



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

Regular Meeting Agenda
Monday, May 22, 2017 7:00 PM

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**
- 2. MOMENT OF SILENCE:** To recognize and honor the efforts of the American Service Members and Public Safety Personnel.
- 3. ROLL CALL:** Board Members: Kim Olson, Pat Garrahan, Keith Hafley, Sam Harris, Tim Runion, Ken Glissman, Chris Allen, Pat Brown and Marcus Omlin.

Staff: Fire Chief Jason Robitaille and Rose Beristianos
- 4. 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).)
- 5. 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: May 10, 2017 Personnel Committee Meeting
 - B. Approval of Draft Minutes: May 16, 2017 Special Meeting
 - C. Approval of Draft Minutes: April 24, 2017 Regular Meeting
 - D. Approval of Transmittals dated May 22, 2017: Batch OH145141 for \$40,444.35 and Cal Card Batch OH145162 for \$2652.64

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans With Disabilities Act of 1990 (42 U.S.C. § 12132 and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the office reflected above, during regular business hours, at least forty-eight hours prior to the time of the meeting.

6. FINANCE BUSINESS

- A. Supplemental Transmittals

7. FIRE CHIEF'S REPORT

8. COMMITTEE REPORTS

- A. Finance Committee
- B. Personnel Committee

9. CORRESPONDENCE:

- A. Letter from Clifton Larson Allen

10. 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 – Fire Prevention Ordinance
- B. Discussion/Action – Fire Exaction Fees
- C. Discussion/Action – Tax Revenue Apportionment
- D. Discussion/Action – Chief's Contract

11. NEW BUSINESS:

- A. Discussion/Action – Battalion Chief Position
- B. Discussion/Action – Renting out Co. 1
- C. Discussion/Action – Recommended Budget 17/18

12. BOARD OF DIRECTOR AND FIRE CHIEF COMMENTS:

13. CLOSED SESSION: Pursuant to Section 54956.9(a)1 - Pending Litigation

To discuss with legal counsel pending litigation between Al Engel and Jenny Lind Fire/Kim Olson

13. ADJOURNMENT:

- A. Discussion/Action – Next meeting tentatively scheduled for June 26, 2017



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Personnel Committee Minutes
May 10, 2017 5:30 PM

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE**
2. **MOMENT OF SILENCE:** To recognize and honor the efforts of the American Service Members and Public Safety Personnel.
3. **ROLL CALL:** Board Members: Keith Hafley, Marcus Omlin, and Kim Olson.
Staff: Fire Chief Jason Robitaille
4. **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).)
5. **NEW BUSINESS:**
 - A. Fire Chief Selection Process – Discussed the selection process and reviewed and made changes to the Chief Job description.
6. **ADJOURNMENT:** 8:30 PM

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Special Meeting Minutes
Tuesday, May 16, 2017 5:30 PM

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**
- 2. MOMENT OF SILENCE:** To recognize and honor the efforts of the American Service Members and Public Safety Personnel.
- 3. ROLL CALL:** Board Members Present: Kim Olson, Pat Garrahan, Keith Hafley, Sam Harris, Tim Runion, Ken Glissman, Chris Allen, Pat Brown and Marcus Omlin.
Staff Present: Fire Chief Jason Robitaille
- 4. PUBLIC COMMENT:**
Member of the public named Bill stated he wanted to assist in the success of the fire department.
- 5. NEW BUSINESS:**
 - A. Discussion/Action: Fire Chief Selection Process – Went over changes that were made to the Chief's job description. Glissman motioned to approve the changes Chris Allen 2nd. Vote 9-0-0
- 6. ADJOURNMENT:** 8:57 PM

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CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT
6501 Jenny Lind Road, Valley Springs, CA 95252
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Regular Meeting Minutes
Monday, April 24, 2017 7:00 PM

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**
- 2. MOMENT OF SILENCE:** To recognize and honor the efforts of the American Service Members and Public Safety Personnel.
- 3. ROLL CALL:** Board Members Present: Kim Olson, Pat Garrahan, Keith Hafley, Sam Harris, Tim Runion, Ken Glissman, Chris Allen, Pat Brown and Marcus Omlin.

