

Ebbetts Pass Fire District



BOARD OF DIRECTORS NOTICE OF REGULAR MEETING

**Tuesday, January 15, 2019
1037 Blagen Road, Arnold
9:00 A.M.**

MEMBERS OF THE BOARD

**Jon Dashner, President Thomas Sullivan, Secretary
Mike Barr Denny Clemens J. Scott McKinney**

Concerning Public Comment

Please Note: The Board of Directors offers the opportunity for the public to speak to specific agenda items during the time that agenda item is discussed by the Board. The Board also allows an opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. The Board may not make any decision related to non-agendized items until the next Board meeting.

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment:** The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items:** Board action limited to discussion and approval of:
 - 3.1. Minutes: 12/18/18
 - 3.2. Acceptance of December 2018 Checks Listing and Authorize to File for Audit
 - 3.2.1. Monthly Budget Report
4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & McKinney)
 - 4.2. **Personnel Committee** (Directors McKinney & Sullivan)
 - 4.3. **Fire Prevention Committee** (Directors Clemens & Sullivan)
 - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & Barr)

NOTICE OF REGULAR MEETING – continued

January 15, 2019

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. **CSDA Gold Country Regional Chapter:** Workshop January 30, 2019
 - 5.2. **Amendment to Resolution No. 2018-5:** Amendment to Resolution Calling for a Special Election by Mailed Ballot to be held May 7, 2019, for the purpose of Obtaining Voter Authorization to Levy a Special Tax to Sustain Advanced Life Support Programs
 - 5.3. **Nicholson & Olson:** Proposed 3-year engagement letter for Annual Financial Auditing Service
 - 5.4. **FDAC Annual Conference April 3-5, 2019**
 - 5.5. **Lockbox Account Continuation – WestAmerica Bank**
6. **Closed Session:**
 - 6.1. Public Employee Discipline/Dismissal/Release
(Government Code Section 54957)
7. **Reconvene the Meeting**
 - 7.1. Call the meeting to Order
8. **Report of Closed Session Action**
9. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
 - 9.1. Administrative Report
 - 9.2. Legislative Report
 - 9.3. Administrative – EMS
10. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
 - 10.1. Board Members
 - 10.2. Firefighters' Association
 - 10.3. Employees' Group
 - 10.4. Public Comments
11. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:
Michael Johnson, Fire Chief
Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES

Board of Directors
December 18, 2018

SUBJECT TO APPROVAL

1. The meeting was called to order at 9:01 A.M. by President J. Scott McKinney and the Pledge of Allegiance was recited. Directors present: Denny Clemens, Jon Dashner, Mike Barr, and Scott McKinney. Directors Absent: Thomas Sullivan.

District personnel present: Fire Chief Mike Johnson, Intern Paxton Fassbender
Battalion Chief Rodney Hendrix, Captain James Crabtree,
Engineer Jim Eaves, Engineer Bryn Buhler
Firefighter-Paramedics Dana Johnson and Nathan Attaway
Firefighter-EMT Sean Bittner,

Others present: None

Media present: None

2. **PUBLIC APPEARANCES/COMMENT – None**

3. **CONSENT ITEMS**

3.1. Mr. Dashner made a motion to approve Consent items 3.1 and 3.2. Mr. Barr seconded. The motion passed 4-0 (AYES: McKinney, Barr, Clemens, and Dashner, ABSENT: Sullivan).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Dashner & McKinney)

Chief Johnson stated that while we sometimes did not meet this month it is of value to note that we are closing in on the end of the “Dry Period” for the fiscal year. The District is set to receive the first tax payment for approximately \$1.7 million. This will repay the County Treasury amount we have been loaned—an amount listed here for \$1,163,809.85. As for the budget status, we are at 38% expenditure for the Fire Budget, 49% of our Paramedic Engine Budget, and 42% of the Station 3 Budget.

- 4.2. Personnel Committee (Directors McKinney & Sullivan)

Chief Johnson stated that there was no report to be given this month.

4.3. Fire Prevention Committee (Directors Clemens & Sullivan)

Chief Johnson stated that no meeting this month although Calaveras OES called an evacuation meeting here with Law Enforcement, CalFIRE, and EPFD. As a result, CalFIRE has partnered with us to make an escape route Zone Map for responders to use and OES to notify with. In conjunction with that, our Cal FIRE partners also want our two agencies to complete an older draft of "Citizen Evacuation Guide" for this area in hopes it will go county-wide eventually.

4.4. Apparatus/Equipment Committee (Directors Clemens & Sullivan)

Chief Johnson stated that there had been an Apparatus Committee meeting this past month.

5. Scheduled Items:

5.1. Fire Agencies Insurance Risk Authority: Notice of Nomination and Election Procedures for the 2019 Election of members to the Authority's Governing Board

Chief Johnson stated that this is the JPA we use for our insurance needs and is looking for Nominees for its Board if anyone is interested with the deadline being March 1, 2019.

5.2. California Public Employees' Retirement System: 2018 State, School, and Public Agency Member Certified Election Results for CalPERS Board of Administration

Chief Johnson stated that the result of the CalPERS Election for Board of Administration was listed: Theresa Taylor, Rob Feckner, and Jason Perez. This will start a four-year term for these individuals

5.3. CSDA: Gold Country Regional Chapter Membership/District Finances Workshop

Chief Johnson discussed a new opportunity today from CSDA, a Regional Chapter for "Gold Country" is being presented for a membership fee of \$25. It looks as if there will be a three Gold Country classes that maybe of some value to attend and make the \$25 membership a real value since we can recapture a \$10 per person savings per class. The first class is "District Finances Workshop" on January 30, 2019, in El Dorado Hills. The other two classes are in April and October although untitled at this point.

