



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

Ross Valley Paramedic Authority

BOARD OF DIRECTORS MEETING

Thursday, March 7, 2024 at 6:30 p.m.
240 Tamal Vista, Ste. 108, Corte Madera
Public can Join ZOOM Webinar

<https://us06web.zoom.us/j/89698957499?pwd=06yuQy6r2FHgvWQq6KaLgI0K5zpJKT.1>
Webinar ID: 896 9895 7499 - Passcode: 516630 - Phone:1-669-900-6833

1. Call to Order- Board Chair
2. Roll Call- Executive Officer
3. Pledge of Allegiance – Board Chair
4. Open Time for Public Input. Members of the Public have an opportunity to comment on items not on tonight's agenda. Each member of the public has two minutes in which to speak. Board members and staff are not able to engage in dialogue, answer questions or act on any of the items brought forward. At the Board's discretion, matters brought forth may be placed on a future agenda.
5. Review and approve Meeting Minutes:
 - a. **Staff recommendation:** Approve and adopt the meeting minutes from the December 7, 2023 meeting.
6. NEW BUSINESS
 - a. Presentation of Annual Financial Audit for FY22-23, Badawi and Associates.
 - i. **Staff recommendation:** Receive and accept report.
 - b. Form 700 Filing
 - i. **Staff recommendation:** Receive update from Executive Officer.
 - c. Selection of General Counsel
 - i. **Staff recommendation:** Receive staff report from Executive Officer and direct staff of selection of the general counsel and authorize the Executive Officer to enter into any subsequent agreements and/or engagement letters on behalf of the Board.
 - d. Report and recommendations by RVPA Sub-committee
 - i. **Staff recommendation:** Receive report from Sub-Committee and staff, recommending the Board to retain services as proposed and allocate funding in the amount of \$30,000.
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. *Staff Recommendation: Direct staff as needed.*
9. Review RVPA Expense Sheet (attached).
10. Transport Billing Data Review (attached).
11. Announcements/Future Agenda Items.
12. **Adjournment into Closed Session**

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

Closed Session

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: 33 Sir Francis Drake Blvd., Ross, CA 94957.

Negotiator: Ross Valley Paramedic Authority Executive Officer

Negotiating parties: Town of Ross

Under negotiation: (Instruction on both price and terms of lease agreement.)

13. Report out from Closed Session
14. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer



Ross Valley Paramedic Authority

MEMBER AGENCIES

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

Item 5: Meeting Minutes

ROSS VALLEY PARAMEDICS AUTHORITY

Held a meeting:

6:30 p.m. Thursday, December 7, 2023
240 Tamal Vista, Suite 108, Corte Madera

1. Call to Order- Chair Breen called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Breen, Blash, Candell, Casissa, Corbett, Finn, Robbins
Board members absent: Meagor
Staff Present: Weber, Martin, Orme, Pomi, Price-Fair, Tubbs

3. Pledge of Allegiance

4. Open Time for Public Input

There were no comments.

5. Review and Approve Meeting Minutes
 - a. Approval of September 7, 2023 minutes

M/s, Casissa/Finn, to approve the minutes from September 7, 2023 as submitted.

Ayes: All

Absent: Meagor

6. New Business
 - a. Selection of Board Officers (Chair and Vice Chair) for 2024

Executive Officer Weber presented a staff report. He stated the Board has historically chosen to continue the rotation. This would place the County representative as Chair and the Ross representative as Vice Chair.

Chair Breen opened the meeting to public comments.

There were no comments.

Chair Breen closed the meeting to public comments.

M/s, Finn/Robbins, to appoint the County representative as Chair and the Ross representative as Vice Chair.

Ayes: All

Absent: Meagor

- b. Request from the Town of Ross that the RVPA Board of Directors consider a long-term lease in consideration of proposed new Ross Civic Center facility

Executive Officer Weber gave a staff report. He answered questions from the Board regarding the timeline for the Board's decision; the timeframe and cost for the Board to pursue its due diligence; the scope of a due diligence study; where Medic 14 is based; if there is a Plan "B" and what are the impacts; when the new quarters would be ready for occupancy.

Ross Town Manager Christa Johnson stated the Town of Ross enjoys having the paramedic facility in Ross. She noted the proposal is to maintain the status quo. She reminded the Board that the lease expires at the end of June.

Board member Robbins discussed the study performed by the Town of Ross regarding keeping the station open in its current location and the three recommendations.

Chair Breen opened the meeting to public comments.

Mr. Kevin Carroll, Larkspur Councilmember, discussed Ross' commitment to this project and the impacts from the mandated increased housing.

Chair Breen closed the meeting to public comments.

Board member Finn stated basing the ambulance in Ross makes sense and it should remain there. He was concerned about the length of the lease (20 years) and noted it was unprecedented. The Board needs more data in order to make an informed decision. He noted the mandate for more housing will certainly impact services.

Board member Candell stated flexibility was important- who knows what the future may bring? It would be a disservice to his jurisdiction to lock them into a long-term lease. He recommended negotiating another 4-year lease.

Chair Breen stated the average citizen just wants service. Looking twenty years down the road is important but nobody knows what it will look like. They need to go in the most logical direction.

Board members Casissa and Finn volunteered to serve on the subcommittee. Executive Officer Weber stated Board member Meagor has expressed interest in serving on the subcommittee.

M/s, Candell/Blash, to direct staff to work with a consulting firm on the scope of a deployment analysis/study and begin discussions with the Town of Ross regarding the lease. The subcommittee will consist of Board members Casissa, Finn, and Meagor.

Ayes: All

Absent: Meagor

- c. Tour of San Quentin and Information needed for attendance

Chair Breen stated he cleared this tour with prison officials a while ago and they are ready to host the tour. The prison Fire Chief will be along for the tour. He noted forms need to be filled out.

Executive Officer stated his assistant would reach out to each Board member regarding the form. He explained the reason for the tour and the peaks and valleys of use at the prison.

7. Old Business

There were no Old Business items.

8. CQI Reports

CQI Coordinator Price-Fair discussed the following for Marin County and the Town of Corte Madera: 1) Dispositions; 2) Total number of transports; 3) Calls by destination; 4) Calls by City. She answered questions from the Board regarding whether staff could tell how many calls are related to bicycles; if e-bicycle related calls could be identified.

9. Review of RVPA Expense Sheets

Executive Officer Weber presented a staff report. There is nothing out of the ordinary.

There were no questions or comments from the Board.

10. Transport Billing Data Review

Executive Officer Weber presented a staff report. There is nothing out of the ordinary

There were no questions or comments from the Board.

11. Announcements/Future Agenda Items

Executive Officer Weber congratulated Larkspur Finance Director Orme on her retirement and thanked her for her service.

12. Adjournment- Chair Breen adjourned the meeting at 8:10 p.m.

Respectfully submitted,

Toni DeFrancis,
Recording Secretary



Ross Valley Paramedic Authority

MEMBER AGENCIES

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

Item 6: New Business

RVPA Staff Report

TO: RVPA Board
FROM: Jason Weber, Executive Officer
SUBJECT: Receive and Acknowledge the Annual FY2022-23 Audit of the Ross Valley Paramedic Authority Basic Financial Statements
MEETING DATE: March 7, 2024

BACKGROUND

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

The Authority has a contracted with Badawi and Associates for the annual audit services. The audit contract is a three-year term to cover fiscal years, June 30, 2019, 2020 and 2021 with an option to extend two additional one-year periods. The agency has retained Badawi's audit services for two additional years. Staff intend to extend the agreement with Badawi for another fiscal year.

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

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

STAFF RECOMMENDATION

The Board receive and accept the annual audit.

Respectfully submitted,

Jason Weber
Executive Officer

Attachments:

1. Ross Valley Paramedic Authority Basic Financial Statements FY2022-23
2. Auditor's Communication with Those Charged with Governance FY 2022-23
3. Ross Valley Paramedic Authority Management Representation Letter FY 2022-23
4. Auditor Presentation of FY 2022-23 Audit Results to Ross Valley Paramedic Authority Board

ROSS VALLEY PARAMEDIC AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Basic Financial Statements	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Fund:	
Balance Sheet	15
Reconciliation of the Governmental Fund - Balance Sheet to the Government-wide Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balance	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-wide Statement of Activities	18
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual: General Fund	19
Notes to Basic Financial Statements	21
Statistical Information	
Chart of Revenues from Member Agencies	29

This page intentionally left blank



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Ross Valley Paramedic Authority (Authority), as of and for the year ended June 30, 2023, and respective budgetary comparison for the General Fund and the related notes to the financial statements, which collectively comprise Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund information of the Authority, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

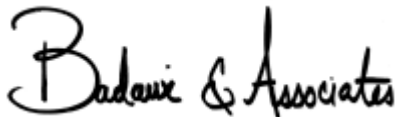
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of

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

preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Badawi & Associates, CPAs
Berkeley, California
January 15, 2024

This page intentionally left blank

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 2022-2023 FINANCIAL HIGHLIGHTS

Financial highlights of the year ended June 30, 2023, include the following:

Authority-wide:

- The Authority's total net position was \$3,297,051.
- Cash and investments were \$3,259,095 and capital assets \$245,054.
- Total Authority revenues include \$1,328,451 in charges for services and \$2,031,366. in special taxes.
- The Authority Board of Directors voted to increase the special assessment for FY 2022/23 to \$91.00 per unit to maintain pace with expenses and insure a proper reserve balance.

Fund Basis:

- General Fund assets totaled \$3,269,125 of which \$3,259,095 were cash and investments.
- General Fund revenues were \$3,485,562 for property tax and transportation billing.
- General Fund expenditures of \$2,795,470 included \$1,822,499 in Marin County contract services, and engine company paramedic programs for Larkspur of \$175,433 and \$296,189 for Ross Valley Fire Department for a total of \$471,622.
- The increase in the fund balance of the General Fund was \$690,092.

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 a full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the Authority's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each of the Agency's programs.

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

Net positions are as follows:

	<u>2022-23</u>	<u>2021-22</u>	<u>Inc. (Dec.)</u>
Cash and other assets	\$ 3,259,095	\$ 3,298,831	\$ (39,736)
Accounts receivable	10,030	11,391	(1,361)
Capital assets	<u>245,054</u>	<u>299,308</u>	<u>(54,254)</u>
Total assets	<u>3,514,179</u>	<u>3,609,530</u>	<u>(95,351)</u>
Total liabilities	<u>217,128</u>	<u>948,317</u>	<u>(731,189)</u>
Net position:			
Net investment in capital assets	245,054	299,308	(54,254)
Unrestricted	<u>3,051,997</u>	<u>2,361,905</u>	<u>690,092</u>
Total net position	<u>\$ 3,297,051</u>	<u>\$ 2,661,213</u>	<u>\$ 635,838</u>

- The decrease in total liabilities is primarily due to the recording of a fiscal year 2021-22 invoice for \$831,077 prior to June 30, 2022, that was paid in fiscal 2022-23. The invoice for the following year was paid within the same fiscal year it was recorded, resulting in a decrease of liability compared to the previous fiscal year.
- The decrease in net investment in capital assets is due to depreciation expense.
- The increase of \$690,095 in unrestricted position is primarily due to the Authority receiving more revenue than originally budgeted in the amount of \$498,796 for transport billing.

Changes in net positions are as follows:

	<u>2022-23</u>	<u>2021-22</u>	<u>Inc. (Dec.)</u>	<u>Inc. (Dec.)</u>
Revenues				
Program revenues				
Charges for services	\$ 1,328,451	\$ 1,207,554	\$ 120,897	10%
Operating contributions	2,031,366	1,939,633	91,733	5%
General revenues				
Investment earnings	29,902	(14,237)	44,139	-310%
Other	<u>95,841</u>	<u>2,818</u>	<u>93,023</u>	3301%
Total revenues	<u>3,485,560</u>	<u>3,135,768</u>	<u>349,792</u>	11%
Expenses				
General government	<u>2,849,722</u>	<u>2,663,175</u>	<u>186,547</u>	7%
Increase (decrease) in net position	635,838	472,593	163,245	35%
Net position - beginning	<u>2,661,213</u>	<u>2,188,620</u>	<u>472,593</u>	22%
Net position - ending	<u>\$ 3,297,051</u>	<u>\$ 2,661,213</u>	<u>\$ 635,838</u>	24%

For fiscal year 2023, Charges for services includes Transportation billing and Medicare payments. Charges for service revenues increased by 10% from prior year. Operating contributions are from property tax. Other revenue included Medi-Cal Provider Ground Emergency Medical Transportation Intergovernmental Transfer Program – Assembly Bill 1705. Investment earnings are positive after applying the fair market value. The Financial Accounting Standards Board (FASB) issued Statement No. 157, Fair Value Measurement, the difference between the transaction price and fair value is recognized as a gain or loss in earnings.

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, 2023, is \$245,054. Further details on capital assets may be found in Note 3 of the financial statements.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

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

This page intentionally left blank

ROSS VALLEY PARAMEDIC AUTHORITY

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

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

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

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

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

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

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF NET POSITION
June 30, 2023

ASSETS

Cash and investments:	\$ 3,259,095
Accounts receivable	10,030
Capital assets, net of accumulated depreciation	<u>245,054</u>
Total assets	<u>3,514,179</u>

LIABILITIES

Accounts payable	200,791
Deposits payable	<u>16,337</u>
Total liabilities	<u>217,128</u>

NET POSITION

Net investment in capital assets	245,054
Unrestricted (deficit)	<u>3,051,997</u>
Total net position	<u><u>\$ 3,297,051</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2023

Program Expenses:

Paramedic services	<u>\$ 2,849,722</u>
--------------------	---------------------

Program Revenues:

Charges for services	1,328,451
Operating Contributions from member agencies	<u>2,031,366</u>

Total Program Revenues	<u>3,359,817</u>
------------------------	------------------

Net Program Expense	<u>(510,095)</u>
---------------------	------------------

General Revenues:

Investment earnings	29,902
Miscellaneous revenue	<u>95,841</u>

Total General Revenues	<u>125,743</u>
------------------------	----------------

Change in Net Position	635,838
------------------------	---------

Net Position-Beginning	<u>2,661,213</u>
------------------------	------------------

Net Position-Ending	<u><u>\$ 3,297,051</u></u>
---------------------	----------------------------

This page intentionally left blank

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.

This page intentionally left blank

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 3,259,095
Accounts receivable	<u>10,030</u>
Total assets	<u><u>\$ 3,269,125</u></u>
Liabilities:	
Accounts payable	\$ 200,791
Deposits payable	<u>16,337</u>
Total liabilities	<u>217,128</u>
Fund Balances: (Note 12)	
Assigned:	
Vehicle/Equipment Replacement Reserve	300,000
Unassigned:	
General Fund Reserve	800,000
Remaining Unassigned	<u>1,951,997</u>
Total fund balances	<u>3,051,997</u>
Total liabilities and fund balances	<u><u>\$ 3,269,125</u></u>

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, 2023

Total fund balances reported on the governmental fund balance sheet	<u>\$ 3,051,997</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>245,054</u>
Net Position of Governmental Activities	<u><u>\$ 3,297,051</u></u>

See accompanying Notes to Basic Financial Statements.

ROSS VALLEY PARAMEDIC AUTHORITY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30,2023

	General Fund
REVENUES:	
Parcel tax revenue from member agencies:	
Town of Fairfax	\$ 339,330
Kentfield Fire Protection District	255,227
City of Larkspur	659,849
County of Marin Service Area #27	67,818
Town of Ross	87,691
Town of San Anselmo	537,963
Sleepy Hollow Fire Protection District	83,490
Transport billing	1,328,451
Investment earnings	29,902
Miscellaneous revenue	95,841
Total revenues	3,485,562
EXPENDITURES:	
Meeting stipends	3,280
Accounting and auditing	50,793
Transport billing	52,861
Legal and consulting services	1,494
Marin County contractual services	1,822,499
Tax collection service	7,907
Disposable medical supplies	46,048
EMS training/supply reimbursement	62,791
Engine company paramedic programs	471,622
ALS backup	100,000
Insurance	5,348
Rent	32,624
Automotive fuel and repairs	33,818
Miscellaneous	15,525
Defibrillators	9,676
Payment to other agencies	66,087
Capital outlay	13,097
Total expenditures	2,795,470
Net change in fund balances	690,092
FUND BALANCES, Beginning of year	2,361,905
FUND BALANCES, End of year	\$ 3,051,997

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 30,2023

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	\$ 690,092
--	------------

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

CAPITAL ASSETS TRANSACTIONS

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

Depreciation expense is deducted from the fund balance	<u>(54,254)</u>
--	-----------------

Change in Net Position of Governmental Activities	<u><u>\$ 635,838</u></u>
--	--------------------------

ROSS VALLEY PARAMEDIC AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30,2023

	Budgeted Original	Final Budgeted	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Parcel tax revenue from member agencies:				
Town of Fairfax	\$ 340,997	\$ 340,997	\$ 339,330	\$ (1,667)
Kentfield Fire Protection District	257,211	257,211	255,227	(1,984)
City of Larkspur	657,917	657,917	659,849	1,932
County of Marin Service Area #27	66,551	66,551	67,818	1,267
Town of Ross	87,250	87,250	87,691	441
Town of San Anselmo	542,897	542,897	537,963	(4,934)
Sleepy Hollow Fire Protection District	82,943	82,943	83,490	547
Transport billing	950,000	950,000	1,328,451	378,451
Investment earnings	1,000	1,000	29,902	28,902
Miscellaneous revenue	-	-	95,841	95,841
Total revenues	<u>2,986,766</u>	<u>2,986,766</u>	<u>3,485,562</u>	<u>498,796</u>
EXPENDITURES:				
Meeting stipends	24,205	24,205	3,280	20,925
Accounting and auditing	54,308	54,308	50,793	3,515
Transport billing	52,530	52,530	52,861	(331)
Legal and consulting services	8,755	8,755	1,494	7,261
Marin County contractual services	1,821,817	1,821,817	1,822,499	(682)
Tax collection service	8,500	8,500	7,907	593
Disposable medical supplies	77,250	77,250	46,048	31,202
EMS training/supply reimbursement	90,000	90,000	62,791	27,209
Engine company paramedic programs	468,700	468,700	471,622	(2,922)
ALS backup	72,100	72,100	100,000	(27,900)
Insurance	5,665	5,665	5,348	317
Rent	33,990	33,990	32,624	1,366
Automotive fuel and repairs	17,210	17,210	33,818	(16,608)
Miscellaneous	16,375	16,375	15,525	850
Defibrillators	12,360	12,360	9,676	2,684
Payment to other agencies	50,000	50,000	66,087	(16,087)
Capital outlay	75,000	75,000	13,097	61,903
Total expenditures	<u>2,888,765</u>	<u>2,888,765</u>	<u>2,795,470</u>	<u>93,295</u>
Net change in fund balance	<u>\$ 98,001</u>	<u>\$ 98,001</u>	690,092	<u>\$ 592,091</u>
FUND BALANCES, Beginning of year			<u>2,361,905</u>	
FUND BALANCES, End of year			<u>\$ 3,051,997</u>	

See accompanying Notes to Basic Financial Statements.