Staff Present: Fire Chief Jason Robitaille, Rose Beristianos and Karlene Cleland
- 4. PUBLIC COMMENT:** Larry Crabtree with Crabtree Consulting presented the Board with a proposal to consider his company's services for recruiting a new Chief.
- 5. CONSENT CALENDAR:**
 - A. Approval of Draft Minutes: March 27, 2017 Regular Meeting
Pat Brown made the motion and Pat Garrahan made the 2nd to approve the Draft Minutes.
Vote: 9-0-0
 - B. Approval of Transmittals dated April 24, 2017: Batch OH144724 for \$28,373.77, Cal Card Batch OH144675 for \$1,768.05 and Cal Card Batch OH144725 for \$2,118.67.
Tim Runion made the motion and Ken Glissman made the 2nd to approve the Transmittals.
Vote: 9-0-0
- 6. FINANCE BUSINESS**
 - A. Supplemental Transmittals
Sam Harris made the motion and Tim Runion made the 2nd to approve Supplemental Transmittal Batch OH144799 for \$569.43. Vote: 9-0-0
- 7. FIRE CHIEF'S REPORT:** Chief Jason Robitaille presented his report.
- 8. COMMITTEE REPORTS**
 - A. Finance Committee: None
 - B. Personnel Committee: None
- 9. CORRESPONDENCE: None**

10. UNFINISHED BUSINESS:

A. Discussion/Action – Fire Prevention Ordinance

Chief Jason Robitaille reported that the Ordinance has been presented to County Council in draft form but has not been presented to the Board of Supervisors as of yet and that he would be scheduling a meeting with the new CAO. No action was taken.

B. Discussion/Action – Fire Exaction Fees

Keith Hafley made the motion and Pat Garrahan made the 2nd to authorize a meeting with Chief Jason Robitaille, our Attorney, County Council and the new CAO in the hopes to expedite the process of finalizing and implementing the Fire Exaction Fee.

Vote: 9-0-0.

11. NEW BUSINESS:

A. Discussion/Action – Tax Revenue Apportionment

Kim Olson made the motion and Pat Brown made the 2nd to authorize a meeting with Chief Jason Robitaille, our Attorney McMurchie and the County to discuss the adjustment of Tax Revenue Apportionments. Vote: 9-0-0

B. Discussion/Action – Chief's Contract – No action was taken

12. BOARD OF DIRECTOR AND FIRE CHIEF COMMENTS:

Sam Harris suggested going to the public to inform them of the issues that the Board is having with the County in finalizing the Fire Prevention Ordinance, Fire Exaction Fees and Tax Revenue Apportionments and also incorporating the West County.

Pat Garrahan thanked the Firefighter's Association and the Public for attending the meeting.

Marcus Omlin said that he was shocked that Chief Jason Robitaille is not renewing his contract and expressed his appreciation for the job that he has done.

Tim Runion congratulated Modesto Graduates, the firefighters that were hired by Cal Fire, Karlene Cleland on her retirement and thanked Chief Jason Robitaille for doing a good job and wished him luck in his future.

Chief Jason Robitaille said it's easy to get recognitions but the Fire Chief is not good without a Board and the firefighters. He would like to see our firefighters be a part of the process and input in the change of leadership and would like to advocate for that and appreciates letting him being part of that process. He appreciates and is proud of what Cal Co has become and would like to carry that forward.

Karlene Cleland said that she has learned a lot and appreciates the opportunity to work with the department and it has been a good four years.

13. Closed Session: Pursuant to Section 54954.5(f) - Labor Negotiation – Our Board of Directors will review Chief Jason Robitaille's Terms of Contract.

The Board went into Closed Session at 7:58 PM

The Board came back from Closed Session at 8:50 PM – They decided that the Personnel Committee would meet on May 1, 2017 to discuss the Fire Chief's selection process and then there will be a Special Board meeting on May 8, 2017 at 7:00 PM to discuss the same.

14. ADJOURNMENT: The meeting was adjourned at 8:51 PM

**CALAVERAS CONSOLIDATED FIRE
PROTECTION DISTRICT**

Date: 5/22/2017

MAIL ALL CHECKS

Contact: JASON ROBITAILLE
Phone: 786-2227

22030010
PO BOX 579
VALLY SPRINGS CA 95252

Please initial any strikeovers/changes

INVOICE AMOUNT	PEID #	OBJECT NO.	INVOICE NO.	VENDOR NAME/ADDRESS	DESCRIPTION	Rd for RTRN dept
				OH145141		
				REGULAR BILLS		

\$ 40,444.35 Grand Total

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

PATRICK GARRAHAN
KIM OLSON
KEN GLISSMAN
KEITH HAFLEY
SAM HARRIS
PAT BROWN
TIM RUNION
MARCUS OMLIN
CHRISTOPHER ALLEN

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

By: _____
Deputy

CHIEF JASON ROBITAILLE

AP Entry Batch Proof

Batch ID: **OH145141**

Enter Date: 05/17/2017 Batch Status: BE User Total: 40,444.35

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: 05/18/2017
 Report: Batch Proof (Auditor) Time: 19:39:35

