



**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT**  
6501 Jenny Lind Road, Valley Springs, CA 95252  
Telephone: (209) 786-2227  
[www.calcofire.org](http://www.calcofire.org)

**Regular Meeting Agenda**  
**February 26, 2024**

- 1. CALL TO ORDER 5:30PM Closed Session**
- 2. ROLL CALL:**  
**BOARD MEMBER:** Keith Hafley, Sam Harris, Ryan Hamre, Pat Sullivan.  
Ken Glissman, Chris Allen, Tim Runion, Garrett Robertshaw and Roberta M. Corso  
  
**STAFF:** Fire Chief Rich Dickinson and Rose Beristianos
- 3. ADJOURN TO CLOSED SESSION:**
  - A.** Conference with Legal Counsel – Potential Litigation  
Significant Exposure to Litigation Pursuant to Gov. Code Section 54956.9 (d)(2)  
One (1) Potential Case
- 4. CALL TO ORDER 6:00PM Regular Meeting**
- 5. PLEDGE OF ALLEGIANCE**
- 6. MOMENT OF SILENCE:** To recognize and honor the efforts of the American Service Member and Public Safety Personnel
- 7. REPORT OUT OF CLOSED SESSION**
  - A.** Conference with Legal Counsel – Potential Litigation  
Significant Exposure to Litigation Pursuant to Gov. Code Section 54956.9 (d)(2)  
One (1) Potential Case

**8. PUBLIC COMMENT:** The public may address the Board on any item of interest that is not on the agenda and is within the District's jurisdiction. For items that are on the agenda, public comment will be heard when the item is discussed. The Chairman reserves the right to limit each speaker to three (3) minutes per person and 15 minutes per topic. Ralph M Brown Act Gov. (Code, § 54954.3(b).) By law, the Board of Directors cannot make decisions on matters not on the agenda. Ralph M Brown Act Gov. (Code, § 54954.2(a).)

**9. CONSENT CALENDAR:** The Consent Calendar includes routine financial and administrative actions and is usually approved by a single majority vote. There will be no discussion on these items prior to voting on the motion unless Board Members, the public or staff request specific items be discussed and/or removed from the Consent Calendar.

- A. Approval of Draft Minutes: January 22, 2024, Regular Meeting
- B. Approval of Regular Bills Transmittals OH179934, \$23,773.85
- C. Approval of CalCard Transmittal OH179935, \$17,274.93

## **10. FINANCE BUSINESS**

- A. Supplemental Transmittals –

## **11. FIRE CHIEF'S REPORT**

**12. CORRESPONDENCE:** Chris Allen, Resignation

**13. UNFINISHED BUSINESS:** Since this Old Business has been discussed in prior meetings, the Chairman reserves the right to limit each speaker to three (3) minutes per person per topic. Ralph M. Brown Act Gov. (Code, § 54954.3(b).

- A. Discussion/Action

## **14. NEW BUSINESS:**

- A. Discussion/Action – Review Calco Financial Statement for Fiscal Year 2022/2023
- B. Discussion/Action – Audit Engagement Contract with Nicholson/Olson for Fiscal Years ending 2026

## **15. COMMITTEE COMMENTS**

## **16. BOARD OF DIRECTOR AND FIRE CHIEF COMMENTS**

## **17. ADJOURNMENT:**

**Next Meeting Scheduled for March 25, 2024**



**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT**  
6501 Jenny Lind Road, Valley Springs, CA 95252  
Telephone: (209) 786-2227  
www.calcofire.org

**Regular Meeting DRAFT MINUTES**  
**January 22, 2024**

1. CALL TO ORDER 5:00PM Closed Session
2. ROLL CALL:  
**BOARD MEMBER PRESENT: Keith Hafley, Ryan Hamre, Pat Sullivan, Ken Glissman, Tim Runion, and Garrett Robertshaw**  
**BOARD MEMBER ABSENT: Sam Harris, Chris Allen**  
**STAFF PRESENT: Fire Chief Rich Dickinson and Rose Beristianos**
3. ADJOURN TO CLOSED SESSION:
  - A. Conference with Labor Negotiators (Goc. Code Section 54957.6)  
District Designated Representatives  
Employee Organization: Calaveras Professional Firefighters Union IAFF Local 5149
4. CALL TO ORDER 6:00PM Regular Meeting
5. PLEDGE OF ALLEGIANCE
6. MOMENT OF SILENCE: To recognize and honor the efforts of the American Service Member and Public Safety Personnel
7. REPORT OUT OF CLOSED SESSION
  - A. Conference with Labor Negotiators (Goc. Code Section 54957.6)  
District Designated Representatives  
Employee Organization: Calaveras Professional Firefighters Union IAFF Local 5149

**DIRECTION GIVEN TO STAFF**

8. PUBLIC APPOINTMENT: Title: Board of Directors  
Review Applications Received for Board Vacancy, and Appoint  
Oath of Office after appointment

**REVIEW APPLICATION RECEIVED, INTERVIEW CANDIDATE ROBERTA M CORSO.  
ACTION: TIM RUNION MOTION TO APPOINT ROBERTA CORSO, SECONDED BY KEN  
GLISSMAN, PASSED 6 YES**

**OATH GIVEN BY CLERK KEN GLISSMAN**

9. PUBLIC COMMENT: NONE

10. CONSENT CALENDAR: The Consent Calendar includes routine financial and administrative actions and is usually approved by a single majority vote. There will be no discussion on these items prior to voting on the motion unless Board Members, the public or staff request specific items be discussed and/or removed from the Consent Calendar.