This page intentionally left blank

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

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, 2023, the tax rate was \$91 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, 2023

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, 2023

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	\$ 16,608
Marin County contractual services	682
ALS backup	27,900
Transport Billing	331
Engine Company Paramedic Programs	2,922
Payment to other Agencies	16,087

G. Fair Value Measurements

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

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

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

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

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

H. Estimates and Assumptions

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

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2023, 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, 2023, for more information.

Fair Value Hierarchy

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

Certificates of Deposit and Federal Agency Bonds are classified in Level 2 of the fair value hierarchy. At June 30, 2023, the fair value approximated the Authority's cost. Fair value is defined as the quoted market value on the last trading day of the period.

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

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

NOTE 3 - CAPITAL ASSETS

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

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

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

Changes in the capital assets are as follows:

	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Capital assets being depreciated:				
Machinery & Equipment	\$ 776,276	\$ -	\$ -	\$ 776,276
Less accumulated depreciation for:				
Machinery & Equipment	(476,968)	(54,254)	-	(531,222)
	\$ 299,308	\$ (54,254)	\$ -	\$ 245,054

ROSS VALLEY PARAMEDIC AUTHORITY
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

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, 2023 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, 2023 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, 2023, 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, 2023

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 \$800,000 as of June 30, 2023 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, 2023 was \$300,000.

NOTE 5 - INSURANCE COVERAGE

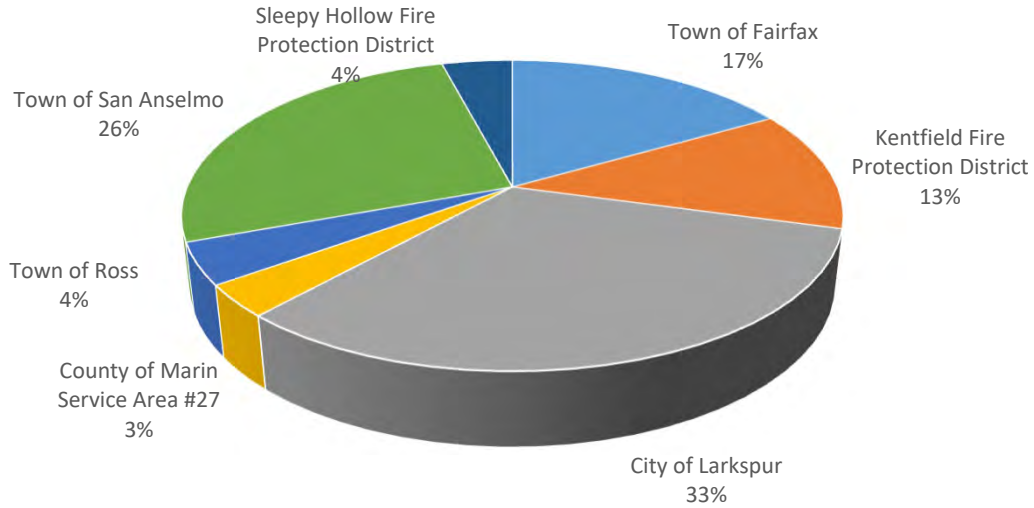
The Authority's insurance coverage is as follows:

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

This page intentionally left blank

ROSS VALLEY PARAMEDIC AUTHORITY
 CHART OF REVENUES FROM MEMBER AGENCIES
 FOR THE YEAR ENDED JUNE 30, 2023



PARCEL TAX REVENUES

General Fund

Town of Fairfax	\$ 339,330
Kentfield Fire Protection District	255,227
City of Larkspur	659,849
County of Marin Service Area #27	67,818
Town of Ross	87,691
Town of San Anselmo	537,963
Sleepy Hollow Fire Protection District	<u>83,490</u>
 Total Member Contributions	 <u><u>\$ 2,031,368</u></u>

Ross Valley Paramedic Authority

Larkspur, California

*Auditor's Communication with
Those Charged with Governance*

For the year ended June 30, 2023





January 15, 2024

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

We have audited the financial statements of the Ross Valley Paramedic Authority (Authority) as of and for the year ended June 30, 2023, and have issued our report thereon dated January 15, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 24, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

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

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

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

Financial Statement Disclosures

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

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
Page 4

Disagreements with Management

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Required Supplementary Information

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

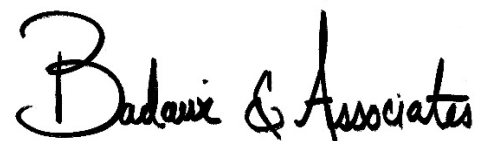
To the Honorable Directors
of the Board of Directors of the Ross Valley Paramedic Authority
Larkspur, California
Page 5

Other Information Included in Basic Financial Statement Report

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

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

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

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

Badawi & Associates, CPAs
Berkeley, California
January 15, 2024

January 15, 2024

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

This representation letter is provided in connection with your audit of the financial statements of the Ross Valley Paramedic Authority (Authority) as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 15, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 24, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.

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

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

Information Provided

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

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

- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
43. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records reflected in the financial statements.
46. The Authority has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such capital assets; nor has the Authority pledged any capital assets as collateral.
47. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.
48. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the Authority's investment custodians. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes and are in accordance with the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*.
49. With respect to the chart of revenue from member agencies (Supplementary Information) on which an in-relation opinion is issued accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the Supplementary Information in accordance with U.S. GAAP.
 - b. We believe the Supplementary Information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There were no significant assumptions or interpretations underlying the measurement of the Supplementary Information.
 - e. When the Supplementary Information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.

- f. We acknowledge our responsibility to include the auditor's report on the Supplementary Information in any document containing the Supplementary Information and that indicates the auditor reported on such Supplementary Information.
- g. We acknowledge our responsibility to present the Supplementary Information with the audited financial statements or, if the Supplementary Information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.

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

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

DocuSigned by:

Jason Weber

E5CE244E4A2C42A

Jason Weber, Executive Director

DocuSigned by:

Emilia Gabriele

A65F3EC308E6476...

Emilia Gabriele, Administrative Services Director

Ross Valley Paramedic Authority

Presentation to the Board of Directors

March 7, 2024

Presented by: **Ahmed Badawi, CPA**
Partner



Agenda

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

Deliverables and Scope of the Audit

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

Areas of Primary Audit Emphasis

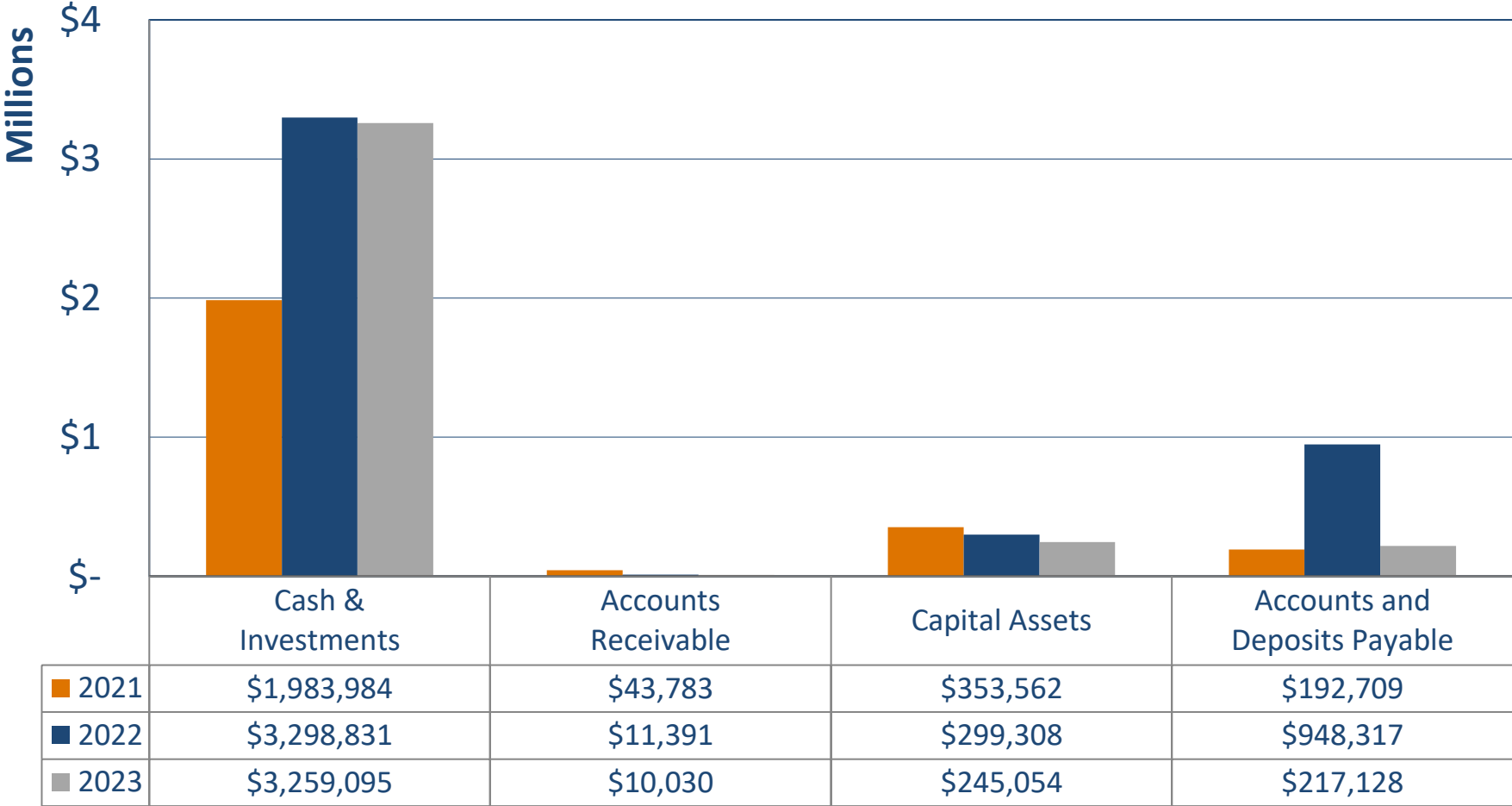
- The risk of management override of controls is addressed by the following procedures:
 - Assignment of audit staff based on consideration of audit risk.
 - Procedures to incorporate an element of unpredictability in the audit from period to period.
 - Consideration of the selection and application of significant accounting principles.
 - Examination of journal entries.
 - Review of accounting estimates for bias.
 - Evaluation of business rationale for unusual transactions.
 - Evaluation of the appropriateness of fraud-related inquiries performed
- Revenues & Receivables (Tax, Grants, Notes, etc.): Improper revenue recognitions
 - Governmental Funds: Confirm/validate property taxes & other significant revenues/receivables.

Auditor's Report

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

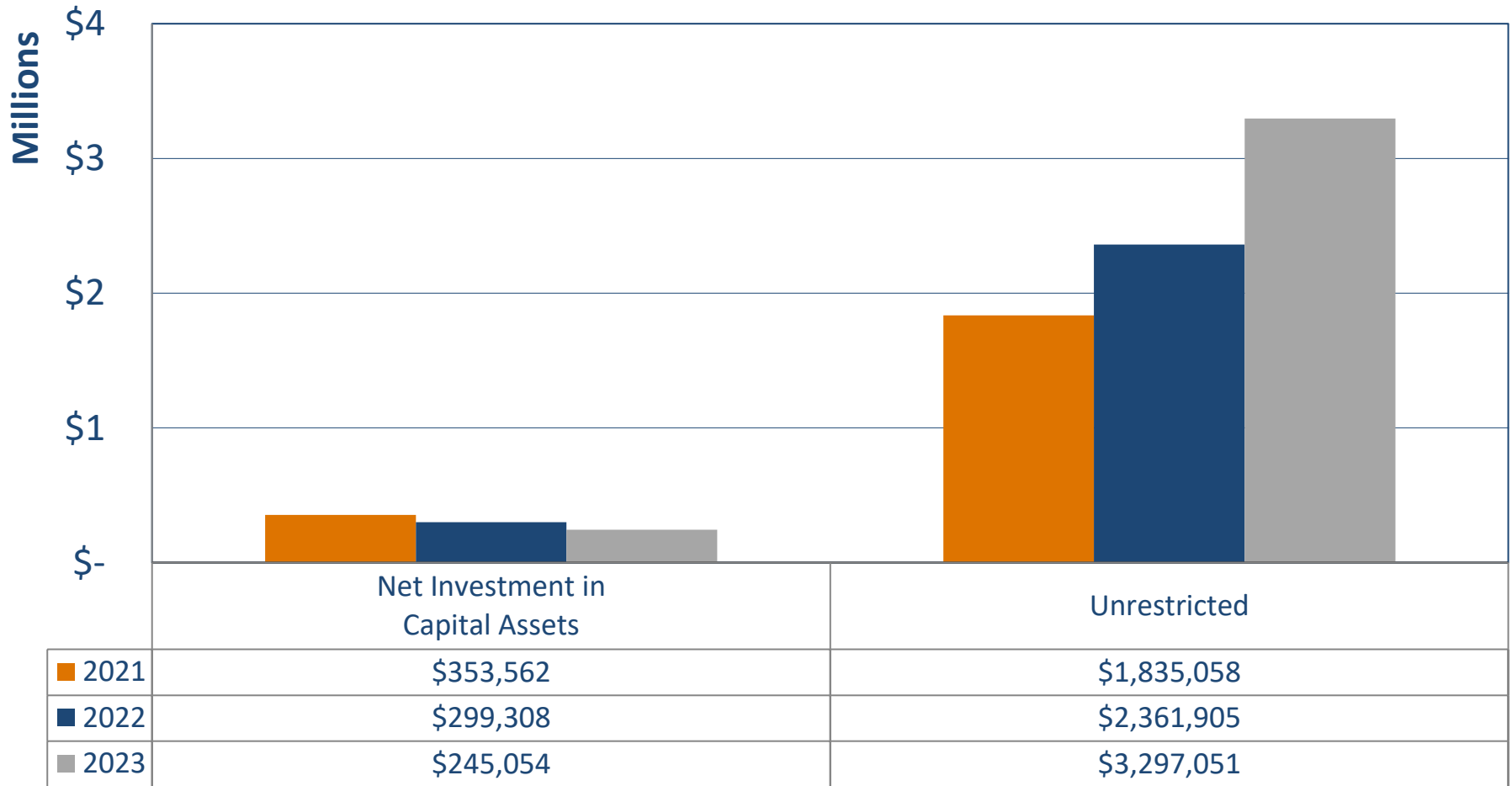
Government-Wide Financial Statements

Assets and Liabilities



Government-Wide Financial Statements

Net Position



General Fund

Expenditure Coverage

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Unrestricted Fund Balance	<u>\$ 1,685,058</u>	<u>\$ 2,361,905</u>	<u>\$ 3,051,997</u>
Total Expenditures	<u>\$ 2,511,234</u>	<u>\$ 2,608,923</u>	<u>\$ 2,795,470</u>
Unrestricted Fund Balance as a % of Total Expenditures	<u>67.10%</u>	<u>90.53%</u>	<u>109.18%</u>
Number of months	8.05	10.86	13.10

GFOA recommendation No less than 2 months

Measure of Authority's ability to operate with no revenues using available fund balance.