Inv Amt	4,000.00	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<u>06/01/2017</u>	Invoice #:	2203060117		PROMISSORY NOTE	Secondary Ref:	PO#:	
Vendor:	<u>0013673</u>	<u>VALLEY SPRINGS PUD</u>	PO BOX 284		VALLEY SPRINGS CA 95252		REFUND	FY RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> RD
Inv Amt	126.73	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<u>07/01/2017</u>	Invoice #:	116332		CALAVERAS CONSOLIDATED FIRE	Secondary Ref:	PO#:	
Vendor:	<u>0036364</u>	<u>ADVANTAGE GEAR INC</u>	4670 PACIFIC ST STE 100		ROCKLIN CA 95677		REFUND	FY RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Inv Amt	65.30	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<u>04/30/2017</u>	Invoice #:	2203043017		CUST# 101	Secondary Ref:	PO#:	
Vendor:	<u>0041580</u>	<u>VILLAGE GAS N MART INC</u>	10 VISTA DEL LAGO DR		VALLEY SPRINGS CA 95252		REFUND	FY RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Inv Amt	28,913.76	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<u>05/12/2017</u>	Invoice #:	60234		MEMBER# 60234	Secondary Ref:	PO#:	
Vendor:	<u>0033234</u>	<u>SPECIAL DISTRICT RISK</u>	1112 I ST STE 300		SACRAMENTO CA 95814-2865		REFUND	FY RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> RD
Inv Amt	260.00	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<u>05/11/2017</u>	Invoice #:	14327		INV# 14327	Secondary Ref:	PO#:	
Vendor:	<u>0041765</u>	<u>FAST REPOSE ON-SITE T</u>	1605 CAPITOLA RD		SANTA CRUZ CA 95062		REFUND	FY RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

AP Entry Batch Proof

Batch ID: **OH145141**

Inv Amt	397.10	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:	
Invoice Date:	<input type="text" value="05/03/2017"/>	Invoice #:	IN1128720	CUST#	C201306	Secondary Ref:	PO#:		
Vendor:	W002221	MUNICIPAL EMERGENCY S	75 REMITTANCE DRIVE STE 3135	CHICAGO	IL	60675	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
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Invoice Date:	<input type="text" value="05/01/2017"/>	Invoice #:	2203050117	ACCT#	01-0004261	Secondary Ref:	PO#:		
Vendor:	0041799	VALLEY SPRINGS SPORTS	145 MANGILI ROAD	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
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Invoice Date:	<input type="text" value="03/30/2017"/>	Invoice #:	2203033017	REIMBURSEMENT EMT RECERT		Secondary Ref:	PO#:		
Vendor:	0040324	GLEASON, CLINT	PO BOX 1551	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
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Invoice Date:	<input type="text" value="05/01/2017"/>	Invoice #:	2203050117	CALAVERAS CONSOLIDATED FIRE		Secondary Ref:	PO#:		
Vendor:	W008928	WADDELL AND REED INC	1776 W MARCH LANE STE 360	STOCKTON	CA	95207	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>
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Vendor:	W005994	ARCHIMEDES HYDRAULIC	7820 ANDERSON STREET	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
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Invoice Date:	<input type="text" value="04/19/2017"/>	Invoice #:	1011	CALAVERAS CONSOLIDATED FIRE		Secondary Ref: MORELAND	PO#:		
Vendor:	W008136	FOUST, JAMES L	200 E HWY 12 STE E6	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
Inv Amt	254.18	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:	
Invoice Date:	<input type="text" value="05/02/2017"/>	Invoice #:	1012	CALAVERAS CONSOLIDATED FIRE		Secondary Ref: HERNANDEZ	PO#:		
Vendor:	W008136	FOUST, JAMES L	200 E HWY 12 STE E6	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>
Inv Amt	254.18	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:	
Invoice Date:	<input type="text" value="05/05/2017"/>	Invoice #:	1013	CALAVERAS CONSOLIDATED FIRE		Secondary Ref: JOHNSON CHRIS	PO#:		
Vendor:	W008136	FOUST, JAMES L	200 E HWY 12 STE E6	VALLEY SPRINGS	CA	95252	REFUND	FY	RETURN
Division Code:	SPD2	Check Stock:	AP	Tax Code:			<input type="text"/>	<input type="text"/>	<input type="text"/>

