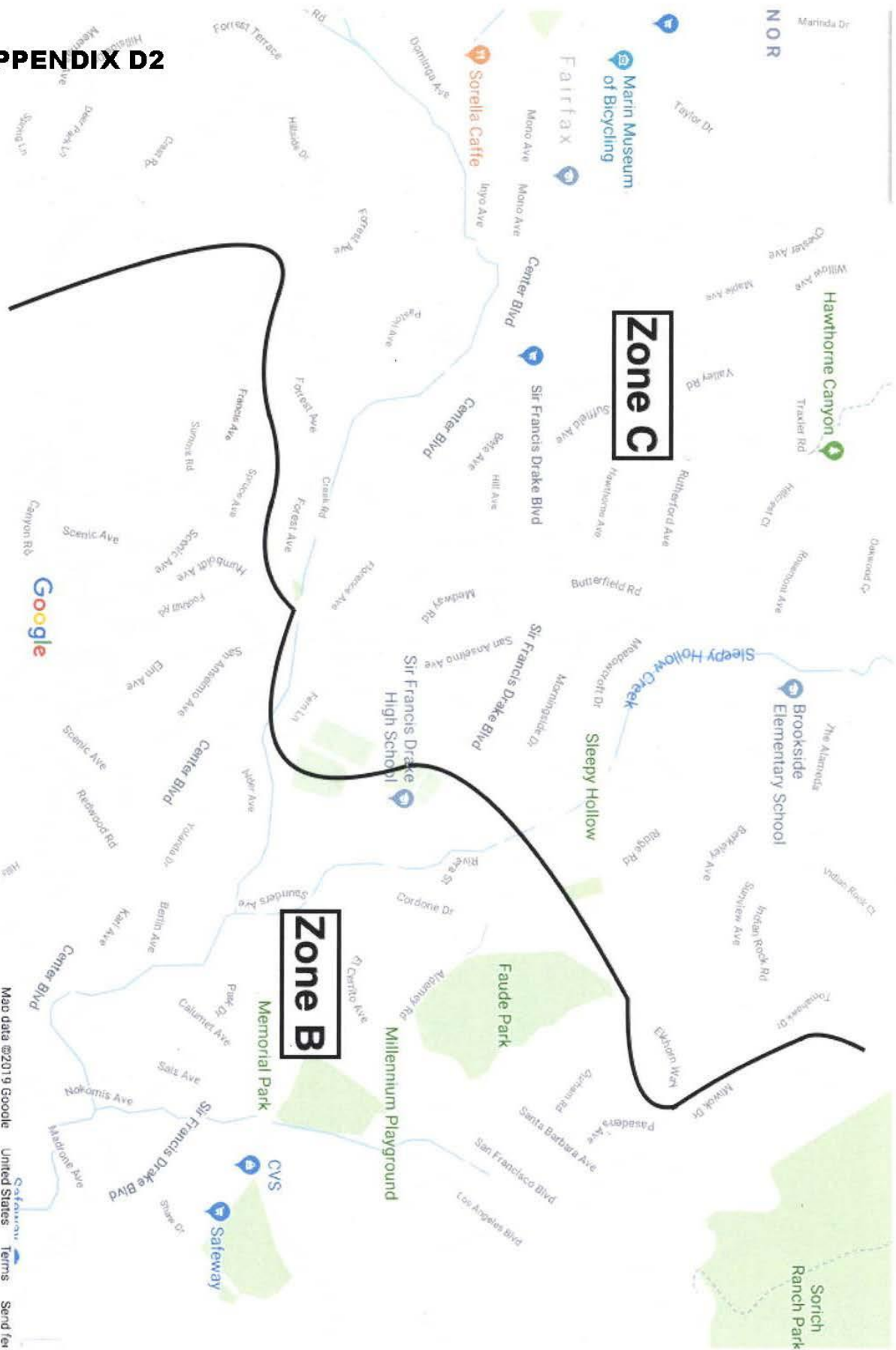
APPENDIX D
DISPATCH ORDER

- A. Zone A - In the areas described as “Town of Corte Madera” and within other specific areas of “Service Area 27” and the designated “Boundary Drop” area which are identified on Appendix D1 attached hereto, the dispatch order shall be as follows:
1. Subcontractor transport unit;
 2. RVPA transport unit;
 3. Next available closest appropriate resource (Fire based); and
 4. Private Transport.
- B. Zone B - In the areas described as “Service Area C” in Appendix B, excluding Town of Corte Madera, specific areas of “Service Area 27” and the designated “Boundary Drop” area which are identified on Appendix D1 attached hereto, and also excluding the Town of Fairfax, Sleepy Hollow and portions of San Anselmo as identified in Appendix D2 attached hereto, the dispatch order shall be as follows:
1. RVPA transport unit;
 2. Subcontractor transport unit;
 3. Next available closest appropriate resource (Fire based); and
 4. Private Transport.
- C. Zone C - In the areas described as the Town of Fairfax, Sleepy Hollow and portions of San Anselmo as identified in Appendix D2 attached hereto, the dispatch order shall be as follows:
1. RVPA transport unit;
 2. Marin County transport unit;
 3. Subcontractor transport unit;
 4. Next available closest appropriate resource (Fire based); and
 5. Private Transport.

APPENDIX D1



APPENDIX D2



APPENDIX E
COMPENSATION

1. COMPENSATION FOR SERVICES PROVIDED WITHIN CITY OF LARKSPUR
LIMITS: ENGINE COMPANY PARAMEDIC PROGRAM

A. Compensation

- i. RVPA will compensate CMFA for the services provided pursuant to this Subcontract in accordance with the following annual 2019-2020 compensation schedule. CMFA will provide RVPA with an updated compensation schedule by April 30th of each subsequent year of the Subcontract not to exceed a 3% increase per year. The Base Year is reset every four years:

Medic Engine Budget:

Base Year 2019/20 - Seven Paramedics

\$ 34,278 Supplies, Training, Administration

\$141,155 Personnel (\$20,165/medic/year)

\$175,433 Total Annual Budget

- ii. RVPA will make payments to CMFA on a quarterly basis.

B. Additional Terms

- i. RVPA has determined that paramedic engine companies can reduce the response times for ALS intervention to the benefit of residents within its area. CMFA will provide advanced life support training to its employees and assign them on all engines for quicker response time. CMFA shall, for the consideration set forth in this Subcontract, provide advanced life support services to the area formally served by the Larkspur Fire Department.
