



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
lpfd@sjgov.org
Kirk Noffsinger, Fire Chief

Board Members

President: John E. Plotz
Vice-President: Thomas G. Watkins
Secretary: David Frison
Member: Paul Castillou Jr.
Member: Kenneth Watkins III

AGENDA

BOARD OF DIRECTORS MEETING

7:00 P.M. Thursday, June 4, 2020

The Agenda for this regular meeting was posted in the lobby window of the Fire Station at least 72 hours prior to the meeting. Kirk Noffsinger – Fire Chief

- (I.) CALL TO ORDER
- (II.) ROLL CALL OF BOARD MEMBERS
 - John E. Plotz, Board President
 - Thomas G. Watkins Board Vice President
 - David Frison, Board Secretary
 - Paul Castillou Jr., Board Member
 - Kenneth Watkins III, Board Member
- (III.) PUBLIC COMMENT - (Public comment/input is welcome. All comments/input are limited to three minutes per individual)
- (IV.) MINUTES
 - A. Discussion & Possible Action re: Regular Board Meeting Minutes – May 2020
- (V.) FINANCIAL SUMMARY AND REPORT
 - A. Monthly Financial Current Events Summary for May 2020 – Fire Chief Kirk Noffsinger (Treasurer)
- (VI.) CONSENT AGENDA
 - A. Discussion & Possible Action re: Approval of the May 2020 Monthly Financial Report and expenditures.
- (VII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE - (Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)
 - A. Departmental Report – (Fire Chief Kirk Noffsinger)
 - B. Union Report – (Union Representative)
- (VIII.) NEW BUSINESS - (Public comment/input is welcome before each agenda item of New and Unfinished Business. Individual comments are limited to three minutes per individual and must pertain to the specific agenda item.)
 - A. Discussion & Possible Action re: FY 2020-FY 2021 Preliminary Budget
 - B. Discussion & Possible Action re: Adopt the Fiscal Year 2020-2021 Proposition 4 Appropriation Limit
- C. Discussion & Possible Action re: Approval of Agreement between Croce, Sanguinetti & Vander Veen (CSV) and the LPFD to Conduct the FY 2018-2019 Financials for an Amount Not to Exceed \$13,650.00
- D. Discussion & Possible Action re: Approve the Other Post-Employment Benefits (OPEB) GASB 75 Actuarial Valuation for FYE June 30, 2020 for an Amount Not to Exceed \$1,350.00
- E. Discussion & Possible Action re: Approval to Hire Tim Muhlbeier Painting to paint the Exterior of the Main Firehouse Building and the Exterior of the Maintenance Building for an Amount Not to Exceed \$7,650.00
- F. Discussion & Possible Action re: Approval to Purchase Station Maintenance Tools for an Amount Not to Exceed \$1,700.00
- (IX.) UNFINISHED BUSINESS – NONE
- (X.) BOARD QUESTIONS AND COMMENTS
- (XI.) CLOSED SESSION –
 - A. Section 54957: Labor Negotiations Unrepresented Employee - Administrative Assistant
- (XII.) NONE
- (XIII.) ADJOURNMENT

CURRENTLY THE NEXT SCHEDULED REGULAR BOARD MEETING

July 2nd @ 7:00PM

Agenda Posted: June 1 @ or before 4:00 PM

SIGNED ORIGINAL ON FILE
DAVID FRISON, BOARD SECRETARY



LINDEN – PETERS FIRE DISTRICT

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Board Members

President: John E. Plotz
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Secretary: David Frison
Member: Paul Castillou Jr.
Member: Kenneth “Kenny” Watkins III

Minutes of Board Meeting

Thursday, May 7, 2020

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President John E Plotz at 4:07 PM. Members present: Vice President Thomas G. Watkins, Board Secretary David Frison, Board Member Paul Castillou Jr., and Board Member Kenny Watkins III. Members Absent: None. L.P.F.D. on duty staff present: Fire Chief Kirk Noffsinger, Administrative Assistant Lorena Coose, Captain Brandon Ruegsegger, FF/Engineer M. Garcia, and Firefighter J. Davis.

(I.) Call to Order.

(II.) Roll Taken

Minutes for May’s meeting were taken by Administrative Assistant Lorena Coose.

(III.) Public Comment – None

(IV.) Minutes:

A. Discussion & Possible Action re: Regular Board Meeting Minutes- March 2020 – Board Minutes approved on motion by D. Frison and seconded by K. Watkins III. Motion passed with a vote of 5-0.

(V.) Financial Summary and Report

A. Monthly Financial, Current events summary for March and April 2020 - Presented by Fire Chief Kirk Noffsinger. Chief Noffsinger provided an update on the March and April 2020 Financial Reports.

(VI.) Consent Agenda:

A. Discussion & Possible Action re: Approval of the March and April 2020 Monthly Financial Report and expenditures. A motion to approve the financial report was made by P. Castillou Jr., and seconded by T. Watkins. Motion passed with a vote of 5-0.

(VII.) Current Events Summaries, Reports, and/or Correspondence:

Current Events and Reserve Report for the Linden-Peters Fire District was presented by Fire Chief Kirk Noffsinger

A. Departmental Report-Chief Kirk Noffsinger: Chief Noffsinger provided an update on the events and meetings held for the month March and April 2020. Chief Noffsinger reported that the Engine 51 box is built and they are painting the underside to mount it on the rig. FEMA grant awards have been pushed because of COVID-19. CalOES Office of Traffic Safety Grants may also be pushed back; however, we haven’t heard from them. Next week, staff will meet with Lexipol to start on the policy update

process. Summer Help recruitment is now open. Captain Mojalli is working on putting together a flyer to sell the old Engine 51. In preparation of the dry hot weather, Fire Prevention Office Lt. Dahlenburg will send out weed abatement notices this week. San Joaquin County EMS contract has been extended through July. Succession planning has been put on hold due to Covid-19; however, the committee will revisit scheduling an in-person meeting once Covid-19 social distancing requirements are suspended.

B. Union Report – None

(VIII.) New Business

A. Discussion & Possible Action re: Website & Email Hosting Options

Approval to contract with Network Solutions to host both website and email for an annual cost of \$1,441 with first year start up fees of \$3,990 approved on motion by K. Watkins III and seconded by D. Frison. Motion passed with a vote of 5-0.

B. Discussion & Possible Action re: CALOES Project Assurances for Federal Assistance

Approval of CALOES Project Assurances for Federal Assistance approved on motion by K. Watkins III and seconded by D. Frison. Motion passed with a vote of 5-0.

C. Discussion & Possible Action re: CALOES Designation of Applicant's Agent

Approval of CALOES Designation of Applicant's Agent approved on motion by K. Watkins III and seconded by D. Frison. Motion passed with a vote of 5-0.

