



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

AGENDA

BOARD OF DIRECTORS MEETING

7:00 P.M. Thursday, February 2, 2023

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">• John E. Plotz, Board President• Thomas G. Watkins Board Vice President• David Frison, Board Secretary• Paul Castellou Jr., Board Member• Kenneth Watkins III, Board Member <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 & Possible Action re: Regular Board Meeting Minutes – January 2023</p> <p>(V.) BOARD COMMITTEE REPORTS</p> <p>A. Labor Negotiations Committee Report – Board Vice President Thomas G. Watkins</p> <p>B. Training Facility Committee Report – Board Member Kenny Watkins III</p> <p>(VI.) FINANCIAL SUMMARY AND REPORT</p> <p>A. Monthly Financial Current Events Summary for January 2023 – Fire Chief Kirk Noffsinger (Treasurer)</p> <p>(VII.) CONSENT AGENDA</p> <p>A. Discussion & Possible Action re: Approval of the January 2023 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.) UNFINISHED BUSINESS</p> <p>(Public comment/input is welcome before each agenda item of Unfinished and New Business. Individual comments are limited to three minutes per individual and must pertain to the specific agenda item.)</p> <p>A. Discussion & Possible Action Re: New Engine Update</p> <p>B. Discussion & Possible Action Re: FEMA Regional Radio Grant</p> <p>C. Discussion & Possible Action Re: Approval of Agreement between MacLeod Watts, Inc. and the LPFD to Conduct the June 30, 2022 OPEB Valuation; FYE 2023 GASB 75 Report; FYE 2024 GASB 75 Report for an Amount \$5925.00</p> <p>(X.) NEW BUSINESS: NONE</p> <p>(XI.) BOARD QUESTIONS AND COMMENTS</p> <p>(XII.) CLOSED SESSION</p> <p>A. Conference with Labor Negotiators (\$54957.6)
Agency Negotiator: Fire Chief Kirk Noffsinger</p> <p>(XIII.) ADJOURNMENT</p> <p style="text-align: center;"><u>CURRENTLY THE NEXT SCHEDULED REGULAR BOARD MEETING</u></p> <p style="text-align: center;">March 2 @ 7:00PM</p> <p style="text-align: center;">Agenda Posted: January 30 @ or before 4:00 PM</p> <hr/> <p>SIGNED ORIGINAL ON FILE</p> <p>DAVID FRISON, BOARD SECRETARY</p> |
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Member: Paul Castillou Jr.
Member: Kenneth “Kenny” Watkins III

Minutes of Board Meeting

Thursday, January 5, 2023

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President Jack Plotz at 7:00 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, Captain Marcel Mojalli, Lieutenant Rod Ruegsegger, FF/EN Tyler Watson, Firefighter Engineer Brandon Wright.

- (I.) Call to Order – 7:00 PM
- (II.) Roll Taken
Meeting minutes were taken by Chief Kirk Noffsinger.
- (III.) Public Comment – Mr. Fish
- (IV.) Minutes:
 - A. Discussion & Possible Action re: Regular Board Meeting Minutes – December 2022. Board Minutes approved on motion by D. Frison and seconded by K. Watkins III. Motion passed with a vote of 5-0.
- (V.) Board Committee Reports
 - A. Labor Negotiations Committee Report – Chief Noffsinger and Vice President Thomas G. Watkins reported that a meeting was held with staff concerning the request made by Labor Representative last month. Further discussion concerning the request would be held in closed session.
 - B. Finance Committee Report – Board Vice President Thomas G. Watkins reported that he and Secretary D. Frison met at 6PM before the regular meeting to look of the district’s financials. There were no discrepancies found.
- (VI.) Financial Summary and Report
 - A. Monthly Financial, Current events summary for December 2022 - Presented by Fire Chief Kirk Noffsinger. Fire Chief Kirk Noffsinger provided an overview of the financials for the month of December 2022 noting that the District did receive the tax income from the County on December 28th for \$1,450,550.79. With the addition of the tax income for the year the district’s total assets for the end of the year was \$2,866,820.33. The board had no questions concerning the financial report.
- (VII.) Consent Agenda:
 - A. Discussion & Possible Action re: Approval of the December 2022 Monthly Financial Reports and expenditures. As there were no questions concerning the monthly

financial report, a motion to approve the financial reports was made by P. Castellou, Jr. and seconded by D. Frison. Motion passed with a vote of 5-0.

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

Current Events for the Linden-Peters Fire District months of December 2022 was presented by Fire Chief Kirk Noffsinger.