5.4. Thank You Card: Thank you card from Retired Fire Chief Warren Wilkes.

Chief Johnson noted that some Board members were aware of Warren injuring his knee this past summer which required many lift assists and an ambulance ride or two. We are thankful to have helped Warren.

5.5. Thank You Card: Thank you card from Linda Baker

Chief Johnson noted that the thank-you, expressed his happiness that the District could help, and gave commendations to the crews for earning these very nice cards.

5.6. Calaveras Enterprise: Ebbetts Pass Fire Meeting Addresses Sustainability

Mr. McKinney noted this article about the town hall meeting was good.

6. REPORTS**6.1. Administrative Report**

Chief Johnson noted that December has been a busy month and thanked everyone involved with the work going on for the Tax Measure in May--especially the focus group. Now we have a direction and it is time to plan for the next steps. There will shortly another focus group meeting among many to make continuing plans. May will soon be here, so we must stay focused and keep working toward educating the community how important it is to pass this special tax measure.

6.2. Legislative Report

A new session is set to start at the first of the year.

6.3. Administrative - EMS

Chief Johnson stated that there was no report to be given this month.

7. COMMENTS, QUESTIONS, CONSIDERATIONS

7.1. Board Members – Each member gave positive feedback on the assessment and expressed thanks towards the EPFFA and the on-duty crew. They also wished everyone a Merry Christmas and a Happy New Year!

7.2. Firefighters Association – Battalion Chief Rodney Hendrix gave a thank you to the board members and all that they do for this department. He also stated that one of our own Ken Sherfey's mother was at work during the time that the Camp Fire started and that she unfortunately lost her home as well as her belongings. The District and Association pulled together to get her some money to help her get back on her feet after the devastation. She expressed great gratitude and said great things about the district and all that we do.

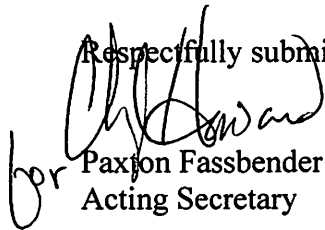
7.3. Employees' Group –None

7.4. Public Comments – None

8. ADJOURNMENT

Mr. Dashner made a motion to adjourn. Mr. Barr seconded; motion passed unanimously. 9:45am.

Respectfully submitted,


Paxton Fassbender
Acting Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 12/31/2018**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	22900000	431,047.57
1007	Outstanding Checks	22900000	(67,566.56)
1016	Imprest Cash	22900000	40,000.00
Total Assets			<u>\$403,481.01</u>
<u>Liabilities</u>			
2002	Accounts Payable	22900000	1,163.60
2002	Accounts Payable	22900010	(1,163.60)
2009	Sales Tax Payable	22900010	862.66
2091	Accts Payable - Staledated Cks	22900010	4,481.03
Total Liabilities			<u>\$5,343.69</u>
<u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	22900000	336,557.73
3043	Reserve for Imprest Cash	22900000	40,000.00
Total Fund Balance			<u>\$376,557.73</u>
Year-to-Date Revenues			\$2,365,767.34
Year-to-Date Expenditures			\$2,344,187.75
Year-to-Date Transfers In			\$0.00
Year-to-Date Transfers Out			\$0.00
Year-to-Date Clearing Accounts			<u>\$0.00</u>
Total Fund Equity			<u>\$398,137.32</u>
Total Liabilities and Fund Equity			<u>\$403,481.01</u>

REVENUE ACCOUNT SUMMARY SHEET - Dec 2018

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Fire Operations:					
Property Tax - Current Secured	4010	1,962,772	1,110,332.84	1,110,332.84	57%
Administrative Fee (SB2557)	4013	(39,444)	0.00	0.00	0%
Unitary Tax	4015	44,633	0.00	0.00	0%
Supplemental Tax - Current Secured	4017	13,902	20,671.01	20,671.01	149%
Property Tax - Current Unsecured	4020	30,216	0.00	0.00	0%
Supplemental Tax - Current Unsecured	4027	504	0.00	0.00	0%
Prior Unsecured Taxes	4040	1,095	0.00	0.00	0%
Transient Occupancy Taxes	4072	-	0.00	4,570.76	
Interest	4300	-	0.00	(1,221.92)	
State Grants	4455	-	0.00	0.00	
HOPTR	4463	23,989	3,259.60	3,259.60	14%
Timber Tax	4465	-	5,707.73	5,707.73	
State Aid for Public Safety	4472		0.00	6,046.05	
Grant	4505	-	0.00	0.00	
Reimbursement - Personnel	4542	30,000	9,709.89	15,374.85	51%
Reimbursement - Equipment	4543	5,000	893.22	1,193.22	
HazMat Release Response Plan	4592	-	0.00	15.00	
Report Fees	4593	-	0.00	0.00	
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	
Other Refund - Prior Year Taxes	4684	-	0.00	0.00	
Training Fees	4689	-	0.00	2,800.00	
Gifts/Donations	4707	-	700.00	1,950.00	
Refund - Misc.	4708	-	326.33	1,882.02	
Staledated Checks	4710	-	0.00	0.00	
Other Revenue	4712	-	0.00	8,100.90	
Miscellaneous Revenue	4713	500	0.00	0.00	
Refunds - Insurance	4743	-	0.00	483.61	
Sale of Surplus Property	4800	-	0.00	5,400.00	
Total		2,083,667	1,151,600.62	1,186,565.67	57%

	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
EMS/Paramedic Program					
Special Tax	4077	362,276	198,442.72	198,442.72	55%
Refunds - Insurance	4743	-	0.00	0.00	
Total		362,276	198,442.72	198,442.72	55%

ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Station 3 AMBULANCE A					
Special Tax	4077	829,213	454,205.23	454,205.23	55%
Other Programs - State (GEMT)	4479	9,000	0.00	0.00	0%
State Other Aid (IGT)	4580	65,000	0.00	0.00	0%
EMS Transport Revenue	4660	700,000	139,719.02	500,629.03	72%
Transient Occupancy Taxes	4072	16,743	0.00	0.00	0%
State Aid for Public Safety (Prop 172)	4472	19,111	0.00	0.00	0%
Refunds - Insurance	4743	-		0.00	
Total		1,639,067	593,924.25	954,834.26	58%

1,943,967.6 2,339,842.7

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - DEC 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.1-					
Salaries/Wages	-.001	1,008,250	85,605.61	479,922.29	528,327.71	48%
Extra Hire	-.002	10,000	0.00	0.00	10,000.00	0%
Extra Hire - Intern	-.003	40,000	4,278.28	15,688.79	24,311.21	39%
ST/TF FF Payments	-.004	30,000	1,096.70	6,941.72	23,058.28	23%
Volunteer FF Relief	-.005	40,000	9.20	3,181.60	36,818.40	8%
Retirement	-.050	177,354	14,654.34	87,574.32	89,779.68	49%
Group Insurance	-.055	194,450	16,142.85	102,076.67	92,373.33	52%
Uniform Allowance	-.062	3,600	0.00	1,409.78	2,190.22	39%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-.111	10,000	0.00	1,110.10	8,889.90	11%
Safety Equipment	-.115	6,000	0.00	676.48	5,323.52	11%
Communications-Radios	-.121	7,000	0.00	93.14	6,906.86	1%
Communications-Phone	-.124	12,000	0.00	5,899.40	6,100.60	49%
Food - Fire Line Meals	-.131	1,200	30.89	747.75	452.25	62%
Housekeeping	-.141	8,000	873.49	4,960.88	3,039.12	62%
Insurance-Prop/Liability	-.151	12,000	0.00	12,000.00	-	100%
Insurance-Workers Comp	-.153	70,853	0.00	60,246.76	10,606.24	85%
Maintenance-Apparatus	-.181	37,550	3,802.30	47,895.97	(10,345.97)	128%
Maintenance-Utilities	-.182	8,250	330.14	7,607.26	642.74	92%
Building Maintenance	-.201	16,100	2,494.97	14,933.38	1,166.62	93%
Emergency Care/Rescue	-.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-.221	7,055	0.00	440.00	6,615.00	6%
Office Expense	-.241	12,050	216.92	3,924.06	8,125.94	33%
Office Expense-Postage	-.243	1,000	15.08	531.33	468.67	53%
Office Expense-Copies	-.245	1,500	127.71	634.91	865.09	42%
Professional Services	-.271	27,000	3,633.75	27,243.15	(243.15)	101%
Small Tools/FF Equipment	-.401	13,000	0.00	6,970.66	6,029.34	54%
Small Tools-Hose/SCBA	-.402	9,000	37.56	1,189.17	7,810.83	13%
Special District Expense	-.411	17,000	1,001.69	10,371.22	6,628.78	61%
SDE--Health Maintenance	-.412	4,000	0.00	480.00	3,520.00	12%
Training	-.422	5,000	320.00	1,313.76	3,686.24	26%
Travel/Education	-.478	9,000	354.08	1,117.56	7,882.44	12%
Transportation Fuel	-.480	20,000	1,810.25	10,183.98	9,816.02	51%
Utilities - Water/Sewer	-.501	10,280	0.00	4,872.97	5,407.03	47%
Utilities - Electrical	-.504	13,500	775.65	5,004.79	8,495.21	37%
Utilities - Propane	-.505	17,150	1,870.14	3,225.27	13,924.73	19%
LAFCO Fee	5627	2,797	0.00	2,796.82	0.18	100%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	0.00	105,848.61	105,849.39	50%
Equipment	5701	-	0.00	0.00	-	
Fire Operation Fund Totals		2,074,912	139,481.60	1,039,114.55	1,035,797.45	50%

CHECKS ISSUED LISTING - DEC 2018**FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
14578, 14643	Payroll / Statutory Elective Withholding		78,372.02
14578, 14643	Paychex Fee	Employer Cost	243.78
1061531, 1062163	PARS	Employee Withholding	0.00
14579, 14644	EPFF Local #3581	dues and meals withholding	780.00
	CalPERS	Employee PERS Withholding	4,316.26
	CalPERS	Employer Paid EE Portion	1,893.56
5001.1.002: EXTRA HIRE			none issued
5001.1.003: EXTRA HIRE - Interns			
14578, 14643	Payroll / Statutory Withholding		3,909.88
1061531, 1062163	PARS	Employee Withholding	368.40
5001.1.004: Expenditure: ST/TF Firefighter Payment			
14578, 14643	Payroll / Statutory Withholding		1,096.70
1061531, 1062163	PARS	Employee Withholding	0.00
5001.1.005: Expenditure: Volunteer Firefighter Payment			
14578, 14643	Payroll / Statutory Withholding		2.56
1061531, 1062163	PARS	Employee Withholding	6.64
5001.1.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion 11-2018-2	4,905.34
	CalPERS	Employer Portion 12-2018-1	4,933.29
	CalPERS	Employer Unfunded Liab. - Dec	4,815.71
5001.1.055: GROUP INSURANCE			
14578, 14643	Supplemental Life Premium Withholding		-72.60
1062942	FDAC-EBA	vision/dental/life premium	1,310.35
	Hometown Health	medical premium	875.00
1062720	SDRMA-Employee Benefit Service - medical premium		14,030.10
5001.1.062: UNIFORM ALLOWANCE			none issued
5111.1.111: SAFETY CLOTHING			none issued
5111.1.115: SAFETY EQUIPMENT			none issued

