



# LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821  
[lpfd@sjgov.org](mailto: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

## AGENDA

### BOARD OF DIRECTORS MEETING

7:00 P.M. Thursday, July 8, 2021

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

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| <p>(I.) CALL TO ORDER</p> <p>(II.) ROLL CALL OF BOARD MEMBERS</p> <ul style="list-style-type: none"><li>• John E. Plotz, Board President</li><li>• Thomas G. Watkins Board Vice President</li><li>• David Frison, Board Secretary</li><li>• Paul Castellou Jr., Board Member</li><li>• Kenneth Watkins III, Board Member</li></ul> <p>(III.) PUBLIC COMMENT - (Public comment/input is welcome. All comments/input are limited to three minutes per individual)</p> <p>(IV.) MINUTES</p> <p>A. Discussion &amp; Possible Action re: Regular Board Meeting Minutes – June 3, 2021</p> <p>(V.) BOARD COMMITTEE REPORTS</p> <p>A. Succession Planning Committee Report – Board Member Paul Castellou, Jr.</p> <p>B. Finance Committee Report – Board Vice President Thomas G. Watkins</p> <p>(VI.) FINANCIAL SUMMARY AND REPORT</p> <p>A. Monthly Financial Current Events Summary for June 2021 – Fire Chief Kirk Noffsinger (Treasurer)</p> <p>(VII.) CONSENT AGENDA</p> <p>A. Discussion &amp; Possible Action re: Approval of the June 2021 Monthly Financial Report and expenditures.</p> <p>(VIII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE - (Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)</p> <p>A. Departmental Report – (Fire Chief Kirk Noffsinger)</p> <p>B. Union Report – (Union Representative)</p> <p>(IX.) 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.)</p> | <p>A. Discussion &amp; Possible Action re: Approval of Agreement between Croce, Sanguinetti &amp; Vander Veen (CSV) and the LPFD to Conduct the FY 2020-2021 Financials and Financial Transactions Report for an Amount Not to Exceed \$14,800.00</p> <p>B. Discussion &amp; Possible Action re: Resolution Regarding Annual Inspections of Certain Occupancies</p> <p>(X.) UNFINISHED BUSINESS –</p> <p>A. Discussion &amp; Possible Action re: Station Improvement Project</p> <p>B. Discussion &amp; Possible Action re: Replace Water Tender 52</p> <p>(XI.) BOARD QUESTIONS AND COMMENTS</p> <p>(XII.) CLOSED SESSION</p> <p>A. Section 54957: Labor Negotiations Unrepresented Employee - Fire Chief</p> <p>(XIII.) A. ADJOURNMENT</p> <p style="text-align: center;"><u>CURRENTLY THE NEXT SCHEDULED REGULAR BOARD MEETING</u></p> <p style="text-align: center;"><b>August 5 @ 7:00PM</b></p> <p style="text-align: center;">Agenda Posted: July 5 @ or before 4:00 PM</p> <hr/> <p>SIGNED ORIGINAL ON FILE<br/>DAVID FRISON, BOARD SECRETARY</p> |
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Kirk Noffsinger, Fire Chief

### 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, June 3, 2021

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President John E. Plotz at 7:11 PM. Members present: Board Vice President Thomas G. Watkins, Board Member Paul Castillou, Jr., and Board Member Kenny Watkins III. Members Absent: Board Secretary David Frison. L.P.F.D. on duty staff present: Captain Marcel Mojalli and Fire Chief Kirk Noffsinger.

**(I.)** Call to Order.

**(II.)** Roll Taken

Meeting minutes were taken by Fire Chief Kirk Noffsinger.

**(III.)** Public Comment – None

**(IV.)** Minutes:

- A. Discussion & Possible Action re: Regular Board Meeting Minutes- May 2021  
Board Minutes approved on motion by K. Watkins III and seconded by T. Watkins.  
Motion passed with a vote of 4-0.

**(V.)** Board Committee Reports

- A. Succession Planning Committee Report –Board Member Paul Castillou Jr. gave a report on the meeting held on May 11. Discussion concerning the boards goals for the future leadership of the department. Input was provided by T. Watkins and K. Noffsinger concerning the need for direction from the board on what the priorities are and the need for an Assistant Chief. No clear direction was given except to continue meeting as a committee and discuss options for employee development programs and other ways to provide for 24 – 7 officer district coverage.

**(VI.)** Financial Summary and Report

- A. Monthly Financial, Current events summary for May 2021 - Presented by Fire Chief / Treasurer Kirk Noffsinger. Chief Noffsinger provided an update on the May 2021 Financial Reports and advised the board that the checking account could not be reconciled due to issues concerning the F&M Bank Loan that was placed in checking then distributed to CalPers for payment of the unfunded liability. Staff is still working with the auditor to decide how the funds should be tracked in Quick Books.

**(VII.)** Consent Agenda:

- A. Discussion & Possible Action re: Approval of the May 2021 Monthly Financial Report and expenditures. A motion to approve the financial report was made by K. Watkins III seconded by T. Watkins. Motion passed with a vote of 4-0.

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

Current Events for the Linden-Peters Fire District was presented by Fire Chief Kirk Noffsinger.