- A. Approval of Draft Minutes: December 18, 2023, Special Meeting
- B. Approval of Regular Bills Transmittals OH179306, \$17,980.38
- C. Approval of CalCard Transmittal OH179307, \$11,950.92

**ACTION: MOTION TO APPROVE THE CONSENT CALENDAR BY KEN GLISSMAN,  
SECONDED BY PAT SULLIVAN, PASSED 5 YES, 2 ABSTAIN**

11. FINANCE BUSINESS

- A. Supplemental Transmittals – **NONE**

12. FIRE CHIEF'S REPORT - **CHIEF GAVE HIS REPORT**

13. CORRESPONDENCE: **NONE**

14. UNFINISHED BUSINESS: Since this Old Business has been discussed in prior meetings, the Chairman reserves the right to limit each speaker to three (3) minutes per person per topic. Ralph M. Brown Act Gov. (Code, § 54954.3(b).

- A. Discussion/Action – Credit Card Purchasing and Purchase Orders, **ROUND TABLE DISCUSSION, DECISION TO PROVIDE TRAINING AND CREATE A CREDIT CARD POLICY**
- B. Discussion/Action – Training facility Burson, **DISCUSSION ON TRAINING FACILITY, ACTION: MOTION TO APPROVE UP TO \$50,000 OF EXACTION FEES FOR THE TRAINING FACILITY BY KEN GLISSMAN, SECONDED BY PAT SULLIVAN, 5 YES, 2 ABSTAIN**

**15. NEW BUSINESS:**

A. Discussion/Action – **NONE**

**16. COMMITTEE COMMENTS – STRATEGIC PLANNING MEETING FROM 11AM TO 12PM AT COMPANY 3**

**17. BOARD OF DIRECTOR AND FIRE CHIEF COMMENTS – ROUND TABLE DISCUSSION**

**18. ADJOURNMENT:**

**ACTION: MOTION TO ADJOURN THE MEETING AT 7:02PM BY KEN GLISSMAN, SECONDED BY PAT SULLIVAN, PASSED 7 YES**

DRAFT

**CALAVERAS CONSOLIDATED FIRE  
PROTECTION DISTRICT**

Date: 2/26/2024

**MAIL ALL CHECKS**

**22030010**

Contact: ROSE BERISTIANOS

PO BOX 579

Cell Phone: 482-3754

VALLEY SPRINGS CA 95252

Please initial any strikeouts/changes

INVOICE AMOUNT	PEID #	OBJECT NO.	INVOICE NO.	VENDOR NAME/ADDRESS	DESCRIPTION	Rd for RTRN dept
				OH179934		
				REGULAR BILLS		
<b>\$ 23,773.85 Grand Total</b>						

District agrees to retain original invoices for five years. Merchandise itemized above has been received or the services claimed have been performed and the expenditures are authorized and approved by

I hereby approved the above claim(s) and certify to the correctness of the computations.  
Kathy Gomez, Auditor-Controller

ROBERTA M CORSO  
KEN GLISSMAN  
KEITH HAFLEY  
SAM HARRIS  
RYAN HAMRE  
PATRICK SULLIVAN  
TIM RUNION  
GARRETT ROBERTSHAW

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Deputy

CHIEF RICH DICKINSON

\_\_\_\_\_

**AP Entry Batch Proof**

Batch ID: **OH179934**

Enter Date: 02/22/2024 Batch Status: BE User Total: 23,773.85

The undersigned, under penalty of perjury, states that the items on the attached claim are true and correct, that the amounts are properly due this claimant, and that no items have been previously paid. Furthermore, the articles or services specified in the attached claim were necessary, ordered for use by this department, and the articles or services have been delivered or performed as stated.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Audited: _____
Distributed: _____
Paid: _____

User: BERISTIANOS,ROSE Batch Created By: BERISROS Date: 02/22/2024  
 Report: Batch Proof (Auditor) Time: 14:37:41