CHECKS ISSUED LISTING - DEC 2018**FIRE OPERATIONS****5111.1.121: COMMUNICATIONS: RADIOS***none issued***5111.1.124: COMMUNICATIONS: TELEPHONE***none issued***5111.1.131: FOOD/FIRE LINE MEALS**

1062723 US Bank	food/utensils for Focus Group m	30.89
-----------------	---------------------------------	-------

5111.1.141: HOUSEHOLD EXPENSE

1062709 AmeriPride	towel service	210.42
1062710 Anchor Pest Control	pest control	120.00
1062712 CA Waste Recovery Systems	trash removal	187.36
1062715 Ebbetts Pass Lumber Co	painting supplies	355.71

5111.1.151: INSURANCE: PROPERTY/LIABILITY*none issued***5111.1.153: INSURANCE: WORKER'S COMPENSATION***none issued***5111.1.181: MAINTENANCE: APPARATUS**

1062717 Mello Truck Repair Co	U1002: repair gear box issue	2,978.01
1062711 Arnold Auto Supply	U6001: credit for master cyl, oil	-66.53
1062711 Arnold Auto Supply	U2102: ATF	231.27
1062711 Arnold Auto Supply	U1002: clamp, coolant, wipers	83.62
1062723 US Bank	U2102: wheel nuts	228.00
1062723 US Bank	U1005: rims	347.93

5111.1.182: MAINTENANCE: UTILITIES

1062711 Arnold Auto Supply	U3018: hitch, shackles	265.86
1062711 Arnold Auto Supply	U3019: fuel additive	64.28

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1062714 Ebbetts Pass Gas Service	Sta. 1: repair heater	152.76
1062723 US Bank: Ronwright Plowing	Sta. 2 snowplowing	2,250.00
1062723 US Bank	air filters	92.21

5111.1.211: EMERGENCY CARE*none issued***5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS***none issued***5111.1.241: OFFICE EXPENSE**

1045097 Gateway Press	plaque for FFA fundraiser	38.61
1045784 U.S. Bank	Akismet, office supplies	52.76
1045999 Staples	paper/office supplies	116.84

5111.1.243: OFFICE EXPENSE: POSTAGE

JE Calaveras Co	mailing of checks	15.08
-----------------	-------------------	-------

CHECKS ISSUED LISTING - DEC 2018**FIRE OPERATIONS****5111.1.245: OFFICE EXPENSE: COPIES**

1062725 Zoom Imaging Solutions	copier maintenance	127.71
--------------------------------	--------------------	--------

5111.1.271: PROFESSIONAL SERVICES

1062718 Nicholson & Olson	audit report 2017-18	3,375.00
14724 Nossaman LLP	legal services	258.75

5111.1.401: SMALL TOOLS/FF EQUIPMENT*none issued***5111.1.402: SMALL TOOLS: HOSE / SCBA**

1062715 Ebbetts Pass Lumber Co	c-batteries	37.56
--------------------------------	-------------	-------

5111.1.411: SPECIAL DISTRICT EXPENSE

1062723 US Bank: SAMBA	CA EPN reporting	39.81
1062723 US Bank	awards, deposit on diemod	477.13
1062723 US Bank	retirement axe	484.75

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE*none issued***5111.1.422: TRAINING**

1062716 Rodney Hendrix	reimburse medic license renewa	200.00
1062723 US Bank	boater safety cards	120.00

5111.1.478: TRAVEL/EDUCATION/TRAINING

1062723 US Bank	hotel during Bd Sec Conf	354.08
-----------------	--------------------------	--------

5111.1.480: TRANSPORTATION FUEL

1062714 Ebbetts Pass Gas Service	fuel	1,810.25
----------------------------------	------	----------

5111.1.501: UTILITIES: WATER/SEWER*none issued***5111.1.504: UTILITIES: ELECTRICITY**

JE CPPA	electricity	775.65
---------	-------------	--------

5111.1.505: UTILITIES: PROPANE

1062714 Ebbetts Pass Gas Service	propane	1,870.14
----------------------------------	---------	----------

5627 F: LAFCO Assessment*none issued***5640 F: STRUCTURES***none issued***5701 F: EQUIPMENT***none issued*

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - DEC 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.2-					
Salaries/Wages	-.001	289,462	28,433.46	173,547.03	115,914.97	60%
Retirement	-.050	70,850	5,997.07	35,675.48	35,174.52	50%
Group Insurance	-.055	83,130	6,331.97	38,879.28	44,250.72	47%
Uniform Allowance	-.062	1,200	0.00	600.00	600.00	50%
SERVICES & SUPPLIES	5111.2-					
Safety Clothing	-.111	2,728	0.00	0.00	2,728.00	0%
Safety Equipment	-.115	1,000	0.00	148.49	851.51	15%
Communications-Radios	-.121	1,000	0.00	0.00	1,000.00	0%
Communications-Phone	-.124	615	0.00	251.10	363.90	41%
Housekeeping	-.141	1,900	132.17	669.30	1,230.70	35%
Insurance-Prop/Liability	-.151	2,250	0.00	2,250.00	-	100%
Insurance-Workers Comp	-.153	17,828	0.00	17,050.00	778.00	96%
Maintenance-Apparatus	-.181	1,900	0.00	1,659.14	240.86	87%
Building Maintenance	-.201	-	0.00	0.00	-	
Emergency Care/Rescue	-.211	-	0.00	0.00	-	
Office Expense	-.241	-	0.00	0.00	-	
Office Expense-Copies	-.245	-	0.00	0.00	-	
Professional Services	-.271	2,200	1,200.00	1,200.00	1,000.00	55%
Small Tools/FF Equipment	-.401	-	0.00	0.00	-	
Small Tools-Hose/SCBA	-.402	500	0.00	0.00	500.00	0%
Special District Expense	-.411	700	6.00	38.07	661.93	5%
SDE--Health Maintenance	-.412	3,000	0.00	127.00	2,873.00	4%
SDE--Administration Fee	-.413	-	0.00	0.00	-	
Training	-.422	1,500	0.00	159.26	1,340.74	11%
Travel/Education	-.478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-.480	6,500	402.69	2,953.95	3,546.05	45%
SPECIAL TAX HANDLING FEE	5411	3,623		0.00	3,623.00	0%
Engine Paramedic Program Totals		494,586	42,503.36	275,208.10	219,377.90	56%