- A. Departmental Report-Fire Captain Marcel Mojalli: Captain Mojalli provided an update on the events and meetings held for the month of May 2021. Chief Noffsinger provided information on new projects and the emergency responses for the month. There was a discussion concerning the Ballota Sub Station Power Storage Project. Chief Noffsinger gave an update of the project and response measures that may be needed for the site.

- B. Union Report – None

NOTE: A motion was made by T. Watkins to move the closed session item up on the agenda before IX New Business to discuss employee contract negotiations. the motion was seconded by K. Watkins III. Motion passed 3-0. The vote was 3-0 due to P. Castillou Jr. was attending the meeting via Zoom and had to leave the meeting for an emergency. The board went into closed session at 8:10 pm (see section XII).

**(IX.)** New Business

NOTE: Board Member P. Castillou Jr. returned to the meeting via Zoom. Chief Noffsinger updated P. Castillou Jr. on the closed session decision.

- A. Discussion & Possible Action re: FY 2021-FY 2022 Preliminary Budget.  
A motion was made by K. Watkins III to approve the 2021-22 Preliminary Budget to include those changes that would occur concerning the employee increase in benefits. The motion was seconded by T. Watkins and the motion passed 4 – 0 vote.

- B. Discussion & Possible Action re: Adopt the Fiscal Year 2021-2022 Proposition 4 Appropriation Limit

A motion was made by K. Watkins III to adopt the Prop 4 appropriation limit for the 21-22 fiscal year. Seconded by T. Watkins. The motion passed 4 – 0 vote.

Note: Following a discussion concerning items C – H. A motion was made by K. Watkins III to approve all items C – H. Seconded by T. Watkins and the motion passed 4 – 0 vote.

- C. Discussion & Possible Action re: 1026 Smoking/Tobacco Policy
- D. Discussion & Possible Action re: 1027 Drug and Alcohol Free Workplace Policy
- E. Discussion & Possible Action re: 1044 Nepotism and Conflicting Relationships Policy
- F. Discussion & Possible Action re: 1046 Anti-Retaliation Policy
- G. Discussion & Possible Action re: 305 Tactical Withdrawal Policy

H. Discussion & Possible Action re: 209 Post-Incident Analysis Policy

**(X.)** Unfinished Business –

A. Discussion & Possible Action re: Station Improvement Project – No update.

B. Discussion & Possible Action re: Replace Water Tender

Chief Noffsinger reported that he is gathering updated information on a new tactical watertender and advised the board that the cost of the vehicle will be higher due to increases in materials and other taxes. It is believed that the watertender will cost at least \$450,000.00. K. Watkins III asked that all documents concerning the watertender be submitted to the board for review. Chief Noffsinger advised the board that as soon as all documents are obtained, they will be passed on to the board.

**(XI.)** Board Questions and Comments - None

**(XII.)** Closed Session – 8:10 PM the board with Fire Chief Kirk Noffsinger went into closed session. The board came out of closed session at 8:40 PM. The board went back into regular session. President J. Plotz reported that during closed session there was discussion concerning contract negotiations with the labor union and that there was a motion made and approved in closed session to offer the employees a 3% wage increase along with an increase in the longevity from \$25.00 to \$50.00. The agreement would be for (3) Three years starting in 2021 – 2022 Budget. In open session the union representative (Captain Jake Reed) agreed to the offer for the union. Staff was directed to update the salary and benefits and to also update the projected 2021-2022 Budget to reflect those changes. The board continued with the regular agenda items.

**(XIII.)** Adjournment: Motion made by K. Watkins III and seconded by T. Watkins to adjourn the meeting. Vote in favor 4-0. Motion carried and so ordered at 8:57 pm.

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John E. Plotz, President

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Thomas G. Watkins, Vice President

Absent

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David Frison, Secretary

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Paul Castillou, Jr., Member

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Kenneth "Kenny" Watkins III

## Linden-Peters Rural County Fire Protection District

07/07/21

## Balance Sheet

Accrual Basis

As of June 30, 2021

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	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101 · F&M Checking- General	31,529.49
102 · F&M Zone 1 Fund	136,560.28
104 · F&M- Capital Outlay	2139941.65
106 · F&M- Benefits Reserve Fund	30,042.40
123 · F&M Equipment Replacement F...	291,331.91
124 · F&M CD	101,831.75
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<b>Total Checking/Savings</b>	<u>2731237.48</u>
<b>Total Current Assets</b>	<u>2731237.48</u>
<b>TOTAL ASSETS</b>	<u><b>2731237.48</b></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

07/07/21

Linden-Peters Rural County Fire Protection District  
Income by Customer Summary  
June 2021

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	<u>Jun 21</u>
Chief Kirk Noffsinger	12.00
Chinchiolo Fruit Company	240.00
Fire Cause Analysis	5.00
Fire Recovery USA, LLC Trust Acco...	1,908.00
Fire Report Fees	5.00
LexisNexis	5.00
Metropolitan Reporting Bureau	5.00
Miramonte Estate Vineyards	500.00
Podesta Farms	375.00
PURVIANCE DRILLERS	180.00
R & B Protective Coating, Inc.	792.00
San Joaquin County	2,964.56
State of California	96,476.69
<b>TOTAL</b>	<b><u>103,468.25</u></b>