- ii. RVPA will make available to CMFA certain equipment items that RVPA deems necessary for the operation of an advanced life support service. CMFA will be responsible for proper operation and maintenance of the equipment and agrees to return this equipment to RVPA upon termination of this Subcontract, in good condition excepting normal wear and usage during the term of the Subcontract. Costs of maintenance not arising out of normal wear and usage and

not caused by negligence of Subcontractor will be covered by RVPA.

- iii. The paramedic engine company budget for services rendered within City of Larkspur limits for each fiscal year after 2019-2020 shall be presented to the Board of Directors of RVPA no later than the preceding April 30th and approved by the RVPA Board no later than June 30th preceding the beginning of the next fiscal year. The parties acknowledge that these dates may be waived if extraordinary circumstances such as delayed labor contract negotiations so require or upon mutual agreement of both RVPA and CMFA.
- iv. Except as otherwise provided herein, CMFA agrees to manage the research, acquisition and maintenance of all medical equipment and supplies necessary for the provision of services pursuant to this Subcontract.
- v. All monies owed to either party and not paid when due shall earn interest at the rate charged by the Local Agency Adjustment Fund.

It is intended by the parties hereto that this Appendix E relating to compensation may be amended annually or as otherwise needed by means of written addendum without the necessity of amending this entire Subcontract.

2. COMPENSATION FOR SERVICES PROVIDED WITHIN TOWN OF CORTE MADERA LIMITS – ALS PARAMEDIC TRANSPORT SERVICES

- A. The Town of Corte Madera adopted a special tax (Measure E) for paramedic and/or emergency medical services. The tax revenues generated by Measure E are received by the Town. It is acknowledged and agreed that said tax revenues plus the monies paid to CMFA hereunder are less than the actual costs incurred by CMFA in providing the services described herein. As of the effective date of this Subcontract, all tax revenues received by the Town, as a result of the passage of Measure E, or future tax measures adopted for the purpose of defraying the cost of providing the services described in this Subcontract within the Town of Corte Madera, shall be retained by the Town and applied to partially pay for the costs CMFA incurs in providing the

services described herein in the area described in Appendix B as “Town of Corte Madera Service Area.”