A. Departmental Report-Fire Chief Kirk Noffsinger:

Fire Chief Kirk Noffsinger provided an update on the events and meetings held for the month of December 2022. Captain Marcel Mojalli provided the Shift reports.

Chief Noffsinger provided the training report.

Fire Prevention - The Chief advised the board that he and Lieutenant Dahlenburg met with county code enforcement to discuss the MOU that is between San Joaquin County and fire district. There will be further discussions and once a draft MOU can be developed the chief will bring it back to the board for their review and approval.

Volunteer Reports – The report provided by the volunteer associated noted that the annual rib feed this year brought a total of \$23,057.42.

Chief Noffsinger provided an overview of the calls for the month of December which was 70 calls for service this was 8 more calls than last year in December. The overall calls for the year totaled 721 which was 144 less than the total calls for 2021.

Fire Investigation Unit report for December 2022. There were no call outs for the month.

B. Union Report – None

(IX.) Unfinished Business

A. Discussion & Possible Action Re: Training Prop – Single Family Residence Update

Mr. Fish was present at the meeting and the board approved to allow him to give an update on the Training Prop Project. This was an un-official presentation and the board agreed that no decisions would be made concerning this issue. Plans were provided to the board showing the location of the training site be located in the empty lot behind the Baptist Church located on highway 26.

There were a couple of documents provided that would need to be signed by the board. The board felt that it would be best to set up a committee to work on this project. President J. Plotz assigned Board Members K. Watkins III and P. Castellou Jr. as committee members. After further discussion the board felt that Captain J. Reed the department's training officer should also participate on this committee.

B. Discussion & Possible Action Re: New Engine Update

Fire Chief Kirk Noffsinger noted that there is no update at this time. The Chief had recently spoken to Hi-Tech and they were still waiting for the tank.

C. Discussion & Possible Action Re: San Joaquin County ARPA Funding

The Chief reported to the board that the county did approve two of the funding requests. One is the replacement of the command vehicle and the second is the replacement of the department's information sign. The county denied the COVID overtime funding. The Chief advised the board that there were other funding projects that would benefit the district. One being the installation of radio repeaters in engine 5-1 and new engine 5-2. Also the required amount the district would owe for the FEMA portable radio grant would also be covered.

D. Discussion & Possible Action Re: FEMA Regional Radio Grant

Chief advised the board that the Request For Proposal (RFP) was out and we are waiting for responses.

E. Discussion & Possible Action Re: Approval of Agreement between MacLeod Watts, Inc. and the LPPFD to Conduct the June 30, 2022 OPEB Valuation; FYE 2023 GASB 75 Report; FYE 2024 GASB 75 Report for an Amount \$5925.00

Chief informed the board that he did not have any report on this matter. He would meet with staff to see if they had any information and would report back at the next meeting.

(X.) New Business

A. Discussion & Possible Action Re: Agreement to Become a Party to the Amended Joint Powers Agreement Creating the California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority:

The Chief requested that the board approve this because our old insurance provider had dropped coverage and we needed to secure insurance for the station, equipment etc. This would be a six-month agreement. We would use this time to keep this group or find another carrier.

Motion was made by BM K.Watkins III to move forward with signing the agreement. Seconded by President J. Plotz. Motion was approved with a 5-0 vote.

(XI.) Board Questions and Comments

No questions or comments.

(XII.) Closed Session – None

**A. Conference with Labor Negotiators (§54957.6)
Agency Negotiator: Fire Chief Kirk Noffsinger**

The board of directors went into closed session at 8:01 PM and returned to open session at 8:35 PM. President J. Plotz reported that no decisions were made in closed session and the only direction was for the negotiation committee meet with the firefighter's local to discuss offer.

(XIII.) Adjournment: Motion made by K. Watkins III and seconded by P. Castillou Jr. to adjourn the meeting. Being there was no further discussion the motion passed with a vote of 5-0. Motion carried and so ordered at 8:37 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Paul Castellou, Jr., Member

Kenneth "Kenny" Watkins III

Linden-Peters Rural County Fire Protection District

02/01/23

Balance Sheet

Accrual Basis

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	54,806.36
102 · F&M Zone 1 Fund	139,913.58
104 · F&M- Capital Outlay	2072863.45
106 · F&M- Benefits Reserve Fund	30,066.24
123 · F&M Equipment Replacement F...	413,070.13
124 · F&M CD	101,984.50
	<hr/>
Total Checking/Savings	2812704.26
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Total Current Assets	2812704.26
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TOTAL ASSETS	<u>2812704.26</u>
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LIABILITIES & EQUITY	0.00