07/07/21

Linden-Peters Rural County Fire Protection District

**Expenses by Vendor Summary**

June 2021

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	<u>Jun 21</u>
A-1 Saw & Mower, Inc.	95.80
Albert Paper Company	375.83
Amazon	731.60
BG Agri	152.85
Blue Cross of California	84.75
Butte Therapy Systems	35.00
California Fire Chiefs	400.00
California Waste Recovery Systems	298.97
Card Services	2,836.76
Cintas	399.20
Comcast	437.64
Denise Moore	238.25
Dylan J. Dennis	300.00
E.F. Kludt & Sons	993.66
F & M Bank	78.10
Frontier Communications	101.55
HI-TECH E.V.S., Inc.	10,859.68
IAFC Membership	260.00
Interstate Truck Center	726.80
Jim Avansino	1,151.69
Joint Radio Users Group	1,524.09
Ken Snyder Jr.	238.25
Kirk Noffsinger	75.00
L.N. Curtis & Sons	347.56
Lee Owning Jr.	1,151.69
Life Assist	384.41
Linden County Water District	7.09
Linden Herald	42.00
Mike Verdon	348.00
Pacific Gas & Electric	1,384.76
PERS Health Benefits Division	23,106.40
Plus IT, Inc.	54.65
Premier Access Dental	1,689.39
Public Employees' Retirement System	27,986.49
R & C Pest Control	80.00
Rinaldi's Market	30.41
Robert's Tree Care	500.00
Rod Johnson Air, Inc.	234.00
Small Business Benefit Plan Trust	237.10
Tyler L. Watson	348.00
Vic Solari	1,151.69
Zylstra Auto & Hardware	116.63
<b>TOTAL</b>	<b><u>81,595.74</u></b>

**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**July 2020 through June 2021**

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410-1 · Property Tax See- Z1	14,016.26	13,260.00	756.26
410 · Property Tax Current Secured	2,525,627.08	2,200,000.00	325,627.08
415-1 · Property Tax Unsecured - Z1	711.01	816.00	-104.99
415 · Property Tax Curr Unsecured	124,338.90	180,000.00	-55,661.10
420-1 · SB813 - Z1	475.79	153.00	322.79
420 · SB813 Supplemental	82,172.53	40,000.00	42,172.53
425-1 · Prior Tax - ZZ1	0.60	31.00	-30.40
425 · Prior Years	101.53	500.00	-398.47
440-1 · Interest Income-48901 SJC Acct	1,956.09		
450-1 · Interest - Z1	68.60	76.00	-7.40
450-2 · Interest - Benefits Reserve	15.96	70.00	-54.04
450-3 · Interest - CO	0.00	150.00	-150.00
450-4 · Interest - General Fund	886.53	2,000.00	-1,113.47
450-5 · Interest -Equipment Replace F...	76.38	30.00	46.38
450-6 · Interest - CD	152.56	1,500.00	-1,347.44
450 · Interest - Checking	5.81	5.00	0.81
460-1 · State - Hmownrs Prop Tax	104.45	133.00	-28.55
460 · State - Hmownrs Prop Tax Relief	18,347.70	10,000.00	8,347.70
462 · Grant Income	4,300.00		
465 · Fire Prevention Service	16,460.53	15,000.00	1,460.53
475 · Strike Team Reimbursement	440,594.84	0.00	440,594.84
480 · LCWD Fuel Reimbursement	3,688.13	5,500.00	-1,811.87
492-3 · Service Fees	5,190.02	6,000.00	-809.98
495 · Miscellaneous	45,147.60	5,000.00	40,147.60
<b>Total Income</b>	<b>3,284,438.90</b>	<b>2,480,224.00</b>	<b>804,214.90</b>
<b>Expense</b>			
500 · Personnel			