Required Communications

• Our Responsibility Under U.S. GAAS

- Opinion on whether financial statements are fairly stated in accordance with U.S. GAAP
- Evaluate internal control over financial reporting including tone at the top
- Ensure financial statements are clear and transparent
- Communicate with the governing body

• Management Responsibility

- Management is responsible for the financial statements
- Establish and maintain internal control over financial reporting
- Making all financial records available to us
- Adjust the financial statements to correct material misstatements
- Establish internal control to prevent and detect fraud
- Inform us of all known and suspected fraud
- Comply with laws and regulations
- Take corrective action on audit findings

Required Communications

- Significant Accounting Policies and Unusual Transactions



The Authority adopted the following new pronouncements during the year:

- GASB Statement No. 91, Conduit Debt
- GASB Statement No. 94, Public-Private Partnerships
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements

- Management Judgment and Accounting Estimates



Significant management estimates impacting the financial statements include the following:

- Useful lives of Capital Assets and Depreciation

Required Communications

- Sensitive Disclosures



The most sensitive disclosures affecting the financial statements relate to:

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

- Significant Audit Adjustments and Unadjusted Differences Considered by Management to be Immaterial



We did not have any significant audit adjustments.

- Potential Effect on the Financial Statements of Any Significant Risks and Exposures



No significant risks or exposures were identified. Legal matters and potential liabilities are disclosed in the financial statements

Required Communications

- Disagreement with Management



We are pleased to report that there were no disagreements with management.

- Deficiencies in Internal Control over Financial Reporting



None.

Required Communications

- Other Material Written Communications



Other than the engagement letters and management representation letters, there have been no other significant communications

- Material Uncertainties Related to Events and Conditions



There were no material uncertainties relating to events and conditions

- Fraud and Illegal Acts



We have not become aware of any instances of fraud or illegal acts, which was not disclosed by the Authority.

New Accounting Standards

2024

- GASB Statement No. 100 – Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62

2025

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

Thank You
For Allowing Us to Provide Audit Services
to the Ross Valley Paramedic Authority



RVPA Staff Report

TO: RVPA Board
FROM: Jason Weber, Executive Officer
SUBJECT: Selection of general legal counsel for RVPA
MEETING DATE: March 7, 2024

BACKGROUND

The Ross Valley Paramedic Authority (RVPA) Board needs to secure general legal counsel for various matters such as governmental and public administrative procedures, compliance, contracts and transactions, and evaluation of legal risks and potential litigation in accordance with the California Brown Act and other statutory and common law authorities governing public agencies.

Staff has provided two proposals for the Boards consideration. As your Board is aware there are eight member agencies that make up the RVPA JPA. Each has their own legal counsel, and it is difficult to find local firms/attorneys that do not represent member agencies. The two options being presented to your Board are:

I.

Peter M Spoerl, Esq. of Ragghianti Freitas LLP comes with over seventeen years of experience in such areas including experience in negotiating and drafting legal instruments with real estate transactions both in leases and purchase agreements for public agencies. Mr. Spoerl has presented us with his engagement letter for services (enclosed) and is waiving the requirement for advanced payment to secure his services and will be working on a bill as we go transaction for RVPA with invoices to be paid in full within fifteen (15) days from the billing date.

The rates for Mr. Spoerl's services will be billed out at \$500 per hour and paralegals and law clerks at \$140 per hour. Plus, any incurred expenses on RVPA behalf such as filing fees, deposition services, long-distance phone calls, and the like. These items will appear on the monthly statement as applicable. These rates are subject to change over the course of time and will be brought back to your Board for consideration.

II.

Emily B. Longfellow of Epstein Holtzapple Christo LLP is an attorney practicing in local government law and represents municipalities and special service districts throughout the Bay Area. Ms. Longfellow has extensive experience providing advice to staff and local officials in many areas of government law including Brown Act open government requirements; conflicts of interest; the Public Records Act; drafting staff reports, ordinances, and guidelines involving a wide range of topics; State housing and accessory dwelling unit law; land use and the California Environmental Quality Act (CEQA); and public contracting law.

The rates for Ms. Longfellow's services will be billed out at \$280 per hour and paralegals and law clerks at \$95-135 per hour. Plus, any incurred expenses on

RVPA behalf such as filing fees, deposition services, long-distance phone calls, and the like. These items will appear on the monthly statement as applicable. These rates are subject to change over the course of time and will be brought back to your Board for consideration.

STAFF RECOMMENDATION

Staff recommends the Board consider one of the two options presented for general legal counsel under a time and materials engagement. The Board to authorize the Executive Officer to execute an agreement / engagement letter with the Boards selected option.

Respectfully submitted,

Jason Weber
Executive Officer

Attachment(s):

Engagement Letter from Peter M. Spoerl dated February 29, 2024.

Peter M. Spoerl background information sheet

Emily B. Longfellow background information sheet



Ragghianti|Freitas LLP

Attorneys at Law

1101 Fifth Avenue, Suite 100
San Rafael, CA 94901-2903
telephone 415.453.9433
facsimile 415.453.8269
www.rflawllp.com

Peter M. Spoerl
peter@rflawllp.com

February 29, 2024

VIA EMAIL ONLY

Jason Weber Jason.Weber@MarinCounty.gov
Executive Director
Ross Valley Paramedic Authority ("RVPA")
P.O. Box 518
Woodacre, CA 94973

RE: Legal Services

Dear Jason:

This letter will set out the terms of our relationship regarding my proposed representation of RVPA as General Counsel on a time and materials basis. Under your direction and at the pleasure of the Board of Directors, I will advise you and other RVPA officials and staff and provide general transactional advice on governmental and public administrative procedures, compliance, contracts and transactions, and evaluation of legal risks and potential litigation in accordance with the California Brown Act and other statutory and common law authorities governing public agency administration in California. These services will include managing and determining the need to engage special counsel services.

We make it a practice to send all our clients these agreements at the beginning of an engagement. It sets out our hourly rates and explains our responsibilities.

I will be primarily responsible for rendering legal services to you. While I will have the principal day-to-day responsibility for representing you, I may well utilize other

attorneys and/or legal assistants in the office for assistance when I consider it necessary, beneficial, or cost effective.

The principal purpose of this letter is to explain my billing practices. In doing so, I invite your questions at any time to ensure that we have a full and complete understanding on this matter.

The legal fees you will incur are based on the time spent on rendering legal advice and providing RVPA with legal counsel.

It is the policy of my office before undertaking legal services of the nature we expect to perform here, to require an advance payment against services to be rendered which will be applied against fees as earned. I am willing to waive this requirement with the understanding that you will promptly pay any outstanding invoices within fifteen (15) days of receipt as described more fully below. At this time we are not requesting a client deposit. Should a deposit be required in the future, the deposit will be placed in our client trust account, and will be billed against at the end of each billing cycle (monthly), as time is accrued and/or as costs are advanced. Any unused portion of any remitted deposit will be refunded.

Each of the attorneys, paralegals and law clerks who perform work on your behalf maintains time records of the services performed. This results in a monthly statement showing the work performed and the dollar amount charged. In addition, it may be necessary for our office to incur additional expenses on your behalf for filing fees, deposition services, long-distance telephone calls, and the like. These items will appear on your monthly statement as "Costs Advanced."

All bills are due in full upon their receipt and must be paid in full within fifteen (15) days of the date of billing. Should you have any questions or concerns regarding any items identified on a monthly invoice, you may contact me within 10 days of receipt of the invoice in question, and I will review and address your questions. Should any bill remain unpaid after sixty (60) days, further work will not be performed on your behalf and a monthly service charge of 1.5% will be charged to your account until the account is paid in full.

You have the right to terminate our representation at any time. I have the same right, subject to my obligation to give you reasonable notice to arrange alternative representation. Upon any such termination and our presentation of a final bill, all fees and costs previously advanced are due and payable in full immediately.

In order to provide you with efficient and convenient legal services, we will frequently communicate and transmit documents using e-mail. Because e-mail continues to evolve, there may be risks communicating in this manner, including risks related to

confidentiality and security. By entering into this Agreement, you are consenting to such e-mail transmissions with you, your representatives, and agents.

In addition, we use a cloud computing service with servers located in a facility other than our offices. Most of our electronic data, including emails and documents, are stored in this manner. By entering into this Agreement, you understand and consent to having communications, documents and information pertinent to your matter stored through such a cloud-based service.

In regard to file retention after conclusion of this matter, we will retain your file for a period of five (5) years if you do not request return of your file upon conclusion of this matter. After the end of that five (5) year period, we may have your file destroyed. If you require us to have your file maintained beyond five (5) years after the conclusion of this matter, separate arrangements with our office must be made via written agreement.

Nothing in this Agreement and nothing in our statements to you shall be construed as a promise or guaranty about the outcome of this engagement.

This agreement will take effect when executed by each of us but its effective date will be retroactive to the date I first provided services. This agreement shall replace and supersede any previous engagement letters or scopes of legal services between us. The date at the beginning of this letter is for reference only. Even if this Agreement does not take effect, you will be obligated to pay me the reasonable value of any services my office may have extended to you or RVPA.

I am looking forward to representing you and RVPA. If this engagement letter meets with your and the Board of Director approval, please date and sign it in the space provided below and return it to me by signing electronically.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Peter M. Spoerl", written in a cursive style.

Peter M. Spoerl

cc: Jennifer.Menicucci@MarinCounty.gov (via e-mail)

CLIENT ACKNOWLEDGMENT

I have read and understand the foregoing terms and agree to them.


Date: _____


By: _____



Peter Spoerl

 peter@rflawllp.com

 415-453-9433

 415-453-8269

 [DOWNLOAD VCARD](#)

Peter Spoerl has 17 years of experience as an attorney advising on land use, planning, CEQA, redevelopment and other areas of municipal law. He has served as transactional counsel for numerous institutional, civil infrastructure and economic development projects for public agencies, private developments and public-

Practice Areas

> Real Estate and Land Use

private partnerships throughout California.

Peter has extensive experience and expertise with land use matters. He has advised both public and private clients with respect to nearly every aspect of California land use regulation, including procedural and noticing requirements for quasi-judicial and legislative hearings, the Permit Streamlining Act, issues related to General and Specific plans, zoning, use permits, variances, legal non-conforming uses, vested rights, the Subdivision Map Act, housing and affordable housing, real estate, exactions, fees and nexus limitations on fees and dedications, and regional planning issues. In his capacity as lead counsel to several local Planning Commissions, Peter has also developed expertise and wide-ranging experience with CEQA in the land use context. He has reviewed and drafted CEQA documents for numerous lead agencies, including Negative Declarations, Mitigated Negative Declarations, Environmental Impact Reports ("EIRs"), Subsequent and Supplemental EIRs and Addenda to EIRs, Statements of Overriding Considerations and findings, as well as accompanying legislation.

In addition to his experience with land use practice, Peter also has extensive experience negotiating and drafting legal instruments related to both acquisition and disposition of real property for California public agencies, as well as managing outside counsel handling real estate transactions on behalf of his clients. He has had primary responsibility for transactions ranging from utility easements and single parcels to complex developments that involve multi-party, multi-parcel and multi-phased developments. Peter has negotiated, reviewed and drafted real estate acquisition, development, disposition, financing and leasing documents (including Purchase and Sale Agreements, Option and Purchase Agreements, Development Agreements and Disposition and Development

> Municipal Law

Education

- > University of California, Hastings College of the Law (J.D., 2003)
 - > University of California at Berkeley, Berkeley, CA (M.A. German Literature and Culture, 1996)
 - > University of Washington, Seattle, WA (B.A., 1994)
-

Agreements) for redevelopment agencies, municipalities and other public entities. He also drafts numerous lease agreements, rights of entry, encroachment permits and licenses.

As a former in-house City Attorney, Peter also has years of experience in Public Administration and as a general municipal practitioner. He has an extensive background in administrative procedure (the Ralph M. Brown Act, Public Records Act), ethics laws (the Political Reform Act, Government Code 1090), issues of municipal structure, statutory and constitutional limitations on municipal authority, and First Amendment issues. Peter has provided counsel and substantial advisory memoranda on elections law, ballots, initiatives and referenda, election contests, recall, and campaign regulations.

Prior to joining Raghianti Freitas, Peter worked as a City Attorney to several California municipalities, serving as Senior Deputy City Attorney in Land Use to the City of Oakland from 2017-2018, and as a Deputy City Attorney for the City of Napa from 2008-2017, providing daily procedural and transactional advice on a wide array of matters including land use, contracting, public records, conflicts of interest and elections. Peter previously worked as an associate at Meyers Nave in Oakland, where he advised cities, redevelopment agencies, special districts and other public agencies on a range of issues.

Admissions

- Member of the California Bar

Awards & Recognitions

- › Editor-in-Chief, Hastings Constitutional Law Quarterly, Vol. 30, 2002-2003
- › Recipient of Andrew G. Pavlovsky scholarship, April 2002, awarded to the “member of his or her first year class who was the most outstanding classroom participant.”
- › Advancement to Doctoral Candidacy for PhD in German Literature and Culture, 12/98
- › Double degree “with distinction” awarded in History and the Comparative History of Ideas
- › Member, *Phi Beta Kappa*

Associations

- › Member of the Alameda County Bar Association

1101 Fifth Avenue, Suite 100
San Rafael, CA 94901
Phone: 415-453-9433
Fax: 415-453-8269

COPYRIGHT © 2024 RAGGHIANI FREITAS LLP ALL RIGHTS RESERVED. SITEMAP | PAPERSTREET



Office: The Bay Building 711 Grand Avenue, Suite 230 San Rafael, CA 94901
Mailing: 369-B Third St. #182 San Rafael, CA 9490. www.ehc.law
Main: 628-240-3854 Fax: 628-240-3773

Attorney Biographies

Emily B. Longfellow

Attorney

Emily is an attorney with Epstein, Holtzapple & Christo specializing in local government law. Emily graduated law school from the University of California Davis School of Law with *Order of the Coif* honors in 2000, and received her undergraduate degree in Political Science from Lewis and Clark College in Portland, Oregon in 1994. Prior to joining Epstein, Holtzapple & Christo in 2010, Emily worked with the Bay Area law firms of Miller, Starr & Regalia and Goldfarb & Lipman representing both public and private clients in the areas of real estate, planning, CEQA, eminent domain/inverse condemnation, and housing law. Emily also served as the City Attorney for the City of Belvedere between 2017 and 2021, and Assistant City Attorney from 2010 and 2017. Emily currently serves as the Assistant Town Attorney for the Town of San Anselmo, and provides legal advice for the Sleepy Hollow Fire Protection District, the Muir Beach Community Services District, and the Cazadero Community Services District. In addition, she provides legal services for various municipal entities including Redwood City and the City of Napa.

Emily has a broad range of local government law experience including:

- The Brown Act and open government requirements
- FPPC and Fair Political Practices Act Conflict of Interest
- Public Records Act
- Drafting ordinances, regulatory guidelines, staff reports, and resolutions
- Contract law including public contracting, bidding requirements, and contract drafting
- General government employment law including contract drafting
- Land use, planning, housing, and CEQA law
- Code enforcement

Megan H. Acevedo

Attorney

Megan is General Counsel for the Marin Wildfire Prevention Authority JPA and the Town Attorney for the Town of San Anselmo. Megan graduated from the University of California Los Angeles School of Law in 2003 and joined EHC in 2011. Before working with EHC, Megan worked at the law firm of McDonough, Holland & Allen and the California Attorney General's Office, Environmental Section. Megan has in-depth knowledge of a wide variety of public law issues and extensive experience in advising public clients.

Robert Epstein

Attorney

Rob Epstein has served as City Attorney for the City of San Rafael since 2007 and previously served as the Town Attorney for the Town of San Anselmo and City Attorney for the City of Belvedere. Since beginning practice in 1991, Rob has represented numerous public clients and special districts including the Town of Tiburon, and the cities of Corte Madera, Novato, Piedmont, and Petaluma in both litigation and advisory matters.

References

Town of San Anselmo

David Donery, Town Manager
525 San Anselmo Ave., San Anselmo, CA 94960
ddonery@townofsananselmo.org

Muir Beach Community Services District

David Taylor, Board President
19 Seacape Dr., Muir Beach, CA 94965
david@davidtaylormd.com

Sleepy Hollow Fire Protection District

Thomas J. Finn, Board Secretary
777 San Anselmo Ave., San Anselmo, CA 94960
tfinn@well.com

City of Pacifica

Michelle Kenyon, City Attorney
2212 Beach Blvd., Pacifica, CA 94044
mkenyon@bwslaw.com



PRACTICE AREAS

[Local Government Law](#)

Phone [628.240.3854](tel:628.240.3854)

Email [Send Email](#)

Emily B. Longfellow

Emily is an attorney practicing in local government law and represents municipalities and special service districts throughout the Bay Area. Emily has extensive experience providing advice to staff and local officials in many areas of government law including Brown Act open government requirements; conflicts of interest; the Public Records Act; drafting staff reports, ordinances, and guidelines involving a wide range of topics; State housing and accessory dwelling unit law; land use and the California Environmental Quality Act (CEQA); and public contracting law. Emily graduated from the University of California, Davis School of Law with *Order of the Coif* honors in 2000, and received her BA in Political Science from Lewis and Clark College in Portland, Oregon in 1994. Prior to joining Epstein, Holtzapple & Christo

in 2010, Emily worked with the Bay Area law firms of Miller, Starr & Regalia and Goldfarb & Lipman. In her pro bono practice, Emily represents asylum seekers through the Lawyers' Committee for Civil Rights of the San Francisco Bay Area. Emily lives in San Anselmo.