02/01/23

Linden-Peters Rural County Fire Protection District
Income by Customer Summary
January 2023

	<u>Jan 23</u>
Fire Recovery USA, LLC Trust Acco...	389.60
Linden County W.D.	2,268.99
Pearl Corp, Inc.	1,007.00
San Joaquin County	176,601.88
State of California	10,222.22
United States Treasury.	<u>48,131.44</u>
TOTAL	<u>238,621.13</u>

02/01/23

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

January 2023

	<u>Jan 23</u>
A-1 Saw & Mower, Inc.	36.65
Albert Paper Company	214.53
Amazon	46.54
Blue Cross of California	88.05
Brady Construction	825.00
Butte Therapy Systems	52.50
California Waste Recovery Systems	339.62
Card Services	385.20
Cintas	393.58
Comcast	376.47
E.F. Kludt & Sons	3,255.45
Frontier Communications	46.61
Giannini Electrical	756.52
Harbor Signs	14,900.00
HI-TECH E.V.S., Inc.	11,175.97
Jacob Reed	107.99
Jim Avansino	1,049.12
Joint Radio Users Group	1,228.70
Jordan Davis-1	43.68
Ken Dahlenburg	76.87
Ken Snyder Jr.	269.02
KG Plumbing Inc.	8,435.00
Kirk Noffsinger	75.00
L.N. Curtis & Sons	4,297.40
Lee Owing Jr.	1,049.12
Life Assist	1,316.08
Linden County Water District	414.88
Linden Herald	150.00
Marcel Mojalli - 1	58.61
Martin Garcia	74.84
Mike Verdon	91.71
Occu-Med, Ltd.	138.00
Overhead Door Co.	534.00
Pacific Gas & Electric	1,875.04
PERS Health Benefits Division	26,983.83
Premier Access Dental	1,782.60
Public Employees' Retirement System	45,677.43
Rinaldi's Market	29.29
San Joaquin EMS Agency	186.00
Small Business Benefit Plan Trust	237.10
State Board Of Equalization	472.00
Tyler L. Watson	523.76
Vic Solari	269.02
Zylstra Auto & Hardware	53.04
TOTAL	<u>130,391.82</u>

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
410-1 · Property Tax See- Z1	8,227.08	15,370.00	-7,142.92
410 · Property Tax Current Secured	1,437,553.84	2,672,400.00	-1,234,846.16
415-1 · Property Tax Unsecured - Z1	801.90	760.00	41.90
415 · Property Tax Curr Unsecured	139,996.61	131,220.00	8,776.61
420-1 · SB813 - Z1	246.70	800.00	-553.30
420 · SB813 Supplemental	42,855.62	140,500.00	-97,644.38
425-1 · Prior Tax - ZZ1	15.40	22.00	-6.60
425 · Prior Years	1,595.77	3,900.00	-2,304.23
440-1 · Interest Income-48901 SJC Acct	637.00	1,040.00	-403.00
450-1 · Interest - Z1	35.31	58.00	-22.69
450-2 · Interest - Benefits Reserve	7.58	12.00	-4.42
450-4 · Interest - General Fund	299.46	582.00	-282.54
450-5 · Interest -Equipment Replace F...	104.10	126.00	-21.90
450-6 · Interest - CD	0.00	153.00	-153.00
450 · Interest - Checking	2.40	6.00	-3.60
460-1 · State - Hmownrs Prop Tax	49.84	92.00	-42.16
460 · State - Hmownrs Prop Tax Relief	8,701.39	15,930.00	-7,228.61
462 · Grant Income	9,358.25		
465 · Fire Prevention Service	9,288.98	14,930.00	-5,641.02
475 · Strike Team Reimbursement	244,025.00		
480 · LCWD Fuel Reimbursement	5,270.03	4,545.00	725.03
492-3 · Service Fees	389.60	4,310.00	-3,920.40
495 · Miscellaneous	16.00	2,500.00	-2,484.00
Total Income	1,909,477.86	3,009,256.00	-1,099,778.14
Expense			
500 · Personnel			
510 · Salaries - Regular	727,352.45	1,203,020.00	-475,667.55