**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**July 2020 through June 2021**

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>510 · Salaries - Regular</b>	1,121,944.86	1,150,000.00	-28,055.14
<b>512 · Salaries - Overtime</b>	73,802.61	110,000.00	-36,197.39
<b>513 · Salaries - FLSA</b>	26,003.01	26,000.00	3.01
<b>514 · Salaries - Strike Team Overtime</b>	224,888.17	0.00	224,888.17
<b>515 · Salaries - Extra Help</b>	11,595.00	22,000.00	-10,405.00
<b>517 · Salaries - Holiday</b>	66,022.68	68,000.00	-1,977.32
<b>518 · Salaries - Volunteers</b>	6,235.00	18,000.00	-11,765.00
<b>519 · Educational Incentive</b>	8,700.64	10,000.00	-1,299.36
<b>521 · Retirement</b>	3,422,213.26	430,000.00	2,992,213.26
<b>525 · Social Security</b>	1,228.22	2,000.00	-771.78
<b>527 · Social Security - Medicare</b>	20,112.43	18,000.00	2,112.43
<b>530 · Insurance- Medical</b>	216,501.83	200,000.00	16,501.83
<b>531 · Insurance- Medical (retirees)</b>	54,799.43	58,000.00	-3,200.57
<b>532 · Insurance- Dental</b>	12,211.65	12,000.00	211.65
<b>533 · Insurance - Vision</b>	2,075.62	2,100.00	-24.38
<b>534 · Insurance -Life</b>	1,026.60	850.00	176.60
<b>535 · Insurance- Worker's comp</b>	117,068.00	105,000.00	12,068.00
<b>536 · Director's Fees</b>	5,375.00	6,000.00	-625.00
<b>Total 500 · Personnel</b>	<u>5,391,804.01</u>	<u>2,237,950.00</u>	<u>3,153,854.01</u>
<b>540 · Vehicle &amp; Equipment</b>			
<b>542 · Fuel, Lube, &amp; Oil</b>	18,107.95	22,000.00	-3,892.05
<b>543 · Tires</b>	5,435.34	2,500.00	2,935.34
<b>544 · Parts/Supplies</b>	11,724.09	10,000.00	1,724.09
<b>545 · Maintenance &amp; Repair</b>	30,699.79	20,000.00	10,699.79
<b>547 · Radios</b>	10,444.58	10,500.00	-55.42
<b>549 · SCBA</b>	150.00	1,000.00	-850.00
<b>550-4 · Small Tools &amp; Equipment</b>	2,410.35	1,500.00	910.35
<b>551 · Medical equip, supplies, oxygen</b>	2,354.28	3,000.00	-645.72
<b>552 · Ladder Purchase/ Maintenance</b>	491.50	600.00	-108.50

Linden-Peters Rural County Fire Protection District  
 Profit & Loss Budget vs. Actual  
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 540 · Vehicle &amp; Equipment</b>	81,817.88	71,100.00	10,717.88
<b>560 · Buildings &amp; Grounds</b>			
<b>564 · Furniture</b>	440.70	2,000.00	-1,559.30
<b>580 · Maintenance &amp; Repair</b>	2,370.13	5,000.00	-2,629.87
<b>Total 560 · Buildings &amp; Grounds</b>	2,810.83	7,000.00	-4,189.17
<b>600 · Supplies</b>			
<b>600-1 · Grant Expense-Supplies</b>	4,300.00		
<b>602 · Computer Hardware &amp; Software</b>	13,321.10	10,000.00	3,321.10
<b>606 · Office supplies</b>	2,045.07	4,000.00	-1,954.93
<b>607 · Postage</b>	310.15	500.00	-189.85
<b>608 · Station Supplies</b>	4,541.17	3,800.00	741.17
<b>612 · Towel Service &amp; Chemicals</b>	2,676.40	2,600.00	76.40
<b>613 · Clothing-uniforms</b>	17.41	2,000.00	-1,982.59
<b>616 · Clothing- Safety</b>	2,351.13	7,000.00	-4,648.87
<b>625 · Utilities- Electric/ Gas</b>	15,930.75	16,000.00	-69.25
<b>626 · Utilities- Water</b>	3,580.29	3,500.00	80.29
<b>627 · Utilities- Cable TV</b>	1,986.18	2,600.00	-613.82
<b>630 · Utilities - Telephone/Cell/CAD</b>	6,422.48	5,400.00	1,022.48
<b>631 · Utilities - Garbage</b>	3,596.82	3,400.00	196.82
<b>635 · Fire Fighting Foam</b>	3,097.08	3,000.00	97.08
<b>Total 600 · Supplies</b>	64,176.03	63,800.00	376.03
<b>650 · Services</b>			
<b>652 · Insurance/ Casul/ Eq/Bond</b>	20,836.00	25,000.00	-4,164.00
<b>655 · Annual Audit</b>	13,875.00	17,000.00	-3,125.00
<b>656 · S.J. Co. Tax Admin Chg</b>	40,061.00	40,000.00	61.00
<b>657 · Dispatching</b>	14,178.05	12,500.00	1,678.05
<b>658 · Computer Support</b>	9,078.99	9,000.00	78.99

**Linden-Peters Rural County Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**July 2020 through June 2021**

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>665 · Physical Exams</b>	4,560.75	3,300.00	1,260.75
<b>667 · Fire Prevention Bureau</b>	300.24	3,000.00	-2,699.76
<b>670 · Assoc. Memberships</b>	3,435.00	3,200.00	235.00
<b>675 · Training</b>	4,931.02	13,000.00	-8,068.98
<b>677 · Consultant Services</b>	0.00	2,000.00	-2,000.00
<b>678 · Attorney Fee's</b>	307.50	5,000.00	-4,692.50
<b>690 · Services Contingencies</b>	15,652.61	5,000.00	10,652.61
<b>691 · Bank Fees</b>	1,557.30	800.00	757.30
<b>Total 650 · Services</b>	<u>128,773.46</u>	<u>138,800.00</u>	<u>-10,026.54</u>
<b>695 · Zone 1</b>			
<b>696 · Hydrant Rental</b>	1,140.00	1,200.00	-60.00
<b>697 · Fire Hose and Appliances</b>	5,347.56	5,000.00	347.56
<b>698 · S.J. Co. Tax Admin Chg</b>	228.00	300.00	-72.00
<b>699 · Fire Hydrant Purchase</b>	930.66	7,000.00	-6,069.34
<b>Total 695 · Zone 1</b>	<u>7,646.22</u>	<u>13,500.00</u>	<u>-5,853.78</u>
<b>Total Expense</b>	<u>5,677,028.43</u>	<u>2,532,150.00</u>	<u>3,144,878.43</u>
<b>Net Ordinary Income</b>	<u>-2,392,589.53</u>	<u>-51,926.00</u>	<u>-2,340,663.53</u>
<b>Net Income</b>	<u><u>-2,392,589.53</u></u>	<u><u>-51,926.00</u></u>	<u><u>-2,340,663.53</u></u>