CHECKS ISSUED LISTING - DEC 2018 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
14578, 14643	Payroll / Statutory Elective Withholding		26,238.77
14578, 14643	Paychex Fee	Employer Cost	72.02
1061531, 1062163	PARS	Employee Withholding	0.00
14579, 14644	EPFF Local #3581	dues and meals withholding	390.00
	CalPERS	Employee PERS Withholding	962.60
	CalPERS	Employer Paid EE Portion	770.07
5001.2.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion 11-2018-2	1,721.93
	CalPERS	Employer Portion 12-2018-1	1,669.09
	CalPERS	Employer Unfunded Liab. - Dec	2,606.05
5001.2.055: GROUP INSURANCE			
14578, 14643	Supplemental Life Premium Withholding		-22
1062942	FDAC-EBA	vision/dental/life premium	528.75
1062720	SDRMA-Employee Benefit Service - medical premium		5,825.22
5001.2.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			<i>none issued</i>
5111.2.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.2.141: HOUSEHOLD EXPENSE			
1062709	AmeriPride	towel service	84.17
1062710	Anchor Pest Control	pest control	48.00
5111.2.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS			<i>none issued</i>

CHECKS ISSUED LISTING - DEC 2018 ENGINE PARAMEDIC

5111.2.201: BUILDING & GROUNDS MAINTENANCE		<i>none issued</i>
5111.2.211: EMERGENCY CARE		<i>none issued</i>
5111.2.241: OFFICE EXPENSE		<i>none issued</i>
5111.2.271: PROFESSIONAL SERVICES		
1062718 Nicholson & Olson	audit report 2017-18	1,200.00
5111.2.402: SMALL TOOLS: HOSE / SCBA		<i>none issued</i>
5111.2.411: SPECIAL DISTRICT EXPENSE		
1062723 US Bank: SAMBA	CA EPN reporting	6.00
5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		<i>none issued</i>
5111.2.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE		<i>none issued</i>
5111.2.422: TRAINING		<i>none issued</i>
5111.2.478: TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.2.480: TRANSPORTATION FUEL		
1062714 Ebbetts Pass Gas Service	fuel	402.69
5411 P: SPECIAL TAX HANDLING FEE		
JE CalCo Auditor/Controller	Handling Fee	0.00

STATION 3 A ACCOUNT SUMMARY SHEET - Dec 2018

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.3-					
Salaries/Wages	-.001	1,041,835	95,108.73	544,097.12	497,737.88	52%
Retirement	-.050	196,735	16,245.84	99,120.02	97,614.98	50%
Group Insurance	-.055	284,870	18,418.62	124,756.75	160,113.25	44%
Uniform Allowance	-.062	4,800	0.00	2,400.00	2,400.00	50%
SERVICES & SUPPLIES	5111.3-					
Safety Clothing	-.111	11,890	0.00	851.71	11,038.29	7%
Safety Equipment	-.115	2,250	0.00	74.00	2,176.00	3%
Communications-Radios	-.121	4,500	0.00	331.78	4,168.22	7%
Communications-Phone	-.124	3,325	0.00	1,141.32	2,183.68	34%
Food - Fire Line Meals	-.131	400	0.00	32.65	367.35	8%
Housekeeping	-.141	4,624	270.84	1,482.29	3,141.71	32%
Insurance-Prop/Liability	-.151	9,000	0.00	9,000.00	-	100%
Insurance-Workers Comp	-.153	60,210	0.00	0.00	60,210.00	0%
Maintenance-Ambulances	-.183	31,250	7,956.19	18,937.98	12,312.02	61%
Building Maintenance	-.201	5,000	0.00	718.71	4,281.29	14%
Emergency Care/Rescue	-.211	30,000	631.19	16,224.37	13,775.63	54%
Memberships	-.221	150	0.00	0.00	150.00	0%
Office Expense	-.241	1,800	0.00	395.13	1,404.87	22%
Office Expense - Copies	-.245	105	0.00	87.69	17.31	84%
Professional Services	-.271	59,640	8,500.00	25,448.48	34,191.52	43%
Small Tools/FF Equipment	-.401	6,000	0.00	1,290.04	4,709.96	22%
Small Tools-Hose/SCBA	-.402	1,050	0.00	0.00	1,050.00	0%
Special District Expense	-.411	13,136	175.44	6,528.52	6,607.48	50%
SDE--Health Maintenance	-.412	3,000	0.00	710.00	2,290.00	24%
SDE--Administrative Fee	-.413	3,800	0.00	0.00	3,800.00	0%
Training	-.422	2,000	0.00	946.26	1,053.74	47%
Travel/Education	-.478	4,500	0.00	0.00	4,500.00	0%
Transportation Fuel	-.480	11,000	1,449.97	10,455.78	544.22	95%
Utilities - Water/Sewer	-.501	900	0.00	609.40	290.60	68%
Utilities - Electrical	-.504	1,900	171.37	841.46	1,058.54	44%
Utilities - Propane	-.505	5,000	309.53	602.67	4,397.33	12%
BANK CHARGES - Lockbox Account	5403	1,800	158.42	832.43	967.57	46%
SPECIAL TAX HANDLING FEE	5411	8,276		0.00	8,276.00	0%
REFUND OVERPAYMENT	5612	40,747	0.00	25,206.02	15,540.98	62%
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	50,177	0.00	23,163.28	27,013.72	46%
Fire Operation Fund Totals		1,905,670	149,396.14	916,285.86	989,384.14	48%