D. Discussion & Possible Action re: FY 2020-FY 2021 Preliminary Budget

Chief Noffsinger provided the FY 2020-FY 2021 Preliminary Budget to the Board. He noted that the Budget will need to be approved at the June meeting. The Board directed Chief Noffsinger to consult with Accountant Mark Croce regarding setting up a Trust or paying a lump sum to CalPERS for the District's Unfunded Retirement Liability. The Board would like more information on which option would reduce the District's overall liability.

Board Secretary D. Frison made a motion to add Approval of Participation in San Joaquin County Special Teams to the Agenda seconded by K. Watkins III. Motion passed with a vote of 5-0.

E. Discussion & Possible Action re: Approval of Participation in San Joaquin County Special Teams

Approval of Participation in San Joaquin County Special Teams approved on motion by T. Watkins and seconded by K. Watkins III.

(IX.) Unfinished Business – None

(X.) Board Questions and Comments – None

(XI.) Closed Session – None

(XII.) Adjournment: Motion made by P. Castellou Jr. and seconded by D. Frison to adjourn the meeting. Vote in favor 5-0. Motion carried and so ordered at 4:43 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Paul Castillou, Jr., Member

Kenneth "Kenny" Watkins III

Linden-Peters Rural County Fire Protection District

06/03/20

Balance Sheet

Accrual Basis

As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
124 · F&M CD	101,679.19
123 · F&M Equipment Replacement Fu...	136,830.13
101 · F&M Checking- General	30,704.65
102 · F&M Zone 1 Fund	129,083.18
104 · F&M- Capital Outlay	1,925,374.99
106 · F&M- Benefits Reserve Fund	<u>30,023.44</u>
Total Checking/Savings	<u>2,353,695.58</u>
Total Current Assets	<u>2,353,695.58</u>
TOTAL ASSETS	<u>2,353,695.58</u>
LIABILITIES & EQUITY	0.00

06/03/20

Linden-Peters Rural County Fire Protection District
Income by Customer Summary
May 2020

	<u>May 20</u>
Fire Recovery USA, LLC Trust Account	589.60
San Joaquin County	<u>81,750.17</u>
TOTAL	<u><u>82,339.77</u></u>

06/03/20

Linden-Peters Rural County Fire Protection District
Expenses by Vendor Summary
May 2020

	<u>May 20</u>
Amazon	379.80
BG Agri	34.00
Blue Cross of California	82.35
Brandon K. Wright	3.57
Budget Blinds	1,233.00
Butte Therapy Systems	33.00
California Fire Chiefs	411.90
California Waste Recovery Systems	291.43
Card Services	475.48
Cintas	192.32
Comcast	404.32
Denise Moore	245.78
E.F. Kludt & Sons	389.51
Frontier Communications	45.83
HI-TECH E.V.S., Inc.	2,983.75
Internal Revenue Service	1,857.08
Jim Avansino	994.14
Ken Snyder Jr.	245.78
Kirk Noffsinger	75.00
Lee Owing Jr.	994.14
Life Assist	116.69
Linden County Water District	385.76
Pacific Gas & Electric	924.44
PERS Health Benefits Division	19,989.77
Premier Access Dental	1,504.39
Public Employees' Retirement System	23,737.98
R & C Pest Control	80.00
Rinaldi's Market	135.39
Rod Ruegsegger	252.36
Small Business Benefit Plan Trust	215.20
Tyler L. Watson	47.36
Vic Solari	994.14
Wright, L'Estrange & Ergastolo	192.50
Zylstra Auto & Hardware	235.87
TOTAL	<u>60,184.03</u>

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
450-6 · Interest - CD	1,514.81		
450-5 · Interest -Equipment Replace F...	41.61	5.00	36.61
410 · Property Tax Current Secured	2,230,642.18	2,100,000.00	130,642.18
410-1 · Property Tax See- Z1	13,375.39	13,000.00	375.39
415 · Property Tax Curr Unsecured	185,230.85	115,000.00	70,230.85
415-1 · Property Tax Unsecured - Z1	700.88	800.00	-99.12
420 · SB813 Supplemental	74,996.97	35,000.00	39,996.97
420-1 · SB813 - Z1	446.76	150.00	296.76
425 · Prior Years	102.96	3,000.00	-2,897.04
425-1 · Prior Tax - ZZ1	0.65	30.00	-29.35
450 · Interest - Checking	2.90	5.00	-2.10
450-1 · Interest - Z1	62.68	75.00	-12.32
450-2 · Interest - Benefits Reserve	15.04	70.00	-54.96
450-3 · Interest - CO	0.00	150.00	-150.00
450-4 · Interest - General Fund	1,543.55	3,000.00	-1,456.45
460 · State - Hmownrs Prop Tax Relief	16,335.86	20,000.00	-3,664.14
460-1 · State - Hmownrs Prop Tax	94.05	130.00	-35.95
465 · Fire Prevention Service	20,420.87	5,000.00	15,420.87
475 · Strike Team Reimbursement	91,489.06	0.00	91,489.06
480 · LCWD Fuel Reimbursement	5,664.91	5,500.00	164.91
492-3 · Service Fees	4,816.55	6,000.00	-1,183.45
495 · Miscellaneous	24,505.74	5,000.00	19,505.74
Total Income	2,672,004.27	2,311,915.00	360,089.27
Expense			
500 · Personnel			
514 · Salaries - Strike Team Overtime	53,480.67	0.00	53,480.67
510 · Salaries - Regular	992,015.90	1,021,000.00	-28,984.10

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
512 · Salaries - Overtime	71,101.43	110,000.00	-38,898.57
513 · Salaries - FLSA	22,919.64	25,000.00	-2,080.36
515 · Salaries - Extra Help	20,925.00	22,000.00	-1,075.00
517 · Salaries - Holiday	66,753.14	63,000.00	3,753.14
518 · Salaries - Volunteers	5,936.17	18,000.00	-12,063.83
519 · Educational Incentive	8,031.36	11,000.00	-2,968.64
521 · Retirement	348,837.49	365,000.00	-16,162.51
525 · Social Security	1,725.31	1,400.00	325.31
527 · Social Security - Medicare	16,085.14	18,000.00	-1,914.86
530 · Insurance- Medical	195,883.28	202,000.00	-6,116.72
531 · Insurance- Medical (retirees)	57,321.40	58,000.00	-678.60
532 · Insurance- Dental	10,416.77	15,000.00	-4,583.23
533 · Insurance - Vision	1,823.44	2,500.00	-676.56
534 · Insurance -Life	820.95	850.00	-29.05
535 · Insurance- Worker's comp	99,647.00	85,000.00	14,647.00
536 · Director's Fees	4,100.00	6,000.00	-1,900.00
Total 500 · Personnel	1,977,824.09	2,023,750.00	-45,925.91
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	16,781.52	22,000.00	-5,218.48
543 · Tires	109.99	2,500.00	-2,390.01
544 · Parts/Supplies	7,177.44	15,000.00	-7,822.56
545 · Maintenance & Repair	36,614.80	15,000.00	21,614.80
547 · Radios	3,420.24	3,000.00	420.24
549 · SCBA	1,250.50	1,000.00	250.50
550-4 · Small Tools & Equipment	714.51	1,500.00	-785.49
551 · Medical equip, supplies, oxygen	2,187.85	4,000.00	-1,812.15
552 · Ladder Purchase/ Maintenance	463.50	600.00	-136.50
Total 540 · Vehicle & Equipment	68,720.35	64,600.00	4,120.35