**Linden-Peters Rural County Fire Protection District**  
**FY 20-21 vs FY 19-20 Profit & Loss Prev Year Comparison**  
**July 2020 through June 2021**

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410-1 · Property Tax See- Z1	14,016.26	13,375.39	640.87	4.8%
410 · Property Tax Current Secured	2,525,627.08	2,230,642.18	294,984.90	13.2%
415-1 · Property Tax Unsecured - Z1	711.01	713.17	-2.16	-0.3%
415 · Property Tax Curr Unsecured	124,338.90	185,230.85	-60,891.95	-32.9%
420-1 · SB813 - Z1	475.79	446.76	29.03	6.5%
420 · SB813 Supplemental	82,172.53	74,996.97	7,175.56	9.6%
425-1 · Prior Tax - ZZ1	0.60	1.45	-0.85	-58.6%
425 · Prior Years	101.53	102.96	-1.43	-1.4%
440-1 · Interest Income-48901 SJC Acct	1,956.09	0.00	1,956.09	100.0%
450-1 · Interest - Z1	68.60	75.59	-6.99	-9.3%
450-2 · Interest - Benefits Reserve	15.96	18.04	-2.08	-11.5%
450-4 · Interest - General Fund	886.53	1,863.58	-977.05	-52.4%
450-5 · Interest -Equipment Replace Fund	76.38	55.29	21.09	38.1%
450-6 · Interest - CD	152.56	1,514.81	-1,362.25	-89.9%
450 · Interest - Checking	5.81	3.31	2.50	75.5%
460-1 · State - Hmownrs Prop Tax	104.45	110.45	-6.00	-5.4%
460 · State - Hmownrs Prop Tax Relief	18,347.70	16,335.86	2,011.84	12.3%
462 · Grant Income	4,300.00	0.00	4,300.00	100.0%
465 · Fire Prevention Service	16,460.53	26,197.87	-9,737.34	-37.2%
475 · Strike Team Reimbursement	440,594.84	91,489.06	349,105.78	381.6%
480 · LCWD Fuel Reimbursement	3,688.13	6,147.96	-2,459.83	-40.0%
492-3 · Service Fees	5,190.02	4,816.55	373.47	7.8%
495 · Miscellaneous	45,147.60	24,719.62	20,427.98	82.6%
<b>Total Income</b>	<b>3,284,438.90</b>	<b>2,678,857.72</b>	<b>605,581.18</b>	<b>22.6%</b>
<b>Expense</b>				
<b>500 · Personnel</b>				
510 · Salaries - Regular	1,121,944.86	1,074,667.28	47,277.58	4.4%
512 · Salaries - Overtime	73,802.61	75,582.59	-1,779.98	-2.4%
513 · Salaries - FLSA	26,003.01	24,837.84	1,165.17	4.7%
514 · Salaries - Strike Team Overtime	224,888.17	55,548.24	169,339.93	304.9%
515 · Salaries - Extra Help	11,595.00	20,925.00	-9,330.00	-44.6%
517 · Salaries - Holiday	66,022.68	66,753.14	-730.46	-1.1%
518 · Salaries - Volunteers	6,235.00	5,936.17	298.83	5.0%
519 · Educational Incentive	8,700.64	8,700.64	0.00	0.0%
521 · Retirement	3,422,213.26	366,876.16	3,055,337.10	832.8%
525 · Social Security	1,228.22	1,725.31	-497.09	-28.8%
527 · Social Security - Medicare	20,112.43	17,250.85	2,861.58	16.6%
530 · Insurance- Medical	216,501.83	192,881.04	23,620.79	12.3%
531 · Insurance- Medical (retirees)	54,799.43	57,321.40	-2,521.97	-4.4%
532 · Insurance- Dental	12,211.65	11,410.20	801.45	7.0%
533 · Insurance - Vision	2,075.62	1,992.80	82.82	4.2%
534 · Insurance -Life	1,026.60	903.30	123.30	13.7%
535 · Insurance- Worker's comp	117,068.00	99,647.00	17,421.00	17.5%
536 · Director's Fees	5,375.00	4,100.00	1,275.00	31.1%
<b>Total 500 · Personnel</b>	<b>5,391,804.01</b>	<b>2,087,058.96</b>	<b>3,304,745.05</b>	<b>158.3%</b>
<b>540 · Vehicle &amp; Equipment</b>				
542 · Fuel, Lube, & Oil	18,107.95	18,434.39	-326.44	-1.8%
543 · Tires	5,435.34	109.99	5,325.35	4,841.7%