AP Entry Batch Proof

Batch ID: **OH145141**

Inv Amt	786.59	22030010 CALCO-FHJLJPA	5241 Office Expense	JL:	Separate Check:	Relate To:
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Vendor:	0038243 HUNT AND SONS INC	PO BOX 277670	SACRAMENTO	CA 95827	REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text"/>
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Invoice Date:	<input type="text" value="04/28/2017"/>	Invoice #: 642378	ACCT# 90197	Secondary Ref:	PO#:	
Vendor:	0038243 HUNT AND SONS INC	PO BOX 277670	SACRAMENTO	CA 95827	REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text"/>
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Vendor:	0038243 HUNT AND SONS INC	PO BOX 277670	SACRAMENTO	CA 95827	REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text"/>
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Invoice Date:	<input type="text" value="05/11/2017"/>	Invoice #: 90487	INV# 90487	Secondary Ref:	PO#:	
Vendor:	0041553 GEISZLER CPA, ANTIONET	1743 GRAND CANAL BLVD STE 10 STOCKTON	CA 95207		REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text"/>
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Invoice Date:	<input type="text" value="04/30/2017"/>	Invoice #: 2203043017	APRIL 2017 INVOICE	Secondary Ref:	PO#:	
Vendor:	0041402 BERISTIANOS, ROSEMARIE	3573 BERKESEY LANE	VALLEY SPRINGS	CA 95252	REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text" value="RD"/>
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Invoice Date:	<input type="text" value="01/05/2017"/>	Invoice #: 139845	INV# 139845 CALAVERAS CONSOLD	Secondary Ref:	PO#:	
Vendor:	0030093 CA DEPT OF FORESTRY AN	PO BOX 997446	SACRAMENTO	CA 95899-7446	REFUND	FY RETURN
Division Code:	SPD2	Check Stock: AP	Tax Code:		<input type="text"/>	<input type="text"/> <input type="text" value="RD"/>
System Messages:					Total	40,444.35

**CALAVERAS CONSOLIDATED FIRE
PROTECTION DISTRICT**

Date: 5/22/2017

MAIL ALL CHECKS

Contact: JASON ROBITAILLE
Phone: 786-2227

22030010
PO BOX 579
VALLY SPRINGS CA 95252

Please initial any strikeovers/changes

INVOICE AMOUNT	PEID #	OBJECT NO.	INVOICE NO.	VENDOR NAME/ADDRESS	DESCRIPTION	Rd for RTRN dept
				BATCH OH145162		
				CAL CARD		
\$ 2,652.64				Grand Total		

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

PATRICK GARRAHAN
KIM OLSON
KEN GLISSMAN
KEITH HAFLEY
SAM HARRIS
PAT BROWN
TIM RUNION
MARCUS OMLIN
CHRISTOPHER ALLEN

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

By: _____
Deputy

CHIEF JASON ROBITAILLE

AP Entry Batch Proof

Batch ID: **OH145162**

Enter Date: Batch Status: BE User Total: 2.652.64

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: 05/18/2017
 Report: Batch Proof (Auditor) Time: 19:59:38

Inv Amt	807.50	22030010	CALCO-FHJLJPA	5001	Salaries/Wages - Permanent	JL:	Separate Check:	Relate To:
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Vendor:	0037446	US BANK CORP PAYMENT ; PO BOX 790428			SAINT LOUIS	MO	63179-0428	
Division Code:	SPD2	Check Stock:	AP	Tax Code:		REFUND	FY	RETURN
						<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>
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Vendor:	0037446	US BANK CORP PAYMENT ; PO BOX 790428			SAINT LOUIS	MO	63179-0428	
Division Code:	SPD2	Check Stock:	AP	Tax Code:		REFUND	FY	RETURN
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Inv Amt	55.91	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<input type="text" value="05/15/2017"/>	Invoice #:	2203051517	ACCT#	4246 0445 5566 1531	Secondary Ref:	5201	PO#:
Vendor:	0037446	US BANK CORP PAYMENT ; PO BOX 790428			SAINT LOUIS	MO	63179-0428	
Division Code:	SPD2	Check Stock:	AP	Tax Code:		REFUND	FY	RETURN
						<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>
Inv Amt	14.99	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<input type="text" value="05/15/2017"/>	Invoice #:	2203051517	ACCT#	4246 0445 5566 1531	Secondary Ref:	5241	PO#:
Vendor:	0037446	US BANK CORP PAYMENT ; PO BOX 790428			SAINT LOUIS	MO	63179-0428	
Division Code:	SPD2	Check Stock:	AP	Tax Code:		REFUND	FY	RETURN
						<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>
Inv Amt	272.52	22030010	CALCO-FHJLJPA	5241	Office Expense	JL:	Separate Check:	Relate To:
Invoice Date:	<input type="text" value="05/15/2017"/>	Invoice #:	2203051517	ACCT#	4246 0445 5566 1531	Secondary Ref:	5478	PO#:
Vendor:	0037446	US BANK CORP PAYMENT ; PO BOX 790428			SAINT LOUIS	MO	63179-0428	
Division Code:	SPD2	Check Stock:	AP	Tax Code:		REFUND	FY	RETURN
						<input type="text"/>	<input type="text"/>	<input type="text" value="RD"/>