Education

Lewis and Clark College (B.A. Political Science)

University of California, Davis (Juris Doctor)

ABOUT

TEAM

EXPERTISE

CONTACT

628.240.3854

Office Address

Epstein Holtzapple Christo LLP
999 Fifth Avenue, Suite 420
San Rafael, CA
94901

Mailing Address

Epstein Holtzapple Christo LLP
999 Fifth Avenue, Suite 420
San Rafael, CA
94901

RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Officer

SUBJECT: Correspondence from City of Larkspur and Corresponding Recommendation from Board ALS Deployment Study Subcommittee

MEETING DATE: March 7, 2024

BACKGROUND

The Ross Valley Paramedic Authority was established as a Joint Powers Agreement in 1982 providing paramedic services to the greater Ross Valley. The JPA consists of eight-Member agencies: the Towns of Corte Madera, Larkspur, Kentfield, Ross, San Anselmo, and Fairfax, the Sleepy Hollow Fire Protection District, and the County of Marin.

In its first approximately 20 years of service, the RVPA operated a single transport ambulance and utilized private providers to back up the RVPA's primary unit. In or around 1997, Corte Madera proposed adding its own ambulance to serve Corte Madera and to back up the RVPA's primary ambulance. After considerable deliberations, Corte Madera entered into a sub-contract agreement with RVPA to provide ALS paramedic care and transport beginning in or around 1998. As the system became busier, adjustments were made to the service area boundaries, shifting some workload from the RVPA ambulance to the Corte Madera ambulance. Additionally, in 2002, the Engine-Medic Program was created, adding ALS care to Ross Valley Fire engines at the westernmost end of the RVPA service area and to Larkspur Fire engines at the eastern end.

In 2018, Larkspur and Corte Madera consolidated their respective Fire Departments into a Joint Powers Authority now known as the Central Marin Fire Department. Currently, Central Marin Fire is operating under a sub-contract agreement (see attached) with RVPA.

DISCUSSION

RVPA received the attached correspondence from Larkspur City Manager Dan Schwarz on February 23, 2024. In the letter, Larkspur expresses its interest in exploring alternatives to the current RVPA governance and service model on the grounds that the model is inefficient. City Manager Schwarz proposes that Corte Madera and Larkspur withdraw from the RVPA and that Central Marin Fire become the exclusive ambulance

service provider for all of Larkspur and Corte Madera.

Ambulance service differs from fire protection or other emergency municipal services in that pre-hospital care and transport generate positive revenue for the provider. As in most Counties throughout the State, areas within a County are broken down into “exclusive operating areas (“EOAs” or, in Marin’s case, “Paramedic Service Areas”). Marin County currently has five Paramedic Service Areas (Novato, San Rafael, Ross Valley, Southern Marin and West Marin). These Areas within a County are generally designated to a single service provider to ensure system stability and in many cases for exclusivity related to any revenue generated.

Your Board previously created a Subcommittee to explore acquiring the services of a consulting firm to develop a Deployment Study in connection with the request from the Town of Ross to enter a longer-term lease agreement for housing Medic 18 and its paramedics. The Subcommittee was last week presented with the correspondence from the City of Larkspur because that information is directly related to the need to re-evaluate the timing of the Deployment Study given Larkspur's request.

In light of the new information from Larkspur, Staff presented options for the Subcommittee to bring back as recommendations to the full RVPA Board. Paramedic services, and especially transport ambulance services, can be very complicated. In this case, an eight-Member JPA having sub-contract services provided by four of its Member agencies now faces a request from one Member agency to review the JPA's governance and delivery models and to pursue providing its own ambulance service. The outcome will have significant impacts to your operations and finances.

RECOMMENDATION

The Subcommittee and Staff recognize the complexity of Larkspur's request and its potential impacts, and suggest obtaining the services of specialized and highly experienced advisors to assist your Board in understanding both the legal and operational options with which you will be presented. The professional services of both firms will allow your Board access to experts able to simultaneously review legal options and deployment models to inform your Board's responses to the pending requests from both Ross and from Larkspur. Staff recommends authorizing the Executive Officer to execute required agreements/contracts/letters of engagement to retain services of Wright, L'Estrange & Ergastolo and Citygate Associates under time and materials compensation arrangements to serve at your Board's pleasure.

FISCAL IMPACT

Staff is recommending your Board allocate \$30,000 to retain the advisory services described above, increasing budget line 705-0046-001-016000 (legal services) by the same amount to have funds available as services are rendered.

Respectfully submitted,

Jason Weber
Executive Officer

Attachments:

1. Letter from City of Larkspur
2. Wright, L'Estrange & Ergastolo background and costs
3. Citygate Associates background and costs
4. Sub-Contract Central Marin Fire Authority and RVPA



City of Larkspur

400 Magnolia Avenue, Larkspur, California 94939
(415) 927-5110 www.cityoflarkspur.org

February 23, 2024

sent via email to jweber@marincounty.org

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

SUBJECT: Study of Ambulance and Paramedic Services

Chief Weber,

I was recently made aware that the Ross Valley Paramedic Authority (RVPA) will consider commissioning a study to evaluate ALS deployment of ambulances and paramedic engines. I write on behalf of the City of Larkspur and as member of the Central Marin Fire Authority (CMFA) Management Committee to request that the scope of this study be crafted in such a way that it considers a change in the contractual jurisdictions within the Ross Valley such that Larkspur moves from service directly from RVPA to service under RVPA's subcontract with Corte Madera.

Operations under this subcontract are now conducted on Corte Madera's behalf by CMFA. The result is that a single agency, CMFA, finds itself working within its unified jurisdiction under two distinct models for the delivery of ambulance and paramedic services. The result is administratively and operationally inefficient. It also seems timely to evaluate whether a restructuring of the governance model for ambulance and paramedic services in the Ross Valley is warranted. Allowing Corte Madera and Larkspur to leave RVPA by authorizing CMFA to be the service provider for these jurisdictions might better align governance to the stewardship of jurisdictionally-generated taxes and resources.

Please let me know if you have any questions,

Sincerely,

Dan Schwarz
City Manager
415-927-5018

dschwarz@cityoflarkspur.org

c: City Council
City Attorney
Corte Madera Town Manager
Central Marin Fire Chief

WRIGHT, L'ESTRANGE & ERGASTOLO

Firm Profile



ABOUT US

We're a boutique litigation firm that specializes in antitrust and unfair competition.

Wright, L'Estrange & Ergastolo provides specialized litigation services and advice to our clients around the world, including large corporations, small businesses, entrepreneurs, investors, public entities, non-profits and individuals.

Practice Areas

- Antitrust
- Unfair Competitions and Trade Practices
- Government Procurement
- Business Disputes
- Regulatory Disputes
- Class Actions and Complex Litigation
- Consumer Protection and Privacy
- Public Interest Litigation

Industries Served

- Fire-based Ambulance and EMS
- Construction
- Consumer Products and Retail
- Energy (traditional and alternative)
- Financial and Investment Services
- Medical Technologies
- Public Entities
- Real Estate



RELEVANT EXPERIENCE

We're a leading law firm in California on EMS and state-action antitrust immunity issues.

- United Nat'l Maint., Inc. v. San Diego Convention Ctr., Inc., 766 F.3d 1002 (9th Cir. 2014): Successfully defended local public entity against Sherman Act §§ 1 and 2 claims on state-action antitrust immunity grounds.
- AmeriCare MedServices, Inc. v. City of Anaheim, 735 F. App'x 473 (9th Cir. 2018): Submitted amicus brief on behalf of CalChiefs in support of twelve Orange County cities' successful assertion of state action antitrust immunity for providing exclusive ambulance services pursuant to Health & Safety Code § 1797.201.
- CalChiefs v. Emergency Med. Svcs. Auth. et al., No.: RG18890846 (Alameda Cnty. Super. Ct. 2018): petitioned for writ of mandate invalidating anticompetitive specifications in EMSA-approved RFP seeking emergency ambulance providers for county's Health & Safety Code § 1797.224 exclusive operating area.
- CalChiefs v. Emergency Med. Svcs. Auth., No. 34-2019-80003163 (Sacramento Cnty. Super Ct. 2019): Successfully petitioned for writ of mandate invalidating, and commanding EMSA to cease using and enforcing, "underground" regulations interpreting and applying Health & Safety Code §§ 1797.201 and 1797.224.
- S. San Joaquin County Fire Auth, et. al. v. San Joaquin County EMS Agency, et al., No. MSRA20-0007 (Contra Costa Cnty. Super Ct. 2020): Obtained a partial judgment in favor of city, fire district, and joint powers authority in litigation against county and LEMSA over their Health & Safety Code § 1797.201 rights and duties related to non-transport, first response EMS and the validity of certain LEMSA policies.
- City of Oxnard v. County of Ventura, et al., No. 56-2021-00552428 (Ventura Cnty. Super Ct. 2021): Represented city in litigation against county and LEMSA over city's control of, and rights and duties related to, emergency ambulance services under Health & Safety Code § 1797.201.
- Sonoma County Fire District, et al v. County of Sonoma, et al., No. SCV-269745 (Sonoma Cnty. Super Ct. 2021): Obtained a favorable settlement regarding a county's and LEMSA's creation of a "grandfathered" exclusive operating area under Health & Safety Code § 1797.224 that infringed upon a fire district's emergency ambulance service rights under Health & Safety Code § 1797.201.



JOSEPH T. ERGASTOLO

Managing Partner

- Joe joined the firm in 1988, became a partner in 1995, and a name partner in 2014. He has significant experience in complex litigation in state and federal courts, including unfair competition, antitrust, trade secrets, officer and director liability, contracts, real property, and product liability.
- Published decisions include United National Maintenance, Inc. v. San Diego Convention Center Corporation, Inc., 766 Fed.3d 1002 (9th Cir. 2014); City of San Diego v. Haas, 207 Cal.App.4th 472 (2012); and Empresa Constructora Contex Limitada v. Iseki, Inc., 106 F.Supp.2d 1020 (S.D. Cal. 2000).
- Joe is also a trained mediator and has represented clients in mediation and other alternative dispute resolution forums, including the AAA, JAMS, and FINRA.
- Joe received his juris doctor from the University of San Diego in 1988 and his Bachelor of Arts in Political Science from Marquette University in 1985.
- Joe is married and has two daughters. In his spare time, he is involved with access to justice and homelessness issues and is currently the Chairman of the Board of St. Vincent De Paul Village, Inc.



ANDREW E. SCHOUTEN

Partner

- Andrew's practice focuses on complex commercial litigation including antitrust, unfair competition, emergency medical services, business torts, constitutional law, and public interest matters.
- He earned his Juris Doctor with Great Distinction in 2008 from the University of the Pacific's McGeorge School of Law, where he was awarded Order of the Coif. He also served as Chief Articles Editor for the McGeorge Law Review, where he published three articles.
- He served as a clerk for Hon. Dana M. Sabraw, U.S. District Court Judge for the Southern District of California and an extern for Justice Fred K. Morrison (ret.), the California Court of Appeal, Third Appellate District.
- Andrew is a member of the California Bar and is admitted to practice before the U.S. Supreme Court, U.S. Ninth Circuit Court of Appeals and the U.S. District Courts in California.
- Current fire service clients include the Cities of Stockton, Vacaville, Ukiah, Chula Vista, the San Ramon Valley Fire District, and the South San Joaquin County Fire Authority.



BILLING RATES

Our firm's hourly billing rates for public entities.

Timekeeper	Experience Level	Hourly Rate
Joseph T. Ergastolo, Attorney	Senior Partner	\$450
Andrew E. Schouten, Attorney	Partner	\$390
Davin H. Kono, Attorney	Senior Associate	\$285
Erica C. Loo, Attorney	Associate	\$250
Monica B. Araki, Paralegal	Senior Paralegal	\$180





600 COOLIDGE DRIVE, SUITE 150 ▪ FOLSOM, CA 95630 ▪ PH (916) 458-5100 ▪ FX (916) 983-2090

February 22, 2024

Ross Valley Paramedic Authority
Jason Weber, Executive Officer
jason.weber@marincounty.gov

RE: EMS DEPLOYMENT AND FISCAL ASSESSMENT REVIEW

Dear Chief Weber:

At your request, attached from Citygate Associates, LLC (Citygate) are the EMS transport system review qualifications, team members, and hourly rates. As we discussed, Citygate can provide immediate and ad hoc assistance for your desired review of ambulance locations, incident workload, response time coverage, and (if needed) revenue economics.

We understand that, currently, some of your research and advice needs are not entirely known. As such, we can provide ad hoc assistance at our enclosed time and materials rates under your close supervision of this scope request. All members of Citygate's EMS team featured in the attachment will not necessarily be required for your project, but we have the capacity to bring several EMS specialists to an issue if needed.

Citygate is particularly experienced with ambulance service area deployment analyses; emergency medical services; and the necessary costing, financial analysis, and development of short-term and long-term strategies.

In short, there are **three critical differences** Citygate brings to the Paramedic Authority's EMS research needs:

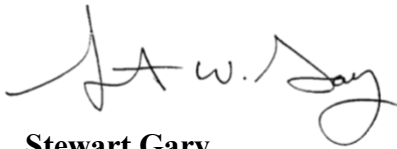
1. We are senior *operational analysts* and leaders who deliver properly designed, fiscally responsible, implementable results to the agencies we serve. We do not deliver rough or poorly researched calculations without regard for accuracy or the implications of our findings and recommendations.
2. We *know Marin County*. Citygate is currently engaged in fire deployment studies for South Marin Fire District and the Central Marin Fire Department. We recently completed an ambulance study for San Rafael. In previous years, we have conducted studies for Mill Valley, County Fire, Ross Valley, and others.

3. We have recently been engaged in—or are currently engaged in—the *most contemporary and major ambulance delivery reconfiguration studies in the state* for San Bernardino County CEO, Santa Barbara County Fire, and the San Diego County Fire District, and we are conducting an EMS ambulance study for the Orange County Fire Authority and the Orange County LEMSA.

Citygate has capacity this spring to blend in your work with that of others. In addition, I will be the lead consultant, and I live only an hour away if needed for onsite meetings.

* * *

Sincerely,



Stewart Gary
Public Safety Principal

ATTACHMENT 1

**CITYGATE PROJECT TEAM, PROJECT
EXPERIENCE, CLIENT REFERENCES, AND
HOURLY RATES**

ATTACHMENT 1—CITYGATE PROJECT TEAM, PROJECT EXPERIENCE, CLIENT REFERENCES, AND HOURLY RATES

PROJECT TEAM

Citygate’s EMS Project Team members are described below. Chief Gary will be the Project Director, the main point of contact and liaison for RVPA staff, contribute to the analysis in all tasks, co-author reports, and present all briefings.

Chief Stewart Gary, MPA, Public Safety Principal & Project Director



Chief Gary is the Public Safety Principal for Citygate Associates. Chief Gary is the retired Fire Chief of the Livermore-Pleasanton Fire Department in Alameda County, California. For fourteen years, he was a lead instructor, program content developer, and consultant for the Fire/EMS Standards of Response Coverage process. Over the last 23 years, he has performed over 500 organizational and deployment studies for agencies ranging in size from San Diego County and City of San Diego to San Jose, the Sacramento Metropolitan Fire District, Portland, Fort Worth, and Los Angeles County.

Chief Gary was certified as an EMT in 1972 and a paramedic in 1976, has managed Fire/ALS programs in both San Diego and Alameda Counties, implemented Fire ALS in the City of Livermore in 1995, has sat on ambulance contractor selection boards, and knows well the challenges and opportunities ahead for EMS delivery. All his large clients have made use of his EMS insights.

Chief Samuel Mazza, CFC, CFO, EFO, Senior Fire Services Specialist



Chief Mazza is a Senior Fire and Emergency Services Specialist with over 40 years of fire service experience. He is the retired Fire Chief of the City of Monterey, California, where he oversaw a successful consolidation of fire services with the City of Pacific Grove. Prior to his service with Monterey, Chief Mazza spent over 30 years with CAL FIRE in numerous assignments spanning state, county, and fire and special district services. He has extensive collaborative and command experience, including appointment as the Incident Commander on a statewide Incident Management Team, and he continues to

serve as a member of the Monterey County Emergency Operations Center staff. Chief Mazza is also a California state Certified Fire Chief, CPSE Chief Fire Officer, Executive Fire Officer, and National Fire Academy instructor. Chief Mazza has led many deployment and master planning projects.