- B. The voters in the area described in Appendix B as CSA 27 adopted a special tax for emergency medical services. RVPA is paid this tax by the County of Marin.
- C. The special tax disbursements made to RVPA for emergency medical services in the specific areas of CSA 27 which are within “Zone A” as identified on Appendix D1 attached to Appendix D shall be paid by the RVPA to CMFA for its provision of the services described herein. See Appendix E1 attached hereto for schedule of CSA payments. RVPA shall pay these monies to CMFA within 30 days of receipt by RVPA of each disbursement.
- D. If RVPA provides ALS services within the Town of Corte Madera service area (as defined in Appendix B), RVPA shall bear all costs associated with providing said services.
- E. If CMFA provides ALS services within service area C (as defined in Appendix B), but outside Town of Corte Madera and those specific areas of CSA 27 which are within “Zone A” as identified on Appendix D1 attached to Appendix D, CMFA shall first seek payment for said services from third parties and non-resident recipients of said services. For residents of the Ross Valley Paramedic Authority, but outside Town of Corte Madera and CSA 27, CMFA may bill the RVPA for CMFA’s unpaid service and RVPA shall pay same within thirty (30) days of receiving its invoice. Notwithstanding the foregoing, RVPA’s duty to compensate CMFA for transporting Medicare/Medi-Cal patients shall be limited to the allowable rate established by the then-applicable Medicare/Medi-Cal guidelines for such services.
- F. All monies owed to either party and not paid when due shall earn interest at the rate charged by the Local Agency Adjustment Fund.

APPENDIX E1

CSA Payment to Central Marin Fire Due April each year

All San Quentin, Greenbrae Boardwalk, and Lucky Drive that appear on the CSA #27 report.

2019/20 Payment (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$79.00	\$6,715.00
13	\$158.00	\$2,054.00
1	\$474.00	\$395.00
99		\$9,164.00 Due April 2020

2020/21 Payment (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$83.00	\$7,055.00
13	\$166.00	\$2,158.00
1	\$498.00	\$415.00
99		\$9,628.00 Due April 2021

2021/22 Payment (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$87.00	\$7,395.00
13	\$174.00	\$2,262.00
1	\$522.00	\$435.00
99		\$10,092.00 Due April 2022

2022/23 Payment (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$91.00	\$7,735.00
13	\$182.00	\$2,366.00
1	\$546.00	\$455.00
99		\$10,556.00 Due April 2023

APPENDIX F
STANDARD INSURANCE REQUIREMENTS

Prior to rendering services provided by the terms and conditions of this Subcontract, Contractor or its subcontractor shall acquire and maintain during the term of this Subcontract insurance coverage, through and with an insurer acceptable to County, naming the County and any related agency governed by the Board of Supervisors which is letting the contract or for whom the services under the contract are being provided, and County's, or related agency's, officials, employees, and volunteers as additional insured, (hereinafter referred to as "the insurance"). The limits of insurance herein shall not limit the liability of the Contractor hereunder.

1. Except for professional liability coverage said policies shall be in effect until final acceptance of contractor's work by County and shall provide that they may not be canceled without first providing County with thirty (30) days written notice of such intended cancellation. If Contractor fails to maintain the insurance provided herein, County may secure such insurance and deduct the cost thereof from any funds owing to Contractor.
2. **Minimum Scope of Insurance.** Contractor shall procure insurance covering general liability, automobile liability, and workers' compensation. Coverage shall be at least as broad as:
 - (a) Insurance Services Office (ISO) Commercial General Liability Occurrence form number CG 0001 or equivalent ISO form. A non-ISO form must be reviewed by the County prior to acceptance of the Subcontract.
 - (b) Except as otherwise provided in (e)(ii)(bb) Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, Code 1 "any auto" and Endorsement CA 0029.
 - (c) Workers' Compensation insurance as required by the Labor Code of the State of California and Employers Liability insurance.
 - (d) Professional Errors and Omissions Liability Insurance, coverage form subject to County Approval.
3. **Other Insurance Provisions.** The policies are to contain, or be endorsed to contain, the following provisions:
 - (a) **General Liability and Automobile Liability Coverages.** The County and the public entity awarding the contract if other than the County, and their officials, employees and volunteers are to be covered as insureds as respects: liability arising out of activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to the County, its officials, employees or volunteers.

