



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 3, 2022 @ 6:30 p.m.

<https://us06web.zoom.us/j/86754512724>

By Phone 669-900-6833

Webinar ID: 867 5451 2724

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. Approve Resolution 22-02 Allowing continued Virtual RVPA Board Meetings in Compliance with AB 361. *Recommendation: Adopt resolution 22-02*
6. NEW BUSINESS
 - a. Presentation of Annual Financial Audit for FY 20-21, Badawi and Associates. *Recommendation: Receive and accept report, direct staff as necessary.*
 - b. Form 700 filing: *Recommendation: Receive update*
7. OLD BUSINESS
 - a. No old business
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

ATTENTION: This will be a virtual meeting of the Ross Valley Paramedic Authority pursuant to Executive Order N-29-20 issued by the Governor of the State of California. There will not be a public location for participating in this meeting, but any interested member of the public can participate telephonically by utilizing the dial-in information printed on this agenda. If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, they should contact Jason Weber at

jweber@marincounty.org

**ROSS VALLEY PARAMEDIC AUTHORITY
STAFF REPORT**

For the meeting of March 3, 2022

To: Board of Directors

From: Jason Weber, Fire Chief/Executive Officer

Subject: Approve Resolution 22-02 Allowing Virtual RVPA Board Meetings in Compliance with AB 361.

RECOMMENDATION:

Staff recommends that the Board approves Resolution 22-02, allowing the continued use of teleconferencing/videoconferencing to hold public meetings for Virtual RVPA Board Meetings in Compliance with AB 361 during the continuing state of emergency proclaimed by Governor Newsom on March 4, 2020.

DISCUSSION:

On March 4, 2020, Governor Newsom declared a state of emergency under Government Code section 8625 due to COVID-19. Recognizing the need to promote social distancing while allowing local legislative bodies to continue operating during the emergency, Governor Newsom signed Executive Orders N-25-20, N-29-20, and N-08-21, which suspended provisions of the Brown Act. Those Orders permitted legislative bodies to hold virtual meetings; however, the relevant provisions expired on September 30, 2021.

On September 16, 2021, Governor Newsom signed AB 361, which extends the authority of public agencies to conduct meetings by teleconference, including video conferences, during State-declared emergencies. Specifically, the bill provides that a legislative body may hold virtual meetings in a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing. (Cal. Gov. Code § 54953(e)(1)(A)).

On September 22, 2021, the Marin County Director of Health & Human Services, Benita McLarin, sent a letter to the Marin County Board of Supervisors recommending continued social distancing for local government meetings.

Local government meetings are indoor meetings that are sometimes crowded, involve many different and unfamiliar households, and can last many hours. Given those circumstances, I recommend a continued emphasis on social distancing measures as much as possible to make public meetings as safe as possible. These measures can include video/teleconferencing when it meets community needs and

spacing at in-person meetings so that individuals from different households are not sitting next to each other.

RVPA Board of Directors would like to adopt resolution 22-02 with the requisite findings that the (1) state of emergency is in effect, (2) that local officials are still recommending measures to promote social distancing, and (3) that the state of emergency directly impacts the ability of the public and the members of the RVFD Board of Directors to meet safely indoors in person

AB 361 requires the RVPA Board of Directors to make these findings at least every thirty days if it desires to continue meeting virtually. (Cal. Gov. Code § 54953(e)(3)). Therefore, staff has returned with resolution 22-02 for the Board's consideration, including the findings noted above.

The Ross Valley Paramedic Authority is committed to preserving and nurturing public access and participation in the RVPA Board of Directors meetings while ensuring a safe and healthy environment.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

Attachments: Resolution 22-02 a resolution regarding teleconference and videoconference meetings during the covid-19 state of emergency for March 3, 2022 – May 5, 2022. – Attachment #1

**ROSS VALLEY PARAMEDIC AUTHORITY
STAFF REPORT**

For the meeting of March 3, 2022

To: Board of Directors

From: Jason Weber, Fire Chief/Executive Officer

Subject: Receive and Acknowledge the Annual FY2020-21 Audit of the Ross Valley Paramedic Authority Basic Financial Statements

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.

FISCAL IMPACT:

There is no fiscal impact associated with the presentation of this item.

Attachments:

1. Ross Valley Paramedic Authority Basic Financial Statements FY2020/21
2. Ross Valley Paramedic Authority SAS 114 2021
3. Ross Valley Paramedic Authority representative letter 2021 and healthy environment

ROSS VALLEY PARAMEDIC AUTHORITY

RESOLUTION 22-02

**A RESOLUTION OF THE ROSS VALLEY PARAMEDIC AUTHORITY A
RESOLUTION REGARDING TELECONFERENCE AND
VIDEOCONFERENCE MEETINGS DURING THE COVID-19 STATE OF
EMERGENCY FOR March 3, 2022 – May 5, 2022.**

THE BOARD OF DIRECTORS ROSS VALLEY PARAMEDIC AUTHORITY

WHEREAS, the Ross Valley Paramedic Authority is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed pursuant to his authority under the California Emergency Services Act, California Government Code Section 8625, that a state of emergency exists due to a novel coronavirus (COVID- 19); and

WHEREAS, on June 4, 2021, in lifting many restrictions that the State previously imposed due to COVID-19, the Governor indicated that those changes did not end the ongoing, proclaimed State of emergency; and

WHEREAS, as of the date of this resolution, neither the Governor nor the Legislature have exercised their respective powers pursuant to California Government Code section 8629 to lift the State of emergency either by proclamation or by concurrent resolution in the state Legislature; and

WHEREAS, the continued local rates of transmission of the virus and variants causing COVID-19 are such that on September 22, 2021, the Marin County Director of Health & Human Services recommended that local government entities continue to emphasize social distancing to minimize the potential spread of COVID-19 during indoor, public meetings; and

WHEREAS, in light of this recommendation, the RVPA Board of Directors desires to continue to have the flexibility to meet by teleconference and/or videoconference;

**NOW, THEREFORE, THE ROSS VALLEY PARAMEDIC AUTHORITY
BOARD OF DIRECTORS DOES HEREBY RESOLVE, DETERMINE AND
ORDER AS FOLLOWS**

1. There is an ongoing proclaimed state of emergency relating to the novel coronavirus causing the disease known as COVID-19.
2. The State of emergency continues to directly impact the ability of the RVFD Board of Directors to meet safely in person.
3. Local officials continue to recommend measures to promote social distancing.

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Paramedic Authority on March 3, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Board Chair

ATTEST:

Clerk

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021**

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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, 2021, and respective budgetary comparison for the General Fund and the related notes to the financial statements and , 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, 2021, 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

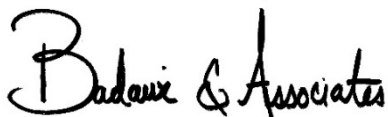
Required Supplementary Information

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 & Associates, CPAs
Berkeley, California
January 14, 2022

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 2020-2021 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2021 include the following:

Authority-wide:

- The Authority's total net position was \$2,188,620.
- Cash and investments of \$1,983,984 and \$353,562 in capital assets.
- Total Authority revenues include \$1,010,716 in charges for services and \$1,844,748 in special taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 2020/21 to \$87.00 per unit to maintain pace with expenses and insure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$2,027,767 of which \$1,983,984 was cash and investments.
- General Fund revenues were \$2,857,991. Property Tax and transportation revenues stayed on budget.
- General Fund expenditures of \$2,511,234 included \$1,683,338 in Marin County contract services, and engine company paramedic programs for Larkspur of \$175,433 and \$242,348 for Ross Valley Fire Department for a total of \$417,781.
- The increase in the fund balance of the General Fund was \$346,757.