Chief Christopher Heiser, MPA, Senior Fire and EMS Specialist



Chief Christopher Heiser is the Executive Director of the Office of Emergency Services for the City of San Diego, responsible for disaster preparedness and emergency management and response. A 37-year veteran of the fire service, Chief Heiser was a founding member of the Special Trauma and Rescue team in San Diego—one of the first tactical medic teams in the United States—and served as a Flight Medic on a U.C.S.D. Life Flight helicopter for eight years. He began his career with the Poway Fire Department as a Firefighter Paramedic before transferring to the Carlsbad Fire Department and being promoted through the ranks to Operations Division Chief. In 2013, he joined San Diego Fire-Rescue as the Air Operations Battalion Chief. He was promoted to Deputy Chief of EMS and served as Deputy Chief of Special Operations. Chief Heiser facilitated the development and implementation of the San Diego Fire Department’s Paramedic School—the only fire department-based course in California.

Master Sergeant Heiser served in the U.S. Army from 1968 to 2003 (both active duty and reserve) as a member of the special operations community, with assignments as a Medical Sergeant. A Task Force Leader for the San Diego County Metropolitan Medical Strike Team, he was responsible for crisis management related to weapons of mass destruction events, and he assisted in the design and coordination of five multi-agency, full-scale terrorism exercises. Chief Heiser developed and presented courses to multiple federal government agency personnel on the subject of Tactical Combat Casualty Care, focused on care in a minimally supported tactical environment. Courses included Medical Operations in an Urban Environment with Delayed Casualty Evacuation.

Chief Heiser holds a bachelor of science degree from Charter Oak State College and a Masters of Public Administration from San Diego State University. In 2020, Chief Heiser was awarded a Distinguished Service Medal at the California EMS Authority’s 2020 California EMS Awards.

Chief Michael W. Dyer, MPA, Senior Fire and EMS Specialist



Chief Dyer began his public safety career over 36 years ago. He worked his way through the ranks to become the Chief Deputy (#2 rank) in the Los Angeles County Fire Department and is the retired Fire Chief of the Santa Barbara County Fire Department. He has since served with Citygate on numerous similar projects similar to that envisioned in the City’s RFP. Chief Dyer has completed the Executive Leadership Program at the Naval Postgraduate School. Chief Dyer has served on the California Joint Apprenticeship Management Board, Chair of CAL FIRE Contract Counties Task Force, and the Chair of the California Governor’s FIRESCOPE Board of Directors.

Eric Lind, MA, Statistical and Operational Analysis Specialist



Mr. Lind's 18 years of experience spans several industries, including two years in municipal government as a performance improvement analyst. His municipal government experience has largely focused on public safety performance improvement projects. He has developed baseline system-wide EMS response time capability and testing alternative models, reviewed medical priority dispatch systems and dispatch priorities for EMS systems, and improved Public Safety dispatch process flow. He has also performed an administrative performance assessment of civilian police staff, a fire facilities location study, and alternative fire service delivery modeling. Mr. Lind has used performance improvement and business transformation techniques throughout his career across the globe. He is skilled with developing and conducting statistical research to answer operations questions. Mr. Lind is a Lean Six Sigma Certified Black Belt and has a bachelor's and two master's degrees in international business, each from a different country.

Andrew Green, MBA, Local Government Fiscal Specialist



Mr. Green has over 35 years of experience in all aspects of municipal finance, including as a professional manager. He has had primary responsibility for the development and monitoring of citywide budgets for four municipalities, with total budgets ranging from \$70 million to \$680 million. He developed and fine-tuned long-range financial plans for multiple municipalities, including playing a lead role in taking the City of Pasadena from a \$10 million General Fund operating deficit to a \$5 million General Fund operating surplus. Mr. Green has extensive experience with all aspects of the operations of a municipal finance department including, but not limited to, financial reporting/accounting and analysis, accounts payable/receivable, debt issuance/management, payroll, investments, business licensing, risk management, purchasing, grant management, labor relations, and budgeting. Additionally, Mr. Green has developed and implemented finance department strategic plans in several jurisdictions. He has also served a variety of roles on many government finance organizations, including California Society of Municipal Finance Officers Chapter Co-chair, League of California Cities Employee Relations Department representative, and the State of Nevada Committee on Local Government Finance committee member.

Michael Fay (Animated Data), Statistical Specialist



Mr. Fay has assisted Citygate with deployment studies for over 20 years. He has over 30 years' experience as a firefighter, EMS director, educator, consultant, and publisher. As President of Animated Data, Inc., he is the designer and publisher of StatsFD™, formerly NFIRS 5 Alive. Using standard NFIRS 5 datasets, StatsFD™ quickly performs diagnostic analyses of fire department operations.

BERK Consulting, Inc., Geo-Mapping Specialist



BERK Consulting, Inc. is a Seattle-based Citygate partner also passionate about helping public agencies address complex challenges and position themselves for success. BERK provides advanced data analytics and Geographic Information Systems (GIS) mapping support for Citygate.

(Brandt VX) Joshua Brandt, MBA, EMS Data Specialist



Founder of Brandt VX, Mr. Brandt is an EMS data expert with more than 15 years of professional EMS experience. He is a regular presenter at local and national conferences and Chief Architect of Optimal Deployment Science. With robust industry expertise, deep knowledge of statistics, and firm grasp of web technology, Mr. Brandt pioneered the Victor Reporting Engine and the Victor suite of tools. He currently serves as president of Brandt VX, holds an MBA with Healthcare Emphasis from the University of Texas at San Antonio, is a certified Project Management Professional, a nationally registered EMT, and the holder of multiple patents (both issued and pending) in the field of data analytics. He previously served as Deployment Manager for East Texas Medical Center EMS, where he managed the deployment of over 70 ambulances, providing coverage to over 17,000 square miles of east Texas, and oversaw more than 50 individual contracts for ambulance service. A United States Air Force veteran and 1,700-hour instrument-rated pilot, he brings resources and ideas from aviation to prehospital agencies.

About Brandt VX – Brandt VX combines deep subject matter expertise, state-of-the-art analytical tools, and technical project managers producing the most innovative solutions in the history of emergency readiness and response management. At the intersection of data science, project management, and public policy, the team at Brandt VX brings together seasoned experts with a proven track record of success. Collectively, the team has held leadership positions in organizations of all sizes, large and small, rural and densely populated. Additionally, the team has held virtually every position in EMS, including operations, communications, clinical, and support services.

PROJECT EXPERIENCE

Following is a description of projects applicable to RVPA's desired consulting services. Additional experience and projects can be viewed on our website at www.citygateassociates.com.

San Diego County – Consulting Services for Paramedic Ambulance Services in the Unified Service Area



Citygate conducted a study of Paramedic Ambulance Services throughout the Unified Service Area of San Diego County, CA. This study included a review of the organization's existing and historical financial and business operations; comparing financial, business operations, revenue sources, service costs and deliverables to other similar organizations in other regions/areas; provided multi-year projections; and showed areas of efficiencies, deficiencies, and models for improvement with detailed methods for implementation.

San Bernardino County, CA – Peer Review of the Emergency Ground Ambulance and Interfacility Transport Services Procurement Documents and Process Study, Fiscal Review, Co-Prepare RFP



Citygate is currently performing a peer review of the emergency ground ambulance and interfacility transport services procurement documents and process for San Bernardino County, California. The study will include peer review of specific deliverables associated with procurement of emergency ground ambulance and interfacility transport services, review of the Request for Proposals document and the provision of feedback prior to release of the procurement, and the technical review and evaluation of proposer documents and contract.

Previously, Citygate provided specialty assistance to San Bernardino County in exploring various options for the development of a joint venture partnership agreement between area fire agencies, the contract ambulance provider, and the County.

Santa Barbara County, CA – Assistance to Refine Fire Department Ambulance Deployment Proposal



Citygate completed a Standards of Coverage deployment analysis and departmental performance assessment of the Santa Barbara County Fire Department. The study identified both the current service level and level of services desired and then assessed the Department's ability to provide them. After understanding gaps in operations and resources, Citygate provided recommendations to maximize and improve Department operations and resources over time. The study was well received by the Department, County Chief Executive, and the Board of Supervisors, who, after receiving the study, adopted a revised funding plan for the dependent fire district.

Orange County Fire Authority, CA – Service Level Assessment of the Emergency Medical Services Department



As part of a Master Services Agreement with the Orange County Fire Authority (OCFA), wherein Citygate was retained to provide seven as-needed organizational service level assessments of operations for OCFA’s major cost centers, Citygate performed a service level assessment of the OCFA Emergency Medical Services Department. This assessment ensured the Department, and its staffing and support tools could provide the needed patient care quality oversight considering a recent reorganization. The other six assessments part of the Master Services Agreement were for the Emergency Command Center, the Executive Leadership Team and Human Resources functions, Field Deployment services, the Fleet Services Division, Business Services functions, and the Community Risk Reduction Department.

City of Fort Worth, TX – Fire and EMS Staffing and Operations Study



Citygate recently conducted a fire and EMS staffing and operations study of the fire department for the City of Fort Worth, Texas. This comprehensive operational assessment included a comprehensive review of all services provided, including a comprehensive risk assessment, a staffing and headquarters programs assessment, a station location and improved service delivery assessment, and an analysis of the EMS delivery model and assessment of options to improve service delivery based on current/future service demands. In addition, Citygate solicited input from a variety of Departmental stakeholders and City Hall.

City of San Diego, CA – Ambulance Contract Analysis and System Re-Bid Design



Citygate completed an ambulance services contract analysis for the City of San Diego Fire-Rescue Department. This study included a peer review of existing deployment and compliance measures and methods, a review of the ambulance provider’s plan for improving response time performance, and the negotiation of a system stabilization contract amendment on behalf of the City. In addition, Citygate helped co-design a Request for Proposal to successfully re-bid the system.

Contra Costa County, CA – Independent Financial Review of Elements Related to the County’s Ambulance Request for Proposal



Citygate executed an independent financial review of elements related to the County’s Ambulance request for proposal. Phase one consisted of evaluating the financial stability of the Contra Costa County EMS system, while phase two consisted of a financial review of bids for service received. This fiscal review was directed at evaluating the Alliance proposal economics and the key drivers of those economics for reasonableness of methods and results. Additionally, the fiscal health of

each provider was analyzed to understand the capacity of the Alliance to not just provide the promised service, but to reasonably weather economic downturns. The key areas covered by Citygate’s review included: the background of ambulance economics, the structure of the Alliance business partnership, operational measures, since they drive costs (ambulance staffing), and the reasonableness of the Alliance revenue estimations.

Monterey County, CA – EMS Agency Ambulance System Issues Review and Analysis of Options



Citygate conducted a review of issues in the ambulance transport system relating to the County’s contracted provider and the local government stakeholders. Citygate used focused listening and documentation review to substantiate issues identified and work separately and jointly with system partners to forge improved relations and operational agreements.

Los Angeles County, CA – Emergency Medical Services Organizational and Operational Review and Strategic Plan



Citygate completed an expansive review of the organizational and operational components of the EMS program at the Los Angeles County Fire Department. A comprehensive strategic plan was also developed to guide the next three to six years of improvement in the Department’s EMS programs and allied support structures. This study and strategic plan addressed deployment, use of resources, best practices in pre-hospital medicine, organizational and personnel practices, and the use of information technology.

Despite challenges faced, the Department is managing and implementing the delivery of successful programs and changes recommended in Citygate’s reports. Among those achievements, the Department hired a permanent Medical Director, improved relations with the EMS agency, implemented electronic patient care records, revamped the quality improvement program, completed back-logged EMS report scanning, and became the first Fire Department to go live with the implementation of the Safety Intelligence Risk Management Software tool. Personnel Qualifications

CLIENT REFERENCES

City of San Diego – Ambulance Contract Analysis and System Re-Bid Design; Standards of Coverage Update Analysis

Citygate completed an ambulance services contract analysis for the City of San Diego Fire-Rescue Department. This study included a peer review of existing deployment and compliance measures and methods, a review of the ambulance provider’s plan for improving response time performance, and the negotiation of a system stabilization contract amendment on behalf of the City. In addition, Citygate helped co-design a Request for Proposal to successfully re-bid the system.

December 2018 – October 2020

Brian Fennessy, Prior Fire Chief for the City of San Diego (Current Fire Chief of Orange County Fire Authority)

brianfennessy@ocfa.org | (714) 559-2700

County of Santa Barbara Fire Department – Assistance to Refine Fire Department Ambulance Deployment Proposal

Citygate completed a Standards of Coverage deployment analysis and departmental performance assessment of the Santa Barbara County Fire Department. The study identified both the current service level and level of services desired and then assessed the Department’s ability to provide them. After understanding gaps in operations and resources, Citygate provided recommendations to maximize and improve Department operations and resources over time. The study was well received by the Department, County Chief Executive, and the Board of Supervisors, who, after receiving the study, adopted a revised funding plan for the dependent fire district.

September 2022 – Present

Huff, EMS Division Chief

ghuff@countyofsb.org | (805) 896-6403

San Bernardino County – Peer Review of the Emergency Ground Ambulance and Interfacility Transport Services Procurement Documents, Fiscal Review, Co-Prepare RFP

Citygate is currently performing a peer review of the emergency ground ambulance and interfacility transport services procurement documents and process for San Bernardino County, California. The study will include peer review of specific deliverables associated with procurement of emergency ground ambulance and interfacility transport services, review of the Request for Proposals document and the provision of feedback prior to release of the procurement, and the technical review and evaluation of proposer documents and contract.

Previously, Citygate provided specialty assistance to San Bernardino County in exploring various options for the development of a joint venture partnership agreement between area fire agencies, the contract ambulance provider, and the County.

April 2021 – Present

Shannon Bailey, MPH, Special Projects

County Administrative Office

shannon.bailey@cao.sbcounty.gov | (909) 387-3102

San Diego County – Consulting Services for Paramedic Ambulance Services in the Unified Service Area

Citygate is currently conducting a study of Paramedic Ambulance Services throughout the Unified Service Area of San Diego County, CA. This study will include review of the organization's existing and historical financial and business operations; comparing financial, business operations, revenue sources, service costs and deliverables to other similar organizations in other regions/areas; providing multi-year projections; and showing areas of efficiencies, deficiencies, and models for improvement with detailed methods for implementation.

February 2023 – Present

Tony Mecham, San Diego County Fire Chief

tony.mecham@Fire.ca.gov | (619)590-3100

Fort Worth, TX – Fire and EMS Staffing and Operations Study

Citygate recently conducted a fire and EMS staffing and operations study of the fire department for the City of Fort Worth, Texas. This comprehensive operational assessment included a comprehensive review of all services provided, including a comprehensive risk assessment, a staffing and headquarters programs assessment, a station location and improved service delivery assessment, and an analysis of the current EMS delivery model and assessment of options to improve service delivery based on current/future service demands. In addition, Citygate solicited input from a variety of Departmental stakeholders and City Hall.

February 2022 – December 2022

James Davis, Fire Chief

jim.davis@fortworthtexas.gov | (817) 584-3597

HOURLY RATES

Our charges are based on *actual time* spent by our consultants at their established billing rates, plus reimbursable expenses incurred in conjunction with travel, printing, clerical, and support services related to the engagement. The work be conducted at our time and material rates below.

Hourly Rates

Classification	Rate	Consultant
Citygate President	\$260 per hour	David DeRoos
Public Safety Principal and Project Director	\$260 per hour	Stewart Gary
Senior Fire Services Specialist	\$250 per hour	Samuel Mazza
Senior Fire and EMS Specialist	\$225 per hour	Christopher Heiser
Senior Fire and EMS Specialist	\$225 per hour	Michael Dyer
Local Government Fiscal Specialist	\$225 per hour	Andrew Green
Statistical and Operational Analysis Specialist	\$195 per hour	Eric Lind
Statistical Specialist	\$195 per hour	Michael Fay
Geo-Mapping Specialist	\$215 per hour	BERK Consulting
EMS Data Specialist	\$250 per hour	Joshua Brandt
Report Project Administrator	\$140 per hour	Various
Administrative Support	\$100 per hour	Various

Billing Schedule

We will invoice monthly for time, reimbursable expenses incurred at actual costs, plus a seven-and-a-half percent (7.5%) administration charge in lieu of individual charges for copies, phone, etc. Our invoices are payable within thirty (30) days. Citygate's billing terms are net thirty (30) days plus two percent (2%) for day thirty-one (31) and two percent (2%) per month thereafter. Our practice is to send both our monthly status report and invoice electronically. If we are selected for this project, we will request the email for the appropriate recipients of the electronic documents. Hard copies of these documents will be provided only upon request. We prefer to receive payment through ACH Transfer, if available.