CHECKS ISSUED LISTING - DEC 2018**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
14578, 14643	Payroll / Statutory Elective Withholding		86,657.95
14578, 14643	Paychex Fee	Employer Cost	308.06
1061531, 1062163	PARS	Employee Withholding	0.00
14579, 14644	EPFF Local #3581	dues and meals withholding	1,365.00
	CalPERS	Employee PERS Withholding	5,056.22
	CalPERS	Employer Paid EE Portion	1,721.50
5001.3.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion 11-2018-2	4,954.12
	CalPERS	Employer Portion 12-2018-1	5,210.94
	CalPERS	Employer Unfunded Liab. - Dec	6,080.78
5001.3.055: GROUP INSURANCE			
14578, 14643	Supplemental Life Premium Withholding		-108.5
1062942	FDAC-EBA	vision/dental/life premium	1,334.00
1062720	SDRMA-Employee Benefit Service - medical premium		17,193.12
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			<i>none issued</i>
5111.3.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			<i>none issued</i>
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
1062709	AmeriPride	towel service	126.26
1062710	Anchor Pest Control	pest control	72.00
1062712	CA Waste Recovery Systems	trash removal	72.58
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>

CHECKS ISSUED LISTING - DEC 2018**STATION 3 A****5111.3.181: MAINTENANCE: APPARATUS***none issued***5111.3.183: MAINTENANCE: AMBULANCES**

1062719 Sonora Ford	U3505: bed plates leaking	6,322.32
1062711 Arnold Auto Supply	U3507: blue DEF	30.01
1062722 TireHub LLC	U3506: tires (6)	1,603.86

5111.3.201: BUILDING & GROUNDS MAINTENANCE*none issued***5111.3.211: EMERGENCY CARE**

1062708 Airgas	oxygen	631.19
----------------	--------	--------

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS*none issued***5111.3.241: OFFICE EXPENSE***none issued***5111.3.271: PROFESSIONAL SERVICES**

1062718 Nicholson & Olson	audit report 2017-18	2,500.00
1062724 Wittman Enterprises LLC	PCRS: 240	6,000.00

5111.3.401: SMALL TOOLS/FF EQUIPMENT*none issued***5111.3.402: SMALL TOOLS: HOSE / SCBA***none issued***5111.3.411: SPECIAL DISTRICT EXPENSE**

1062721 Stericycle	medical waste disposal fee	151.44
1062723 US Bank: SAMBA	CA EPN reporting	24.00

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE*none issued***5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE***none issued***5111.3.422: TRAINING***none issued***5111.3.478: TRAVEL/EDUCATION/TRAINING***none issued***5111.3.480: TRANSPORTATION FUEL**

1062713 Chevron	fuel	377.60
1062714 Ebbetts Pass Gas Service	fuel	1,072.37

CHECKS ISSUED LISTING - DEC 2018**STATION 3 A****5111.3.501: UTILITIES: WATER/SEWER***none issued***5111.3.504: UTILITIES: ELECTRICITY**

JE CPPA

electricity

171.37

5111.3.505: UTILITIES: PROPANE

1062714 Ebbetts Pass Gas Service

propane

309.53

5403 A: BANK CHARGES

JE WestAmerica Bank

lockbox account fee

\$158.42

5411 A: SPECIAL TAX HANDLING FEE

JE CalCo Auditor/Controller

Handling Fee

0.00

5640 A: STRUCTURES*none issued***5701 A: EQUIPMENT***none issued***8001/5612 A: REFUNDS***none issued*



California Special
Districts Association
Districts Stronger Together

Gold Country Regional Chapter Workshop



Date: Wednesday, January 30, 2019

Time: 9am-12pm

Location: Cameron Park CSD
2502 Country Club Dr
Cameron Park, CA

Fee: \$5/\$15

Workshop

Agenda

- 9:00am-CSDA News presented by Neil McCormick, *Chief Executive Officer*
- 9:30am-Board Members Roundtable (Tenured District Board Members will share their experiences with newly elected Board Members)
- 10:30am-Finances for Special Districts (see details below)

Finances for Special Districts

Speaker:

Brad Rockabrand, *Consultant*
Vavrinek, Trine, Day & Co.,LLP
Certified Public Accountants



Brad Rockabrand | Consultant
Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants
10681 Foothill Blvd, Suite 300
Rancho Cucamonga, CA 91730
P 909-466-4410 C 909-297-8418
www.vtdcpa.com

This workshop is to help Directors and Management better understand the role of the community; the responsibility of those charged with governance and management's participation in the preparation of budgets; accounting for reporting the use of public funds; and the development of Reserve Policies for ensuring reliable, essential services and community security.

Questions: contact Donna at dleatherman@cpud.org

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EBBETTS PASS FIRE PROTECTION DISTRICT**

RESOLUTION No. 2018 - 5

**RESOLUTION CALLING FOR A SPECIAL ELECTION
BY MAILED BALLOT TO BE HELD MAY 7, 2019, FOR THE PURPOSE OF
OBTAINING VOTER AUTHORIZATION TO LEVY A SPECIAL TAX TO
SUSTAIN ADVANCED LIFE SUPPORT PROGRAMS**

WHEREAS, the Board of Directors of the Ebbetts Pass Fire Protection District desires to continue to provide residents a higher level of ambulance and fire service through the provision of Advance Life Services which had previously been approved in special tax measures;

WHEREAS, these previous special tax measures no longer adequately provide the revenue necessary to maintain these services without some form of lessening of services due to the increased costs such as labor, retirement, employee insurance premiums, repairs to aging equipment, fuel, etc.