<i>Inv Amt</i> <b>225.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> <u>01/11/2024</u>	<i>Invoice #:</i> 98963636	98963636	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> <b>0037324</b> <a href="#">SAM'S HEATING &amp; AIR IN</a>	PO BOX 533	VALLEY SPRINGS CA 95252		REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>1,338.01</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> <u>01/31/2024</u>	<i>Invoice #:</i> 0020380699	CUST# 29599	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> <b>W002160</b> <a href="#">BRANNON TIRE</a>	3730 N. WILSON WAY	STOCKTON CA 95205		REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>90.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> <u>12/31/2023</u>	<i>Invoice #:</i> 169214	CASE# 59075	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> <b>0041566</b> <a href="#">RAINS LUCIA STERN PC</a>	2300 CONTRA COSTA BLVD STE 500	PLEASANT HILL CA 94523		REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>4,125.33</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> <u>11/30/2023</u>	<i>Invoice #:</i> 168207	CASE# 59075	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> <b>0041566</b> <a href="#">RAINS LUCIA STERN PC</a>	2300 CONTRA COSTA BLVD STE 500	PLEASANT HILL CA 94523		REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>565.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> <u>01/31/2024</u>	<i>Invoice #:</i> 170186	CASE # 59075	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> <b>0041566</b> <a href="#">RAINS LUCIA STERN PC</a>	2300 CONTRA COSTA BLVD STE 500	PLEASANT HILL CA 94523		REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

**AP Entry Batch Proof**

Batch ID: **OH179934**

<i>Inv Amt</i> <b>8,750.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 01/31/2024	<i>Invoice #:</i> 0374	CALAVERAS CONSOLIDATED FIRE	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> 0041288 <a href="#">NICHOLSON AND OLSON CP</a>	29 SUNRISE AVE STE 303	ROSEVILLE	CA 95661	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>360.51</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 01/25/2024	<i>Invoice #:</i> 2203022024	030 601 7130 001	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> 0007950 <a href="#">AT AND T</a>	PO BOX 5025	CAROL STREAM	IL 60197-5025	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>500.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 02/05/2024	<i>Invoice #:</i> 97640	CALCO	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> 0041553 <a href="#">GEISZLER CPA, ANTIONET</a>	1743 GRAND CANAL BLVD STE 10	STOCKTON	CA 95207	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>1,000.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 01/27/2024	<i>Invoice #:</i> 2024-001	CALCO FIRE	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> W006328 <a href="#">BUHLER, BRYN</a>	PO BOX 2206	ARNOLD	CA 95223-2206	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>1,750.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 02/12/2024	<i>Invoice #:</i> 7793	CALCO 7793	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> W014762 <a href="#">NELSON, JOHN</a>	2711 TEJON STREET	LODI	CA 95242	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>3,570.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 02/12/2024	<i>Invoice #:</i> 7794	CALCO 7794	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> W014762 <a href="#">NELSON, JOHN</a>	2711 TEJON STREET	LODI	CA 95242	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<i>Inv Amt</i> <b>1,500.00</b>	22030010 CALCO-FHJLJPA	5241 Office Expense	<b>JL:</b>	Separate Check:	Relate To:
<i>Invoice Date:</i> 01/31/2024	<i>Invoice #:</i> 2203013124	JAN 2024 SERVICES	<i>Secondary Ref:</i>	<i>PO#:</i>	
<i>Vendor:</i> 0041402 <a href="#">BERISTIANOS, ROSEMARIE</a>	3573 BERKESEY LANE	VALLEY SPRINGS	CA 95252	REFUND	FY RETURN
Division Code: SPD2	Check Stock: AP	Tax Code:	Contract:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
System Messages:				<b>Total</b>	<b>23,773.85</b>



**CALAVERAS CONSOLIDATED FIRE  
PROTECTION DISTRICT**

Date: 2/26/2024

**MAIL ALL CHECKS**

Contact: ROSE BERISTIANOS  
Cell Phone: 482-3754

22030010  
PO BOX 579  
VALLEY SPRINGS CA 95252

Please initial any strikeovers/changes

INVOICE AMOUNT	PEID #	OBJECT NO.	INVOICE NO.	VENDOR NAME/ADDRESS	DESCRIPTION	Rd for RTRN dept
				BATCH OH179935		
				CAL CARD		

**\$ 17,274.93 PLUS TAX IF NEEDED**

District agrees to retain original invoices for five years. Merchandise itemized above has been received or the services claimed have been performed and the expenditures are authorized and approved by

I hereby approved the above claim(s) and certify to the correctness of the computations.