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
512 · Salaries - Overtime	115,774.01	150,000.00	-34,225.99
513 · Salaries - FLSA	16,873.92	29,000.00	-12,126.08
514 · Salaries - Strike Team Overtime	157,564.54	0.00	157,564.54
515 · Salaries - Extra Help	0.00	22,000.00	-22,000.00
517 · Salaries - Holiday	75,625.38	80,300.00	-4,674.62
518 · Salaries - Volunteers	5,970.00	9,000.00	-3,030.00
519 · Educational Incentive	5,354.24	15,600.00	-10,245.76
521 · Retirement	432,817.04	538,946.62	-106,129.58
525 · Social Security	355.88	3,000.00	-2,644.12
527 · Social Security - Medicare	14,328.81	22,000.00	-7,671.19
530 · Insurance- Medical	161,355.98	240,000.00	-78,644.02
531 · Insurance- Medical (retirees)	26,246.12	60,000.00	-33,753.88
532 · Insurance- Dental	6,931.23	15,000.00	-8,068.77
533 · Insurance - Vision	1,131.38	2,500.00	-1,368.62
534 · Insurance -Life	616.35	1,400.00	-783.65
535 · Insurance- Worker's comp	107,866.00	115,000.00	-7,134.00
536 · Director's Fees	3,275.00	6,000.00	-2,725.00
Total 500 · Personnel	<u>1,859,438.33</u>	<u>2,512,766.62</u>	<u>-653,328.29</u>
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	22,179.07	26,000.00	-3,820.93
543 · Tires	1,845.21	3,000.00	-1,154.79
544 · Parts/Supplies	590.30	9,000.00	-8,409.70
545 · Maintenance & Repair	28,392.65	40,000.00	-11,607.35
547 · Radios	191.47	15,000.00	-14,808.53
549 · SCBA	119.00	1,000.00	-881.00
550-4 · Small Tools & Equipment	1,413.95	15,000.00	-13,586.05
551 · Medical equip, supplies, oxygen	2,139.64	5,000.00	-2,860.36
552 · Ladder Purchase/ Maintenance	870.24	1,000.00	-129.76

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 540 · Vehicle & Equipment	57,741.53	115,000.00	-57,258.47
560 · Buildings & Grounds			
564 · Furniture	2,524.58	2,000.00	524.58
580 · Maintenance & Repair	44,011.73	30,000.00	14,011.73
Total 560 · Buildings & Grounds	46,536.31	32,000.00	14,536.31
600 · Supplies			
600-1 · Grant Expense-Supplies	15,091.47	25,000.00	-9,908.53
602 · Computer Hardware & Software	6,307.90	15,000.00	-8,692.10
606 · Office supplies	1,741.76	4,000.00	-2,258.24
607 · Postage	247.13	500.00	-252.87
608 · Station Supplies	5,079.99	10,000.00	-4,920.01
613 · Clothing-uniforms	150.01	3,000.00	-2,849.99
616 · Clothing- Safety	7,324.15	14,000.00	-6,675.85
625 · Utilities- Electric/ Gas	14,346.45	18,000.00	-3,653.55
626 · Utilities- Water	2,284.25	4,200.00	-1,915.75
627 · Utilities- Cable TV	1,376.14	2,400.00	-1,023.86
630 · Utilities - Telephone/Cell/CAD	3,267.05	6,500.00	-3,232.95
631 · Utilities - Garbage	2,434.90	4,200.00	-1,765.10
635 · Fire Fighting Foam	3,217.50	3,000.00	217.50
Total 600 · Supplies	62,868.70	109,800.00	-46,931.30
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	0.00	32,000.00	-32,000.00
655 · Annual Audit	1,350.00	17,000.00	-15,650.00
656 · S.J. Co. Tax Admin Chg	0.00	47,800.00	-47,800.00
657 · Dispatching	8,279.14	16,500.00	-8,220.86
658 · Computer Support	1,770.00	5,000.00	-3,230.00
665 · Physical Exams	2,229.25	3,300.00	-1,070.75