WHEREAS, Article XIII A, section 4 and Article XIII C, section 2 of the California Constitution, section 13911 of the California Health and Safety Code and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code authorize this Board to propose the adoption of a special tax and to submit the proposition to the voters of the District; and

THEREFORE, this Board desires to seek voter approval for the imposition of a special tax to fund the costs associated with sustaining the current provision of Advanced Life Support level emergency care and providing authorized services and exercising the other rights and powers of the District;

THEREFORE, it is the determination of the Board of Directors that a special election be called for that purpose, to use mailed ballots for the election pursuant to Chapter 1 of Division 4 of the California Elections Code (commencing with section 4000) on May 7, 2019, and to request consolidation of the election with any other election held on the same date in the territory that is the same or is part the same;

Now, Therefore, the Board of Directors of the Ebbetts Pass Fire Protection District hereby resolves, finds and declares as follows:

1. The Board hereby calls for a special election by mailed ballot be held on May 7, 2019, to obtain voter approval of a special tax measure.

2. The foregoing provision shall be submitted to the voters of the District as follows:

To sustain the Ebbetts Pass Fire District Paramedic Engine and Station 3 Ambulance programs, shall the measure adding a special tax of \$134.00 per improved property with a \$6.28 annual increase for the first ten years and \$43.00 per unimproved property with a \$2.42 annual increase for the first ten years, without expiration, generating \$1,254,107-\$1,852,800 in revenue and increasing the District's appropriations limit equal to revenue received for the next four years, be adopted?

3. The ballot to be used at the election shall be both as to form and matter contained therein such as may be required by law.
4. That the Board of Supervisors of Calaveras county is hereby requested to authorize and direct the Registrar of Voters at District expense to provide all necessary election services and to canvass the results of said election.
5. Pursuant to state law, the special tax shall not be implemented unless it is approved by two-thirds of the votes cast by the voters of the District voting upon the measure.
6. Ballot must be received by the elections official no later than 8:00 P.M. on May 7, 2019.
7. If any section, subsection, sentence or clause or provision of this resolution is for any reason held unconstitutional, invalid or unlawful, such decision shall not affect the validity of the remaining portion of this resolution and the people of the Ebbetts Pass Fire Protection District hereby declare so to that effect.
8. The Secretary of the Ebbetts Pass Fire Protection District is directed to forward certified copies of this resolution to the Calaveras County Board of Supervisors and County Elections Official.
9. The proceeds of the special tax shall be applied only for the specific purposes described below:
 - a. Sustain advanced life support programs already existing within the Ebbetts Pass Fire Protection District.
 - b. Funds collected by this special tax shall be placed in the existing paramedic engine and Station 3 ambulance budgets created by the District and the Fire Chief shall file an annual report with the Board of Directors pursuant to Government Code section 50075.3 that describes the amounts of proceeds collected along with the status of any project or program required or authorized to be funded with the proceeds, if any.
 - c. Annual increase only sunsets at the 10-year anniversary in fiscal year 2029-30.
 - d. Funds collected and not expended within any given year will be placed in an

Ambulance Service Trust Fund to support the longevity of the ambulance service program and shall not be used for any other purpose.

- e. Under no circumstances shall the Board collect/expend the tax for any purpose other than as described within this document.
10. The Calaveras County Election Department is hereby authorized, instructed, and directed to provide and furnish any and all official ballot, notices, printed matter, and all supplies, equipment and paraphernalia that may be necessary to properly and lawfully conduct the election.
11. The District agrees to reimburse Calaveras County in full for all services herein requested and performed by the County Elections Official upon presentation of a bill to the District.
12. The amount of tax cannot be increased without voter approval. The duration of the special tax is unlimited.
13. The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Calaveras. The Calaveras County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Calaveras County General Fund.
14. For the purposes of this Resolution, the following words and phrases shall have the meanings respectively ascribed to them as defined below. The definition of a word or phrase applies to any of that word's or phrase's variants.

Parcel of real property means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Calaveras, or an assessment of a structural property on the unsecured tax rolls of the County of Calaveras, or an assessment made by the State Board of Equalization.

Improved parcel shall be defined as: Any parcel upon which there is a building or structure but exempting those parcels having buildings or structures having a value not exceeding \$2,000.00 on the current assessment rolls.

Passed and adopted by the Ebbetts Pass Fire District of the County of Calaveras, State of California this 15th day of January 2019 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

President

Secretary

November 27, 2018

Mr. Mike Johnson, Fire Chief
Ebbetts Pass Fire District
P.O. Box 66
1037 Blagen Road
Arnold, California 95223

NICHOLSON
&
OLSON

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

(916) 786-6536 Fax

Mike:

Enclosed in this envelope is an engagement letter that has a three-year contract with a fee of \$7,900 per fiscal year. If this meets with your approval, please sign the engagement letter and return it by mail. Please keep the client copy for your records.

We greatly appreciate the relationship between Nicholson & Olson and Ebbetts Pass Fire District and would like to continue providing our services. Please contact us with any questions or comments.