Linden-Peters Rural County Fire Protection District
 Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
560 · Buildings & Grounds			
580 · Maintenance & Repair	11,110.85	5,000.00	6,110.85
564 · Furniture	872.23	2,000.00	-1,127.77
Total 560 · Buildings & Grounds	11,983.08	7,000.00	4,983.08
600 · Supplies			
602 · Computer Hardware & Software	10,129.20	10,000.00	129.20
606 · Office supplies	2,791.94	4,000.00	-1,208.06
607 · Postage	155.55	500.00	-344.45
608 · Station Supplies	3,124.97	3,800.00	-675.03
612 · Towel Service & Chemicals	2,357.64	2,000.00	357.64
613 · Clothing-uniforms	697.54	3,000.00	-2,302.46
616 · Clothing- Safety	2,439.83	7,000.00	-4,560.17
617 · Clothing- Boots	374.04	1,500.00	-1,125.96
625 · Utilities- Electric/ Gas	13,783.00	15,000.00	-1,217.00
626 · Utilities- Water	3,209.96	3,500.00	-290.04
627 · Utilities- Cable TV	2,108.60	2,600.00	-491.40
630 · Utilities - Telephone/Cell/CAD	4,858.15	5,400.00	-541.85
631 · Utilities - Garbage	3,166.55	3,400.00	-233.45
635 · Fire Fighting Foam	2,907.10	3,000.00	-92.90
Total 600 · Supplies	52,104.07	64,700.00	-12,595.93
650 · Services			
691 · Bank Fees	769.20		
652 · Insurance/ Casul/ Eq/Bond	18,301.00	25,000.00	-6,699.00
655 · Annual Audit	13,460.00	14,000.00	-540.00
656 · S.J. Co. Tax Admin Chg	38,948.00	40,000.00	-1,052.00
657 · Dispatching	9,776.72	12,500.00	-2,723.28
658 · Computer Support	2,057.61	9,000.00	-6,942.39
665 · Physical Exams	2,749.25	3,300.00	-550.75

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget
667 · Fire Prevention Bureau	1,660.02	4,000.00	-2,339.98
670 · Assoc. Memberships	3,515.12	3,200.00	315.12
675 · Training	6,409.84	13,000.00	-6,590.16
677 · Consultant Services	0.00	2,000.00	-2,000.00
678 · Attorney Fee's	1,942.50	5,000.00	-3,057.50
690 · Services Contingencies	9,773.26	5,000.00	4,773.26
Total 650 · Services	109,362.52	136,000.00	-26,637.48
695 · Zone 1			
696 · Hydrant Rental	1,045.00	1,200.00	-155.00
697 · Fire Hose and Appliances	2,294.54	5,000.00	-2,705.46
698 · S.J. Co. Tax Admin Chg	222.00	300.00	-78.00
699 · Fire Hydrant Purchase	0.00	7,000.00	-7,000.00
Total 695 · Zone 1	3,561.54	13,500.00	-9,938.46
Total Expense	2,223,555.65	2,309,550.00	-85,994.35
Net Ordinary Income	448,448.62	2,365.00	446,083.62
Net Income	448,448.62	2,365.00	446,083.62

Linden-Peters Rural County Fire Protection District
FY 19-20 vs FY 18-19 Profit & Loss Prev Year Comparison
July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Jul '18 - May 19</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
450-6 · Interest - CD	1,514.81	334.25	1,180.56	353.2%
450-5 · Interest -Equipment Replace F...	41.61	4.82	36.79	763.3%
410 · Property Tax Current Secured	2,230,642.18	2,171,885.00	58,757.18	2.7%
410-1 · Property Tax See- Z1	13,375.39	12,939.14	436.25	3.4%
415 · Property Tax Curr Unsecured	185,230.85	109,035.78	76,195.07	69.9%
415-1 · Property Tax Unsecured - Z1	700.88	651.42	49.46	7.6%
420 · SB813 Supplemental	74,996.97	74,612.21	384.76	0.5%
420-1 · SB813 - Z1	446.76	453.71	-6.95	-1.5%
425 · Prior Years	102.96	2,471.63	-2,368.67	-95.8%
425-1 · Prior Tax - ZZ1	0.65	15.43	-14.78	-95.8%
450 · Interest - Checking	2.90	3.88	-0.98	-25.3%
450-1 · Interest - Z1	62.68	79.41	-16.73	-21.1%
450-2 · Interest - Benefits Reserve	15.04	52.75	-37.71	-71.5%
450-3 · Interest - CO	0.00	153.42	-153.42	-100.0%
450-4 · Interest - General Fund	1,543.55	2,201.82	-658.27	-29.9%
460 · State - Hmownrs Prop Tax Relief	16,335.86	15,986.68	349.18	2.2%
460-1 · State - Hmownrs Prop Tax	94.05	95.32	-1.27	-1.3%
465 · Fire Prevention Service	20,420.87	5,019.22	15,401.65	306.9%
475 · Strike Team Reimbursement	91,489.06	290,295.41	-198,806.35	-68.5%
480 · LCWD Fuel Reimbursement	5,664.91	5,827.05	-162.14	-2.8%
492-3 · Service Fees	4,816.55	5,963.45	-1,146.90	-19.2%
495 · Miscellaneous	24,505.74	14,700.15	9,805.59	66.7%
Total Income	2,672,004.27	2,712,781.95	-40,777.68	-1.5%
Expense				
500 · Personnel				
514 · Salaries - Strike Team Overtime	53,480.67	133,754.34	-80,273.67	-60.0%
510 · Salaries - Regular	992,015.90	939,621.20	52,394.70	5.6%