AP Entry Batch Proof

Batch ID: **OH145162**

Inv Amt **121.91** 22030010 CALCO-FHJLJPA 5241 Office Expense **JL:** Separate Check: Relate To:
Invoice Date: Invoice #: 2203051517 ACCT# 4246 0445 5566 1531 Secondary Ref: 5501 PO#:
Vendor: **0037446** US BANK CORP PAYMENT PO BOX 790428 SAINT LOUIS **MO** 63179-0428
Division Code: SPD2 Check Stock: AP Tax Code: REFUND FY RETURN

System Messages: Total **2,652.64**

Cal Card Summary

PEID

Object
Code

37446

Receipt

CARD#	Date	Obj Code	Amount	Total	Person	Y or N	Description
2728	5/3/17	5001	807.50	807.50	GAMMA	N	BLUE SHIELD
5074	4/28/17	5181	1,356.67		ROBITAILLE	Y	CHASE- REPAIRS
2728	4/26/17	5181	23.14	1,379.81	GAMMA	Y	SENDERS-TARP REPAIR
2728	4/28/17	5201	55.91	55.91	GAMMA	Y	UNITED RENTAL-SCISSOR LFT
5298	5/4/17	5241	14.99	14.99	THOMAS	Y	ADOBE- OFFICE EXP
1687	5/1/17	5478	272.52	272.52	ALPERT	Y	TOWNEPLACE-HOTEL
5058	5/2/17	5501	121.91	121.91	OLSON	Y	VONAGE-UTILITIES
			<u>2,652.64</u>	<u>2,652.64</u>			

**CALAVERAS CONSOLIDATED FIRE
PROTECTION DISTRICT**

Date: 4/24/17

MAIL ALL CHECKS

Contact: **JASON ROBITAILLE**
Phone: **786-2227**

**22030010
PO BOX 579
VALLY SPRINGS CA 95252**

Please initial any strikeovers/changes

INVOICE AMOUNT	PEID #	OBJECT NO.	INVOICE NO.	VENDOR NAME/ADDRESS	DESCRIPTION	Rd for RTRN dept
				OH144799		
				SUPPLEMENTAL BILLS		
\$ 569.43	Grand Total					

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

- PATRICK GARRAHAN
- KIM OLSON
- KEN GLISSMAN
- KEITH HAFLEY
- SAM HARRIS
- PAT BROWN
- TIM RUNION
- MARCUS OMLIN
- CHRISTOPHER ALLEN

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

By: _____
Deputy

CHIEF JASON ROBITAILLE

Supplemental approved at 4-24-17 meeting.

AP Entry Batch Proof

Batch ID: OH144799

Enter Date: 04/24/2017 Batch Status: BE User Total: 569.43

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: 04/24/2017
Report: Batch Proof (Auditor) Time: 17:44:11

Table with 3 rows of invoice data. Columns include: Inv Amt, Invoice Date, Invoice #, Vendor, Division Code, Check Stock, Tax Code, JL, Office Expense, Secondary Ref, PO#, Separate Check, Relate To, REFUND, FY, RETURN. Total amount: 569.43.



CliftonLarsonAllen LLP
CLAconnect.com

CliftonLarsonAllen

May 4, 2017

Jason Robitaille, Fire Chief
Calaveras Consolidated Fire Protection District
6501 Jenny Lind Road
Valley Springs, CA 95252

Dear Chief Robitaille:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Calaveras Consolidated Fire Protection District ("you," "your," or "the entity") for the year ended June 30, 2017.