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:

	2021	2020	Increase / Decrease
Current and other assets	\$1,983,984	\$1,570,371	26%
Account receivable	43,783	8,585	410%
Capital assets	353,562	407,816	-13%
Total assets	<u>2,381,329</u>	<u>1,986,772</u>	<u>20%</u>
Total liabilities	<u>192,709</u>	<u>90,655</u>	<u>113%</u>
Net position:			
Net investment in capital assets	353,562	407,816	-13%
Unrestricted	<u>1,835,058</u>	<u>1,488,301</u>	<u>23%</u>
Total net position	<u><u>\$2,188,620</u></u>	<u><u>\$1,896,117</u></u>	<u><u>15%</u></u>

The increase in current and other assets is mainly attributed to a combination of an increase in property tax revenue and a decrease in expenditures.

For fiscal year 2021, the account receivable is June's property tax accrual.

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

Changes in net positions are as follows:

	2021	2020	Increase / Decrease
Revenues			
Program revenues			
Charges for services	\$1,010,716	\$1,074,197	-6%
Operating contributions	1,844,748	1,792,719	3%
General revenues			
Investment earnings	2,527	37,531	-93%
Other	<u>-</u>	<u>25,060</u>	<u>-100%</u>
Total revenues	<u>2,857,991</u>	<u>2,929,507</u>	<u>-2%</u>
Expenses			
General government	<u>2,565,488</u>	<u>2,602,904</u>	<u>-1%</u>
Increase(decrease) in net position	292,503	326,603	-10%
Net position - beginning	<u>1,896,117</u>	<u>1,569,514</u>	<u>21%</u>
Net position - ending	<u><u>\$2,188,620</u></u>	<u><u>\$1,896,117</u></u>	<u><u>15%</u></u>

For fiscal year 2021, Charges for services includes Transportation billing and Medicare payments. These revenues decreased by 6% from prior year, mainly due to COVID. Prior year 2020, Other revenue included GEMT payments. Even though revenues decreased they exceeded expenses by \$292,503 and ended the year with a net position of \$2,188,620.

CAPITAL ASSETS

Under GASB 34, the Authority is required to record all its capital assets at their historical cost, and to depreciate these assets over their estimated useful lives. During fiscal year 2019, the Agency purchased an ambulance costing \$280,416. Total capital assets, net of accumulated depreciation as of June 30, 2021 is \$353,562. 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, 2021

ASSETS

Cash and investments:	\$ 1,983,984
Accounts receivable	43,783
Capital assets, net of accumulated depreciation	<u>353,562</u>
Total assets	<u>2,381,329</u>

LIABILITIES

Accounts payable	177,484
Deposits payable	<u>15,225</u>
Total liabilities	<u>192,709</u>

NET POSITION

Net investment in capital assets	353,562
Unrestricted (deficit)	<u>1,835,058</u>
Total net position	<u><u>\$ 2,188,620</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Program Expenses:

Paramedic services	\$ 2,565,488
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Program Revenues:

Charges for services	1,010,716
Operating Contributions from member agencies	1,844,748

Total Program Revenues	2,855,464
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Net Program Expense	(289,976)
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General Revenues:

Investment earnings	2,527
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Total General Revenues	2,527
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Change in Net Position	292,503
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Net Position-Beginning	1,896,117
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Net Position-Ending	\$ 2,188,620
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FUND FINANCIAL STATEMENTS

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

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

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ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General Fund
ASSETS	
Cash and investments	\$ 1,983,984
Accounts receivable	43,783
	Total assets
	\$ 2,027,767
 Liabilities:	
Accounts payable	\$ 177,484
Deposits payable	15,225
	Total liabilities
	192,709
 Fund Balances: (Note 12)	
Assigned:	
Vehicle/Equipment Replacement Reserve	150,000
Unassigned:	
General Fund Reserve	300,000
Remaining Unassigned	1,385,058
	Total fund balances
	1,685,058
	Total liabilities and fund balances
	\$ 1,877,767

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2021

Total fund balances reported on the governmental fund balance sheet	<u>\$ 1,685,058</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>353,562</u>
Net Position of Governmental Activities	<u><u>\$ 2,038,620</u></u>

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund
REVENUES:	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$ 310,900
Kentfield Fire Protection District	232,991
City of Larkspur	591,932
County of Marin Service Area #27	62,293
Town of Ross	79,935
Town of San Anselmo	490,511
Sleepy Hollow Fire Protection District	76,186
Transport billing	1,010,716
Investment earnings	2,527
Total revenues	2,857,991
EXPENDITURES:	
Meeting stipends	940
Accounting and auditing	47,023
Transport billing	39,838
Legal and consulting services	1,619
Marin County contractual services	1,683,338
Tax collection service	7,914
Disposable medical supplies	67,766
EMS training/supply reimbursement	61,211
Engine company paramedic programs	417,781
ALS backup	56,784
Insurance	5,361
Rent	31,052
Automotive fuel and repairs	17,727
Miscellaneous	13,259
Defibrillators	11,727
Payment to other agencies	44,380
Capital outlay	3,514
Total expenditures	2,511,234
Net change in fund balances	346,757
FUND BALANCES, Beginning of year	1,488,301
FUND BALANCES, End of year	\$ 1,835,058

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
 RECONCILIATION OF THE GOVERNMENTAL FUNDS-STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2021

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 \$ 346,757

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

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

Depreciation expense is deducted from the fund balance (54,254)

Change in Net Position of Governmental Activities \$ 292,503

ROSS VALLEY PARAMEDIC AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Original	Final Budgeted	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Parcel tax revenue from member agencies:				
Town of Fairfax	\$ 311,099	\$ 311,099	\$ 310,900	\$ (199)
Kentfield Fire Protection District	234,660	234,660	232,991	(1,669)
City of Larkspur	629,291	629,291	591,932	(37,359)
County of Marin Service Area #27	60,716	60,716	62,293	1,577
Town of Ross	79,600	79,600	79,935	335
Town of San Anselmo	495,297	495,297	490,511	(4,786)
Sleepy Hollow Fire Protection District	75,670	75,670	76,186	516
Transport billing	900,000	900,000	1,010,716	110,716
Investment earnings	2,200	2,200	2,527	327
Miscellaneous revenue	5,000	5,000	-	(5,000)
Total revenues	<u>2,793,533</u>	<u>2,793,533</u>	<u>2,857,991</u>	<u>64,458</u>
EXPENDITURES:				
Meeting stipends	5,000	5,000	940	4,060
Accounting and auditing	51,191	51,191	47,023	4,168
Transport billing	51,500	51,500	39,838	11,662
Legal and consulting services	12,650	12,650	1,619	11,031
Marin County contractual services	1,755,946	1,755,946	1,683,338	72,608
Tax collection service	8,240	8,240	7,914	326
Disposable medical supplies	77,500	77,500	67,766	9,734
EMS training/supply reimbursement	90,000	90,000	61,211	28,789
Engine company paramedic programs	460,433	460,433	417,781	42,652
ALS backup	70,000	70,000	56,784	13,216
Insurance	5,400	5,400	5,361	39
Rent	31,827	31,827	31,052	775
Automotive fuel and repairs	17,300	17,300	17,727	(427)
Miscellaneous	14,439	14,439	13,259	1,180
Defibrillators	12,000	12,000	11,727	273
Payment to other agencies	34,000	34,000	44,380	(10,380)
Capital outlay	75,000	75,000	3,514	71,486
Total expenditures	<u>2,772,426</u>	<u>2,772,426</u>	<u>2,511,234</u>	<u>261,192</u>
Net change in fund balance	<u>\$ 21,107</u>	<u>\$ 21,107</u>	346,757	<u>\$ 325,650</u>
FUND BALANCES, Beginning of year			<u>1,488,301</u>	
FUND BALANCES, End of year			<u>1,835,058</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, 2021