Linden-Peters Rural County Fire Protection District
FY 19-20 vs FY 18-19 Profit & Loss Prev Year Comparison
July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Jul '18 - May 19</u>	<u>\$ Change</u>	<u>% Change</u>
512 · Salaries - Overtime	71,101.43	112,297.52	-41,196.09	-36.7%
513 · Salaries - FLSA	22,919.64	21,459.84	1,459.80	6.8%
515 · Salaries - Extra Help	20,925.00	11,025.00	9,900.00	89.8%
517 · Salaries - Holiday	66,753.14	53,185.80	13,567.34	25.5%
518 · Salaries - Volunteers	5,936.17	10,265.00	-4,328.83	-42.2%
519 · Educational Incentive	8,031.36	8,031.36	0.00	0.0%
521 · Retirement	348,837.49	294,940.27	53,897.22	18.3%
525 · Social Security	1,725.31	1,465.06	260.25	17.8%
527 · Social Security - Medicare	16,085.14	16,958.81	-873.67	-5.2%
530 · Insurance- Medical	176,747.67	172,733.12	4,014.55	2.3%
531 · Insurance- Medical (retirees)	52,993.26	57,230.86	-4,237.60	-7.4%
532 · Insurance- Dental	10,416.77	10,785.11	-368.34	-3.4%
533 · Insurance - Vision	1,823.44	1,808.53	14.91	0.8%
534 · Insurance -Life	820.95	683.40	137.55	20.1%
535 · Insurance- Worker's comp	99,647.00	81,188.00	18,459.00	22.7%
536 · Director's Fees	3,725.00	3,975.00	-250.00	-6.3%
500 · Personnel - Other	0.00	0.00	0.00	0.0%
Total 500 · Personnel	1,953,985.34	1,931,408.22	22,577.12	1.2%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	16,781.52	19,812.09	-3,030.57	-15.3%
543 · Tires	109.99	2,241.22	-2,131.23	-95.1%
544 · Parts/Supplies	7,177.44	4,421.09	2,756.35	62.4%
545 · Maintenance & Repair	36,614.80	40,858.60	-4,243.80	-10.4%
547 · Radios	3,420.24	780.85	2,639.39	338.0%
549 · SCBA	1,250.50	109.83	1,140.67	1,038.6%
550-4 · Small Tools & Equipment	714.51	1,353.04	-638.53	-47.2%
551 · Medical equip, supplies, oxygen	2,187.85	2,314.03	-126.18	-5.5%
552 · Ladder Purchase/ Maintenance	463.50	438.80	24.70	5.6%

Linden-Peters Rural County Fire Protection District
FY 19-20 vs FY 18-19 Profit & Loss Prev Year Comparison
July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Jul '18 - May 19</u>	<u>\$ Change</u>	<u>% Change</u>
Total 540 · Vehicle & Equipment	68,720.35	72,329.55	-3,609.20	-5.0%
560 · Buildings & Grounds				
580 · Maintenance & Repair	11,110.85	5,173.51	5,937.34	114.8%
564 · Furniture	872.23	0.00	872.23	100.0%
Total 560 · Buildings & Grounds	11,983.08	5,173.51	6,809.57	131.6%
600 · Supplies				
602 · Computer Hardware & Software	10,129.20	4,977.44	5,151.76	103.5%
606 · Office supplies	2,791.94	2,570.18	221.76	8.6%
607 · Postage	155.55	262.10	-106.55	-40.7%
608 · Station Supplies	3,124.97	3,304.52	-179.55	-5.4%
612 · Towel Service & Chemicals	2,357.64	1,639.96	717.68	43.8%
613 · Clothing-uniforms	697.54	1,845.21	-1,147.67	-62.2%
614 · Clothing-uniforms (reserves)	0.00	557.89	-557.89	-100.0%
616 · Clothing- Safety	2,439.83	10,306.58	-7,866.75	-76.3%
617 · Clothing- Boots	374.04	1,490.87	-1,116.83	-74.9%
625 · Utilities- Electric/ Gas	13,783.00	13,564.67	218.33	1.6%
626 · Utilities- Water	3,209.96	3,375.14	-165.18	-4.9%
627 · Utilities- Cable TV	2,108.60	2,132.31	-23.71	-1.1%
630 · Utilities - Telephone/Cell/CAD	4,783.15	5,088.79	-305.64	-6.0%
631 · Utilities - Garbage	3,166.55	3,123.40	43.15	1.4%
635 · Fire Fighting Foam	2,907.10	2,986.49	-79.39	-2.7%
Total 600 · Supplies	52,029.07	57,225.55	-5,196.48	-9.1%
650 · Services				
691 · Bank Fees	769.20	0.00	769.20	100.0%
652 · Insurance/ Casul/ Eq/Bond	18,301.00	24,175.00	-5,874.00	-24.3%
655 · Annual Audit	13,460.00	15,240.00	-1,780.00	-11.7%
656 · S.J. Co. Tax Admin Chg	38,948.00	43,496.00	-4,548.00	-10.5%

Linden-Peters Rural County Fire Protection District
FY 19-20 vs FY 18-19 Profit & Loss Prev Year Comparison
July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Jul '18 - May 19</u>	<u>\$ Change</u>	<u>% Change</u>
657 · Dispatching	9,776.72	11,609.58	-1,832.86	-15.8%
658 · Computer Support	2,057.61	4,713.49	-2,655.88	-56.4%
665 · Physical Exams	2,749.25	2,850.00	-100.75	-3.5%
667 · Fire Prevention Bureau	1,660.02	1,881.29	-221.27	-11.8%
670 · Assoc. Memberships	3,515.12	3,043.22	471.90	15.5%
675 · Training	6,409.84	9,726.85	-3,317.01	-34.1%
678 · Attorney Fee's	1,942.50	3,802.80	-1,860.30	-48.9%
690 · Services Contingencies	9,773.26	2,313.02	7,460.24	322.5%
Total 650 · Services	<u>109,362.52</u>	<u>122,851.25</u>	<u>-13,488.73</u>	<u>-11.0%</u>
695 · Zone 1				
696 · Hydrant Rental	1,045.00	1,140.00	-95.00	-8.3%
697 · Fire Hose and Appliances	2,294.54	4,134.23	-1,839.69	-44.5%
698 · S.J. Co. Tax Admin Chg	222.00	259.00	-37.00	-14.3%
699 · Fire Hydrant Purchase	0.00	3,829.92	-3,829.92	-100.0%
Total 695 · Zone 1	<u>3,561.54</u>	<u>9,363.15</u>	<u>-5,801.61</u>	<u>-62.0%</u>
Total Expense	<u>2,199,641.90</u>	<u>2,198,351.23</u>	<u>1,290.67</u>	<u>0.1%</u>
Net Ordinary Income	<u>472,362.37</u>	<u>514,430.72</u>	<u>-42,068.35</u>	<u>-8.2%</u>
Net Income	<u><u>472,362.37</u></u>	<u><u>514,430.72</u></u>	<u><u>-42,068.35</u></u>	<u><u>-8.2%</u></u>



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
lpfd@sjgov.org
Kirk Noffsinger, Fire Chief

Board Members

President: John E. Plotz
Vice-President: Thomas G. Watkins
Secretary: Duane R. Brown
Member: David Frison
Member: Paul Castillou Jr.

LINDEN – PETERS FIRE DEPARTMENT MONTHLY BOARD REPORT

June 4, 2020

FINANCIAL SUMMARY AND REPORT:

For the month ending May 31, 2020

- Accounts Balance Sheet (See attached)
- Income for the Month (See attached)
- Bills Paid Listing (See attached)
- Budget Report (See attached)
- Budget Comparison Prev. Year (See attached)
- All Accounts Balanced as of April 30, 2020.

CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**
 - 5/6 Captain Meeting via Zoom
 - 5/7 LPFD Board Meeting via Zoom
 - 5/12 Lexipol Policy Working Group Meeting via Conference Call
 - 6/2 Lexipol Policy Working Group Meeting via Conference Call
- **Correspondence/Events:** - None
- **Current Projects/Updates**
 - Station Improvement Project – FF/Engineer M. Garcia is working with the vendor on finalizing the plans.

A SHIFT PERSONNEL: Captain J. Reed / Lieutenant R. Ruegsegger / Firefighter Engineer B. Wright / Firefighter D. Dennis

Activities for the Month of May

- Responded to 28 calls for service
 - Donated old SCBA's to River Delta Fire Department
 - Completed weed abatement detail
 - Purchased and issued latest version of IRPG's to all personnel
 - Detailed and waxed WT52
-

- Removed sediment from WT52 tank
- Ordered EMS supplies
- Inspected and performed stand by for firework display at LHS

B SHIFT PERSONNEL: Captain B. Ruegsegger, Lieutenant K. Dahlenburg, Firefighter/Engineer M. Garcia, and Firefighter J. Davis.

Activities for the Month- May

- Responded to 39 Calls for Service
- Conducted weed abatement and mailed out 109 notices
- Completed a plan review for Morada and Sun Harvest, Inc.
- Conducted a station tour
- Ordered and installed an LED light bar for Engine 53

C SHIFT PERSONNEL: Captain M. Mojalli, Lieutenant J. Goins, Firefighter/Engineer T. Watson and Firefighter/Engineer M. Verdon.

Activities for the Month- May

- Responded to 32 Calls for Service
- Conducted weed inspection
- Addressed computer/software/network issue
- Replaced door knobs and hinges on outside lockers
- Met with Web.com for email and website hosting
- Ordered parts for Engine 52 telescoping lights
- Engine 53 airpack was repaired
- Ordered new charger for training laptop
- Added key to Knox Box at Diamond Walnut
- Painted lockers and north pumperhall wall
- Contacted Brian at Plus IT regarding phasing out server and replacing desktops

DEPARTMENT FIRE PREVENTION REPORT:

- Due to the COVID-19 pandemic there have been no new permits issued and no inspections completed. Expiring permits have been given an extension and self inspections have been provided. Permits will be caught up once social distancing is suspended. Two tent permits issued. A plan review was conducted at Morada Produce.
- Weed abatement – 109 notices for weeds were sent out. This was a first notice to destroy weeds.
- Projects: Foothill Landfill Solar, Morada Produce, and Northern Interior Wine Building.

On Duty Training - May

Fire Scene Ops:	Mobile Attack & Structure Defense
EMS:	Environmental Emergencies
LPE Policy:	112 Response Logs & 1003.3 Structure Protection
SJCEMS Policy:	#5553 Snake Bite

Other: Valley Fever Awareness, BK Radio Ops, & Hearing Conservation

Volunteer Firefighter Training

- Cancelled due to COVID-19

FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATION

Volunteer Personnel: During the month of May Volunteer Firefighters Parker Whitaker, Dakota Steinkamp, and Matthew Winston completed their 24 hour shift assignment.

Association Activities: Association meetings have been cancelled due to COVID-19 pandemic.

Correspondence: None.

Events: None.

Donations made by the Association: None.

INCIDENT AND COVERAGE REPORT:

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR: May-20	
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	5		2	102 B. RUEGSEGGER	3
VEGETATION FIRE	14	1	2	106 M. MOJALLI	15
VEHICLE FIRE	1			108 J. REED	3
FIRE OTHER	2		1	105 J. GOINS	4
EMS CALL	45	5	5	107 K. DAHLENBURG	6
MVA	16		3	110 R. RUEGSEGGER	16
RESCUE CALL				111 T. WATSON	11
HAZARDOUS CONDITION				118 M. GARCIA	1
SERVICE CALL (NON EMERGENCY)				119 M. VERDON	
GOOD INTENT CALLS	2			120 B. WRIGHT	6
FALSE ALARMS	7		2	122 D. DENNIS	4
WEATHER / DISASTER				123 J. DAVIS	
SPECIAL INCIDENTS/OTHER	7	4	3		
TOTAL FOR THE MONTH:	99			TOTAL:	69
TOTAL FOR THE YEAR:	340			VOLUNTEER STAFF	STA COV.
PREVIOUS YEAR COMPARISON					
		Diff	%	117 G. SCHAEDE (VFF)	4
MONTH:	84	15	15%	128 D. STEINKAMP (VFF)	1
YEAR:	333	7	2%	148 M. WINSTON (VFF)	2
				152 P. WHITAKER (VFF)	11
				130 B. Carr (VFF)	4
DAY CALLS (8AM - 5PM):	37			TOTAL:	22
NIGHT CALLS (5PM - 8AM):	62				
CALLS PER SHIFT					
A:	28				
B:	39				
C:	32				
AUTOMATIC AID					
	GIVEN	POSTED	CANCELED	RECEIVED	
WATERLOO MORADA (WMR)	26	5	7	7	
MOKELUMNE (MKE)	3		1	9	
CLEMENTS (CLE)	2		1	4	
FARMINGTON (FAR)	1				
COLLEGEVILLE (CVG)					
STOCKTON (STO)					
MONTEZUMA (ZUM)					
LODI (LOD)					
WOODBIDGE (WOO)					
LIBERTY (LIB)					
ESCALON (ESL)					
RIPON (RIP)					
CALAVERAS CONSOLIDATED					
CalFire (TCU)					
OES, XSJ, EOC, SQF, VNC, BEU, MMU					
TOTAL:	32	5	9	20	

San Joaquin County Joint Fire Investigation Unit

2020 Linden-Peters Fire Investigator Activity

Fire Investigators – FF/ENG Martin Garcia and FF/ENG Brandon Wright

Agency	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Escalon												
Ripon	1			1								
Lathrop-Manteca												
Farmington												
Linden-Peters			1	2								
Clements												
Woodbridge												
South County Fire Authority												
French Camp/Mountain House	1											
Liberty												
Mokelumne					1							
Collegeville												
Waterloo-Morada												
Thornton												
Montezuma												
Lodi												
Stockton		1										
Manteca												

*Red = In District investigation, not a county FIU callout

January

French Camp – Residential structure fire (one fatality). MG on duty, BW off duty.

Ripon – Residential structure fire (garage). BW on duty, MG off duty.

February

Stockton – Commercial warehouse. BW off duty.

March

Linden-Peters – Travel trailer fire (Waverly/Flood). MG on duty.

April

Ripon – Travel trailer fire (one fatality). BW on duty, MG off duty.

Linden-Peters – Travel trailer fire (Waverly/Flood). MG on duty.

Linden-Peters – Barn structure fire. (Milton Rd). BW off duty.

May

Mokelumne – Greenhouse fire. BW off duty.