Elba Zuniga is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of the governmental activities, and the major fund, which collectively comprise the basic financial statements of Calaveras Consolidated Fire Protection District, as of and for the year ended June 30, 2017, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Budgetary comparison schedules.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. 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 and other procedures we consider necessary to enable us to express such opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on 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*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity 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 conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. 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*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

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.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to

correct material misstatements; and confirming to us in the 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, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and 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, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend

unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or 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.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

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

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; 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.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary 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 the State Controller, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes 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 CLA 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 seven years after the report release date or for any additional period requested by the State Controller. If we are aware that a federal awarding agency, pass-through entity, 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.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of California, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fees for these services will be as follows:

	June 30, 2017
Basic Financial Statements	\$9,600
Special Districts Financial Transactions Report	400
Total	\$10,000

The fees are based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee. 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 becomes 30 days or more overdue and will 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 even if we have not 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.

Unanticipated services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Changes in engagement timing and assistance by your personnel

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.

- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Elba Zuniga, CPA
Principal
916-784-7800
Elba.Zuniga@CLAconnect.com

Enclosure

Response:

This letter correctly sets forth the understanding of Calaveras Consolidated Fire Protection District.

Authorized governance signature: _____

Title: _____

Date: _____

Authorized management signature: _____

Title: _____

Date: _____

Calaveras Consolidated Fire Budget FY17/18

Revenues	Budget	Actual	Difference (\$)	Difference (%)
Current Secured Taxes	549,879			0.0%
SB 2557 Reduction	(10,037)			0.0%
Unitary Taxes	6,363			0.0%
Suppl Current Secured Taxes	4,449			0.0%
Current Unsecured Taxes	7,484			0.0%
Suppl Current Unsecured Taxes	99			0.0%
Prior Unsecured Taxes	87			0.0%
Interest	-			0.0%
State Homeowners Prop Tax Rel	7,194			0.0%
State Miscellaneous	-			0.0%
Exaction Fees	-			0.0%
Charges for Current Services	-			0.0%
Gifts/Donations	-			0.0%
Refunds - Miscellaneous	-			0.0%
Miscellaneous Revenue	12,500			0.0%
Operating Trfs - Interfund	-			0.0%
Sale of Surplus Equipment	-			0.0%
State loan repayment	-			0.0%
County tax reimbursement	-			0.0%
Grants	-			0.0%
CPPA Grant	-			0.0%
Total Revenues	578,018		(578,018)	0.0%
Expenses (Services and Supplies)	Budget	Actual	Difference (\$)	Difference (%)
Personnel	553,607		\$ (553,607)	0.0%
Training	10,400		(10,400)	0.0%
Maintenance of Equipment	55,014		(55,014)	0.0%
Small Tools	5,750		(3,750)	0.0%
Communications	3,000		(3,000)	0.0%
Medical Supplies	5,000		(5,000)	0.0%
Fire Prevention/FIU	500		(500)	0.0%
Safety Clothing/Equipment	25,150		(25,150)	0.0%
Food	1,200		(1,200)	0.0%
Household Expense	5,000		(5,000)	0.0%
Maintenance of Building/Grounds	7,500		(7,500)	0.0%
Medical/Dental/Labs	1,500		(1,500)	0.0%
Memberships	1,000		(1,000)	0.0%
Office Expenses	4,500		(4,500)	0.0%
Office Expenses-Postage	600		(600)	0.0%
Professional and Special Services	18,000		(18,000)	0.0%
Professional and Special Services-Specific Purpose	10,000		(10,000)	0.0%
Other Professional Services	-		-	0.0%
Legal Notices	-		-	0.0%
Rents and Leases-Other	66,000		(66,000)	0.0%
Special Department Expenses (Stipend)			-	0.0%
Special Department Expenses- Specific Purpose			-	0.0%
Transportation and Travel	500		(500)	0.0%
Gas and Oil Expense	28,000		(28,000)	0.0%
Utilities	25,000		(25,000)	0.0%
Other	-		-	0.0%
Cap Ex (Vehicle Replacement)			-	0.0%
Total Expenses	\$ 827,221.1	\$ -	\$ (825,221.1)	\$ -
Total Revenues	\$ 578,018.0		\$ (578,018.0)	
	\$ (249,203.1)		\$ 247,203.1	

**COUNTY OF CALAVERAS
Recommended Budget Attestation**

Fiscal Year 2017-18

2230 - Jenny Lind Fire Protection District

- Recommended Budget same as adopted Fiscal Year 2016-17 Final Budget.
(excluding fixed assets and new permanent employee positions)