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

July 1, 2023

SUBCONTRACT

TABLE OF CONTENTS

Recitals..... 1

Subcontract 2

SECTION 1. Term Of This Subcontract..... 2

SECTION 2. Earlier Subcontracts Superseded..... 2

SECTION 3. CMFA As Independent Contractor 2

SECTION 4. Conformance With 1999 Contract 2

SECTION 5. Terms Defined..... 3

SECTION 6. Services To Be Rendered 3

SECTION 7. Compensation For Services Rendered 3

SECTION 8. Performance Review 3

SECTION 9. Health & Safety Concerns..... 3

SECTION 10. EMS Policies & Procedures 3

SECTION 11. Vehicle & Records Inspections..... 4

SECTION 12. Changes To Applicable Federal Or State Statutes..... 4

SECTION 13. Changes To 1999 Agreement Affecting This Subcontract 4

SECTION 14. Hold Harmless & Indemnification..... 4

SECTION 15. Insurance 4

SECTION 16. Conflict Of Interest 4

SECTION 17. Assignability 5

SECTION 18. Dispute Resolution Process..... 5

SECTION 19. Default..... 5

SECTION 20. Equal Opportunity & Non-Discrimination 6

SECTION 21. Termination..... 6

SECTION 22. Amendments 6

SECTION 23. Breach & Enforcement..... 6

SECTION 24. Severability 7

SECTION 25. Governing Law 7

SECTION 26. Parties' Representations..... 7

SECTION 27. Binding Upon Successors 7

SECTION 28. Headings..... 7

SECTION 29. Consent..... 7

SECTION 30. Designated Representatives 7

SECTION 31. Notices 8

SECTION 32. Appendices..... 8

SECTION 33. Execution In Counterparts 8

SECTION 34. Effective Date 8

APPENDIX A DEFINITION OF TERMS..... 10

APPENDIX B PARAMEDIC SERVICE AREA C 13

APPENDIX C MINIMUM REQUIREMENTS 14

APPENDIX D DISPATCH ORDER..... 18

APPENDIX E COMPENSATION 21

APPENDIX F STANDARD INSURANCE REQUIREMENTS 25

APPENDIX G GENERAL LIABILITY ENDORSEMENT FORM 28

Subcontract

This Subcontract is entered into and is effective July 1, 2023 (the "Effective Date") by and between the ROSS VALLEY PARAMEDIC JOINT POWERS AUTHORITY (RVPA) and the CENTRAL MARIN FIRE AUTHORITY (CMFA) for basic and advanced life support services provided by CMFA to RVPA as set forth herein.

Recitals

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

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

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

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

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

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

support/paramedic services formally provided separately by the City's and the Town's fire departments.

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

Subcontract

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

SECTION 1. Term Of This Subcontract

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

SECTION 2. Earlier Subcontracts Superseded

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

SECTION 3. CMFA As Independent Contractor

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

SECTION 4. Conformance With 1999 Contract

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

SECTION 5. Terms Defined

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

SECTION 6. Services To Be Rendered

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

SECTION 7. Compensation For Services Rendered

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

SECTION 8. Performance Review

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

SECTION 9. Health & Safety Concerns

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

SECTION 10. EMS Policies & Procedures

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

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

SECTION 11. Vehicle & Records Inspections

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

SECTION 12. Changes To Applicable Federal Or State Statutes

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

SECTION 13. Changes To 1999 Agreement Affecting This Subcontract

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

SECTION 14. Hold Harmless & Indemnification

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

SECTION 15. Insurance

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

SECTION 16. Conflict Of Interest

Both RVPA and CMFA warrant and covenant that they presently have no interest in, nor shall any interest be hereinafter acquired, in any matter which will render the services required

under the provisions of this Subcontract a violation of any applicable state, local or federal law. RVPA and CMFA further warrant that no officer or employee of theirs has influenced or participated in a decision to award this Subcontract which has or may confer a benefit, pecuniary or otherwise, in a manner which would violate State law. In the event that any conflict of interest or violation of this section should nevertheless hereafter arise, that party shall promptly notify the other of the existence of the conflict such that all appropriate action immediately may be undertaken.

SECTION 17. Assignability

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

SECTION 18. Dispute Resolution Process

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

SECTION 19. Default

Subject to any extensions of time by mutual consent of the parties in writing, any failure of either party to timely perform any material obligation of this Subcontract shall constitute an event of default as to that party, if (i) such defaulting party does not cure such failure within thirty (30) days following receipt of written notice of default from the other party, where such failure is of a nature that can be cured within such thirty (30) day period, or (ii) if such failure is not of a nature which can be cured within a thirty (30) day period, the allegedly defaulting party does not, within said thirty (30) day period, commence substantial efforts to cure such failure or thereafter does not, within a reasonable period of time, prosecute to completion with diligence and continuity the curing of the failure. The time to cure may be extended in writing at the discretion of the party giving notice. Any notice of default given hereunder shall be served on the other party and shall specify in detail the nature of the failure(s) in performance which the noticing party claims

constitutes the event of default and the manner in which such default may be satisfactorily cured in accordance with the terms and conditions of this Subcontract. Failure of a party to timely cure or commence and diligently prosecute to completion the cure of a material default of this Subcontract shall entitle the non-defaulting party to terminate this Subcontract in accordance with the termination provisions set forth herein and/or to pursue all other remedies available under the dispute resolution process set forth in Section 18 above.

SECTION 20. Equal Opportunity & Non-Discrimination

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

SECTION 21. Termination

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

SECTION 22. Amendments

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

SECTION 23. Breach & Enforcement

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

SECTION 24. Severability

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

SECTION 25. Governing Law

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

SECTION 26. Parties' Representations

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

SECTION 27. Binding Upon Successors

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

SECTION 28. Headings

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

SECTION 29. Consent

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

SECTION 30. Designated Representatives

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

SECTION 31. Notices

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

If to RVPA:

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

If to CMFA:

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

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

SECTION 32. Appendices

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

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

SECTION 33. Execution In Counterparts

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

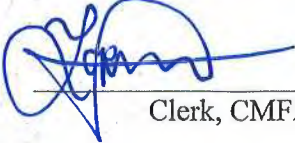
SECTION 34. Effective Date

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

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

**CENTRAL MARIN FIRE
AUTHORITY**

Attest:




Clerk, CMFA

By: 

Management Committee

**ROSS VALLEY PARAMEDIC
AUTHORITY**

Attest:



Clerk, RVPA

By: 

Chair, Board of Directors

APPENDIX A DEFINITION OF TERMS

Advanced Life Support (ALS)

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

Hospital

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

Hospital ED Physician

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

Basic Life Support (BLS)

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

Code 2

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

Code 3

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

County Communications

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

Dry Run

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

Emergency Medical Technician I (EMT-I)

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

Emergency Medical Technician Paramedic (EMT-P)

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

Emergency Medical Services (EMS) Agency

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

Emergency Medical Services Authority

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

Mobile Intensive Care Nurse (MICN)

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

Response Times

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

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

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

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

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

APPENDIX B
PARAMEDIC SERVICE AREA C

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

APPENDIX C
MINIMUM REQUIREMENTS

I. Coverage Requirements

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

II. Communication and Dispatch Requirements

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

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

B. Dispatching will occur as follows:

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

III. Equipment and Supply Requirements

A. Vehicles

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

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

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

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

A. Committees

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

B. Data Collection

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

C. System Coordination

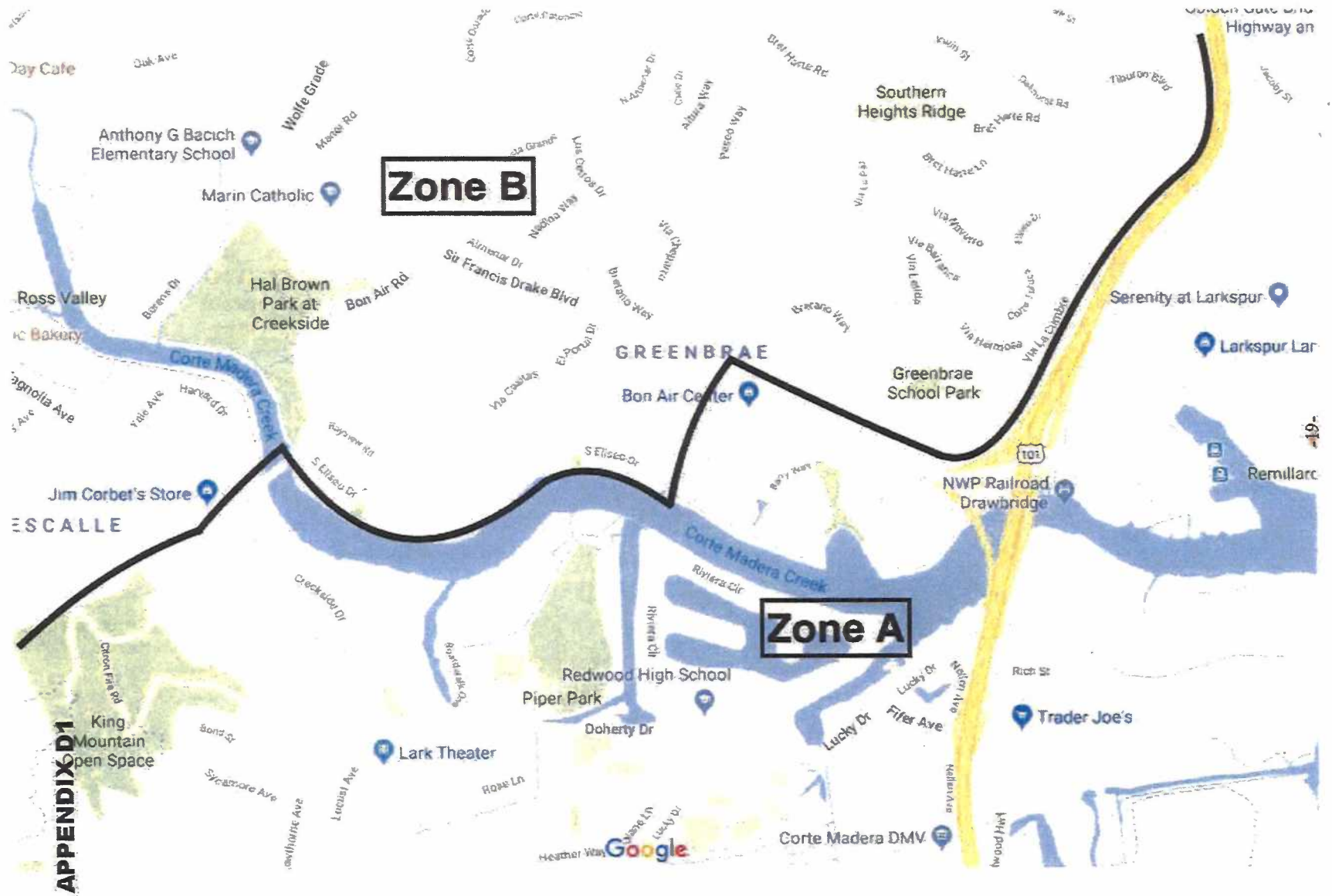
- 1. Contractor will work cooperatively with County to plan for, implement and maintain a coordinated and integrated emergency medical services system.
- 2. Contractor will maintain complete financial records pertinent to and during the performance of this Subcontract.
- 3. All records maintained pursuant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

D. Public Education

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

APPENDIX D
DISPATCH ORDER

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

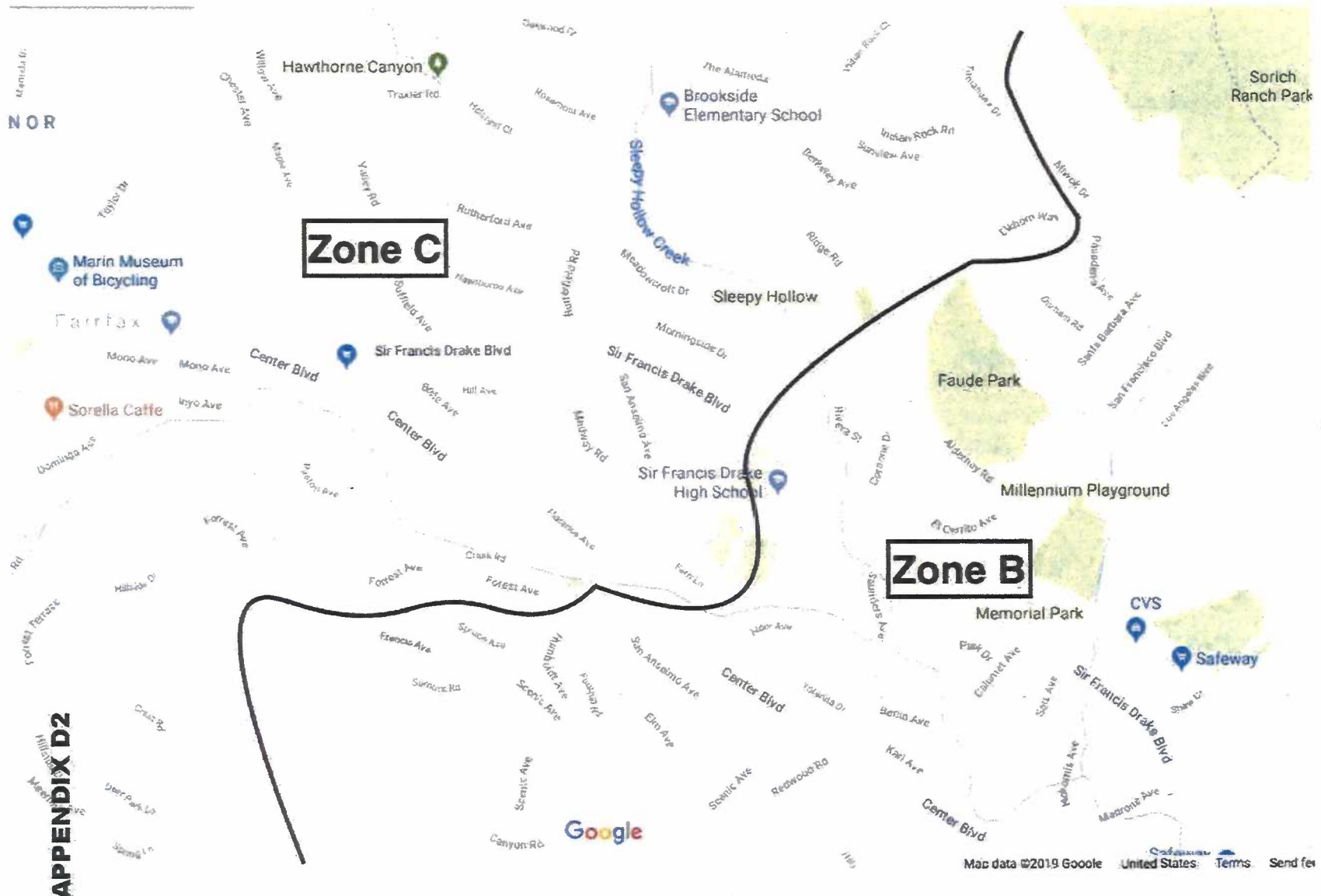


Zone B

Zone A

APPENDIX D1

Google



NOR

APPENDIX D2



**APPENDIX E
COMPENSATION**

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

A. Compensation

- i. RVPA will compensate CMFA for the services provided pursuant to this Subcontract in accordance with the following annual 2023-2024 compensation schedule. CMFA will provide RVPA with an updated compensation schedule by April 30th of each subsequent year of the Subcontract not to exceed a 3% increase per year. The Base Year is reset every four years:

Medic Engine Budget:

Base Year 2023/24 - Seven Paramedics

\$ 35,306.34 Supplies, Training, Administration

\$158,688.65 Personnel (\$22,669.81/medic/year)

\$194,126.89 Total Annual Budget

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

B. Additional Terms

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

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

- iii. The paramedic engine company budget for services rendered within City of Larkspur limits for each fiscal year after 2023-2024 shall be presented to the Board of Directors of RVPA no later than the preceding April 30th and approved by the RVPA Board no later than June 30th preceding the beginning of the next fiscal year. The parties acknowledge that these dates may be waived if extraordinary circumstances such as delayed labor contract negotiations so require or upon mutual agreement of both RVPA and CMFA.
- iv. Except as otherwise provided herein, CMFA agrees to manage the research, acquisition and maintenance of all medical equipment and supplies necessary for the provision of services pursuant to this Subcontract.
- v. All monies owed to either party and not paid when due shall earn interest at the rate charged by the Local Agency Adjustment Fund.