Kathy Gomez, Auditor-Controller

ROBERTA M CORSO  
KEN GLISSMAN  
KEITH HAFLEY  
SAM HARRIS  
RYAN HAMRE  
PATRICK SULLIVAN  
TIM RUNION  
GARRETT ROBERTSHAW

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\_\_\_\_\_

By: \_\_\_\_\_  
Deputy

CHIEF RICH DICKINSON

\_\_\_\_\_

**AP Entry Batch Proof**

Batch ID: **OH179935**

Enter Date:  Batch Status: BE User Total: 17,274.93

The undersigned, under penalty of perjury, states that the items on the attached claim are true and correct, that the amounts are properly due this claimant, and that no items have been previously paid. Furthermore, the articles or services specified in the attached claim were necessary, ordered for use by this department, and the articles or services have been delivered or performed as stated.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Audited: _____
Distributed: _____
Paid: _____

User: BERISTIANOS,ROSE Batch Created By: BERISROS Date: 02/22/2024  
Report: Batch Proof (Auditor) Time: 14:38:30

Inv Amt	<b>17,274.93</b>	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:	
Invoice Date:	<input type="text" value="02/15/2024"/>	Invoice #:	2203021524	Feb	CalCard STMNT	Secondary Ref:	PO#:		
Vendor:	<b>0037446</b>	<b>US BANK CORP PAYMENT</b>	PO BOX 790428		SAINTE LOUIS	<b>MO</b>	63179-0428		
Division Code:	SPD2	Check Stock:	AP	Tax Code:	Contract:				
							REFUND	FY	RETURN
							<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>

System Messages: Total **17,274.93**

## Cal Card Summary

					Receipt
Category	Date	Description	Person	Amount	Y
FUEL	24-Jan	SINCLAIR	SULLIVAN	83.01	Y
MAINT EQ	17-Jan	OREILLY	THOMAS	35.00	Y
MAINT BG	22-Jan	SENDERS	THOMAS	49.32	Y
	22-Jan	APPLE	THOMAS	5.99	
FUEL	22-Jan	SINCLAIR	THOMAS	55.10	Y
MAINT EQ	23-Jan	OREILLY	THOMAS	65.60	Y
	29-Jan	APPLE	THOMAS	5.99	
	5-Feb	THE PUBLIC SAFETY STORE	THOMAS	1,239.96	
MAINT BG	5-Feb	SENDERS	THOMAS	1,751.29	Y
	5-Feb	APPLE	THOMAS	5.99	
	5-Feb	PONDOSA PACK	THOMAS	525.00	
	5-Feb	SINCLAIR	THOMAS	7.80	
MAINT EQ	7-Feb	OREILLY	THOMAS	405.41	Y
	8-Feb	CABELAS ONLINE BASSPRO	THOMAS	375.36	
MAINT EQ	8-Feb	OREILLY	THOMAS	43.74	Y
	8-Feb	NORTHERN TOOL	THOMAS	701.50	
	9-Feb	EXXON	THOMAS	36.44	
MAINT BG	9-Feb	SENDERS	THOMAS	1,329.89	Y
	12-Feb	WESTERN RADIATOR	THOMAS	584.37	
	12-Feb	APPLE	THOMAS	5.99	
OFF EX	17-Jan	LEVATA ID PRODUCTS	HAMRE	89.29	Y
OFF EX	24-Jan	CVS	HAMRE	3.66	Y
FUEL	6-Feb	EXXON	HAMRE	40.15	Y
MAINT EQ	26-Jan	SENDERS	LAMPLEY	36.81	Y
	2-Feb	ANTHEM	LAMPLEY	569.23	
	2-Feb	ANTHEM	LAMPLEY	56.00	
	2-Feb	ANTHEM	LAMPLEY	10.80	
	2-Feb	ANTHEM	LAMPLEY	18.53	
MAINT BG	9-Feb	MY BUSINESS VS	BROWN	1,648.00	Y

MED BENEFITS	22-Jan NEO INSURANCE	NORTE	56.99	Y
MAINT EQ	29-Jan OREILLY	NORTE	73.97	Y
FUEL	2-Feb EXXON	NORTE	67.14	Y
	5-Feb AMAZON	NORTE	8.03	
MAINT BG	5-Feb AMAZON	NORTE	128.67	Y
FUEL	9-Feb EXXON	NORTE	119.40	Y
MED BENEFITS	12-Feb NEO INSURANCE	NORTE	276.98	Y
	14-Feb OFFICIAL PEST	NORTE	95.00	
	15-Feb LIFE ASSIST	ELZIG	334.56	
OFF EX	5-Feb AMAZON	ZIMMERMAN	5.14	Y
HOUSEHOLD	12-Feb SENDERS	ZIMMERMAN	89.00	Y
HOUSEHOLD	18-Jan SENDERS	CARPENTER	112.10	Y
	18-Jan OFFICIAL PEST	CARPENTER	315.00	
UTILITY	16-Jan CAL TEL	DICKINSON	42.04	Y
FUEL	17-Jan HUNT N SONS	DICKINSON	1,396.40	Y
UTILITY	22-Jan PAYCLIX VSPUD	DICKINSON	3.78	Y
UTILITY	22-Jan VSPUD	DICKINSON	116.11	Y
UTILITY	23-Jan COMCAST	DICKINSON	208.66	Y
UTILITY	29-Jan DIRECT TV	DICKINSON	152.99	Y
UTILITY	1-Feb SILVER RAPIDS	DICKINSON	100.00	Y
OFF EX	1-Feb THE VALLEY SPRINGS NEWS	DICKINSON	27.00	Y
FUEL	2-Feb HUNT N SONS	DICKINSON	2,411.16	Y
UTILITY	2-Feb VERIZON	DICKINSON	193.59	Y
UTILITY	2-Feb VONAGE	DICKINSON	142.68	Y
UTILITY	5-Feb VAN UNEN	DICKINSON	355.38	Y
UTILITY	5-Feb CALWASTE	DICKINSON	188.94	Y
UTILITY	5-Feb CALWASTE	DICKINSON	95.97	Y
UTILITY	5-Feb CALWASTE	DICKINSON	108.48	Y
OFF EX	8-Feb MICROSOFT	DICKINSON	69.99	Y
UTILITY	12-Feb CCWD	DICKINSON	194.56	Y
			17,274.93	