**Linden-Peters Rural County Fire Protection District**  
**FY 20-21 vs FY 19-20 Profit & Loss Prev Year Comparison**  
**July 2020 through June 2021**

	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>544 · Parts/Supplies</b>	11,724.09	7,567.54	4,156.55	54.9%
<b>545 · Maintenance &amp; Repair</b>	30,699.79	36,614.80	-5,915.01	-16.2%
<b>547 · Radios</b>	10,444.58	3,420.24	7,024.34	205.4%
<b>549 · SCBA</b>	150.00	1,250.50	-1,100.50	-88.0%
<b>550-4 · Small Tools &amp; Equipment</b>	2,410.35	714.51	1,695.84	237.3%
<b>551 · Medical equip, supplies, oxygen</b>	2,354.28	2,601.77	-247.49	-9.5%
<b>552 · Ladder Purchase/ Maintenance</b>	491.50	463.50	28.00	6.0%
<b>Total 540 · Vehicle &amp; Equipment</b>	<b>81,817.88</b>	<b>71,177.24</b>	<b>10,640.64</b>	<b>15.0%</b>
<b>560 · Buildings &amp; Grounds</b>				
<b>564 · Furniture</b>	440.70	1,732.05	-1,291.35	-74.6%
<b>580 · Maintenance &amp; Repair</b>	2,370.13	11,333.67	-8,963.54	-79.1%
<b>Total 560 · Buildings &amp; Grounds</b>	<b>2,810.83</b>	<b>13,065.72</b>	<b>-10,254.89</b>	<b>-78.5%</b>
<b>600 · Supplies</b>				
<b>600-1 · Grant Expense-Supplies</b>	4,300.00	0.00	4,300.00	100.0%
<b>602 · Computer Hardware &amp; Software</b>	13,321.10	10,129.20	3,191.90	31.5%
<b>606 · Office supplies</b>	2,045.07	3,102.23	-1,057.16	-34.1%
<b>607 · Postage</b>	310.15	511.61	-201.46	-39.4%
<b>608 · Station Supplies</b>	4,541.17	3,374.36	1,166.81	34.6%
<b>612 · Towel Service &amp; Chemicals</b>	2,676.40	2,549.96	126.44	5.0%
<b>613 · Clothing-uniforms</b>	17.41	697.54	-680.13	-97.5%
<b>616 · Clothing- Safety</b>	2,351.13	3,916.72	-1,565.59	-40.0%
<b>617 · Clothing- Boots</b>	0.00	374.04	-374.04	-100.0%
<b>625 · Utilities- Electric/ Gas</b>	15,930.75	15,135.14	795.61	5.3%
<b>626 · Utilities- Water</b>	3,580.29	3,503.03	77.26	2.2%
<b>627 · Utilities- Cable TV</b>	1,986.18	2,304.29	-318.11	-13.8%
<b>630 · Utilities - Telephone/Cell/CAD</b>	6,422.48	5,264.65	1,157.83	22.0%
<b>631 · Utilities - Garbage</b>	3,596.82	3,457.02	139.80	4.0%
<b>635 · Fire Fighting Foam</b>	3,097.08	2,907.10	189.98	6.5%
<b>Total 600 · Supplies</b>	<b>64,176.03</b>	<b>57,226.89</b>	<b>6,949.14</b>	<b>12.1%</b>
<b>650 · Services</b>				
<b>652 · Insurance/ Casul/ Eq/Bond</b>	20,836.00	18,301.00	2,535.00	13.9%
<b>655 · Annual Audit</b>	13,875.00	13,460.00	415.00	3.1%
<b>656 · S.J. Co. Tax Admin Chg</b>	40,061.00	38,948.00	1,113.00	2.9%
<b>657 · Dispatching</b>	14,178.05	10,849.40	3,328.65	30.7%
<b>658 · Computer Support</b>	9,078.99	11,284.48	-2,205.49	-19.5%
<b>665 · Physical Exams</b>	4,560.75	2,749.25	1,811.50	65.9%
<b>667 · Fire Prevention Bureau</b>	300.24	1,660.02	-1,359.78	-81.9%
<b>670 · Assoc. Memberships</b>	3,435.00	3,775.12	-340.12	-9.0%
<b>675 · Training</b>	4,931.02	6,661.22	-1,730.20	-26.0%
<b>678 · Attorney Fee's</b>	307.50	1,970.00	-1,662.50	-84.4%
<b>690 · Services Contingencies</b>	15,652.61	9,773.26	5,879.35	60.2%
<b>691 · Bank Fees</b>	1,557.30	912.40	644.90	70.7%
<b>Total 650 · Services</b>	<b>128,773.46</b>	<b>120,344.15</b>	<b>8,429.31</b>	<b>7.0%</b>
<b>695 · Zone 1</b>				
<b>696 · Hydrant Rental</b>	1,140.00	1,140.00	0.00	0.0%
<b>697 · Fire Hose and Appliances</b>	5,347.56	2,294.54	3,053.02	133.1%
<b>698 · S.J. Co. Tax Admin Chg</b>	228.00	222.00	6.00	2.7%