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

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

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

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

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

APPENDIX E1

CSA Payment to Central Marin Fire
Due April each year

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

2023/2024 (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$94.00	\$7,990.00
13	\$188.00	\$2,444.00
<u>1</u>	\$564.00	\$564.00
99		\$10,998.00 Due

2024/2025 (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$97.00	\$8,245.00
13	\$194.00	\$2,522.00
<u>1</u>	\$582.00	\$582.00
99		\$11,349.00 Due

2025/2026 (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$100.00	\$8,500.00
13	\$200.00	\$2,600.00
<u>1</u>	\$600.00	\$600.00
99		\$11,700.00 Due

2026/2027 (Minus .50 County Fees)

<u># of Parcels</u>	<u>Rate</u>	<u>Total</u>
85	\$103.00	\$8,755.00
13	\$206.00	\$2,678.00
<u>1</u>	\$618.00	\$618.00
99		\$12,051.00 Due

APPENDIX F
STANDARD INSURANCE REQUIREMENTS

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

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

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

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

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

APPENDIX G
GENERAL LIABILITY ENDORSEMENT FORM

(Current Form To Be Obtained/Approved By County)



Ross Valley Paramedic Authority

MEMBER AGENCIES

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

Item 8: CQI Reports



RVPA Board Report

January 1, 2023 to December 31, 2023

Runs by Disposition

Disposition	Number of Runs	Percent of Total Runs
Agency Name (dAgency.03): Ross Valley Paramedic Authority (RVPA)		
Transported by this EMS Unit	1,437	58.97%
Patient Treated, Refused Transport (AMA)	263	10.79%
Canceled (Prior to Arrival At Scene)	250	10.26%
No Patient Found (Canceled on scene)	183	7.51%
Lift Assist	124	5.09%
Patient Treated, Released (RAS)	42	1.72%
No Treatment/Transport Required (RAS)	41	1.68%
Patient Refused Evaluation/Care (AMA)	34	1.40%
Patient Dead at Scene-No Resuscitation Attempted	24	0.98%
Transported to Landing Zone	18	0.74%
Transferred Care to Another EMS Unit	13	0.53%
Patient Dead at Scene-Resuscitation Attempted	8	0.33%
	Total: 2,437	Total: 100.00%
	Total: 2,437	Total: 100.00%

Runs by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	1,126	78.41%
Kaiser Permanente, San Rafael	294	20.47%
Novato Community Hospital	6	0.42%
UCSF Medical Center at Parnassus	6	0.42%
California Pacific Medical Center, California West	1	0.07%
CPMC-Van Ness	1	0.07%
San Francisco General Hospital	1	0.07%
UCSF Medical Center at Mission Bay	1	0.07%
	Total: 1,436	Total: 100.00%

Calls by City

City	Number of Runs	Percent of Total Runs
SAN ANSELMO	770	29.38%
FAIRFAX	597	22.78%
KENTFIELD	496	18.92%
LARKSPUR	426	16.25%
CORTE MADERA	89	3.40%
ROSS	79	3.01%
GREENBRAE	43	1.64%
SAN QUENTIN	42	1.60%
Town of Fairfax	16	0.61%
City of San Rafael	14	0.53%
Town of San Anselmo	10	0.38%
MTT	9	0.34%
No city selected	8	0.31%
LAGUNITAS	4	0.15%
SAN RAFAEL	3	0.11%
BOLINAS	2	0.08%
FOREST KNOLLS	2	0.08%
NOVATO	2	0.08%
Sleepy Hollow Census Designated Place	2	0.08%
Town of Corte Madera	2	0.08%

City	Number of Runs	Percent of Total Runs
City of Mill Valley	1	0.04%
DOGTOWN	1	0.04%
SAN GERONIMO	1	0.04%
Saranap Census Designated Place	1	0.04%
WOODACRE	1	0.04%
	Total: 2,621	Total: 100.00%



CMFD Board Report

January 1, 2023 to December 31, 2023

Runs by Disposition

Disposition	Number of Runs	Percent of Total Runs
Agency Name (dAgency.03): CMFD		
Transported by this EMS Unit	1,340	61.24%
Patient Treated, Refused Transport (AMA)	229	10.47%
No Patient Found (Canceled on scene)	221	10.10%
Canceled (Prior to Arrival At Scene)	151	6.90%
Lift Assist	80	3.66%
Transferred Care to Another EMS Unit	43	1.97%
No Treatment/Transport Required (RAS)	35	1.60%
Patient Refused Evaluation/Care (AMA)	35	1.60%
Patient Treated, Released (RAS)	29	1.33%
Patient Dead at Scene-No Resuscitation Attempted	17	0.78%
Patient Dead at Scene-Resuscitation Attempted	7	0.32%
Transported to Landing Zone	1	0.05%
	Total: 2,188	Total: 100.00%
	Total: 2,188	Total: 100.00%

Runs by Destination

Destination	Number of Transports	Percent of Transports
Marin Health Medical Center	1,065	79.84%
Kaiser Permanente, San Rafael	257	19.27%
Novato Community Hospital	6	0.45%
CPMC-Van Ness	2	0.15%
UCSF Medical Center at Parnassus	2	0.15%
Stanford University Medical Center	1	0.07%
UCSF Benioff Children's Hospital	1	0.07%
	Total: 1,334	Total: 100.00%

Calls by City

City	Number of Runs	Percent of Total Runs
LARKSPUR	821	35.31%
CORTE MADERA	805	34.62%
SAN QUENTIN	333	14.32%
KENTFIELD	92	3.96%
SAN ANSELMO	82	3.53%
SAN RAFAEL	50	2.15%
GREENBRAE	41	1.76%
ROSS	22	0.95%
MILL VALLEY	20	0.86%
Town of Corte Madera	14	0.60%
City of San Rafael	11	0.47%
FAIRFAX	7	0.30%
TIBURON	6	0.26%
MARIN CITY	5	0.22%
SAUSALITO	5	0.22%
MTT	3	0.13%
City of Larkspur	2	0.09%
NOVATO	2	0.09%
No city given	1	0.04%
BELVEDERE	1	0.04%

City	Number of Runs	Percent of Total Runs
City of Mill Valley	1	0.04%
GGN	1	0.04%
Total: 2,325		Total: 100.00%



Ross Valley Paramedic Authority

MEMBER AGENCIES

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

Item 9: Expense Sheets



City of Larkspur, CA

Detail Report Account Detail

Date Range: 11/01/2023 - 11/30/2023

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-001-012012</u> CONSULTANT		0.00	1,364.00	1,364.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/17/2023	APPKT08546	2023-011	83656	RVPA - Rosssvalleypa.org Hosting Services	4273 - XMRFire Emergency Services Consult...		1,364.00	1,364.00
<u>705-0046-002-028010</u> DISPOSABLE MEDICAL SUPPLIES		19,817.78	6,272.90	26,090.68				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/03/2023	APPKT08499	85128976	83549	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		183.80	20,001.58
11/03/2023	APPKT08499	85128977	83549	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		183.80	20,185.38
11/03/2023	APPKT08499	85134667	83549	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		4,349.85	24,535.23
11/10/2023	APPKT08523	85143971	83628	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		110.50	24,645.73
11/17/2023	APPKT08546	83509	83640	RVPA - CREDIT Disposable Medical Suppl..	4495 - Bound Tree RVPA		-448.72	24,197.01
11/17/2023	APPKT08546	85145283	83640	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		795.88	24,992.89
11/21/2023	APPKT08566	1484429	83677	RVPA - Med Waste OCT 2023	6628 - Trilogy Medwaste West, LLC		165.09	25,157.98
11/21/2023	APPKT08566	5503490316	83667	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		466.35	25,624.33
11/21/2023	APPKT08566	5503490317	83667	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		466.35	26,090.68
<u>705-0046-004-040000</u> POSTAGE		548.73	352.22	900.95				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/01/2023	GLPKT13407	JN06669		Postage JUL-SEP 2023			21.99	570.72
11/03/2023	APPKT08499	8-292-11851	83552	RVPA - 773718936034 Shipping	1700 - FEDEX		55.51	626.23
11/03/2023	APPKT08499	8-292-11851	83552	RVPA - 773761327240 Shipping	1700 - FEDEX		54.80	681.03
11/17/2023	APPKT08546	8-306-70201	83644	RVPA - Shipping	1700 - FEDEX		219.92	900.95
<u>705-0046-005-053000</u> AUTOMOTIVE EQUIPMENT REPAIRS		2,290.18	150.00	2,440.18				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/03/2023	APPKT08499	73246	83554	RVPA - M-18 Glass Tinting	4975 - Marin Auto Glass		150.00	2,440.18
<u>705-0046-007-075001</u> PP-GEMT IGT		54,456.90	38,923.28	93,380.18				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/21/2023	APPKT08548	NPI 1932109972 - CY ...	105	RVPA -NPI 1932109972 FFS NFS #3 2023...	6724 - DHCS / Dept. of Health Care Services ..		2,602.51	57,059.41
11/21/2023	APPKT08548	NPI 1932109972 - CY ...	105	RVPA -NPI 1932109972 MC NFS #3 2023...	6724 - DHCS / Dept. of Health Care Services ..		36,320.77	93,380.18
<u>705-0046-007-075002</u> PMTS TO OTHR AGENCIES		6,397.12	27,113.94	33,511.06				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/10/2023	APPKT08523	GEM02230641	83629	RVPA - GEM1932109972 Q1 2022 GEMT	5843 - Department of Health Care Services /..		12,893.58	19,290.70
11/10/2023	APPKT08523	GEM0423J08C	83630	RVPA - GEM1932109972 Q3 2022 GEMT	5843 - Department of Health Care Services /..		14,220.36	33,511.06
Total Fund: 705 - ROSS VALLEY PARAMEDIC:		Beginning Balance: 83,510.71	Total Activity: 74,176.34	Ending Balance: 157,687.05				

Detail Report

Date Range: 11/01/2023 - 11/30/2023

Account	Name	Beginning Balance	Total Activity	Ending Balance				
705-0046-007-075002	PMTS TO OTHR AGENCIES - Continued	6,397.12						
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
Grand Totals:						Beginning Balance: 83,510.71	Total Activity: 74,176.34	Ending Balance: 157,687.05

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	83,510.71	74,176.34	157,687.05
Grand Total:	83,510.71	74,176.34	157,687.05



Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-000-003000</u>	PART TIME	0.00	900.00	900.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/01/2023	APPKT08586	RVPA 2023 09 07	83724	RVPA - Board Stipend 09/07/2023	6664 - Blash, Lisel Lissa		100.00	100.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83738	RVPA - Board Stipend 09/07/2023	5016 - Salmen, Brian		100.00	200.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83736	RVPA - Board Stipend 09/07/2023	3092 - Meagor, Roger		100.00	300.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83731	RVPA - Board Stipend 09/07/2023	1072 - Finn, Thomas J.		100.00	400.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83739	RVPA - Board Stipend 09/07/2023	2425 - Way, Catherine		100.00	500.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83728	RVPA - Board Stipend 09/07/2023	1465 - Corbett, Bruce		100.00	600.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83727	RVPA - Board Stipend 09/07/2023	6521 - Casissa, Fred		100.00	700.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83725	RVPA - Board Stipend 09/07/2023	6479 - Breen, Peter		100.00	800.00
12/01/2023	APPKT08586	RVPA 2023 09 07	83729	RVPA - Board Meeting Mins 11/07/2023	1236 - DeFrancis, Toni		100.00	900.00
<u>705-0046-001-012038</u>		TRANSPORT BILLING FEES				14,972.93	11,310.48	26,283.41
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/21/2023	APPKT08656	23100247	112	RVPA - Ambulance Billing OCT 2023	1162 - WITTMAN ENTERPRISES, LLC		6,652.01	21,624.94
12/21/2023	APPKT08656	23110247	112	RVPA - Ambulance Billing NOV 2023	1162 - WITTMAN ENTERPRISES, LLC		4,658.47	26,283.41
<u>705-0046-001-018000</u>		COUNTY CONTRACT				0.00	940,697.85	940,697.85
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/08/2023	APPKT08603	240048	83754	RVPA - EMS Shared Services	1371 - MARIN COUNTY FIRE DEPARTMENT		52,552.50	52,552.50
12/08/2023	APPKT08603	240048	83754	RVPA - Medic 18 Staffing	1371 - MARIN COUNTY FIRE DEPARTMENT		888,145.35	940,697.85
<u>705-0046-002-028010</u>		DISPOSABLE MEDICAL SUPPLIES				26,090.68	7,691.16	33,781.84
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/08/2023	APPKT08603	85163279	83748	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		1,352.41	27,443.09
12/14/2023	APPKT08633	5504198170	83774	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		452.38	27,895.47
12/14/2023	APPKT08633	5504198171	83774	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		452.38	28,347.85
12/14/2023	APPKT08633	85174168	83777	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		205.97	28,553.82
12/14/2023	APPKT08633	85175856	83777	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		816.09	29,369.91
12/14/2023	APPKT08633	85178701	83777	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		2,087.09	31,457.00
12/14/2023	APPKT08633	9144486346	83774	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		628.72	32,085.72
12/21/2023	APPKT08653	1489104	83827	RVPA - Medical Waste NOV 2023	6628 - Trilogy Medwaste West, LLC		330.18	32,415.90
12/21/2023	APPKT08653	85188402	83812	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		495.80	32,911.70
12/21/2023	APPKT08653	85188403	83812	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		743.69	33,655.39
12/21/2023	APPKT08653	85188404	83812	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		126.45	33,781.84

Detail Report

Date Range: 12/01/2023 - 12/31/2023

Account						Beginning Balance	Total Activity	Ending Balance
705-0046-004-040000						900.95	163.94	1,064.89
POSTAGE								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/08/2023	APPKT08603	8-327-66067	83751	RVPA - Shipping	1700 - FEDEX		54.80	955.75
12/14/2023	APPKT08633	8-333-82786	83782	RVPA - Shipping	1700 - FEDEX		54.57	1,010.32
12/21/2023	APPKT08653	8-341-70394	83817	RVPA - Shipping	1700 - FEDEX		54.57	1,064.89
705-0046-005-053000						2,440.18	4,336.30	6,776.48
AUTOMOTIVE EQUIPMENT REPAIRS								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/08/2023	APPKT08603	1037262	83753	RVPA - RO 017109 10-23 Vehicle Maint	1080 - Marin County / County of Marin Tax ...		4,336.30	6,776.48
705-0046-007-073008						0.00	5,929.12	5,929.12
TAX COLLECTION SERVICE								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/14/2023	GLPKT13638	JN06805		Record Property Tax Dec 2023 RVPA ad...			5,929.12	5,929.12
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance: 44,404.74	Total Activity: 971,028.85	Ending Balance: 1,015,433.59
Grand Totals:						Beginning Balance: 44,404.74	Total Activity: 971,028.85	Ending Balance: 1,015,433.59

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	44,404.74	971,028.85	1,015,433.59
Grand Total:	44,404.74	971,028.85	1,015,433.59



City of Larkspur, CA

Detail Report Account Detail

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

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 705 - ROSS VALLEY PARAMEDIC								
<u>705-0046-000-003000</u> PART TIME								
		900.00	720.00	1,620.00				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/05/2024	APPKT08695	RVPA 2023 12 07	83868	RVPA - Board Mtg Mins 12/07/2023	1236 - DeFrancis, Toni		120.00	1,020.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83863	RVPA - Board Stipend 12/07/2023	6479 - Breen, Peter		100.00	1,120.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83861	RVPA - Board Stipend 12/07/2023	6664 - Blash, Lisel Lissa		100.00	1,220.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83865	RVPA - Board Stipend 12/07/2023	6521 - Casissa, Fred		100.00	1,320.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83864	RVPA - Board Stipend 12/07/2023	6096 - Candell, Scott		100.00	1,420.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83870	RVPA - Board Stipend 12/07/2023	1072 - Finn, Thomas J.		100.00	1,520.00
01/05/2024	APPKT08695	RVPA 2023 12 07	83866	RVPA - Board Stipend 12/07/2023	1465 - Corbett, Bruce		100.00	1,620.00
<u>705-0046-001-012001</u> FINANCIAL & ADMINISTRATIVE SERVICES								
						3,602.25	800.50	4,402.75
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/26/2024	APPKT08747	1547	83933	RVPA - 2023 Audit Final Billing	5889 - Badawi & Associates.		800.50	4,402.75
<u>705-0046-001-012003</u> ALS BACK UP								
						0.00	25,000.00	25,000.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/19/2024	APPKT08735	1042024	83915	RVPA - ALS Backup OCT - DEC 2023	5477 - Central Marin Fire Authority /CMFA/...		25,000.00	25,000.00
<u>705-0046-001-012038</u> TRANSPORT BILLING FEES								
						26,283.41	4,789.56	31,072.97
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/19/2024	APPKT08711	23120247	117	RVPA - Ambulance Billing DEC 2023	1162 - WITTMAN ENTERPRISES, LLC		4,789.56	31,072.97
<u>705-0046-001-016000</u> LEGAL SERVICES								
						6,038.00	600.00	6,638.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/05/2024	APPKT08696	2379583	83853	RVPA - Political Reform Act	6702 - Raggianti Freitas LLP / Peter M. Sp...		600.00	6,638.00
<u>705-0046-002-028003</u> ENGINE MEDIC PROGRAM - LARKSPUR								
						0.00	48,498.75	48,498.75
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/19/2024	APPKT08735	1042024	83915	RVPA - Medic OCT - DEC 2023	5477 - Central Marin Fire Authority /CMFA/...		48,498.75	48,498.75
<u>705-0046-002-028010</u> DISPOSABLE MEDICAL SUPPLIES								
						33,781.84	1,847.59	35,629.43
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/12/2024	APPKT08710	85208199	83894	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		703.59	34,485.43
01/12/2024	APPKT08710	85210009	83894	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		7.99	34,493.42
01/19/2024	APPKT08735	5504999685	83910	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		466.35	34,959.77
01/19/2024	APPKT08735	85213312	83914	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		122.13	35,081.90
01/26/2024	APPKT08747	85224729	83935	RVPA - Disposable Medical Supplies	4495 - Bound Tree RVPA		81.18	35,163.08
01/30/2024	APPKT08735	5504999684	83910	RVPA - Oxygen Rental	1644 - AIRGAS USA, LLC		466.35	35,629.43