Sincerely,

Charles Nicholson

Charles A. Nicholson, CPA
Managing Partner
Nicholson & Olson, CPA's

CAN:map

RECEIVED

Ebbetts Pass Fire District

November 27, 2018

Mr. Mike Johnson, Fire Chief
Ebbetts Pass Fire District
P.O. Box 66
1037 Blagen Road
Arnold, California 95223

NICHOLSON
&
OLSON

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS

729 Sunrise Avenue, Suite 303

Roseville, California 95661

(916) 786-7997

(916) 786-6536 Fax

RE: Audit Engagement Contract

This letter is to confirm our understanding of the services we are to provide to Ebbetts Pass Fire District (the District) for the fiscal years ending 2019, 2020, and 2021.

We will audit the financial statements of governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Ebbetts Pass Fire District, as of and for the year ended June 30, as described above.

Accounting standards generally accepted in the United States of America 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. 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 evidence to express an opinion or provide any assurance. The following required supplementary information is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. CalPERS Pension Plan and Related Schedules

Ebbetts Pass Fire District

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. 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. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with Management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Audit Procedures - General

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from the District's attorneys as a part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We 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 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted 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, any 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.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Other Services

We will also prepare the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. 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.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

Management's responsibilities include 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 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 the District complies with applicable laws and regulations.

Management Responsibilities (Continued)

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. 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 make the audited financial statements readily available to users of the supplementary information no later than the date of the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the 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 for presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is required to disclose in the financial statement the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued.

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.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date and is the property of Nicholson & Olson, CPAs which constitutes confidential information. However, we may be requested to make certain audit documentation available to governmental agencies pursuant to authority given to it by law or regulation. We will notify you of any such requests. If requested, access to such audit documentation will be provided under the supervision of Nicholson & Olson's personnel. Furthermore, upon request, we may provide photocopies of selected audit documentation to the governmental agency. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other (Continued)

Our invoices for 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 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 audit 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 required by our firm in auditing the District's annual financial statement report, our time will be billed at our standard billing rates.

Financial Audit

Our fee for audit services will be \$7,900 per fiscal year (for fiscal years stated on page 1), plus out-of-pocket costs (such as printing). Included in the fee is one unbound "photo-ready" financial statement report. The bound financial statements generally cost \$17.00 each.

Financial Statement Report

Charles A. Nicholson is the engagement partner and is responsible for supervising the engagement and signing the report. 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.

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 Ebbetts Pass Fire 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.

Ebbetts Pass Fire District
November 27, 2018
Page Six

Sincerely,

NICHOLSON & OLSON
Certified Public Accountants

By: *Chuck Nicholson*

Charles A. Nicholson, CPA
Managing Partner

CAN:map

RESPONSE:

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

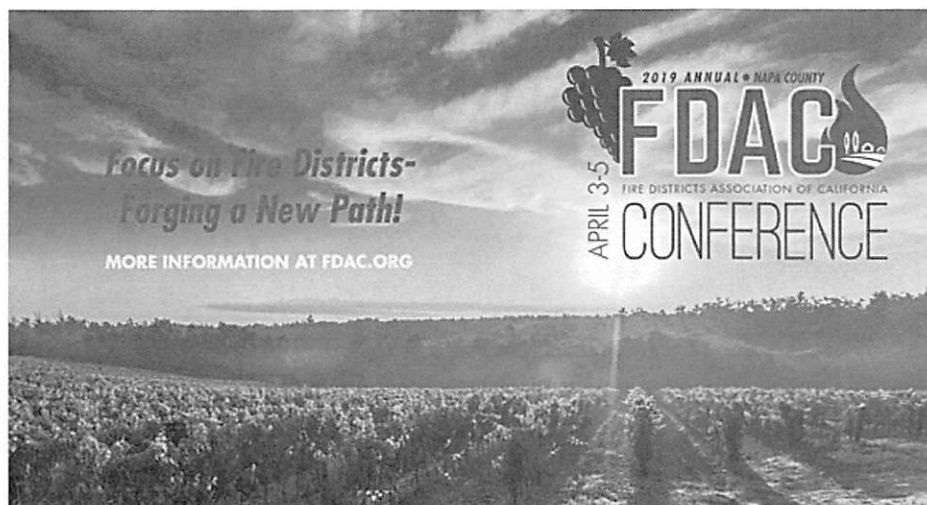
Accepted:

Signature

Date

Title

Number of bound financial statements you require. _____



Click here for sponsorship opportunities!

Click here to view the list of sessions!

When:

Pre-Conference: April 2, 2019

Conference: April 3-5, 2019

Where:

Napa Marriott

3425 Solano Ave.

Napa, California 94558

Accommodations:

If you have not yet booked your room, accommodations are available at the Napa Marriott. Room rate is \$199.00 for a standard single/double room.

Napa Marriott

3425 Solano Ave.

Napa, California 94558

Reserve your room online [here](#) or by calling [707-253-8600](tel:707-253-8600) and referencing the Fire Districts Association of California to receive the discounted rates.

Hotel reservation cut-off is Friday, March 1, 2019.

Registration Rates*:

Members:

Full Conference + Pre-Conference Registration: \$490

Full Conference Registration (Excludes Pre-Con): \$395

Pre-Conference Only: \$95

One Day Registration: \$175

Guest Meal Pass: \$110

Additional Exhibitor: \$175

Non-Members:

Full Conference + Pre-Conference Registration: \$595

Full Conference Registration (Excludes Pre-Con): \$450

Pre-Conference Only: \$145

One Day Registration: \$225

Guest Meal Pass: \$110

Additional Exhibitor: \$175

***Early bird discount of \$50 is available to full conference attendees until February 15th, 2019!**

Cancellation Policy:

Cancellations must be made in writing and received by FDAC (via email, fax or mail) no later than 5:00 P.M. Friday, March 8, 2019. All cancellations received by March 8, 2019 will be refunded less a \$50 processing fee. There will be no refunds for cancellations made after March 8, 2019.