- (i) The Contractor's insurance coverage shall be primary insurance as respects the County, its officials, employees and volunteers and any other insureds under this contract. Any insurance of self-insurance maintained by the County, its officials, employees and volunteers or other insureds shall be excess of the Contractor's insurance and shall not contribute with it.
 - (ii) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the County, its officials, employees and volunteers or other insureds under this contract.
 - (iii) Coverage shall state that the Contractor's insurance shall apply separately to each 'insured' against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
- (b) Workers' Compensation and Employers Liability Coverage.
 - (c) Professional Errors and Omissions insurance.
 - 1. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the County.
4. Acceptability of Insurers. Insurance is to be placed with insurers with a current AM. Best's rating of no less than A-VII if admitted. A non-admitted insurer shall have a Best's rating of no less than A-X.
5. Minimum Limits of Insurance. Contractors shall maintain limits no less than:
- (a) Commercial General Liability: One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury and property damage with a general aggregate limit of \$2,000,000.
 - (b) Automobile Liability: Subject to the option and Subcontract of the County either: (aa) \$1,000,000 combined single limit per accident for bodily injury or property damage or; (bb) Personal Automobile liability coverage of \$500,000 bodily injury and property damage.
 - (c) Workers' Compensation and Employers Liability: Workers' compensation limits as required by the Labor Code of the State of California and Employers Liability limits of One Million Dollars (\$1,000,000) per accident.
 - (d) Professional Errors and Omissions Liability: Policy limits of not less than One Million Dollars (\$1,000,000) per incident and One Million Dollars (\$1,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500). Coverage may be made on a

claims-made basis with a "Retro Date" either prior to the date of the Contract or the Beginning of the Contract work. If claims-made, coverage must extend to a minimum of twelve (12) months beyond completion of project. If coverage is canceled or non-renewed, and not replaced with another claims made policy form with a "Retro Date" prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of twelve (12) months after completion of contract work.

6. In addition to the above policies, if contractor is to hire a subcontractor under this Subcontract, contractor shall require subcontractor to provide insurance identical to the coverage required under this Subcontract, and shall require subcontractor to name contractor as additional insured under its Subcontract. Certificate(s) of Insurance(s) and original endorsement(s) providing such coverage shall be provided to County under Paragraph 6 (h) of this Subcontract.
7. Deductibles and Self-Insured retentions. Except as otherwise provided in this Subcontract, any deductibles or self-insured retentions must be declared to and approved by the County. At the option of the County either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the County, its officials and employees; or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.
8. Verification of Coverage. Contractor shall furnish the County with Certificate(s) of Insurance and with original endorsement(s) affecting coverage required by this clause. The certificate(s) and endorsement(s) for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificate(s) and endorsement(s) are to be on forms provided by the County or on forms received and approved by the County before work commences. The County reserves the right to require complete, certified copies of all required insurance policies, at any time.
9. Contractor shall not render services under the terms and conditions of this Subcontract unless each type of insurance coverage and endorsement is in effect and Contractor has delivered the certificate(s) of insurance and endorsement(s) to County as previously described. If Contractor shall fail to procure and maintain said insurance, County may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by Contractor to County upon demand. The policies of insurance provided herein which are to be provided by Contractor shall be for a period of not less than one year, it being understood and agreed that thirty (30) days prior to the expiration of any policy of insurance, Contractor will deliver to County a renewal or new policy to take the place of the policy expiring.
10. County shall have the right to request such further coverages and/or endorsements on the insurance as County deems necessary, at Contractor's expense. The amounts, insurance policy forms, endorsement(s) and insurer(s) issuing the insurance shall be satisfactory to County in its sole and absolute discretion.

APPENDIX G
GENERAL LIABILITY ENDORSEMENT FORM

(Current Form To Be Obtained/Approved By County)