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, 2021, the tax rate was \$79 per unit, including a collection fee of \$0.50 levied by the County of Marin.

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

B. Basis of Presentation

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

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

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

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

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

C. Major Fund

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

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting

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

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

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

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

E. Budgets and Budgetary Accounting

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

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

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Expenditures in Excess of Appropriations

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

	Excess of Expenditures Over Appropriations
General Fund:	
Automotive fuel and repairs	\$ 427
Payment to other agencies	10,380

G. Fair Value Measurements

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

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

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

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

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

H. Estimates and Assumptions

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

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2021, 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, 2021, for more information.

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Fair Value Hierarchy

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

The investments in CalTrust, classified as Level 2 of the fair value hierarchy, are valued based on the fair value factor provided by CalTrust, which is calculated as the average cost to net asset value per share of the Fund. At June 30, 2021, the fair value approximated the Authority's cost. Fair value is defined as the quoted market value on the last trading day of the period.

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

NOTE 3 - CAPITAL ASSETS

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

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

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

Changes in the capital assets are as follows:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
Capital assets being depreciated:				
Machinery & Equipment	\$ 776,276	\$ -	\$ -	\$ 776,276
Less accumulated depreciation for:				
Machinery & Equipment	(368,460)	(54,254)	-	\$ (422,714)
	<u>\$ 407,816</u>	<u>\$ (54,254)</u>	<u>\$ -</u>	<u>\$ 353,562</u>

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021 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, 2021 the Authority does not have any restricted fund balance.

Committed fund balances have constraints imposed by formal action of the Board which may be altered only by formal action of the Board. Nonspendable amounts subject to Board commitments are included along with spendable resources. As of June 30, 2021, the Authority does not have any committed fund balance.

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

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

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4 - NET POSITION AND FUND BALANCES (CONTINUED)

C. Minimum Fund Balance and Reserve Policies

The Authority adopted a Fund Balance Reserve Policy with Resolution 01/16, which established a minimum fund balance policy as well as a vehicle/equipment replacement reserve as follows:

Minimum Unassigned Fund Balance Reserve Level: It is the goal of the Authority to maintain a General Fund Reserve of, at a minimum, 20% of the projected operating expenditures for each fiscal year. The reserve is intended to be used in the event of a financial shortfall and for the purpose of providing sufficient working capital. Should the General Fund Reserve fall below 20%, the Authority will implement measures to restore the reserve percentage to 20%. The amount of the General Fund Reserve was \$300,000 as of June 30, 2021 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, 2021 was \$150,000.

NOTE 5 - NOTE 5 - INSURANCE COVERAGE

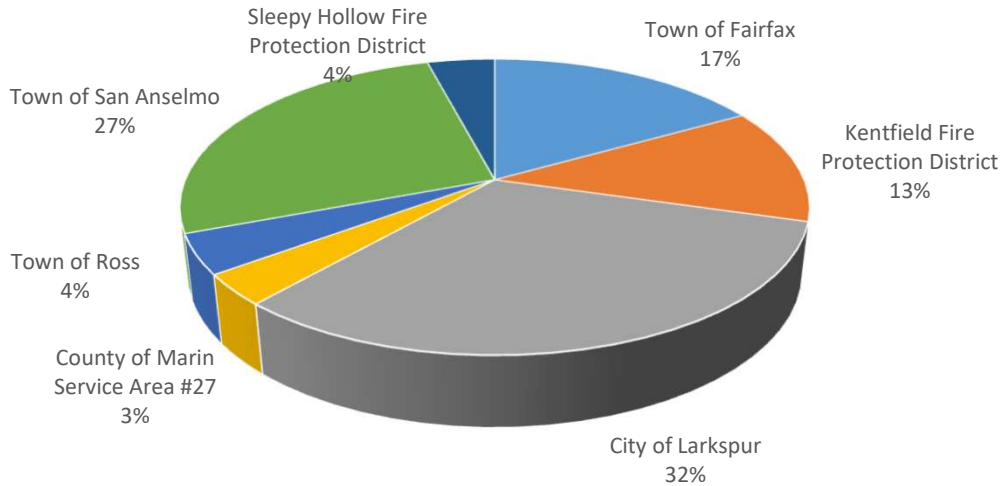
The Authority's insurance coverage is as follows:

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

Statistical Information

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ROSS VALLEY PARAMEDIC AUTHORITY
 CHART OF REVENUES FROM MEMBER AGENCIES
 FOR THE YEAR ENDED JUNE 30, 2021



PARCEL TAX REVENUES

General Fund

Town of Fairfax	\$ 310,900
Kentfield Fire Protection District	232,991
City of Larkspur	591,932
County of Marin Service Area #27	62,293
Town of Ross	79,935
Town of San Anselmo	490,511
Sleepy Hollow Fire Protection District	76,186
	<hr/>
Total Member Contributions	<u><u>\$ 1,844,748</u></u>

Ross Valley Paramedic Authority

Larkspur, California

*Auditors' Communication with
Those Charged with Governance*

For the year ended June 30, 2021



January 17, 2022

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 (Authority) for the year ended June 30, 2021. 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 April 16, 2021, 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 2021:

- GASB Statement No. 84, Fiduciary Activities
- GASB Statement No. 90, Majority Equity Interests
- GASB Statement No.93, Interbank offered rates (except LIBOR removal and lease modifications)

➤ GASB Statement No. 98, The Annual Comprehensive Financial Report

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 14, 2022.

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

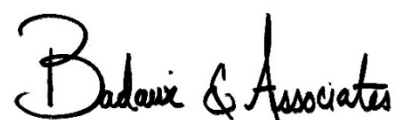
We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s 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, CPAs
Berkeley, California
January 14, 2022



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

400 MAGNOLIA AVENUE
LARKSPUR, CA 94939

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

January 14, 2022

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

This representation letter is provided in connection with your audit of the financial statements of the Ross Valley Paramedic Authority (Authority) as of June 30, 2021, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 14, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 16, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

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

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

Information Provided

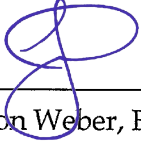
26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All transactions have been recorded in the accounting records and are reflected in the financial statements.
27. 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.