Linden-Peters Rural County Fire Protection District  
FY 20-21 vs FY 19-20 Profit & Loss Prev Year Comparison  
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>	<u>\$ Change</u>	<u>% Change</u>
699 · Fire Hydrant Purchase	930.66	0.00	930.66	100.0%
Total 695 · Zone 1	7,646.22	3,656.54	3,989.68	109.1%
Total Expense	5,677,028.43	2,352,529.50	3,324,498.93	141.3%
Net Ordinary Income	-2,392,589.53	326,328.22	-2,718,917.75	-833.2%
Net Income	<u>-2,392,589.53</u>	<u>326,328.22</u>	<u>-2,718,917.75</u>	<u>-833.2%</u>



## LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821  
[lpfd@sjgov.org](mailto: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

July 8, 2021

### FINANCIAL SUMMARY AND REPORT:

For the month ending June 30, 2021

- 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 June 30, 2021.

### CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**
  - 6/1 Policy Committee Meeting
  - 6/1 Succession Planning Meeting
  - 6/2 SJC Fire Chief's Meeting
  - 6/3 LPFD Board Meeting
  - 6/9 DOC Meeting
  - 6/16 JRUG Meeting
  - 6/24 Active Threat Meeting
- **Correspondence/Events:** None
- **Current Projects/Updates:** None

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

### **Activities for the Month**

- Responded to 29 calls for service
  - Ordered, received, and placed new box light in service on E-53
  - Placed new flowmeter on E-54 for foam pump
  - Ordered two new 3" x 15' soft suction hoses
-

- Performed vital signs for LHS sport physicals
- Performed in-service training on OES4608

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

**Activities for the Month**

- Responded to 33 calls for service
- Repaired E-52 siren brake
- Repaired E-53 foam system
- Repaired WT-52 emergency red right side front fender
- Provided fireworks standby at Podesta Farms

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

**Activities for the Month**

- Responded to 34 calls for service
- Hosted Volunteer Association dinner meeting
- Repaired E-52 passenger side cab fan
- Placed new battery powered PPV in service on E-52
- Provided fireworks standby at Linden High School graduation
- Placed new jumper cables in E-52

**DEPARTMENT FIRE PREVENTION REPORT:**

- Issued four permits in the month of June.
- Sent out 79 weed abatement letters- 78 residents complied; one parcel was sent to the County for a Notice to Abate.
- Big G's Pallet has left the Fire District.
- Projects: Bellota Sub Station Power Storage Project, Morada Produce Solar Project, Orlando's Market Patio Project, and LCWD Water Tank Storage Project.
- Project Completed: None

**ON DUTY TRAINING:**

<b>Fire Scene Ops:</b>	Forward & Reverse Hose Lays / Heavy Objects
<b>EMS:</b>	Medical, Ethical, & Legal Issues
<b>LPE Policy:</b>	Multiple Lexipol Policy/Procedure Review
<b>SJCEMS Policy:</b>	#5105 Do Not Resuscitate Orders
<b>Other:</b>	Radiation Safety

**VOLUNTEER FIREFIGHTER TRAINING:**

- Forward & Reverse Hose Lays

**LMW JOINT TRAINING:**

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- 1<sup>st</sup>, 2<sup>nd</sup>, & 3<sup>rd</sup> Due Fire Operations and Target Hazard @ Diamond Walnut

**FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATION**

**Association Activities:** No activities to report for the month of June.

**Correspondence:** The Association received a letter from the Engle family for the flowers and hydrant in memory of Ray.

**Memorial Donations:** The Association has received a total of \$17,930.00 memorial donations for the year.

**Donations made by the Association:** The Association did not make any donations in the month of June.

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**INCIDENT AND COVERAGE REPORT:**

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR: Jun-21	
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	4		2	102 B. RUEGSEGGER	2
VEGETATION FIRE	9		1	106 M. MOJALLI	5
VEHICLE FIRE	7	1		108 J. REED	2
FIRE OTHER	2			105 J. GOINS	3
EMS CALL	36	6	3	107 K. DAHLENBURG	3
MVA	17	2	1	110 R. RUEGSEGGER	9
RESCUE CALL				111 T. WATSON	2
HAZARDOUS CONDITION	3			118 M. GARCIA	
SERVICE CALL (NON EMERGENCY)	1			119 M. VERDON	2
GOOD INTENT CALLS				120 B. WRIGHT	2
FALSE ALARMS	6		2	122 D. DENNIS	2
WEATHER / DISASTER				123 J. DAVIS	2
SPECIAL INCIDENTS/OTHER	11	6	3		
<b>TOTAL FOR THE MONTH:</b>	<b>96</b>			<b>TOTAL:</b>	<b>34</b>
<b>TOTAL FOR THE YEAR:</b>	<b>437</b>			<b>VOLUNTEER STAFF</b>	<b>STA COV.</b>
<b>PREVIOUS YEAR COMPARISON</b>		<b>Diff</b>	<b>%</b>	117 G. SCHAEDE (VFF)	26
MONTH:	67	29	30%	130 B. CARR (VFF)	
YEAR:	407	30	7%		
DAY CALLS (8AM - 5PM):	35			<b>TOTAL:</b>	<b>26</b>
NIGHT CALLS (5PM - 8AM):	61				
<b>CALLS PER SHIFT</b>					
A:	29				
B:	33				
C:	34				
<b>AUTOMATIC AID</b>					
	<b>GIVEN</b>	<b>POSTED</b>	<b>CANCELED</b>	<b>RECEIVED</b>	
WATERLOO MORADA (WMR)	19	3	5	12	
MOKELUMNE (MKE)	6	3		4	
CLEMENTS (CLE)				1	
FARMINGTON (FAR)	1			1	
COLLEGEVILLE (CVG)					
STOCKTON (STO)	1				
MONTEZUMA (ZUM)					
LODI (LOD)					
WOODBIDGE (WOO)					
LIBERTY (LIB)					
MOUNTAIN HOUSE (MHU)	1				
ESCALON (ESL)					
RIPON (RIP)					
CALAVERAS CONSOLIDATED	3	1	1	1	
CalFire (TCU)	1		1		
OES, XSJ, EOC, SQF, VNC, BEU, MMU					
<b>TOTAL:</b>	<b>32</b>	<b>7</b>	<b>7</b>	<b>19</b>	