City of Larkspur, CA

Detail Report Account Detail

Date Range: 02/01/2020 - 02/29/2020

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
705-0046-000-003000	PART TIME	840.00	920.00	1,760.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/18/2020	APPKT05312	RVPA 02/06/2020	77459	RVPA - Board Stipend 02/06/2020	1590 - Hillmer, Dan		100.00	940.00
02/18/2020	APPKT05312	RVPA 02/06/2020	77457	RVPA - Board Stipend 02/06/2020	1072 - Finn, Thomas J.		100.00	1,040.00
02/18/2020	APPKT05312	RVPA 02/06/2020	77456	RVPA - Board Meeting Mins 02/06/2020	1236 - DeFrancis, Toni		120.00	1,160.00
02/18/2020	APPKT05312	RVPA 02/06/2020	77454	RVPA - Board Stipend 02/06/2020	1465 - Corbett, Bruce		100.00	1,260.00
02/18/2020	APPKT05312	RVPA 02/06/2020	77446	RVPA - Board Stipend 02/06/2020	5553 - Bailey, Sloan		100.00	1,360.00
02/19/2020	APPKT05315	RVPA 02/06/2020	77466	RVPA - Board Stipend 02/6/2020	3092 - Meagor, Roger		100.00	1,460.00
02/19/2020	APPKT05315	RVPA 02/06/2020	77471	RVPA - Board Stipend 02/06/2020	1688 - Przybylski, Janice		100.00	1,560.00
02/19/2020	APPKT05315	RVPA 02/06/2020	77473	RVPA - Board Stipend 02/06/2020	2758 - Reed, John		100.00	1,660.00
02/19/2020	APPKT05315	RVPA 02/06/2020	77475	RVPA - Board Stipend 02/06/2020	5016 - Salmen, Brian		100.00	1,760.00
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVICES	22,974.75	751.50	23,726.25				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/26/2020	APPKT05330	1749	77508	RVPA - Audit Services 2019	5889 - Badawi & Associates.		751.50	23,726.25
705-0046-002-028003	ENGINE MEDIC PROGRAM - LARKSPUR	0.00	87,716.50	87,716.50				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/18/2020	APPKT05312	1162020	77474	RVPA - Medics OCT - DEC 2019	1174 - Ross Valley Paramedic Authority		43,858.25	43,858.25
02/18/2020	APPKT05312	1162020	77474	RVPA - Medics JUL - SEP 2019	1174 - Ross Valley Paramedic Authority		43,858.25	87,716.50

Detail Report

Date Range: 02/01/2020 - 02/29/2020

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	34,219.66	6,084.41	40,304.07

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/11/2020	APPKT05296	83479639	77403	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		94.19	34,313.85
02/11/2020	APPKT05296	83486929	77403	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		2,615.94	36,929.79
02/11/2020	APPKT05296	83486930	77403	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		447.88	37,377.67
02/18/2020	APPKT05312	83496246	77449	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		915.73	38,293.40
02/18/2020	APPKT05312	83502231	77449	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		240.47	38,533.87
02/18/2020	APPKT05312	83503954	77449	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		854.09	39,387.96
02/18/2020	APPKT05312	9968420357	77444	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		296.05	39,684.01
02/18/2020	APPKT05312	9968420562	77444	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		325.26	40,009.27
02/26/2020	APPKT05330	83508363	77511	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		147.40	40,156.67
02/26/2020	APPKT05330	83508364	77511	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		147.40	40,304.07

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-006-064000	INSURANCE/MISC	0.00	5,173.00	5,173.00

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/18/2020	APPKT05312	47616	77458	RVPA - CPKG VFIS-TR-2050941-13 Policy	4340 - George Petersen Insurance Agency		5,173.00	5,173.00

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	552.65	78.95	631.60

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/18/2020	APPKT05312	8155 30 005 0005735 ...	77452	RVPA - Internet Services FEB 2020	4741 - Comcast - RVPA / Rescue 40		78.95	631.60

Total Fund: 705 - ROSS VALLEY PARAMEDIC: Beginning Balance: 58,587.06 Total Activity: 100,724.36 Ending Balance: 159,311.42

Grand Totals: Beginning Balance: 58,587.06 Total Activity: 100,724.36 Ending Balance: 159,311.42

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	58,587.06	100,724.36	159,311.42
Grand Total:	58,587.06	100,724.36	159,311.42

INVOICE 20010247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: February 20, 2020
FOR: Billing Services Performed in **January 2020**

Gross Collections	\$	125,926.42
	\$	-
Less Refunds	\$	-
Net Collections	\$	125,926.42
Fee Based on 3.99% of Net Collections	\$	5,024.46