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

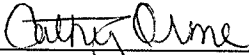
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
41. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
43. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records reflected in the financial statements.
44. We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.
45. The Authority has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such capital assets; nor has the Authority pledged any capital assets as collateral.
46. Provisions for uncollectible receivables have been properly identified and recorded.
47. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the Authority's investment custodians. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes and are in accordance with the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*.
48. The following information about financial instruments with off-balance sheet risk and financial instruments with concentrations of credit risk has been properly disclosed in the financial statements: (a) the extent, nature, and terms of financial instruments with off-balance-sheet risk, (b) the amount of credit risk of financial instruments with off-balance-sheet risk and information about the collateral supporting such financial instruments, and

- (c) significant concentrations of credit risk from all financial instruments and information about the collateral supporting such financial instruments.
49. We believe that the actuarial assumptions and methods used to measure the pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
50. With respect to the supplementary information on which an in-relation opinion is issued accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
 - b. We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There were no significant assumptions or interpretations underlying the measurement of the supplementary information.
 - e. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
 - f. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - g. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
51. With respect to the Required Supplementary Information (RSI) accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
 - b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

- d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.



Jason Weber, Executive Director

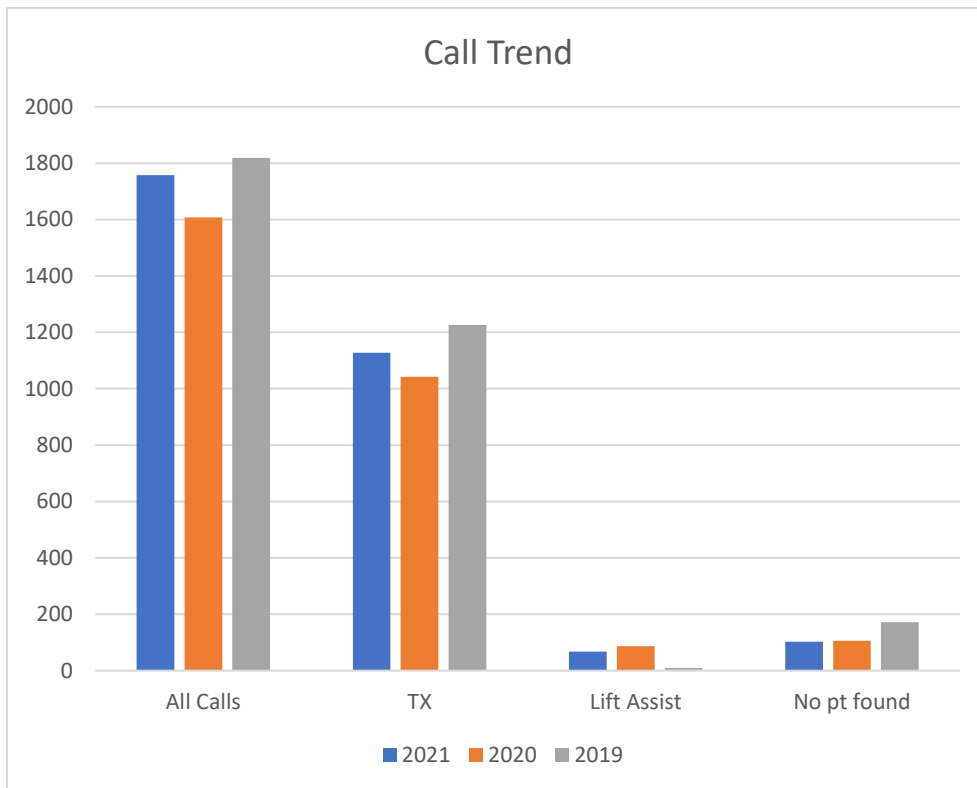


Cathy Orme, Administrative Service Director



CMFD Board Report 2019-2021

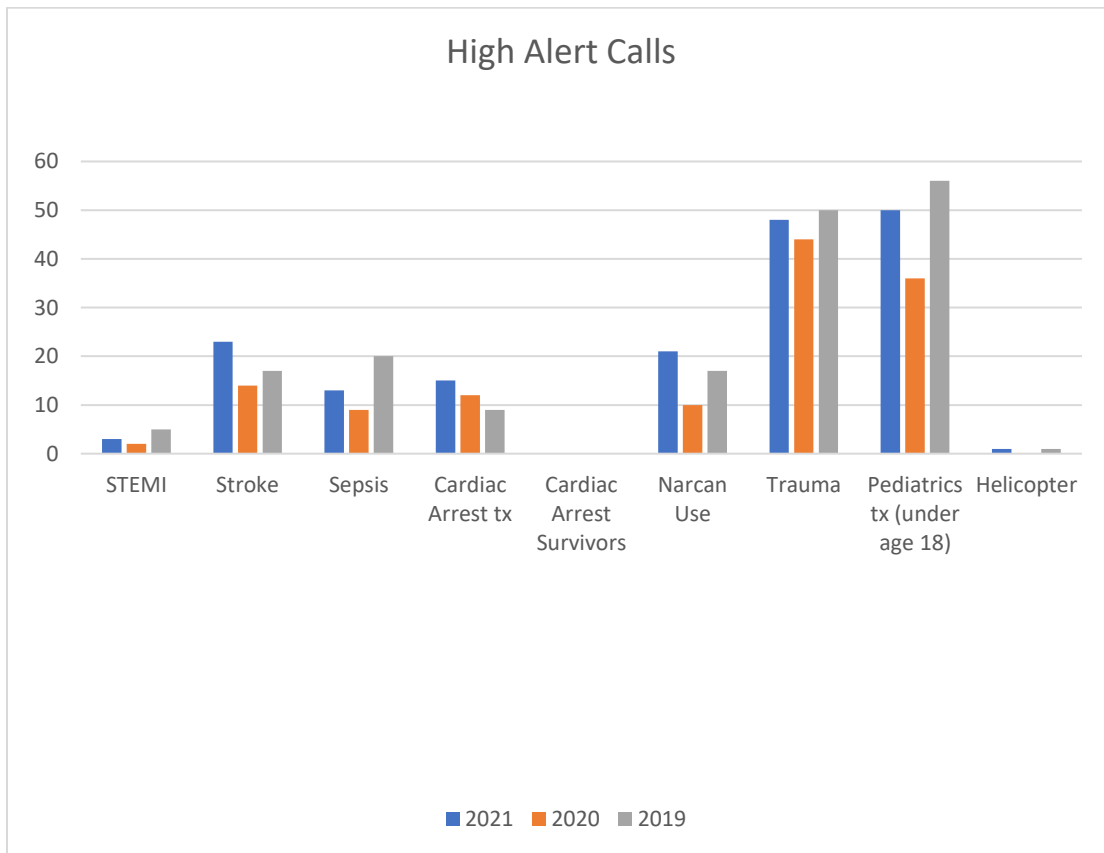
	2021	2020	2019
All Calls	1758	1608	1819
TX	1128	1043	1226
Lift Assist	68	87	9
No pt found	103	106	172