02/20/24

Cal-Co Fire District  
6501 Jenny Lind Road  
Valley Springs, Ca

To whom it may concern,

Please accept this letter as my formal resignation from my elected position as a Cal-Co Fire District Board Member. This will be effective today.

I appreciate the opportunity and education this board position has afforded me. I have accepted a new position on the E-Board with Lodi Professional Firefighters.

I will continue to support and champion this great organization. You all should be very proud of the product you have created and continued to govern. You have a dedicated group of individuals' that will continue to make this organization and the fire service a better place.

Continue the fight and moving forward.

Thank you,

Chris Allen

# **Calaveras Consolidated Fire Protection District**

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**Independent Auditor's Report  
Financial Statements  
and  
Supplementary Information**

**Year Ended  
June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Calaveras Consolidated Fire Protection District  
Valley Springs, California

NICHOLSON  
& OLSON

CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Calaveras Consolidated Fire Protection District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Calaveras Consolidated Fire Protection District as of June 30, 2023 and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standard*, 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 District and to meet our 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

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 District'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.



Calaveras Consolidated Fire Protection District  
Valley Springs, California

**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 opinion. 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 District'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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.

Calaveras Consolidated Fire Protection District  
Valley Springs, California

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 16 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

### **Other Information**

Management is responsible for the other information (fire impact fees) included in the annual report. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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.

### **Other Reporting Required by Government Auditing Standard**

In accordance with Government Auditing Standards, we have also issued our report dated January 9, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Certified Public Accountants  
Roseville, California  
January 9, 2024

## **FINANCIAL STATEMENTS**

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 1,657,101
Total current assets	<u>1,657,101</u>
Capital assets:	
Land	46,673
Building and improvements	1,125,313
Equipment and vehicles	2,053,980
Less: Accumulated depreciation	<u>(1,796,297)</u>
Total capital assets	<u>1,429,669</u>
Deposit on equipment	<u>158,946</u>
Total Assets	<u><u>\$ 3,245,716</u></u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	\$ 27,222
Accrued payroll and taxes	19,443
Compensated absences	<u>15,753</u>
Total current liabilities	<u>62,418</u>
Total Liabilities	<u>62,418</u>
<b>Net Position</b>	
Net investment in capital assets	1,429,669
Restricted	179,071
Unrestricted	<u>1,574,558</u>
Total Net Position	<u>3,183,298</u>
Total Liabilities and Net Position	<u><u>\$ 3,245,716</u></u>

The accompanying notes are an integral part of these financial statements.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Governmental Activities Net (Expenses) Revenue
<b>Governmental Activities</b>	
Expense	
Public safety	\$ (2,515,266)
Administration	(90,450)
	(2,605,716)
Total Governmental Activities	(2,605,716)
Program revenues	
Charges for services	934,279
Operating grants, contributions, and other revenues	43,365
	977,644
Net Program Expenses	(1,628,072)
General revenues	
Property tax	952,214
Other revenues	469,634
	1,421,848
Total General Revenues	1,421,848
<b>Change in Net Position</b>	(206,224)
<b>Net Position, Beginning of Year</b>	3,389,522
<b>Net Position, End of Year</b>	\$ 3,183,298

The accompanying notes are an integral part of these financial statements.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUND BALANCE SHEET  
JUNE 30, 2023**

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 1,657,101
Total Assets	\$ 1,657,101
 <b>Liabilities</b>	
Accounts payable	\$ 27,222
Accrued payroll and taxes	19,443
Compensated absences	6,456
Total Liabilities	53,121
 <b>Fund Balances</b>	
Restricted fire impact fees	179,071
Unassigned	1,424,909
Total Fund Balances	1,603,980
Total Liabilities and Fund Balances	\$ 1,657,101

The accompanying notes are an integral part of these financial statements.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL  
FUND TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Fund Balance of Governmental Fund	\$	1,603,980
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, are not current financial resources and, therefore, are not included in the governmental fund.