**San Joaquin County Joint Fire Investigation Unit**

2021 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												
Lathrop-Manteca												
Farmington												
Linden-Peters					2							
Clements												
Woodbridge												
South County Fire Authority												
French Camp/Mountain House				1		1						
Liberty												
Mokelumne												
Collegeville												
Waterloo-Morada												
Thornton			1									
Montezuma												
Lodi			1									
Stockton					1							
Manteca												
<b>Total FIU Callouts</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>						

- \***Black** = FIU callout attended to by an LPPD investigator
- \***Green** = FIU callout NOT attended to by an LPPD investigator
- \***Red** = In District investigation, not a county FIU callout

**January & February** – No activity to report.

**March**

*Lodi* – Structure fire. Covered by Brandon Wright on duty, George Wells (WMR), Jaime Ramirez (WOO)

*Thornton* – Boat fires. Covered by George Wells (WMR)

**April**

**Mountain House** – Structure fire. Covered by George Wells (WMR). Brandon Wright phone support only on duty.

**May**

**Linden-Peters** – Two incendiary vehicle fires on Brovelli Ln. Covered by Martin Garcia and Brandon Wright, both off duty.

**Stockton** – Structure fire at Empire Theatre on Pacific Ave. Covered by Martin Garcia on duty, Ryan Smart (STO), George Wells (WMR), Josh Elliot (LMD)

**Linden-Peters** – Fifth wheel trailer fire. One fatality. Covered by Martin Garcia on duty, Brandon Wright off duty, and George Wells (WMR)

**June**

*Mountain House* – Structure fire. Covered by Brandon Wright off duty, George Wells (WMR)



CROCE, SANGUINETTI, & VANDER VEEN<sup>INC.</sup>

CERTIFIED PUBLIC ACCOUNTANTS

May 25, 2021

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, 2021. 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, 2021. 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. Schedule 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, including identification of all related parties and all related-party relationships and transactions, 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 of each opinion unit 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, 2021 to range between \$12,250 and \$14,350. 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<sup>INC.</sup>

CERTIFIED PUBLIC ACCOUNTANTS

May 25, 2021

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, 2021.

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, 2021.

### **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, 2021 not to exceed \$450. 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: \_\_\_\_\_



## **LINDEN – PETERS FIRE DISTRICT**

17725 E. Hwy 26, Linden, CA 95236  
Phone: 209.887.3710 Fax: 209.887.2821  
[lpfd@sjgov.org](mailto: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

### **RESOLUTION NO. 21-02**

**A RESOLUTION OF THE BOARD OF THE LINDEN-PETERS FIRE DEPARTMENT ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE LINDEN-PETERS FIRE DEPARTMENT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.**

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Linden-Peters Fire Department, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the Linden-Peters Fire Department, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of the Linden-Peters Fire Department intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Linden-Peters Fire Department's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Linden-Peters Fire Department that said Board expressly acknowledges the measure of compliance of the Linden-Peters Fire Department with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the Linden-Peters Fire Department, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the Linden-Peters Fire District, there lie seven (7) Group E occupancies, buildings, structures and/or facilities.

During calendar year 2020, the Linden-Peters Fire Department completed the annual inspection of seven (7) Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100 % for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Linden-Peters Fire District, there lie seven (7) Group R (and their associated sub-categories) occupancies of this nature.

During calendar year 2020, the Linden-Peters Fire Department completed the annual inspection of seven (7) Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100 % for this reporting period.

**PASSED AND ADOPTED** at a meeting of the Board of Directors on this 8th Day of July, 2021, by the following vote:

**AYES:**        ( )

**NOES:**        ( )

**ABSENT:**     ( )

**ABSTAIN:**    ( )

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**John E. Plotz**  
**President, Board of Directors**

**ATTEST:**

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**David Frison**  
**Secretary, Board of Directors**

**(OFFICIAL SEAL)**