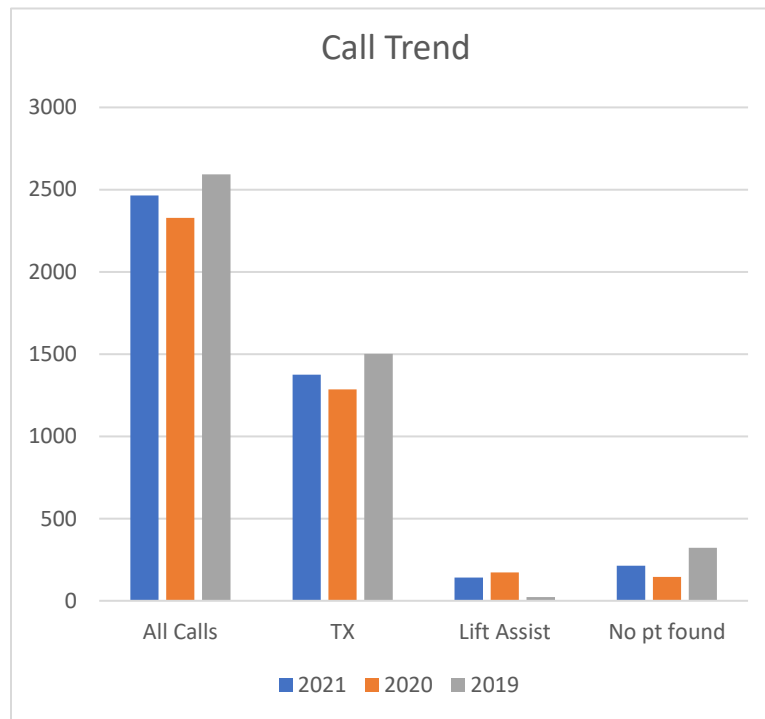
CMFD Board Report 2019-2021

	2021	2020	2019
STEMI	3	2	5
Stroke	23	14	17
Sepsis	13	9	20
Cardiac Arrest tx	15	12	9
Cardiac Arrest Survivors	0	0	0
Narcan Use	21	10	17
Trauma	48	44	50
Pediatrics tx (under age 18)	50	36	56
Helicopter	1	0	1
Mission Life	Gold Plus	Gold Plus	Silver Plus



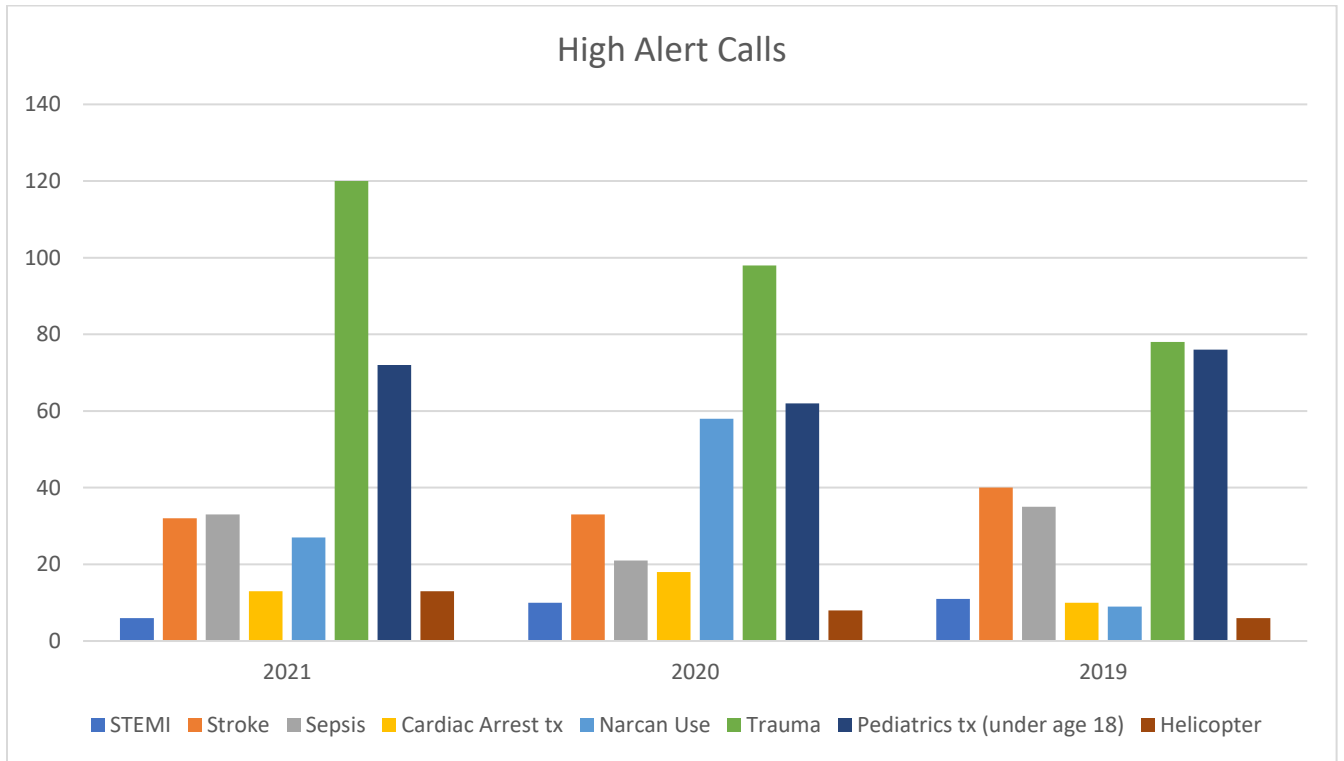
RVPA Board Report 2019-2021

Call Trend	2021	2020	2019
All Calls	2465	2328	2593
TX	1375	1285	1502
Lift Assist	141	173	22
No pt found	214	145	322



RVPA Board Report 2019-2021

High Alert Calls	2021	2020	2019
STEMI	6	10	11
Bacon Awards	1	1	0
Stroke	32	33	40
Sepsis	33	21	35
Cardiac Arrest tx	13	18	10
Cardiac Arrest Survivors	4	5	1
Narcan Use	27	58	9
Trauma	120	98	78
Pediatrics tx (under age 18)	72	62	76
Helicopter	13	8	6
Mission Life	Gold Plus	Gold Plus	Silver Plus





City of Larkspur, CA

Detail Report Account Detail

Date Range: 12/01/2021 - 12/31/2021

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
705-0046-000-003000	PART TIME	120.00	700.00	820.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2021	APPKT06782	RVPA 2021 09 02	80464	RVPA - Board Stipend 09/02/2021	1590 - Hillmer, Dan		100.00	220.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80459	RVPA - Board Stipend 09/02/2021	1465 - Corbett, Bruce		100.00	320.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80475	RVPA - Board Stipend 09/02/2021	5016 - Salmen, Brian		100.00	420.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80467	RVPA - Board Stipend 09/02/2021	3092 - Meagor, Roger		100.00	520.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80462	RVPA - Board Stipend 09/02/2021	1072 - Finn, Thomas J.		100.00	620.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80463	RVPA - Board Stipend 09/02/2021	6361 - Goddard, Renee		100.00	720.00
12/01/2021	APPKT06782	RVPA 2021 09 02	80471	RVPA - Board Stipend 09/02/2021	5017 - Ravasio, Robert		100.00	820.00
705-0046-001-012003	ALS BACK UP	17,659.03	5,942.53	23,601.56				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2021	APPKT06782	19-604086 to 21-537386	80460	RVPA - 19-604086 to 21-537386 ALS Bac...	5778 - Corte Madera Fire Dept.		5,942.53	23,601.56
705-0046-002-021000	AUTOMOTIVE FUELS	3,552.14	3,768.39	7,320.53				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2021	APPKT06782	20210701Q1	80473	RVPA - Fuel JUL - SEP 2021	1057 - Ross Valley Fire Department		3,768.39	7,320.53
705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFD	62,404.69	62,404.69	124,809.38				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2021	APPKT06782	FY21-22-Q2-100121	80474	RVPA - Paramedic Eng OCT-DEC 2021	1057 - Ross Valley Fire Department		62,404.69	124,809.38