Linden-Peters Rural County Fire Protection District

FY 2020 - 21 BUDGET WORKSHEET

REVENUE		Final Budget 2019 - 2020	Preliminary Budget 2020 - 2021
450-6	Interest - CD	\$ -	\$ 1,500.00
450-5	Interest - Equipment Replacement	\$ 5.00	\$ 30.00
410	Property Tax Current Secured	\$ 2,100,000.00	\$ 2,200,000.00
415	Property Tax Curr Unsecured	\$ 115,000.00	\$ 180,000.00
420	SB813 Supplemental	\$ 35,000.00	\$ 40,000.00
425	Prior Years	\$ 3,000.00	\$ 500.00
450	Interest - Checking	\$ 5.00	\$ 5.00
450-2	Interest - Benefits Reserve	\$ 70.00	\$ 70.00
450-3	Interest - CO	\$ 150.00	\$ 150.00
450-4	Interest - General Fund	\$ 3,000.00	\$ 2,000.00
460	State - Hmownrs Prop Tax Relief	\$ 20,000.00	\$ 10,000.00
465	Fire Prevention Service	\$ 5,000.00	\$ 15,000.00
475	Strike Team Reimbursement	\$ -	\$ -
480	LCWD Fuel Reimbursement	\$ 5,500.00	\$ 5,500.00
492-3	Service Fees	\$ 6,000.00	\$ 6,000.00
495	Miscellaneous	\$ 5,000.00	\$ 5,000.00

General Fund Total: \$ 2,297,730.00 \$ 2,464,255.00

ZONE ONE FUND

410-1	Property Tax See- Z1	\$ 13,000.00	\$ 13,260.00
415-1	Property Tax Unsecured - Z1	\$ 800.00	\$ 816.00
420-1	SB813 - Z1	\$ 150.00	\$ 153.00
425-1	Prior Tax - ZZ1	\$ 30.00	\$ 31.00
450-1	Interest - Z1	\$ 75.00	\$ 76.00
460-1	State - Hmownrs Prop Tax	\$ 130.00	\$ 133.00

Zone One Fund Total: \$ 14,185.00 \$ 14,469.00

TOTAL REVENUE: \$ 2,311,915.00 \$ 2,478,724.00

Linden-Peters Rural County Fire Protection District

FY 2020 - 21 BUDGET WORKSHEET

EXPENDITURES

500 - Personnel

510	Salaries - Regular	\$ 1,021,000.00	\$ 1,150,000.00
512	Salaries - Overtime	\$ 110,000.00	\$ 110,000.00
513	Salaries - FLSA	\$ 25,000.00	\$ 26,000.00
514	Salaries - Strike Teams	\$ -	\$ -
515	Salaries - Extra Help	\$ 22,000.00	\$ 22,000.00
517	Salaries - Holiday	\$ 63,000.00	\$ 68,000.00
518	Salaries - Volunteers	\$ 18,000.00	\$ 18,000.00
519	Educational Incentive	\$ 11,000.00	\$ 10,000.00
521	Retirement	\$ 365,000.00	\$ 430,000.00
525	Social Security	\$ 1,400.00	\$ 2,000.00
527	Social Security - Medicare	\$ 18,000.00	\$ 18,000.00
530	Insurance- Medical	\$ 202,000.00	\$ 200,000.00
531	Insurance- Medical (retirees)	\$ 58,000.00	\$ 58,000.00
532	Insurance- Dental	\$ 15,000.00	\$ 12,000.00
533	Insurance - Vision	\$ 2,500.00	\$ 2,100.00
534	Insurance -Life	\$ 850.00	\$ 850.00
535	Insurance- Worker's comp	\$ 85,000.00	\$ 105,000.00
536	Director's Fees	\$ 6,000.00	\$ 6,000.00

UL -189,476

Total 500 - Personnel: \$ 2,023,750.00 \$ 2,237,950.00

540 - Vehicle & Equipment

542	Fuel, Lube, & Oil	\$ 22,000.00	\$ 22,000.00
543	Tires	\$ 2,500.00	\$ 2,500.00
544	Parts/Supplies	\$ 15,000.00	\$ 10,000.00
545	Maintenance & Repair - Outside	\$ 15,000.00	\$ 20,000.00
547	Radios	\$ 3,000.00	\$ 10,500.00
549	SCBA	\$ 1,000.00	\$ 1,000.00
550-4	Small Tools & Equipment	\$ 1,500.00	\$ 1,500.00
551	Medical equip, supplies, & oxygen	\$ 4,000.00	\$ 3,000.00
552	Ladder Purchase/ Maintenance	\$ 600.00	\$ 600.00

Total 540 - Vehicle & Equipment: \$ 64,600.00 \$ 71,100.00

Linden-Peters Rural County Fire Protection District

FY 2020 - 21 BUDGET WORKSHEET

560 - Buildings & Grounds

545	Maintenance & Repair	\$	5,000.00	\$	5,000.00
564	Furniture	\$	2,000.00	\$	2,000.00
Total 560 - Buildings & Grounds:		\$	7,000.00	\$	7,000.00

600 - Supplies

602	Computer Hardware & Software	\$	10,000.00	\$	10,000.00
606	Office supplies	\$	4,000.00	\$	4,000.00
607	Postage	\$	500.00	\$	500.00
608	Station Supplies	\$	3,800.00	\$	3,800.00
612	Towels & Cleaning Chemicals	\$	2,000.00	\$	2,600.00
613	Clothing-uniforms	\$	3,000.00	\$	2,000.00
616	Clothing- Safety	\$	7,000.00	\$	7,000.00
617	Clothing- Boots	\$	1,500.00	\$	-
625	Utilities- Electric/ Gas	\$	15,000.00	\$	16,000.00
626	Utilities- Water	\$	3,500.00	\$	3,500.00
627	Utilities- Cable TV	\$	2,600.00	\$	2,600.00
630	Utilities- Telephone	\$	5,400.00	\$	5,400.00
631	Utilities - Garbage	\$	3,400.00	\$	3,400.00
635	Fire Fighting Foam	\$	3,000.00	\$	3,000.00
Total 600 - Supplies:		\$	64,700.00	\$	63,800.00

Linden-Peters Rural County Fire Protection District

FY 2020 - 21 BUDGET WORKSHEET

650 - Services

652	Insurance/ Casul/ Eq/Bond	\$ 25,000.00	\$ 25,000.00
655	Annual Audit	\$ 14,000.00	\$ 17,000.00
656	S.J. Co. Tax Admin Chg	\$ 40,000.00	\$ 40,000.00
657	Dispatching	\$ 12,500.00	\$ 12,500.00
658	Computer Support	\$ 9,000.00	\$ 9,000.00
665	Physical Exams	\$ 3,300.00	\$ 3,300.00
667	Fire Prevention Bureau	\$ 4,000.00	\$ 3,000.00
670	Assoc. Membership	\$ 3,200.00	\$ 3,200.00
675	Training	\$ 13,000.00	\$ 13,000.00
676	Elections	\$ -	\$ -
677	Consultant Services	\$ 2,000.00	\$ 2,000.00
678	Attorney Fee's	\$ 5,000.00	\$ 5,000.00
690	Services Contingencies	\$ 5,000.00	\$ 5,000.00
691	Bank Fees	\$ -	\$ 800.00