- Recommended Budget as approved for Fiscal Year 2017-18
(new compilation by District Directors)

Pursuant to Section 13890 of the Health and Safety Code, the 2017-18 Recommended Budget as approved by the directors of the Jenny Lind Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

The Recommended Budget for Fiscal Year 2017-18 was approved by the following vote:

AYES:

--

NOES:

--

ABSTAIN:

--

ABSENT:

--

Submitted By: _____

Date: _____

Jenny Lind Protection Dist. 2230 0010

Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Adopted Final Budget	2017-18 Recommended by the District Board
(1)	(2)	(3)	(4)	(5)
4010Current Secured Taxes	337,509	360,706	370,973	372,603
4013SB2557 Reduction	(7,848)	(7,804)	(7,804)	(6,794)
4015Unitary Taxes	2,635	3,288	3,773	3,836
4017Suppl Current Secured Taxes	6,109	2,888	2,936	3,015
4020Current Unsecured Taxes	5,820	5,853	5,683	5,071
4027Suppl Current Unsecured Taxes	76	50	51	67
4040Prior Unsecured Taxes	348	89	90	59
Taxes	344,649	365,071	375,702	377,857
4300Interest	1,279	1,508	-	-
Rev from Use of Money/Property	1,279	1,508	-	-
4455State Grants	-	-	3,653	-
4463State Homeowners Prop Tax Rel	4,747	4,726	4,678	4,875
Intergovernmental Revenue - St	4,747	4,726	8,331	4,875
4648Exaction Fees	4,455	5,643	-	-
Charges for Services	4,455	5,643	-	-
	355,131	376,948	384,033	382,732
5001Salaries/Wages - Permanent	-	-	-	-
Salaries and Employee Benefits	-	-	-	-
5627LAFCO Assessment	268	-	-	-
Other Charges	268	-	-	-
5730Operating Transfers Out	354,527	376,541	384,033	382,732
Operating transfers out	354,527	376,541	384,033	382,732
	354,794	376,541	384,033	382,732
NET COST	(336)	(407)	-	-

**COUNTY OF CALAVERAS
Recommended Budget Attestation**

Fiscal Year 2017-18

2202 - Foothill Fire Protection District

- Recommended Budget same as adopted Fiscal Year 2016-17 Final Budget.
(excluding fixed assets and new permanent employee positions)

- Recommended Budget as approved for Fiscal Year 2017-18
(new compilation by District Directors)

<p>Pursuant to Section 13890 of the Health and Safety Code, the 2017-18 Recommended Budget as approved by the directors of the Foothill Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:</p>	
<p>Respectfully,</p> <p>Fire Protection District Directors</p>	
<p>The Recommended Budget for Fiscal Year 2017-18 was approved by the following vote:</p>	
<p>AYES:</p>	
<p>NOES:</p>	
<p>ABSTAIN:</p>	
<p>ABSENT:</p>	
<p>Submitted By: _____</p>	<p>Date: _____</p>

Foothill Fire Protection District 2202 0010

Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input type="checkbox"/>	2016-17 Adopted Final Budget	2017-18 Recommended by the District Board
(1)	(2)	Estimated <input type="checkbox"/>	(4)	(5)
4010Current Secured Taxes	160,417	172,236	176,500	177,276
4013SB2557 Reduction	(3,730)	(3,740)	(3,740)	(3,243)
4015Unitary Taxes	1,806	2,196	2,488	2,527
4017Suppl Current Secured Taxes	2,904	1,379	1,397	1,434
4020Current Unsecured Taxes	2,766	2,795	2,704	2,413
4027Suppl Current Unsecured Taxes	36	24	24	32
4040Prior Unsecured Taxes	168	42	43	28
Taxes	164,367	174,932	179,416	180,467
4300Interest	382	775	-	-
Rev from Use of Money/Property	382	775	-	-
4455State Grants	-	-	1,738	-
4463State Homeowners Prop Tax Rel	2,256	2,257	2,234	2,319
Intergovernmental Revenue - St	2,256	2,257	3,972	2,319
4648Exaction Fees	12,551	17,360	-	-
Charges for Services	12,551	17,360	-	-
	179,557	195,324	183,388	182,786
5627LAFCO Assessment	130	-	-	-
Other Charges	130	-	-	-
5730Operating Transfers Out	179,189	194,961	183,388	182,786
Operating transfers out	179,189	194,961	183,388	182,786
	179,319	194,961	183,388	182,786
NET COST	(238)	(363)	-	-