Detail Report

Date Range: 12/01/2021 - 12/31/2021

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	30,149.86	7,985.20	38,135.06

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2021	APPKT06782	84301048	80457	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		125.88	30,275.74
12/15/2021	APPKT06814	84306405	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,119.27	31,395.01
12/15/2021	APPKT06814	84313778	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		2,981.02	34,376.03
12/15/2021	APPKT06814	84315642	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		850.50	35,226.53
12/15/2021	APPKT06814	84317621	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		16.42	35,242.95
12/15/2021	APPKT06814	84317622	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		12.31	35,255.26
12/15/2021	APPKT06814	84323500	80525	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		189.83	35,445.09
12/15/2021	APPKT06814	9984723000	80523	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		391.90	35,836.99
12/15/2021	APPKT06814	9984723001	80523	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		391.90	36,228.89
12/16/2021	APPKT06816	9504777431	80556	RVPA - Disposable Medical	6049 - Teleflex LLC		1,906.17	38,135.06

705-0046-004-040000	POSTAGE	542.97	-43.41	499.56
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Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/16/2021	APPKT06814	7-593-66407	80534	RVPA - 775407421929 Shipping	1700 - FEDEX		46.09	589.06
12/17/2021	GLPKT10488	JN05046		Fedex reimbursement			-89.50	499.56

705-0046-008-087001	OTHER EQUIPMENT/BUILDING	424.75	84.95	509.70
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Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/15/2021	APPKT06814	8155 30 005 0005735 ...	80530	RVPA - Internet Services 12/02-01/01	4741 - Comcast/Xfinity - RVPA / Rescue 40		84.95	509.70

Total Fund: 705 - ROSS VALLEY PARAMEDIC: Beginning Balance: 114,853.44 Total Activity: 80,842.35 Ending Balance: 195,695.79

Grand Totals: Beginning Balance: 114,853.44 Total Activity: 80,842.35 Ending Balance: 195,695.79

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	114,853.44	80,842.35	195,695.79
Grand Total:	114,853.44	80,842.35	195,695.79



City of Larkspur, CA

Detail Report Account Detail

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

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
705-0046-000-003000	PART TIME	820.00	100.00	920.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/11/2022	APPKT06868	RVPA 2021 09 02	80642	RVPA - Board Stipend 09/02/2021	6479 - Breen, Peter		100.00	920.00
705-0046-001-012038	TRANSPORT BILLING FEES	13,746.59	3,300.52	17,047.11				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/10/2022	APPKT06868	21110247	80657	RVPA - Ambulance Billing NOV 2021	1162 - WITTMAN ENTERPRISES, LLC		3,300.52	17,047.11
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	38,135.06	3,999.25	42,134.31				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/03/2022	APPKT06843	84332619	80592	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		10.55	38,145.61
01/03/2022	APPKT06843	9504831158	80603	RVPA - Disposable Medical Supplies	6049 - Teleflex LLC		599.09	38,744.70
01/04/2022	APPKT06843	84342247	80592	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		85.41	38,830.11
01/20/2022	APPKT06890	84351199	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,061.80	39,891.91
01/20/2022	APPKT06890	84352922	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		31.39	39,923.30
01/20/2022	APPKT06890	84352923	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		135.04	40,058.34
01/20/2022	APPKT06890	84354723	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		937.10	40,995.44
01/20/2022	APPKT06890	84358886	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		164.16	41,159.60
01/20/2022	APPKT06890	84364206	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		125.46	41,285.06
01/20/2022	APPKT06890	84369159	80673	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		40.59	41,325.65
01/20/2022	APPKT06890	9985459778	80671	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		404.33	41,729.98
01/20/2022	APPKT06890	9985459779	80671	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		404.33	42,134.31
705-0046-004-040000	POSTAGE	499.56	45.57	545.13				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2022	APPKT06843	7-600-52257	80596	RVPA - 775495445288 Shipping	1700 - FEDEX		45.57	545.13
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	0.00	2,156.02	2,156.02				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/10/2022	APPKT06868	1019502	80650	RVPA - RO 013726 LIC 1537397 19 Freightl..	1080 - Marin County / County of Marin Tax Co...		2,156.02	2,156.02

Detail Report

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

Account	Name	Beginning Balance	Total Activity	Ending Balance
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	509.70	84.95	594.65

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2022	APPKT06843	8155 30 005 0005735 ...	80594	RVPA - Internet Services 01/02-02/01	4741 - Comcast/Xfinity - RVPA / Rescue 40		84.95	594.65

Total Fund: 705 - ROSS VALLEY PARAMEDIC: Beginning Balance: 53,710.91 Total Activity: 9,686.31 Ending Balance: 63,397.22

Grand Totals: Beginning Balance: 53,710.91 Total Activity: 9,686.31 Ending Balance: 63,397.22

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	53,710.91	9,686.31	63,397.22
Grand Total:	53,710.91	9,686.31	63,397.22

INVOICE 21110247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: December 17, 2021
FOR: Billing Services Performed in **November 2021**

Gross Collections	\$	82,719.69
Less Refunds	\$	-
Net Collections	\$	82,719.69
Fee Based on 3.99% of Net Collections	\$	3,300.52

CURRENT MONTH BALANCE: \$ 3,300.52

TOTAL AMOUNT: \$ 3,300.52

Ross Valley Fiscal Year 21-22

	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 '21	\$ 311,759.01	\$ 140,680.15	\$ 33,230.08	\$ 41,079.77	\$ 12,396.83	\$ 84,372.18	\$ 91,706.19	\$ -	\$ 91,706.19	\$ 16,803.25	\$ 2,968.50	\$ 0.87	\$ 523,033.98
AUGUST '21	\$ 295,258.69	\$ 144,836.65	\$ 18,460.02	\$ 6,041.67	\$ 2,484.13	\$ 123,436.22	\$ 60,047.40	\$ -	\$ 60,047.40	\$ 2,604.14	\$ 5,158.32	\$ 15.00	\$ 578,675.34
SEPTEMBER '21	\$ 338,511.84	\$ 192,299.14	\$ 37,271.93	\$ 15,838.71	\$ 8,694.53	\$ 84,407.53	\$ 98,833.70	\$ -	\$ 98,833.70	\$ -	\$ 4,899.17	\$ 17.11	\$ 559,367.11
OCTOBER '21	\$ 328,064.48	\$ 192,765.90	\$ 25,233.37	\$ 13,853.83	\$ 2,346.42	\$ 93,864.96	\$ 94,739.22	\$ 800.25	\$ 93,938.97	\$ 15,737.44	\$ -	\$ -	\$ 543,553.66
NOVEMBER '21	\$ 400,761.55	\$ 199,843.70	\$ 45,079.61	\$ 14,716.93	\$ 4,867.84	\$ 136,253.47	\$ 82,719.69	\$ -	\$ 82,719.69	\$ 3,509.48	\$ -	\$ -	\$ 593,579.96
DECEMBER '21						\$ -			\$ -				
JANUARY '22						\$ -			\$ -				
FEBRUARY '22						\$ -			\$ -				
MARCH '22						\$ -			\$ -				
APRIL '22						\$ -			\$ -				
MAY '22						\$ -			\$ -				
JUNE '22						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 1,674,355.57	\$ 870,425.54	\$ 159,275.01	\$ 91,530.91	\$ 30,789.75	\$ 522,334.36	\$ 428,046.20	\$ 800.25	\$ 427,245.95	\$ 38,654.31	\$ 13,025.99	\$ 32.98	
YTD PERCENTAGE OF REVENUE		51.99%	9.51%	5.47%	1.84%	31.20%	25.56%	0.05%	25.52%	2.31%	0.78%	0.00%	
YTD PERCENTAGE OF NET REVENUE									81.80%				

Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
November 2021

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	50	38.46%	203	35.00%	\$139,767.25	34.88%	\$561,678.34	33.55%	\$15,339.64	18.54%	\$82,517.29	19.28%
Medicare HMO	11	8.46%	41	7.07%	\$31,384.00	7.83%	\$114,821.37	6.86%	\$1,841.12	2.23%	\$12,838.83	3.00%
Medi-Cal	3	2.31%	4	0.69%	\$7,859.13	1.96%	\$10,508.11	0.63%	\$667.74	0.81%	\$3,475.16	0.81%
Medi-Cal HMO	10	7.69%	37	6.38%	\$28,576.32	7.13%	\$102,603.03	6.13%	\$5,363.48	6.48%	\$14,234.43	3.33%
Insurance	15	11.54%	62	10.69%	\$40,397.99	10.08%	\$171,826.10	10.26%	\$30,753.56	37.18%	\$152,796.78	35.70%
Private Pay	7	5.38%	53	9.14%	\$19,729.53	4.92%	\$144,700.55	8.64%	\$640.47	0.77%	\$11,152.67	2.61%
Kaiser	10	7.69%	37	6.38%	\$30,142.34	7.52%	\$109,798.91	6.56%	\$18,231.74	22.04%	\$101,259.67	23.66%
Kaiser Medical	0	0.00%	4	0.69%	\$0.00	0.00%	\$11,622.59	0.69%	\$371.00	0.45%	\$2,208.46	0.52%
Kaiser Medicare	14	10.77%	89	15.34%	\$41,495.41	10.35%	\$263,801.17	15.76%	\$9,026.13	10.91%	\$44,386.74	10.37%
Other	10	7.69%	50	8.62%	\$28,397.87	7.09%	\$141,901.92	8.48%	\$484.81	0.59%	\$3,176.17	0.74%
Prior Sales					\$33,011.71	8.24%	\$41,093.48	2.45%				
Sub Total	130	100.00%	580	100.00%	\$400,761.55	100.00%	\$1,674,355.57	100.00%	\$82,719.69	100.00%	\$428,046.20	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	130	100.00%	580	100.00%	\$400,761.55	100.00%	\$1,674,355.57	100.00%	\$82,719.69	100.00%	\$428,046.20	100.00%

INVOICE 21120247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: January 19, 2022
FOR: Billing Services Performed in **December 2021**

Gross Collections	\$ 124,274.70
Less Refunds	\$ 458.92
Net Collections	\$ 123,815.78
Fee Based on 3.99% of Net Collections	\$ 4,940.25

CURRENT MONTH BALANCE: \$ 4,940.25

TOTAL AMOUNT: \$ 4,940.25

Ross Valley Fiscal Year 21-22

	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 '21	\$ 311,759.01	\$ 140,680.15	\$ 33,230.08	\$ 41,079.77	\$ 12,396.83	\$ 84,372.18	\$ 91,706.19	\$ -	\$ 91,706.19	\$ 16,803.25	\$ 2,968.50	\$ 0.87	\$ 523,033.98
AUGUST '21	\$ 295,258.69	\$ 144,836.65	\$ 18,460.02	\$ 6,041.67	\$ 2,484.13	\$ 123,436.22	\$ 60,047.40	\$ -	\$ 60,047.40	\$ 2,604.14	\$ 5,158.32	\$ 15.00	\$ 578,675.34
SEPTEMBER '21	\$ 338,511.84	\$ 192,299.14	\$ 37,271.93	\$ 15,838.71	\$ 8,694.53	\$ 84,407.53	\$ 98,833.70	\$ -	\$ 98,833.70	\$ -	\$ 4,899.17	\$ 17.11	\$ 559,367.11
OCTOBER '21	\$ 328,064.48	\$ 192,765.90	\$ 25,233.37	\$ 13,853.83	\$ 2,346.42	\$ 93,864.96	\$ 94,739.22	\$ 800.25	\$ 93,938.97	\$ 15,737.44	\$ -	\$ -	\$ 543,555.66
NOVEMBER '21	\$ 400,761.55	\$ 199,843.70	\$ 45,079.61	\$ 14,716.93	\$ 4,867.84	\$ 136,253.47	\$ 82,719.69	\$ -	\$ 82,719.69	\$ 3,509.48	\$ -	\$ -	\$ 593,579.96
DECEMBER '21	\$ 355,612.38	\$ 153,971.97	\$ 52,210.90	\$ 8,428.95	\$ 3,502.20	\$ 137,498.36	\$ 124,274.70	\$ 458.92	\$ 123,815.78	\$ (200.00)	\$ -	\$ 12.24	\$ 607,474.78
JANUARY '22						\$ -			\$ -				
FEBRUARY '22						\$ -			\$ -				
MARCH '22						\$ -			\$ -				
APRIL '22						\$ -			\$ -				
MAY '22						\$ -			\$ -				
JUNE '22						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,029,967.95	\$ 1,024,397.51	\$ 211,485.91	\$ 99,959.86	\$ 34,291.95	\$ 659,832.72	\$ 552,320.90	\$ 1,259.17	\$ 551,061.73	\$ 38,454.31	\$ 13,025.99	\$ 45.22	
YTD PERCENTAGE OF REVENUE		50.46%	10.42%	4.92%	1.69%	32.50%	27.21%	0.06%	27.15%	1.89%	0.64%	0.00%	
YTD PERCENTAGE OF NET REVENUE									83.52%				

Management Summary Report
Monthly and Fiscal Year to Date
Ross Valley RPA
December 2021