Total 650 - Services: \$ 136,000.00 \$ 138,800.00

General Fund Total Revenue: \$ 2,297,730.00 \$ 2,465,755.00

General Fund Total Expenditures: \$ 2,296,050.00 \$ 2,518,650.00

General Fund Ending Balance: \$ 1,680.00 \$ (52,895.00)

695 - Zone 1

696	Hydrant Rental	\$ 1,200.00	\$ 1,200.00
697	Fire Hose and Appliances	\$ 5,000.00	\$ 5,000.00
698	S.J. Co. Tax Admin Chg	\$ 300.00	\$ 300.00
699	Fire Hydrant Purchase	\$ 7,000.00	\$ 7,000.00

Total 695 - Zone 1: \$ 13,500.00 \$ 13,500.00

Zone One Fund Total Revenue: \$ 14,185.00 \$ 14,469.00

Zone One Fund Total Expenditure: \$ 13,500.00 \$ 13,500.00

Zone One Fund Ending Balance: \$ 685.00 \$ 969.00

Linden-Peters Rural County Fire Protection District
FY 2020 - 21 BUDGET WORKSHEET

**THIS PRELIMINARY BUDGET PASSED AND
ADOPTED at a meeting of the Board of Directors
of the Linden - Peters Rural County Fire
Protection District on the 4th day of June, 2020
by the following:**

Vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

John E. Plotz, President

ATTEST:

Dave Frison
Secretary, Board of Directors



JEROME C. WILVERDING
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR-CONTROLLER
Jeffery M. Woltkamp, CPA

CHIEF DEPUTIES
Tod Hill – Accounting
Janice McCutcheon, CPA – Internal Audit
Stanley Lawrence – Property Tax

PAYROLL ADMINISTRATOR
Lori Rolleri

May 1, 2020

MEMORANDUM

TO: Board of Directors - Fire Protection / Water Conservation Districts
FROM: Jerome C. Wilverding, Auditor-Controller *JW*
SUBJECT: Proposition 4 - Government Spending Limit Calculation for FY 2020-2021

Attached is the 2020-2021 Proposition 4 Appropriation Limit proposed for your district.

The factors used in computing the Limit are provided by the State Department of Finance.

If you agree with our computation, we recommend that you adopt a resolution to establish your FY 2020-2021 appropriation limit before the end of the current fiscal year, and forward a copy of the resolution to us.

If your district has a higher percentage change in non-residential assessed valuation from fiscal year 2018-2019 to fiscal year 2019-2020 than the percentage change of CPCPI (3.73%), we can adjust the computation upon receiving the supporting documentation. If you have a special population growth study performed by the State Department of Finance for 2020-2021, please forward a copy to us so we may update the Spending Limit computation.

Please call our office at 209-468-3925 should you have any questions regarding the spending limit.

JCW: tl

Enclosures

G:\BANK FILES\Prop 4\2020-2021\Fire Districts\Fire & Wtr Consvrtn Districts letter 2020-2021.doc

Calculation of Budget Limit		
Fire District Name:	LINDEN PETERS	
Budget Limit to Be Established For Fiscal Year:		2020-2021
Budget Limit - Current Year		\$ 4,056,225
Percentage Change in Per Capita Personal Income [CPCPI]	X	103.73%
		4,207,522
Population Change Factor	X	101.06%
Budget Limit For the Coming Year		\$ 4,252,122



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
lpfd@sjgov.org
Kirk Noffsinger, Fire Chief

Board Members
President: John E. Plotz
Vice-President: Thomas G. Watkins
Secretary: David Frison
Member: Paul Castellou Jr.
Member: Kenneth Watkins III

Resolution No. 20-02

**RESOLUTION TO ADOPT THE FISCAL YEAR 2020 – 2021
PROPOSITION 4 APPROPRIATION LIMIT**

WHEREAS, the San Joaquin County Auditor-Controller has reported to the Linden-Peters Rural County Fire Protection District (the District) that the proposed FY 2020 – 2021 Proposition 4 Appropriation Limit is \$ 4,252,122 for the District, and

WHEREAS, the District is required to pass a resolution adopting a Proposition 4 Appropriation Limit annually,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Linden-Peters Rural County Fire Protection District adopts the FY 2020 – 2021 Proposition 4 Appropriation Limit of \$ 4,252,122

PASSED AND ADOPTED at a meeting of the Board of Directors on this 4th Day of June, 2020, by the following vote:

- AYES:** ()
- NOES:** ()
- ABSENT:** ()
- ABSTAIN:** ()

John E. Plotz
President, Board of Directors

ATTEST:

David Frison
Secretary, Board of Directors

(OFFICIAL SEAL)



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

May 27, 2020

Board of Directors and Chief Kirk Noffsinger
Linden-Peters Rural County
Fire Protection District
17725 East Highway 26
Linden, California 95236

We are pleased to confirm our understanding of the services we are to provide **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2020. We will audit the financial statements of the governmental activities, 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 **Linden-Peters Rural County Fire Protection District** as of and for the year ending June 30, 2020. 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 **Linden-Peters Rural County Fire Protection District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Linden-Peters Rural County Fire Protection District's** RSI 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 RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Governmental Funds.
3. Schedule of the District's Proportionate Share of the Net Pension Liability - Last 10 Years.
4. Schedules of Contributions - Pension Plan - Last 10 Years.
5. Schedule of Changes in the Total OPEB Liability and Related Ratios.

COPY

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with 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 the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of **Linden-Peters Rural County Fire Protection District's** financial statements. Our report will be addressed to the Board of Directors of **Linden-Peters Rural County Fire Protection District**. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

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 an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures - General

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 errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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 auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash, receivables, and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as 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.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government 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 to 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 management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Linden-Peters Rural County Fire Protection District's** compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Linden-Peters Rural County Fire Protection District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report of **Linden-Peters Rural County Fire Protection District**. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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 accounting principles generally accepted in the United States of America.

Management is 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 access to all information of which you are aware that is

relevant to the preparation and fair presentation of the financial statements, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your 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 government involving management, employees who have significant roles in internal control, and 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 government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand 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 the original document.

You agree to assume all management responsibilities for any 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.

Engagement Administration, Fees, and Other

Mark Croce is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required 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.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the services set forth in this letter for the year ending June 30, 2020 to range between \$11,250 and \$13,650. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against the **Linden-Peters Rural County Fire Protection District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Linden-Peters Rural County Fire Protection District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

We appreciate the opportunity to be of service to **Linden-Peters Rural County Fire Protection District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Linden-Peters Rural County Fire Protection District.**

Chief signature: _____

Title: _____

Date: _____

COPY

Director signature: _____

Title: _____

Date: _____



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

May 27, 2020

Board of Directors and Chief Kirk Noffsinger
Linden-Peters Rural County
Fire Protection District
17725 East Highway 26
Linden, California 95236

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2020.