Non-depreciable capital assets		46,673
Depreciable capital assets, net		1,382,996
Deposit on equipment		158,946

Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental fund balance sheet:

Compensated absences		(9,297)
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Net Position of Governmental Activities	<u>\$</u>	<u>3,183,298</u>
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**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUND - STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General Fund</u>
<b>Revenues</b>	
Property taxes	\$ 952,214
Charges for services	934,279
Other revenues	512,999
Total Revenues	2,399,492
 <b>Expenditures</b>	
Current	
Public safety	1,450,867
Supplies and services	974,156
Total Expenditures	2,425,023
Net Change in Fund Balance	(25,531)
Fund Balance, Beginning of Year	1,629,511
Fund Balance, End of Year	\$ 1,603,980

The accompanying notes are an integral part of these financial statements.



**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE OF  
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Change in Fund Balance of Governmental Fund	\$	(25,531)
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Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balance because:

Governmental fund report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization amount:

Depreciation expense		(148,996)
Loss on retirements		(36,624)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund.

Change in compensated absences		4,927
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Change In Net Position of Governmental Activities	\$	(206,224)
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**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present transactions and the financial position of Calaveras Consolidated Fire Protection District.

Note 1 - Reporting Entity

Note 2 - Summary of Significant Accounting Policies

Note 3 - Cash and Cash Equivalents

Note 4 - Capital Assets

Note 5 - Compensated Absences

Note 6 - Employee Benefit Plan

Note 7 - Commitments and Contingencies

Note 8 - Subsequent Event

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

**Note 1 - Reporting Entity**

Calaveras Consolidated Fire Protection District (the District) was formed in 2013, with the dissolution of the Jenny Lind and the Foothill Fire Protection Districts. The reason for the combination of the Jenny Lind and Foothill Fire Protection Districts was to provide fire protection for property within the District more efficiently and economically for the District as a whole.

The District covers roughly a 163 square mile area in the western portion of Calaveras County serving the communities of Valley Springs, Burson, Wallace, Campo Seco, Milton, Rancho Calaveras, La Contenta and Jenny Lind. The District acts and operates under and is governed by the statutory authority known as the Health and Safety Code, State of California, Division 12, Part 2.7, Fire Protection District Law of 1961.

The District's revenue is generated by levying taxes upon all taxable property within the boundaries for general purposes and for servicing bonded debt. The assessed valuation of the District is determined by the assessor of Calaveras County and the assessments are collected by the tax collector of the County.

**Note 2 - Summary of Significant Accounting Policies**

**Basis of Presentation**

The District'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.

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

*Government-Wide Financial Statements:* The Statement of Net Position and the Statement of Activities display information about the primary government (the District). These statements summarize the District's financial activities and financial position.

The Statement of Net Position reports the difference between the District's total assets and the District's total liabilities, including all the District's capital assets and its long-term liabilities. The Statement of Net Position summarizes the financial position of the District's Governmental Activities in a single column.

*Fund Financial Statements:* The fund financial statements provide information about the District's general fund. The general fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources are tax revenue and charges for services. Expenditures are made for public safety and other operating expenditures.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**Basis of Accounting**

Government-Wide Financial Statements 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. These statements are prepared on the same basis as is used by most businesses, which means they include all the District's assets and all its liabilities, as well as all its revenues and expenses.

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

Fund Financial Statements The general fund is 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. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recognized as expenditures to the extent they have matured. These statements reflect only current assets and liabilities. Governmental capital asset acquisitions are reported as expenditures in governmental funds.

**Capital Assets**

Capital assets are reported in the governmental activities column of the government-wide financial statements based on cost or estimated historical cost. Contributed fixed assets are valued at their estimated acquisition value. Capital assets include land, buildings and building improvements and equipment and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add value to the asset or materially extend assets lives are not capitalized. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Assets	Useful Life
Buildings	30 years
Building improvements	10-20 years
Equipment and vehicles	5-20 years

**Medical Benefit**

Captains are paid a benefit of \$15,000 per year and engineers are paid \$12,000 per year towards their medical/457 plan.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**Compensated Absences**

Captains and engineers accumulate paid time off (PTO). Unused PTO may accumulate up to maximums established by the District. Employee(s) cease to earn more PTO, until the accumulated balance is below the maximum. The liability for compensated absences is determined annually and is liquidated in the general fund.

**Long-Term Debt**

All long-term debt arising from cash basis transactions are to be repaid from governmental resources and is reported as liabilities in the government-wide statements. Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. Debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

**Net Position**

Net Position is the excess of all the District's assets over all its liabilities, 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 District's capital assets, less debt used to acquire or construct capital assets.

*Restricted* describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These include debt service and acquisition and construction of facilities and equipment.

*Unrestricted* describes the portion of Net Position which is not restricted to use.

When an expense is incurred for purposes for which both restricted and unrestricted net resources are available, the District's policy is to first use restricted net resources prior to the use of unrestricted net resources.