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	45	34.88%	248	34.98%	\$122,520.02	34.45%	\$684,198.36	33.70%	\$24,104.28	#VALUE!	\$106,621.57	#VALUE!
Medicare HMO	8	6.20%	49	6.91%	\$22,787.51	6.41%	\$137,608.88	6.78%	\$3,847.18	#VALUE!	\$16,686.01	#VALUE!
Medi-Cal	0	0.00%	4	0.56%	\$0.00	0.00%	\$10,508.11	0.52%	\$1,010.56	#VALUE!	\$4,485.72	#VALUE!
Medi-Cal HMO	11	8.53%	48	6.77%	\$30,700.48	8.63%	\$133,303.51	6.57%	\$1,825.62	#VALUE!	\$16,060.05	#VALUE!
Insurance	20	15.50%	82	11.57%	\$54,273.05	15.26%	\$226,099.15	11.14%	\$50,284.33	#VALUE!	\$203,081.11	#VALUE!
Private Pay	5	3.88%	58	8.18%	\$13,100.31	3.68%	\$157,800.86	7.77%	\$6,843.06	#VALUE!	\$17,995.73	#VALUE!
Kaiser	6	4.65%	43	6.06%	\$17,857.17	5.02%	\$127,656.08	6.29%	\$31,166.33	#VALUE!	\$132,426.00	#VALUE!
Kaiser Medical	0	0.00%	4	0.56%	\$0.00	0.00%	\$11,622.59	0.57%	\$726.00	#VALUE!	\$2,934.46	#VALUE!
Kaiser Medicare	13	10.08%	102	14.39%	\$37,475.03	10.54%	\$301,276.20	14.84%	\$4,467.34	#VALUE!	\$48,854.08	#VALUE!
Other	21	16.28%	71	10.01%	\$59,451.14	16.72%	\$201,353.06	9.92%	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Prior Sales					-\$2,552.33	-0.72%	\$38,541.15	1.90%				
Sub Total	129	100.00%	709	100.00%	\$355,612.38	100.00%	\$2,029,967.95	100.00%	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Dry Runs	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	#VALUE!	\$0.00	#VALUE!
Total	129	100.00%	709	100.00%	\$355,612.38	100.00%	\$2,029,967.95	100.00%	#VALUE!	#VALUE!	#VALUE!	#VALUE!

INVOICE 22010247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: February 25, 2022
FOR: Billing Services Performed in **January 2022**

Gross Collections	\$	99,009.19
Less Refunds	\$	6,621.43
Net Collections	\$	92,387.76
Fee Based on 3.99% of Net Collections	\$	3,686.27

CURRENT MONTH BALANCE: \$ 3,686.27

TOTAL AMOUNT: \$ 3,686.27

Ross Valley Fiscal Year 21-22

	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 '21	\$ 311,759.01	\$ 140,680.15	\$ 33,230.08	\$ 41,079.77	\$ 12,396.83	\$ 84,372.18	\$ 91,706.19	\$ -	\$ 91,706.19	\$ 16,803.25	\$ 2,968.50	\$ 0.87	\$ 523,033.98
AUGUST '21	\$ 295,238.69	\$ 144,836.65	\$ 18,460.02	\$ 6,041.67	\$ 2,484.13	\$ 123,436.22	\$ 60,047.40	\$ -	\$ 60,047.40	\$ 2,604.14	\$ 5,158.32	\$ 15.00	\$ 578,675.34
SEPTEMBER '21	\$ 338,511.84	\$ 192,299.14	\$ 37,271.93	\$ 15,838.71	\$ 8,694.53	\$ 84,407.53	\$ 98,833.70	\$ -	\$ 98,833.70	\$ -	\$ 4,899.17	\$ 17.11	\$ 539,367.11
OCTOBER '21	\$ 328,064.48	\$ 192,765.90	\$ 25,233.37	\$ 13,853.83	\$ 2,346.42	\$ 93,864.96	\$ 94,739.22	\$ 800.25	\$ 93,938.97	\$ 15,737.44	\$ -	\$ -	\$ 543,555.66
NOVEMBER '21	\$ 400,761.55	\$ 199,843.70	\$ 45,079.61	\$ 14,716.93	\$ 4,867.84	\$ 136,253.47	\$ 82,719.69	\$ -	\$ 82,719.69	\$ 3,509.48	\$ -	\$ -	\$ 593,579.96
DECEMBER '21	\$ 355,612.38	\$ 153,971.97	\$ 52,210.90	\$ 8,428.95	\$ 3,502.20	\$ 137,498.36	\$ 124,274.70	\$ 458.92	\$ 123,815.78	\$ (200.00)	\$ -	\$ 12.24	\$ 607,474.78
JANUARY '22	\$ 342,910.38	\$ 158,449.76	\$ 39,745.07	\$ 32,777.59	\$ 3,420.30	\$ 108,517.66	\$ 99,009.19	\$ 6,621.43	\$ 92,387.76	\$ 10,056.52	\$ -	\$ -	\$ 613,548.16
FEBRUARY '22						\$ -			\$ -				
MARCH '22						\$ -			\$ -				
APRIL '22						\$ -			\$ -				
MAY '22						\$ -			\$ -				
JUNE '22						\$ -			\$ -				
YEAR TO	\$ 2,372,878.33	\$ 1,182,847.27	\$ 251,230.98	\$ 132,737.45	\$ 37,712.25	\$ 768,350.38	\$ 651,330.09	\$ 7,880.60	\$ 643,449.49	\$ 48,510.83	\$ 13,025.99	\$ 45.22	
YTD PERCENTAGE OF REVENUE		49.85%	10.59%	5.59%	1.59%	32.38%	27.45%	0.33%	27.12%	2.04%	0.55%	0.00%	
YTD PERCENTAGE OF NET REVENUE									83.74%				

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

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
Medicare	42	34.15%	290	34.86%	\$139,469.88	40.67%	\$823,668.24	34.71%	\$20,792.06	21.00%	\$127,413.63	19.56%
Medicare HMO	6	4.88%	55	6.61%	\$16,599.07	4.84%	\$154,207.95	6.50%	\$4,281.28	4.32%	\$20,967.29	3.22%
Medi-Cal	4	3.25%	8	0.96%	\$10,780.30	3.14%	\$21,288.41	0.90%	\$0.00	0.00%	\$4,485.72	0.69%
Medi-Cal HMO	11	8.94%	59	7.09%	\$30,589.95	8.92%	\$163,893.46	6.91%	\$2,139.07	2.16%	\$18,199.12	2.79%
Insurance	17	13.82%	99	11.90%	\$46,267.91	13.49%	\$272,367.06	11.48%	\$34,595.11	34.94%	\$237,676.22	36.49%
Private Pay	7	5.69%	65	7.81%	\$19,651.90	5.73%	\$177,452.76	7.48%	\$2,177.22	2.20%	\$20,172.95	3.10%
Kaiser	6	4.88%	49	5.89%	\$17,578.53	5.13%	\$145,234.61	6.12%	\$25,833.68	26.09%	\$158,259.68	24.30%
Kaiser Medical	0	0.00%	4	0.48%	\$0.00	0.00%	\$11,622.59	0.49%	\$0.00	0.00%	\$2,934.46	0.45%
Kaiser Medicare	20	16.26%	122	14.66%	\$59,110.89	17.24%	\$360,387.09	15.19%	\$9,190.77	9.28%	\$58,044.85	8.91%
Other	10	8.13%	81	9.74%	\$2,961.63	0.86%	\$204,314.69	8.61%	\$0.00	0.00%	\$3,176.17	0.49%
Prior Sales					-\$99.68	-0.03%	\$38,441.47	1.62%				
Sub Total	123	100.00%	832	100.00%	\$342,910.38	100.00%	\$2,372,878.33	100.00%	\$99,009.19	100.00%	\$651,330.09	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	123	100.00%	832	100.00%	\$342,910.38	100.00%	\$2,372,878.33	100.00%	\$99,009.19	100.00%	\$651,330.09	100.00%