You have requested that we prepare the Special Districts Financial Transactions Report of **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2020.

Our Responsibilities

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

COPY

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
 - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
 - iii. Unrestricted access to persons within **Linden-Peters Rural County Fire Protection District** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, or provide any assurance on them.

Other Relevant Information

Mark Croce is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ending June 30, 2020 not to exceed \$400. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Linden-Peters Rural County Fire Protection District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Linden-Peters Rural County Fire Protection District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Linden-Peters Rural County Fire Protection District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Linden-Peters Rural County Fire Protection District**.

Chief signature: _____

Title: _____

Date: _____

COPY

Director signature: _____

Title: _____

Date: _____

MacLeod Watts

May 8, 2020

Ms. Lorena Coose
Administrative Assistant
Linden-Peters Fire Department
17725 East Highway 26
Linden, CA 95236

Re: Engagement Letter for FYE 2020 OPEB Actuarial Valuation Services

Dear Ms. Coose:

This letter serves as our engagement letter to prepare an actuarial report providing FYE 2020 GASB 75 information for Linden-Peters Fire Department.

No new employee or plan data should be required to prepare these reports. Based on information already exchanged with LPFD, there have been no change in plan benefits nor any material changes in members covered.

Professional Service Fees

GASB 75 report for FYE 2020 (based on Roll-Forward of June 30, 2018 valuation) \$1,350.

An updated valuation should be prepared as of June 30, 2020. The results of this new valuation will be applied to develop the GASB 75 OPEB information for financial reporting for LPFD's fiscal years ending June 30, 2021 and June 30, 2022. *We will send a separate proposal for this project.*

If you are comfortable the fees quoted, please return a signed copy back to us by email.

Cordially,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

If the above fees and timeline for this project are acceptable, please sign and date below.

Accepted: _____ Date: _____

Printed Name: _____ Title: _____

Subject: Approval to Hire Tim Mulbeier Painting
to Paint the Main Firehouse and Maintenance
Building Exteriors

Page 1 of 1

ACTION ITEM: **APPROVAL TO HIRE TIM MULBEIER
PAINTING TO PAINT THE EXTERIOR OF
THE MAIN FIREHOUSE AND MAINTENANCE
BUILDINGS**

LEAD STAFF: **TYLER WATSON
FIREFIGHTER/ENGINEER**

BUDGET: **\$7,650.00**

I. RECOMMENDATION:

Staff recommends Board approval to hire Tim Muhlbeier Painting (Quote #2 below) to paint the main building and maintenance building exteriors in an amount not to exceed \$7,650.00.

II. BACKGROUND:

The main building of the firehouse has not been painted since approximately 1990. The maintenance building and the roll-up doors have not been painted since 2009.

III. DISCUSSION:

The firehouse desperately needs to be painted. Personnel are recommending Quote #2 based on confidence in the company's work as well as a recommendation received by Woodbridge Fire Chief Downey.

We have obtained several quotes that are summarized below:

Quote 1 – CP Painting - \$13,078.00

Quote 2 – Tim Muhlbeier Painting - \$7,650.00

Option 3 – Santana's Painting & Decorating - \$7,400.00

IV. ADDITIONAL:

- Quotes do not include classroom and containers. Painting of the classroom and containers would be performed by on-duty personnel unless the Board wishes to include the painting of the classroom and containers in this project.
- New addition/construction project on north side of main building will be painted by on-duty personnel as well (once complete).

V. TIMELINE:

- ASAP pending painter's availability

Santana's Painting & Decorating
8960 E. Kettleman Lane
Lodi, CA 95240
Lic. 796912

ESTIMATE # 502

PREPARED FOR
Linden-Peters Fire Department
17725 CA-26
Linden, CA 95236

PREPARED DATE
5/15/2020

Estimate for the exterior painting at the above address location which includes the main building and the shop with specifications as follow.

Preparation: pressure wash all areas to be painted, cover windows, concrete and any other areas to protect from paint, apply primer where needed.

Apply two coats of an exterior low sheen paint on the main and trim colors, apply two coats of a semi gloss DTM exterior paint on the roll up doors. Paint materials to be from Kelly Moore Paint company on their exterior 1245 premium paint and 5885 DTM semi gloss on the color of choice by customer.

I propose hereby to provide materials and labor complete in accordance with the above specifications for the amount of \$7,400.00 dollars.

Compensation. Client shall pay as set forth above. Pricing is subject to change, with customer's approval, if more services are requested during services being performed.

Signature _____ Date _____



(209) 481-3668
 PO Box 2060
 Lodi, CA 95241

Estimate

Date	Estimate #
4/23/2020	1292

Name / Address
Linden Fire Department Mike Verdon 17725 East Hwy 26 Linden, CA 95236 (707) 293-7729

Project

Description	Qty	Rate	Total
Pressure Wash complete exterior of Fire house and out buildings. Prepare and paint complete exterior of main firehouse building, including all body, trim, bay doors, man doors, and porch overhang. (excludes painting North Facing back wall) Prepare and paint secondary North West Building including body, trim, bay doors and man doors. Prepare and paint exterior of generator room. Using Sherwin Williams or Kelly Moore Paint. Labor & Material-		7,650.00	7,650.00
We look forward to working with you!		Total	\$7,650.00

Subject: Approval to Purchase Station Maintenance Tools

Page 1 of 1

ACTION ITEM: **APPROVAL TO PURCHASE STATION MAINTENANCE TOOLS**

LEAD STAFF: **TYLER WATSON
FIREFIGHTER/ENGINEER**

BUDGET: **\$1700.00**

I. RECOMMENDATION:

Staff recommends Board approval to purchase additional station maintenance tools as outlined below for a total cost not to exceed \$1700.00.

II. BACKGROUND:

On-duty personnel perform the majority of the building and grounds maintenance for the fire district. In many cases, personnel are borrowing or bringing in tools and equipment from home to perform these duties. Many of the tools that the district does have are very old.

III. DISCUSSION:

In order to eliminate the need for personnel to bring tools and equipment from home, as well as to be able to more effectively/efficiently maintain the building & grounds, personnel are recommending the district purchase the following:

- Dewalt 20v battery 10 piece tool combo kit - **\$850 (currently on-sale for \$550)**
 - (Kit includes: 2 drills, reciprocating saw, circular saw, grinder, rotozip saw, blower, vacuum, flashlight, and bluetooth speaker)
- Husqvarna gas hedge trimmer - **\$300**
- Echo 58.2 cc backpack leaf blower - **\$330**
- Magnum paint sprayer - **\$235**

Total estimated cost: \$1400-\$1700

IV. ADDITIONAL:

- Pricing based on purchasing from Home Depot or Lowe's.

V. TIMELINE:

- None