CURRENT MONTH BALANCE: \$ 5,024.46

Prior month (November) balance: \$ 2,856.69

Prior month (December) balance: \$ 3,388.46

TOTAL AMOUNT: \$ 11,269.61

Ross Valley EMS Fiscal Year 19-20

	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 '19	\$ 329,460.61	\$ 176,964.06	\$ 27,846.02	\$ 20,180.16	\$ 7,520.96	\$ 96,949.41	\$ 145,525.57	\$ 2,618.47	\$ 142,907.10	\$ 7,417.96	\$ 425.16	\$ 9.07	\$ 437,779.73
AUGUST '19	\$ 287,623.93	\$ 133,897.21	\$ 34,391.45	\$ 13,190.75	\$ 15,245.97	\$ 90,898.55	\$ 119,980.58	\$ -	\$ 119,980.58	\$ 12,106.79	\$ -	\$ -	\$ 396,590.91
SEPTEMBER '19	\$ 313,494.50	\$ 160,164.82	\$ 31,234.55	\$ 13,760.33	\$ 7,293.06	\$ 101,041.74	\$ 84,505.13	\$ -	\$ 84,505.13	\$ 7,473.39	\$ -	\$ 2.53	\$ 405,656.66
OCTOBER '19	\$ 310,133.46	\$ 157,690.00	\$ 29,460.50	\$ 22,512.69	\$ 12,440.57	\$ 88,029.70	\$ 88,727.59	\$ -	\$ 88,727.59	\$ 2,099.00	\$ -	\$ 0.08	\$ 400,313.25
NOVEMBER '19	\$ 285,736.27	\$ 146,331.05	\$ 36,673.94	\$ 21,716.96	\$ 7,596.77	\$ 73,417.55	\$ 78,969.60	\$ 7,373.41	\$ 71,596.19	\$ 9,215.19	\$ (106.38)	\$ -	\$ 393,025.80
DECEMBER '19	\$ 361,165.84	\$ 175,463.98	\$ 34,570.13	\$ 11,324.05	\$ 1,896.43	\$ 137,911.25	\$ 87,210.67	\$ 2,286.79	\$ 84,923.88	\$ -	\$ 1,767.87	\$ 148.06	\$ 444,393.36
JANUARY '20	\$ 301,634.33	\$ 154,602.85	\$ 24,124.32	\$ 34,181.62	\$ 1,970.61	\$ 86,754.93	\$ 125,926.42	\$ -	\$ 125,926.42	\$ 7,227.80	\$ -	\$ 15.00	\$ 398,009.07
FEBRUARY '20						\$ -			\$ -				
MARCH '20						\$ -			\$ -				
APRIL '20						\$ -			\$ -				
MAY '20						\$ -			\$ -				
JUNE '20						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,189,248.94	\$ 1,105,113.97	\$ 218,300.91	\$ 136,866.56	\$ 53,964.37	\$ 675,003.13	\$ 730,845.56	\$ 12,278.67	\$ 718,566.89	\$ 45,540.13	\$ 4,633.25	\$ 174.74	
YTD PERCENTAGE OF REVENUE		50.48%	9.97%	6.25%	2.46%	30.83%	33.38%	0.56%	32.82%	2.08%	0.21%	0.01%	
YTD PERCENTAGE OF NET REVENUE									106.45%				