Detail Report

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

Account						Beginning Balance	Total Activity	Ending Balance
705-0046-004-040000						1,088.20	169.42	1,257.62
Name: POSTAGE								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/12/2024	APPKT08710	8-362-84711	83896	RVPA - Shipping	1700 - FEDEX		54.10	1,142.30
01/26/2024	APPKT08746	8-375-64387	83953	RVPA - Shipping	1700 - FEDEX		57.78	1,200.08
01/26/2024	APPKT08747	8-382-98227	83937	RVPA - Shipping	1700 - FEDEX		57.54	1,257.62
705-0046-004-090002						19.50	9.75	29.25
Name: MISC								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/19/2024	APPKT08735	I692396433826	83918	RVPA - CA 1537397 I692396433826	6083 - Golden Gate Bridge / Fastrak		9.75	29.25
705-0046-007-075001						93,380.18	21,918.53	115,298.71
Name: PP-GEMT IGT								
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/12/2024	APPKT08709	NPI 1932109972 AB17... 113		RVPA - AB1705 1932109972 2024 #1 G...	6724 - DHCS / Dept. of Health Care Services ..		21,918.53	115,298.71
Total Fund: 705 - ROSS VALLEY PARAMEDIC:						Beginning Balance: 165,093.38	Total Activity: 104,354.10	Ending Balance: 269,447.48
Grand Totals:						Beginning Balance: 165,093.38	Total Activity: 104,354.10	Ending Balance: 269,447.48

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
705 - ROSS VALLEY PARAMEDIC	165,093.38	104,354.10	269,447.48
Grand Total:	165,093.38	104,354.10	269,447.48



Ross Valley Paramedic Authority

MEMBER AGENCIES

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

Item 10: Transport Billing

INVOICE 23100247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: December 12, 2023
FOR: Billing Services Performed in **October 2023**

Gross Collections	\$	166,717.07
Less Refunds	\$	-
Net Collections	\$	166,717.07
Fee Based on 3.99% of Net Collections	\$	6,652.01

CURRENT MONTH BALANCE: \$ 6,652.01

TOTAL AMOUNT: \$ 6,652.01

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

Ross Valley Fiscal Year 23-24

	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 '23	\$ 370,704.07	\$ 155,305.60	\$ 25,848.60	\$ 28,866.55	\$ 25,064.44	\$ 135,618.88	\$ 154,374.54	\$ -	\$ 154,374.54	\$ 5,904.46	\$ 6,024.00	\$ -	\$ 638,999.96
AUGUST '23	\$ 416,829.00	\$ 184,695.69	\$ 41,035.90	\$ 20,998.63	\$ 12,323.43	\$ 157,775.35	\$ 124,175.07	\$ 2,638.65	\$ 121,536.42	\$ 3,810.29	\$ 2,664.90	\$ -	\$ 668,763.70
SEPTEMBER '23	\$ 318,513.00	\$ 143,374.24	\$ 33,025.14	\$ 37,858.29	\$ 2,604.46	\$ 101,650.87	\$ 99,350.55	\$ -	\$ 99,350.55	\$ 2,890.00	\$ -	\$ -	\$ 668,174.02
OCTOBER '23	\$ 453,863.60	\$ 225,442.89	\$ 59,184.31	\$ 41,387.89	\$ 4,393.78	\$ 123,454.73	\$ 166,717.07	\$ -	\$ 166,717.07	\$ 6,874.00	\$ 3,034.00	\$ 0.09	\$ 615,003.77
NOVEMBER '23						\$ -			\$ -				
DECEMBER '23						\$ -			\$ -				
JANUARY '24						\$ -			\$ -				
FEBRUARY '24						\$ -			\$ -				
MARCH '24						\$ -			\$ -				
APRIL '24						\$ -			\$ -				
MAY '24						\$ -			\$ -				
JUNE '24						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 1,559,909.67	\$ 708,818.42	\$ 159,093.95	\$ 129,111.36	\$ 44,386.11	\$ 518,499.83	\$ 544,617.23	\$ 2,638.65	\$ 541,978.58	\$ 19,478.75	\$ 11,722.90	\$ 0.09	
YTD PERCENTAGE OF REVENUE		45.44%	10.20%	8.28%	2.85%	33.24%	34.91%	0.17%	34.74%	1.25%	0.75%	0.00%	
YTD PERCENTAGE OF NET REVENUE									104.53%				

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

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	47	31.97%	149	29.22%	\$140,210.40	30.89%	\$447,500.20	28.69%	\$17,819.72	10.69%	\$87,200.35	16.01%
<i>Medicare HMO</i>	19	12.93%	46	9.02%	\$58,179.00	12.82%	\$140,886.40	9.03%	\$11,479.25	6.89%	\$27,963.06	5.13%
<i>Medi-Cal</i>	0	0.00%	2	0.39%	\$0.00	0.00%	\$6,111.00	0.39%	\$0.00	0.00%	\$3,580.33	0.66%
<i>Medi-Cal HMO</i>	21	14.29%	56	10.98%	\$66,865.00	14.73%	\$168,423.00	10.80%	\$27,682.71	16.60%	\$78,925.09	14.49%
<i>Insurance</i>	15	10.20%	39	7.65%	\$44,303.00	9.76%	\$117,055.00	7.50%	\$58,083.77	34.84%	\$153,025.35	28.10%
<i>Private Pay</i>	3	2.04%	35	6.86%	\$8,904.00	1.96%	\$103,915.00	6.66%	\$4,824.67	2.89%	\$14,063.68	2.58%
<i>Kaiser</i>	3	2.04%	25	4.90%	\$8,464.00	1.86%	\$80,833.00	5.18%	\$22,062.00	13.23%	\$109,762.38	20.15%
<i>Kaiser Medical</i>	0	0.00%	2	0.39%	\$0.00	0.00%	\$6,256.00	0.40%	\$3,246.56	1.95%	\$6,521.92	1.20%
<i>Kaiser Medicare</i>	25	17.01%	85	16.67%	\$80,152.40	17.66%	\$271,175.00	17.38%	\$21,518.39	12.91%	\$57,674.75	10.59%
<i>Other</i>	14	9.52%	71	13.92%	\$44,455.00	9.79%	\$218,926.00	14.03%	\$0.00	0.00%	\$5,900.32	1.08%
<i>Prior Sales</i>					\$2,330.80	0.51%	-\$1,170.93	-0.08%				
Sub Total	147	100.00%	510	100.00%	\$453,863.60	100.00%	\$1,559,909.67	100.00%	\$166,717.07	100.00%	\$544,617.23	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	147	100.00%	510	100.00%	\$453,863.60	100.00%	\$1,559,909.67	100.00%	\$166,717.07	100.00%	\$544,617.23	100.00%

INVOICE 23110247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: December 13, 2023
FOR: Billing Services Performed in **November 2023**

Gross Collections	\$ 117,333.83
Less Refunds	\$ 580.22
Net Collections	\$ 116,753.61
Fee Based on 3.99% of Net Collections	\$ 4,658.47

CURRENT MONTH BALANCE: \$ 4,658.47

TOTAL AMOUNT: \$ 4,658.47

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

Ross Valley Fiscal Year 23-24

	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 '23	\$ 370,704.07	\$ 155,305.60	\$ 25,848.60	\$ 28,866.55	\$ 25,064.44	\$ 135,618.88	\$ 154,374.54	\$ -	\$ 154,374.54	\$ 5,904.46	\$ 6,024.00	\$ -	\$ 638,999.96
AUGUST '23	\$ 416,829.00	\$ 184,695.69	\$ 41,035.90	\$ 20,998.63	\$ 12,323.43	\$ 157,775.35	\$ 124,175.07	\$ 2,638.65	\$ 121,536.42	\$ 3,810.29	\$ 2,664.90	\$ -	\$ 668,763.70
SEPTEMBER '23	\$ 318,513.00	\$ 143,374.24	\$ 33,025.14	\$ 37,858.29	\$ 2,604.46	\$ 101,650.87	\$ 99,350.55	\$ -	\$ 99,350.55	\$ 2,890.00	\$ -	\$ -	\$ 668,174.02
OCTOBER '23	\$ 453,863.60	\$ 225,442.89	\$ 59,184.31	\$ 41,387.89	\$ 4,393.78	\$ 123,454.73	\$ 166,717.07	\$ -	\$ 166,717.07	\$ 6,874.00	\$ 3,034.00	\$ 0.09	\$ 615,003.77
NOVEMBER '23	\$ 446,176.40	\$ 177,357.28	\$ 31,283.54	\$ 9,262.70	\$ 4,917.99	\$ 223,354.89	\$ 117,333.83	\$ 580.22	\$ 116,753.61	\$ 8,953.00	\$ -	\$ -	\$ 712,652.05
DECEMBER '23						\$ -			\$ -				
JANUARY '24						\$ -			\$ -				
FEBRUARY '24						\$ -			\$ -				
MARCH '24						\$ -			\$ -				
APRIL '24						\$ -			\$ -				
MAY '24						\$ -			\$ -				
JUNE '24						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,006,086.07	\$ 886,175.70	\$ 190,377.49	\$ 138,374.06	\$ 49,304.10	\$ 741,854.72	\$ 661,951.06	\$ 3,218.87	\$ 658,732.19	\$ 28,431.75	\$ 11,722.90	\$ 0.09	
YTD PERCENTAGE OF REVENUE		44.17%	9.49%	6.90%	2.46%	36.98%	33.00%	0.16%	32.84%	1.42%	0.58%	0.00%	
YTD PERCENTAGE OF NET REVENUE									88.80%				

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

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	48	32.00%	197	29.85%	\$139,140.00	31.18%	\$586,640.20	29.24%	\$24,386.16	20.78%	\$111,586.51	16.86%
<i>Medicare HMO</i>	12	8.00%	58	8.79%	\$36,151.00	8.10%	\$177,037.40	8.83%	\$4,804.02	4.09%	\$32,767.08	4.95%
<i>Medi-Cal</i>	0	0.00%	2	0.30%	\$0.00	0.00%	\$6,111.00	0.30%	\$0.00	0.00%	\$3,580.33	0.54%
<i>Medi-Cal HMO</i>	15	10.00%	71	10.76%	\$46,094.00	10.33%	\$214,517.00	10.69%	\$32,821.75	27.97%	\$111,746.84	16.88%
<i>Insurance</i>	9	6.00%	48	7.27%	\$26,754.00	6.00%	\$143,809.00	7.17%	\$29,989.64	25.56%	\$183,014.99	27.65%
<i>Private Pay</i>	16	10.67%	51	7.73%	\$46,142.00	10.34%	\$150,057.00	7.48%	\$5,196.88	4.43%	\$19,260.56	2.91%
<i>Kaiser</i>	2	1.33%	27	4.09%	\$6,490.00	1.45%	\$87,323.00	4.35%	\$5,513.55	4.70%	\$115,275.93	17.41%
<i>Kaiser Medical</i>	1	0.67%	3	0.45%	\$3,168.00	0.71%	\$9,424.00	0.47%	\$1,097.12	0.94%	\$7,619.04	1.15%
<i>Kaiser Medicare</i>	18	12.00%	103	15.61%	\$55,236.40	12.38%	\$326,411.40	16.27%	\$13,524.71	11.53%	\$71,199.46	10.76%
<i>Other</i>	29	19.33%	100	15.15%	\$87,001.00	19.50%	\$305,927.00	15.25%	\$0.00	0.00%	\$5,900.32	0.89%
<i>Prior Sales</i>					\$0.00	0.00%	-\$1,170.93	-0.06%				
Sub Total	150	100.00%	660	100.00%	\$446,176.40	100.00%	\$2,006,086.07	100.00%	\$117,333.83	100.00%	\$661,951.06	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	150	100.00%	660	100.00%	\$446,176.40	100.00%	\$2,006,086.07	100.00%	\$117,333.83	100.00%	\$661,951.06	100.00%



INVOICE 23120247

TO: Ross Valley RPA
FROM: Wittman Enterprises
DATE: January 11, 2024
FOR: Billing Services Performed in **December 2023**

Gross Collections	\$ 125,951.31
Less Refunds	\$ 5,912.33
Net Collections	\$ 120,038.98
Fee Based on 3.99% of Net Collections	\$ 4,789.56

CURRENT MONTH BALANCE: \$ 4,789.56

TOTAL AMOUNT: \$ 4,789.56

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

Ross Valley Fiscal Year 23-24

	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 '23	\$ 370,704.07	\$ 155,305.60	\$ 25,848.60	\$ 28,866.55	\$ 25,064.44	\$ 135,618.88	\$ 154,374.54	\$ -	\$ 154,374.54	\$ 5,904.46	\$ 6,024.00	\$ -	\$ 638,999.96
AUGUST '23	\$ 416,829.00	\$ 184,695.69	\$ 41,035.90	\$ 20,998.63	\$ 12,323.43	\$ 157,775.35	\$ 124,175.07	\$ 2,638.65	\$ 121,536.42	\$ 3,810.29	\$ 2,664.90	\$ -	\$ 668,763.70
SEPTEMBER '23	\$ 318,513.00	\$ 143,374.24	\$ 33,025.14	\$ 37,858.29	\$ 2,604.46	\$ 101,650.87	\$ 99,350.55	\$ -	\$ 99,350.55	\$ 2,890.00	\$ -	\$ -	\$ 668,174.02
OCTOBER '23	\$ 453,863.60	\$ 225,442.89	\$ 59,184.31	\$ 41,387.89	\$ 4,393.78	\$ 123,454.73	\$ 166,717.07	\$ -	\$ 166,717.07	\$ 6,874.00	\$ 3,034.00	\$ 0.09	\$ 615,003.77
NOVEMBER '23	\$ 446,176.40	\$ 177,357.28	\$ 31,283.54	\$ 9,262.70	\$ 4,917.99	\$ 223,354.89	\$ 117,333.83	\$ 580.22	\$ 116,753.61	\$ 8,953.00	\$ -	\$ -	\$ 712,652.05
DECEMBER '23	\$ 60,240.20	\$ 33,459.51	\$ 14,358.51	\$ 24,936.50	\$ 34,629.91	\$ (47,144.23)	\$ 125,951.31	\$ 5,912.33	\$ 120,038.98	\$ 2,691.73	\$ 2,664.00	\$ -	\$ 540,113.11
JANUARY '24						\$ -			\$ -				
FEBRUARY '24						\$ -			\$ -				
MARCH '24						\$ -			\$ -				
APRIL '24						\$ -			\$ -				
MAY '24						\$ -			\$ -				
JUNE '24						\$ -			\$ -				
YEAR TO DATE TOTALS	\$ 2,066,326.27	\$ 919,635.21	\$ 204,736.00	\$ 163,310.56	\$ 83,934.01	\$ 694,710.49	\$ 787,902.37	\$ 9,131.20	\$ 778,771.17	\$ 31,123.48	\$ 14,386.90	\$ 0.09	
YTD PERCENTAGE OF REVENUE		44.51%	9.91%	7.90%	4.06%	33.62%	38.13%	0.44%	37.69%	1.51%	0.70%	0.00%	
YTD PERCENTAGE OF NET REVENUE									112.10%				

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

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
<i>Medicare</i>	7	35.00%	204	30.00%	\$20,828.80	34.58%	\$607,469.00	29.40%	\$18,574.64	14.75%	\$130,161.15	16.52%
<i>Medicare HMO</i>	2	10.00%	60	8.82%	\$6,280.00	10.42%	\$183,317.40	8.87%	\$7,143.66	5.67%	\$39,910.74	5.07%
<i>Medi-Cal</i>	2	10.00%	4	0.59%	\$5,512.00	9.15%	\$11,623.00	0.56%	\$7,827.24	6.21%	\$11,407.57	1.45%
<i>Medi-Cal HMO</i>	2	10.00%	73	10.74%	\$6,336.00	10.52%	\$220,853.00	10.69%	\$27,788.86	22.06%	\$139,535.70	17.71%
<i>Insurance</i>	2	10.00%	50	7.35%	\$6,421.00	10.66%	\$150,230.00	7.27%	\$30,980.29	24.60%	\$213,995.28	27.16%
<i>Private Pay</i>	2	10.00%	53	7.79%	\$6,154.00	10.22%	\$156,211.00	7.56%	\$1,529.80	1.21%	\$20,790.36	2.64%
<i>Kaiser</i>	0	0.00%	27	3.97%	\$0.00	0.00%	\$87,323.00	4.23%	\$9,715.00	7.71%	\$124,990.93	15.86%
<i>Kaiser Medical</i>	0	0.00%	3	0.44%	\$0.00	0.00%	\$9,424.00	0.46%	\$0.00	0.00%	\$7,619.04	0.97%
<i>Kaiser Medicare</i>	2	10.00%	105	15.44%	\$5,839.00	9.69%	\$332,250.40	16.08%	\$12,933.24	10.27%	\$84,132.70	10.68%
<i>Other</i>	1	5.00%	101	14.85%	\$2,904.00	4.82%	\$308,831.00	14.95%	\$9,458.58	7.51%	\$15,358.90	1.95%
<i>Prior Sales</i>					-\$34.60	-0.06%	-\$1,205.53	-0.06%				
Sub Total	20	100.00%	680	100.00%	\$60,240.20	100.00%	\$2,066,326.27	100.00%	\$125,951.31	100.00%	\$787,902.37	100.00%
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	20	100.00%	680	100.00%	\$60,240.20	100.00%	\$2,066,326.27	100.00%	\$125,951.31	100.00%	\$787,902.37	100.00%