**Fund Balance**

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

*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. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

**Note 2 - Summary of Significant Accounting Policies (continued)**

**Fund Balance (continued)**

*Committed* fund balances have constraints imposed by formal action of the Board of Directors which may be altered only by formal action of the Board of Directors.

*Unassigned* fund balance represents residual amounts that have not been restricted or committed.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed and unassigned) as they are needed. When unrestricted resources (committed and unassigned) are available for use, it is the District's policy to use committed resources first, and then unassigned as they are needed.

**Property Taxes and Special Assessment Revenue**

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Calaveras levies, bills and collects property taxes and special assessments for the District. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on July 1<sup>st</sup> of the preceding fiscal year.

Secured property tax is due in two installments, on November 1<sup>st</sup> and February 1<sup>st</sup>, and becomes a lien on those dates. It becomes delinquent on December 10<sup>th</sup> and April 10<sup>th</sup>, respectively. Unsecured property tax is due on July 1<sup>st</sup> and becomes delinquent on August 31<sup>st</sup>.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

**Property Taxes and Special Assessment Revenue**

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed "settlements") under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

**Program Revenues**

Program revenues consist of fire hydrant inspection fees, strike team service fees, and extraction fees.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

**Note 3 - Cash and Cash Equivalents**

The District maintains its cash with Calaveras County Treasurer's office. The County maintains the District's cash in a "pooled" cash fund for special districts.

**Note 4 - Capital Assets**

Capital assets activity is comprised of the following:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023
<b>Governmental Activities:</b>				
<b>Capital Assets not being depreciated:</b>				
Land	\$ 46,673	\$ -	\$ -	\$ 46,673
Total capital assets not being depreciated	46,673	-	-	46,673
<b>Capital assets being depreciated:</b>				
Buildings and building improvements	1,125,313	-	-	1,125,313
Equipment and vehicles	2,503,036	-	(449,056)	2,053,980
Total capital assets being depreciated	3,628,349	-	(449,056)	3,179,293
<b>Less accumulated depreciation:</b>				
Buildings and building improvements	(697,505)	(38,390)	-	(735,895)
Equipment and vehicles	(1,362,228)	(110,606)	412,432	(1,060,402)
Total accumulated depreciation	(2,059,733)	(148,996)	412,432	(1,796,297)
Total net depreciable assets	1,568,616			1,382,996
Governmental Activity Capital Assets, Net	\$1,615,289	\$(148,996)	\$ (36,624)	\$1,429,669

**Note 5 - Compensated Absences**

The following is a summary of changes in the compensated absences liability for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Current Portion	Long- Term Portion
<b>Governmental Activities:</b>						
Compensated Absences	\$ 15,808	\$ 23,365	\$ 23,420	\$ 15,753	\$ 15,753	\$ -

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 6 - Employee Benefit Plan**

The District provides an Internal Revenue Code section 457(b) salary deferral plan for the benefit of all employees, which allows them to defer a portion of their annual compensation. The District has not made any contributions to this plan.

**Note 7 - Commitments and Contingencies**

The District receives federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. District management believes such disallowances, if any, would be insignificant.

The District is subject to litigation arising in the normal course of business. The District represents that there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

The District has met its Gann Limit requirements for the fiscal year end 2022-23 and is estimated to meet its limitations for the fiscal year end 2023-24.

**Note 8 - Subsequent Event**

Management of the District has reviewed results of operations for the period of time from its year end June 30, 2023 through January 9, 2024, the date the financial statements were available to be issued. District's management has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure, with the exception of the following item.

The District entered into a note payable with a bank, to finance the purchase of fire equipment, in the amount of \$316,971. The note bears an interest rate of 4.08% and is due in annual installments over the next 5 years. The District expects delivery of the equipment in the next fiscal year, and payments are set to begin April 29, 2024.



## **SUPPLEMENTAL INFORMATION**

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

Budgetary Comparison Schedule (Required)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 905,401	\$ 905,401	\$ 952,214	\$ 46,813
Charges for services	270,000	270,000	934,279	664,279
Other revenues	<u>84,356</u>	<u>84,356</u>	<u>512,999</u>	<u>428,643</u>
Total Revenues	<u>1,259,757</u>	<u>1,259,757</u>	<u>2,399,492</u>	<u>1,139,735</u>
<b>Expenditures</b>				
Salaries and benefits	906,651	906,651	1,450,867	(544,216)
Services and supplies	<u>303,106</u>	<u>303,106</u>	<u>974,156</u>	<u>(671,050)</u>
Total Expenditures	<u>1,209,757</u>	<u>1,209,757</u>	<u>2,425,023</u>	<u>(1,215,266)</u>
Change in Fund Balance	<u>\$ 50,000</u>	<u>\$ 50,000</u>	(25,531)	<u>\$ (75,531)</u>
Fund Balance, Beginning of Year			<u>1,629,511</u>	
Fund Balance, End of Year			<u>\$ 1,603,980</u>	

The accompanying notes are an integral part of these financial statements.

**CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT  
OTHER INFORMATION - FIRE IMPACT FEES  
FOR THE YEAR ENDED JUNE 30, 2023**

**Note 1 - Fire Impact Fee**

The District completed a fire impact fee Nexus study, with the purpose of establishing the legal and policy basis for the collection of new fire impact fees on new residential and nonresidential development within the District. Fees collected are to fund the one-time cost of expanding the District's facilities, apparatus, and equipment needed to accommodate new development.

**Revenues**

Extraction fees collected	\$ -
Total Revenues	<u>-</u>

**Expenditures**

Projects expenses	922
Total Expenditures	<u>922</u>

Net Change in Balance	(922)
Balance, Beginning of Year	<u>179,993</u>
Balance, End of Year	<u>\$ 179,071</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

To the Board of Directors  
Calaveras Consolidated Fire Protection District  
Valley Springs, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Calaveras Consolidated Fire Protection District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Calaveras Consolidated Fire Protection District's basic financial statements and have issued our report thereon dated January 9, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

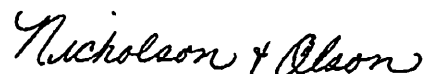
To the Board of Directors  
Calaveras Consolidated Fire Protection District  
Valley Springs, California

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Roseville, California  
January 9, 2024

**NICHOLSON  
OLSON**

LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

January 05, 2024

Mr. Richard Dickinson, Fire Chief  
Calaveras Consolidated Fire Protection District  
6501 Jenny Lind Road  
Valley Springs, CA 95252

RE: Audit Engagement Contract

(916) 786-7997

This letter is to confirm our understanding of the services we are to provide to Calaveras Consolidated Fire Protection District (the District) for the fiscal years ending 2024, 2025, and 2026.

(916) 786-6536 Fax

**Audit Scope and Objectives**

We will audit the financial statements of governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information, and the disclosures (notes to the financial statements), which collectively comprise the basic financial statements of Calaveras Consolidated Fire Protection District, as of and for the year ended June 30, as described above.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI) such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's required supplementary information in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following required supplementary information is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. 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 generally accepted auditing standards (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine, whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though, the audit is properly planned and performed in accordance with generally accepted auditing standards (GAAS) and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of

assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: revenue.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about your with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures - Internal Control**

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures, responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.



The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. Also, we will provide the services of submission of the State Controller's report. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the

selection and application of accounting principles, for the preparation and fair presentation of financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and related party relationships and transactions and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements' compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagement, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nicholson & Olson, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to governmental agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nicholson & Olson, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the governmental agencies pursuant to authority given to it by law or regulation. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Charles A. Nicholson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them. The District will be asked to review the "draft" financial statement report after it is completed and respond to us with any edits, comment or suggestions.

The audit services will be performed in accordance with Generally Accepted Auditing Standards of the United States of America and Government Auditing Standards issued by the Comptroller General of the United States.

Our fee for audit services and submission of the state controller's report will be \$10,000 per fiscal year (for each fiscal year stated on page 1), plus out-of-pocket travel costs not to exceed \$600. If CalPERS Pension Plan and Related Schedules are required, then an additional \$2,000 per year (for each fiscal year stated on page 1 that CalPERS applies to) will be required.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account become 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed, upon written notification of termination, even if we have not completed (issued) our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our fee is based upon the following expectations:

- Your books are closed, balanced, and in auditable condition as to each June 30, year-end specified on page one.
- Any audit schedules agreed upon during the entrance conference and or submitted for your preparation, will be prepared in the requested format in an accurate and timely manner before the start of fieldwork.
- All audit documentation requested will be pulled and assembled for our staff by your personnel and upon completion, returned to your personnel.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If presenting the audited financial statements to the board of directors is requested, we will do via phone conference.

### **Reporting**

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the board of directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.

Calaveras Consolidated Fire Protection District  
January 05, 2024  
Page Eight

The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with generally accepted auditing standards (GAAS) and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **Other**

In connection with this engagement, we may communicate with you or others via e-mail transmission which can be intercepted or may not be delivered to each of the parties to whom it is directed. We cannot guarantee that e-mail transmissions will be properly delivered and read only by the addressee. In that regard, you agree that we will not be liable for any interception of unintentional disclosure of e-mails transmitted by us.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, Management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with original document.

We appreciate the opportunity to be of service to Calaveras Consolidated Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return this copy to us.

Sincerely,

NICHOLSON & OLSON  
Certified Public Accountants

By: *Chuck Nicholson*

Charles A. Nicholson, CPA  
Managing Partner

CAN:map

Calaveras Consolidated Fire Protection District  
January 05, 2024  
Page Nine

**RESPONSE:**

This letter correctly sets forth the understanding of the Calaveras Consolidated Fire District for the audit services for the three separate years listed on page one.

Accepted:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title