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
667 · Fire Prevention Bureau	2,396.77	3,500.00	-1,103.23
670 · Assoc. Memberships	845.00	4,000.00	-3,155.00
675 · Training	1,381.40	12,000.00	-10,618.60
677 · Consultant Services	525.00	3,000.00	-2,475.00
678 · Attorney Fee's	0.00	5,000.00	-5,000.00
690 · Services Contingencies	4,504.60	5,000.00	-495.40
691 · Bank Fees	421.55	1,000.00	-578.45
Total 650 · Services	<u>23,702.71</u>	<u>155,100.00</u>	<u>-131,397.29</u>
695 · Zone 1			
696 · Hydrant Rental	665.00	1,200.00	-535.00
697 · Fire Hose and Appliances	75.00	7,000.00	-6,925.00
698 · S.J. Co. Tax Admin Chg	25,117.00	300.00	24,817.00
699 · Fire Hydrant Purchase	0.00	7,000.00	-7,000.00
Total 695 · Zone 1	<u>25,857.00</u>	<u>15,500.00</u>	<u>10,357.00</u>
Total Expense	<u>2,076,144.58</u>	<u>2,940,166.62</u>	<u>-864,022.04</u>
Net Ordinary Income	<u>-166,666.72</u>	<u>69,089.38</u>	<u>-235,756.10</u>
Net Income	<u>-166,666.72</u>	<u>69,089.38</u>	<u>-235,756.10</u>

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2022 through January 2023

	<u>Jul '22 - Jan ...</u>	<u>Jul '21 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
410-1 · Property Tax See- Z1	8,227.08	7,781.90	445.18	5.7%
410 · Property Tax Current Secured	1,437,553.84	1,376,231.97	61,321.87	4.5%
415-1 · Property Tax Unsecured - Z1	801.90	732.12	69.78	9.5%
415 · Property Tax Curr Unsecured	139,996.61	127,308.47	12,688.14	10.0%
420-1 · SB813 - Z1	246.70	328.70	-82.00	-25.0%
420 · SB813 Supplemental	42,855.62	57,595.94	-14,740.32	-25.6%
425-1 · Prior Tax - ZZ1	15.40	18.95	-3.55	-18.7%
425 · Prior Years	1,595.77	3,355.44	-1,759.67	-52.4%
440-1 · Interest Income-48901 SJC Acct	637.00	356.00	281.00	78.9%
450-1 · Interest - Z1	35.31	40.34	-5.03	-12.5%
450-2 · Interest - Benefits Reserve	7.58	8.84	-1.26	-14.3%
450-4 · Interest - General Fund	299.46	440.74	-141.28	-32.1%
450-5 · Interest -Equipment Replace F...	104.10	86.69	17.41	20.1%
450 · Interest - Checking	2.40	4.56	-2.16	-47.4%
460-1 · State - Hmownrs Prop Tax	49.84	15.70	34.14	217.5%
460 · State - Hmownrs Prop Tax Relief	8,701.39	2,729.46	5,971.93	218.8%
462 · Grant Income	9,358.25	45,478.00	-36,119.75	-79.4%
465 · Fire Prevention Service	9,288.98	4,286.00	5,002.98	116.7%
475 · Strike Team Reimbursement	244,025.00	342,700.30	-98,675.30	-28.8%
476 · Hosted Training	0.00	3,500.00	-3,500.00	-100.0%
480 · LCWD Fuel Reimbursement	5,270.03	2,450.53	2,819.50	115.1%
492-3 · Service Fees	389.60	3,303.84	-2,914.24	-88.2%
495 · Miscellaneous	16.00	345.34	-329.34	-95.4%
Total Income	1,909,477.86	1,979,099.83	-69,621.97	-3.5%
Expense				
500 · Personnel				
510 · Salaries - Regular	727,352.45	660,060.49	67,291.96	10.2%

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2022 through January 2023

	<u>Jul '22 - Jan ...</u>	<u>Jul '21 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
512 · Salaries - Overtime	115,774.01	72,764.32	43,009.69	59.1%
513 · Salaries - FLSA	16,873.92	15,350.07	1,523.85	9.9%
514 · Salaries - Strike Team Overtime	157,564.54	211,319.97	-53,755.43	-25.4%
517 · Salaries - Holiday	75,625.38	70,447.68	5,177.70	7.4%
518 · Salaries - Volunteers	5,970.00	3,135.00	2,835.00	90.4%
519 · Educational Incentive	5,354.24	5,019.60	334.64	6.7%
521 · Retirement	432,817.04	389,654.53	43,162.51	11.1%
525 · Social Security	355.88	194.37	161.51	83.1%
527 · Social Security - Medicare	14,328.81	13,663.57	665.24	4.9%
530 · Insurance- Medical	135,293.00	131,974.36	3,318.64	2.5%
531 · Insurance- Medical (retirees)	22,688.99	31,996.85	-9,307.86	-29.1%
532 · Insurance- Dental	6,931.23	6,712.83	218.40	3.3%
533 · Insurance - Vision	1,131.38	1,164.40	-33.02	-2.8%
534 · Insurance -Life	616.35	598.35	18.00	3.0%
535 · Insurance- Worker's comp	107,866.00	71,256.00	36,610.00	51.4%
536 · Director's Fees	2,700.00	2,475.00	225.00	9.1%
Total 500 · Personnel	1,829,243.22	1,687,787.39	141,455.83	8.4%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	22,179.07	15,612.88	6,566.19	42.1%
543 · Tires	1,845.21	1,094.02	751.19	68.7%
544 · Parts/Supplies	590.30	2,648.75	-2,058.45	-77.7%
545 · Maintenance & Repair	28,317.65	9,046.93	19,270.72	213.0%
547 · Radios	191.47	555.91	-364.44	-65.6%
549 · SCBA	119.00	0.00	119.00	100.0%
550-4 · Small Tools & Equipment	1,413.95	835.93	578.02	69.2%
551 · Medical equip, supplies, oxygen	2,139.64	2,241.75	-102.11	-4.6%
552 · Ladder Purchase/ Maintenance	870.24	0.00	870.24	100.0%
Total 540 · Vehicle & Equipment	57,666.53	32,036.17	25,630.36	80.0%