	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 AIR BALANCE
FEBRUARY '19	\$ 272,002.69	\$ 146,643.04	\$ 13,549.36	\$ 24,141.68	\$ 2,042.99	\$ 85,625.62	\$ 104,477.15	\$ 3,035.78	\$ 101,441.37	\$ 13,215.22	\$ 3,317.00	\$ 15.00	\$ 391,307.85
MARCH '19	\$ 301,014.27	\$ 150,987.00	\$ 32,547.13	\$ 24,347.61	\$ 10,217.61	\$ 82,914.92	\$ 88,321.79	\$ -	\$ 88,321.79	\$ 2,536.42	\$ -	\$ 0.20	\$ 383,364.76
APRIL '19	\$ 340,553.01	\$ 171,904.63	\$ 25,482.84	\$ 13,463.50	\$ 4,492.32	\$ 125,209.72	\$ 88,148.59	\$ 475.16	\$ 87,673.43	\$ 3,042.13	\$ 595.27	\$ -	\$ 417,263.65
MAY '19	\$ 338,485.51	\$ 171,445.10	\$ 35,723.61	\$ 26,631.33	\$ 4,357.13	\$ 100,328.34	\$ 87,324.06	\$ -	\$ 87,324.06	\$ 1,420.32	\$ 2,438.27	\$ -	\$ 426,409.34
JUNE '19	\$ 356,346.10	\$ 170,056.11	\$ 47,588.53	\$ 33,195.74	\$ 1,896.43	\$ 103,609.29	\$ 93,986.96	\$ -	\$ 93,986.96	\$ 3,148.43	\$ -	\$ 15.00	\$ 432,898.24
JULY '19	\$ 329,460.61	\$ 175,695.14	\$ 25,891.60	\$ 15,313.74	\$ 5,769.25	\$ 106,790.88	\$ 140,118.99	\$ 2,511.45	\$ 137,607.54	\$ 3,169.70	\$ 425.16	\$ (0.26)	\$ 398,486.46
AUGUST '19	\$ 287,623.93	\$ 133,897.21	\$ 34,420.37	\$ 9,946.46	\$ 13,334.70	\$ 96,025.19	\$ 117,042.20	\$ -	\$ 117,042.20	\$ 10,634.50	\$ -	\$ -	\$ 366,834.95
SEPTEMBER '19	\$ 313,494.50	\$ 160,164.82	\$ 31,129.13	\$ 9,614.95	\$ 5,992.23	\$ 106,593.37	\$ 81,968.05	\$ -	\$ 81,968.05	\$ 7,473.39	\$ -	\$ 2.53	\$ 383,989.41
OCTOBER '19	\$ 310,133.46	\$ 157,157.84	\$ 29,460.50	\$ 22,512.69	\$ 6,628.95	\$ 94,373.48	\$ 88,403.31	\$ -	\$ 88,403.31	\$ 1,951.16	\$ 2,546.60	\$ 0.08	\$ 385,461.90
NOVEMBER '19	\$ 285,736.27	\$ 146,445.25	\$ 36,435.68	\$ 20,323.27	\$ 7,640.43	\$ 74,891.64	\$ 75,681.41	\$ 6,859.05	\$ 68,822.36	\$ 9,049.60	\$ -	\$ -	\$ 382,481.58
DECEMBER '19	\$ 361,165.84	\$ 175,463.98	\$ 34,237.15	\$ 8,703.78	\$ 1,896.43	\$ 140,864.50	\$ 87,110.67	\$ 2,286.79	\$ 84,823.88	\$ -	\$ -	\$ 148.06	\$ 438,670.36
JANUARY 20	\$ 301,634.33	\$ 154,602.85	\$ 26,303.89	\$ 34,181.62	\$ 150.00	\$ 86,395.97	\$ 125,164.09	\$ -	\$ 125,164.09	\$ 7,227.80	\$ -	\$ 15.00	\$ 392,689.34
YEAR TO	\$ 3,797,650.52	\$ 1,914,462.97	\$ 372,769.79	\$ 242,376.37	\$ 64,418.47	\$ 1,203,622.92	\$ 1,177,747.27	\$ 15,168.23	\$ 1,162,579.04	\$ 62,868.67	\$ 9,322.30	\$ 195.61	
YTD PERCENTAGE OF REVENUE		50.41%	9.82%	6.38%	1.70%	31.69%	31.01%	0.40%	30.61%	1.66%	0.25%	0.01%	
YTD PERCENTAGE OF NET REVENUE									96.59%				