**COUNTY OF CALAVERAS
Recommended Budget Attestation**

Fiscal Year 2017-18

2203 - Calaveras Consolidated Fire Protection District

- Recommended Budget same as adopted Fiscal Year 2016-17 Final Budget.
(excluding fixed assets and new permanent employee positions)

- Recommended Budget as approved for Fiscal Year 2017-18
(new compilation by District Directors)

<p>Pursuant to Section 13890 of the Health and Safety Code, the 2017-18 Recommended Budget as approved by the directors of the Calaveras Consolidated Fire Prot. Dist. is submitted to the Calaveras County Auditor-Controller herewith:</p>	
<p>Respectfully,</p> <p>Fire Protection District Directors</p>	
<p>The Recommended Budget for Fiscal Year 2017-18 was approved by the following vote:</p>	
<p>AYES:</p>	
<p>NOES:</p>	
<p>ABSTAIN:</p>	
<p>ABSENT:</p>	
Submitted By: _____	Date: _____

Calaveras Consolidated Fire Protect. Dist. 2203 0010

Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual □ Estimated □	2016-17 Adopted Final Budget	2017-18 Recommended by the District Board
(1)	(2)	(3)	(4)	(5)
4456State Grants - Other	277,758	67,568	3,562	-
4542State Firefighter Reimb	-	482,269	200,000	-
Intergovernmental Revenue - St	277,758	549,837	203,562	-
4682Revenue Applic to Pr Yr	-	-	-	-
Charges for Services	-	-	-	-
4707Gifts/Donations	50	200	-	-
4708Refund - Miscellaneous	4,159	4,397	-	-
4709Refund - Jury/Witness Fees	-	-	-	-
4713Miscellaneous Revenue	8,955	27,301	12,500	12,500
4724Other Miscellaneous Revenue	12,520	-	-	-
4737Settlements/Judgments	88,131	-	-	-
Miscellaneous Revenue	113,815	31,897	12,500	12,500
4728Operating Trfs - Interfund	533,716	721,502	635,340	565,518
4742Operating Trfs In - Cap Proj	-	-	-	-
Operating transfers in	533,716	721,502	635,340	565,518
	925,288	1,303,236	851,402	578,018
5001Salaries/Wages - Permanent	329,705	625,392	483,330	553,607
Salaries and Employee Benefits	329,705	625,392	483,330	553,607
5241Office Expense	407,747	409,335	279,164	273,614
Services and Supplies	409,757	409,335	279,164	273,614
5627LAFCO Assessment	-	397	548	-
Other Charges	-	397	548	-
5701Capital Equipment	-	150,000	67,919	-
Capital Assets	-	150,000	67,919	-
	739,462	1,185,124	830,961	827,221
NET COST	(185,825)	(118,112)	(20,441)	(249,203)

**COUNTY OF CALAVERAS
Recommended Budget Attestation**

Fiscal Year 2017-18

2204 - Calaveras Consolidated

- Recommended Budget same as adopted Fiscal Year 2016-17 Final Budget.
(excluding fixed assets and new permanent employee positions)

- Recommended Budget as approved for Fiscal Year 2017-18
(new compilation by District Directors)

<p>Pursuant to Section 13890 of the Health and Safety Code, the 2017-18 Recommended Budget as approved by the directors of the Calaveras Consolidated Fire Prot. Dist. is submitted to the Calaveras County Auditor-Controller herewith:</p>	
<p>Respectfully,</p> <p>Fire Protection District Directors</p>	
<p>The Recommended Budget for Fiscal Year 2017-18 was approved by the following vote:</p>	
<p>AYES:</p>	
<p>NOES:</p>	
<p>ABSTAIN:</p>	
<p>ABSENT:</p>	
Submitted By: _____	Date: _____

Calaveras Consolidated 2204 0010

Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Adopted Final Budget	2017-18 Recommended by the District Board
(1)	(2)	(3)	(4)	(5)
4300Interest	1,467	2,176	-	-
Rev from Use of Money/Property	1,467	2,176	-	-
4456State Grants - Other	-	-	-	-
Intergovernmental Revenue - St	-	-	-	-
4713Miscellaneous Revenue	-	30,040	-	-
Miscellaneous Revenue	-	30,040	-	-
4800Sale of Surplus Property	197,307	-	-	-
Sale of assets	197,307	-	-	-
	198,775	32,216	-	-
5730Operating Transfers Out	-	150,000	67,919	-
Operating transfers out	-	150,000	67,919	-
	-	150,000	67,919	-
NET COST	(198,775)	117,784	67,919	-