Ross Valley Old Work

	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
FEBRUARY '19	\$ 28.20	\$ (2,448.14)	\$ 64.85	\$ 2,765.21	\$ (23.31)	\$ (330.41)	\$ 7,793.61	\$ 4,125.19	\$ 3,668.42	\$ 15,318.82	\$ 2,417.59	\$ -	\$ 125,772.24
MARCH '19	\$ (8.06)	\$ 1,317.53	\$ (1,940.20)	\$ 15,402.10	\$ (24.17)	\$ (14,763.32)	\$ 8,652.56	\$ -	\$ 8,652.56	\$ 3,344.33	\$ -	\$ -	\$ 99,012.03
APRIL '19	\$ 40.27	\$ (1,464.80)	\$ 78.30	\$ 12,442.93	\$ 1,086.59	\$ (12,102.75)	\$ 3,450.01	\$ 4,492.81	\$ (1,042.80)	\$ 5,189.11	\$ 3,859.89	\$ -	\$ 78,903.08
MAY '19	\$ -	\$ (10.65)	\$ (180.48)	\$ 263.25	\$ -	\$ (72.12)	\$ 9,000.30	\$ -	\$ 9,000.30	\$ 2,211.68	\$ 2,447.44	\$ -	\$ 65,171.54
JUNE '19	\$ -	\$ -	\$ 119.42	\$ 3,065.64	\$ -	\$ (3,185.06)	\$ 1,286.74	\$ -	\$ 1,286.74	\$ 2,026.51	\$ -	\$ -	\$ 58,673.23
JULY '19	\$ -	\$ 1,268.92	\$ 1,954.42	\$ 4,866.42	\$ 1,751.71	\$ (9,841.47)	\$ 5,406.58	\$ 107.02	\$ 5,299.56	\$ 4,248.26	\$ -	\$ -	\$ 39,293.27
AUGUST '19	\$ -	\$ -	\$ (28.92)	\$ 3,244.29	\$ 1,911.27	\$ (5,126.64)	\$ 2,938.38	\$ -	\$ 2,938.38	\$ 1,472.29	\$ -	\$ -	\$ 29,755.96
SEPTEMBER '19	\$ -	\$ -	\$ 105.42	\$ 4,145.38	\$ 1,300.83	\$ (5,551.63)	\$ 2,537.08	\$ -	\$ 2,537.08	\$ -	\$ -	\$ -	\$ 21,667.25
OCTOBER '19	\$ -	\$ 532.16	\$ -	\$ -	\$ 5,811.62	\$ (6,343.78)	\$ 324.28	\$ -	\$ 324.28	\$ 147.84	\$ -	\$ -	\$ 14,851.35
NOVEMBER '19	\$ -	\$ (114.20)	\$ 238.26	\$ 1,393.69	\$ (43.66)	\$ (1,474.09)	\$ 3,288.19	\$ 514.36	\$ 2,773.83	\$ 165.59	\$ (106.38)	\$ -	\$ 10,544.22
DECEMBER '19	\$ -	\$ -	\$ 332.98	\$ 2,620.27	\$ -	\$ (2,953.25)	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 1,767.87	\$ -	\$ 5,723.10
JANUARY '20	\$ -	\$ -	\$ (2,179.57)	\$ -	\$ 1,820.61	\$ 358.96	\$ 762.33	\$ -	\$ 762.33	\$ -	\$ -	\$ -	\$ 5,319.73
YEAR TO DATE TOTALS	\$ 60.41	\$ (919.18)	\$ (1,435.52)	\$ 50,209.18	\$ 13,591.49	\$ (61,385.56)	\$ 45,540.06	\$ 9,239.38	\$ 36,300.68	\$ 34,124.43	\$ 10,386.41	\$ 9.33	\$ -
YTD PERCENTAGE OF REVENUE		-1521.57%	-2376.30%	83114.02%	22498.74%	-101614.90%	75384.97%	15294.45%	60090.51%	56488.05%	17193.20%	15.44%	
YTD PERCENTAGE OF NET REVENUE									-59.14%				

Management Summary Report
 Monthly and Fiscal Year to Date
 Ross Valley RPA
 January 2020

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
Medicare	52	42.98%	353	40.86%	\$153,254.92	50.81%	\$896,690.49	40.96%	\$23,343.57	18.54%	\$144,906.48	19.83%
Medicare HMO	8	6.61%	38	4.40%	\$20,113.74	6.67%	\$94,081.39	4.30%	\$906.81	0.72%	\$18,983.52	2.60%
Medi-Cal	0	0.00%	7	0.81%	\$0.00	0.00%	\$17,438.07	0.80%	\$50.50	0.04%	\$8,253.92	1.13%
Medi-Cal HMO	11	9.09%	76	8.80%	\$28,161.24	9.34%	\$187,038.78	8.54%	\$6,529.93	5.19%	\$50,690.92	6.94%
Insurance	9	7.44%	74	8.56%	\$23,406.83	7.76%	\$184,834.34	8.44%	\$46,823.87	37.18%	\$219,037.50	29.97%
Private Pay	7	5.79%	56	6.48%	\$15,554.15	5.16%	\$132,789.79	6.07%	\$10,986.54	8.72%	\$37,260.17	5.10%
Kaiser	4	3.31%	45	5.21%	\$10,523.66	3.49%	\$121,451.27	5.55%	\$25,716.76	20.42%	\$170,341.73	23.31%
Kaiser Medical	0	0.00%	5	0.58%	\$0.00	0.00%	\$13,561.41	0.62%	\$355.00	0.28%	\$4,973.42	0.68%
Kaiser Medicare	17	14.05%	130	15.05%	\$46,050.15	15.27%	\$351,378.30	16.05%	\$11,206.81	8.90%	\$68,822.19	9.42%
Other	13	10.74%	80	9.26%	\$4,633.23	1.54%	\$172,900.94	7.90%	\$6.63	0.01%	\$7,575.71	1.04%
Prior Sales					-\$63.59	-0.02%	\$17,083.16	0.78%				
Sub Total	121	100.00%	864	100.00%	\$301,634.33	100.00%	\$2,189,248.94	100.00%	\$125,926.42	100.00%	\$730,845.56	100.00%
Dry Runs	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	121	100.00%	864	100.00%	\$301,634.33	100.00%	\$2,189,248.94	100.00%	\$125,926.42	100.00%	\$730,845.56	100.00%