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2022 through January 2023

	<u>Jul '22 - Jan ...</u>	<u>Jul '21 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
560 · Buildings & Grounds				
564 · Furniture	2,524.58	3,796.00	-1,271.42	-33.5%
580 · Maintenance & Repair	44,011.73	5,399.48	38,612.25	715.1%
Total 560 · Buildings & Grounds	46,536.31	9,195.48	37,340.83	406.1%
600 · Supplies				
600-1 · Grant Expense-Supplies	15,091.47	292.20	14,799.27	5,064.8%
602 · Computer Hardware & Software	6,307.90	5,441.35	866.55	15.9%
606 · Office supplies	1,741.76	1,892.97	-151.21	-8.0%
607 · Postage	247.13	138.41	108.72	78.6%
608 · Station Supplies	5,079.99	3,776.24	1,303.75	34.5%
613 · Clothing-uniforms	150.01	0.00	150.01	100.0%
616 · Clothing- Safety	7,324.15	1,815.23	5,508.92	303.5%
625 · Utilities- Electric/ Gas	14,346.45	10,159.25	4,187.20	41.2%
626 · Utilities- Water	2,284.25	2,137.42	146.83	6.9%
627 · Utilities- Cable TV	1,376.14	1,246.92	129.22	10.4%
630 · Utilities - Telephone/Cell/CAD	3,267.05	4,003.06	-736.01	-18.4%
631 · Utilities - Garbage	2,434.90	2,144.10	290.80	13.6%
635 · Fire Fighting Foam	3,217.50	0.00	3,217.50	100.0%
Total 600 · Supplies	62,868.70	33,047.15	29,821.55	90.2%
650 · Services				
652 · Insurance/ Casul/ Eq/Bond	0.00	6,956.00	-6,956.00	-100.0%
655 · Annual Audit	1,350.00	4,000.00	-2,650.00	-66.3%
656 · S.J. Co. Tax Admin Chg	0.00	23,047.50	-23,047.50	-100.0%
657 · Dispatching	8,279.14	9,856.78	-1,577.64	-16.0%
658 · Computer Support	1,770.00	1,824.65	-54.65	-3.0%
665 · Physical Exams	2,229.25	304.00	1,925.25	633.3%
667 · Fire Prevention Bureau	2,396.77	1,549.96	846.81	54.6%
670 · Assoc. Memberships	845.00	475.00	370.00	77.9%

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2022 through January 2023

	<u>Jul '22 - Jan ...</u>	<u>Jul '21 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
675 · Training	1,381.40	1,202.85	178.55	14.8%
677 · Consultant Services	525.00	0.00	525.00	100.0%
690 · Services Contingencies	4,504.60	352.77	4,151.83	1,176.9%
691 · Bank Fees	421.55	480.75	-59.20	-12.3%
Total 650 · Services	<u>23,702.71</u>	<u>50,050.26</u>	<u>-26,347.55</u>	<u>-52.6%</u>
695 · Zone 1				
696 · Hydrant Rental	665.00	665.00	0.00	0.0%
697 · Fire Hose and Appliances	75.00	0.00	75.00	100.0%
698 · S.J. Co. Tax Admin Chg	25,117.00	132.50	24,984.50	18,856.2%
Total 695 · Zone 1	<u>25,857.00</u>	<u>797.50</u>	<u>25,059.50</u>	<u>3,142.3%</u>
Total Expense	<u>2,045,874.47</u>	<u>1,812,913.95</u>	<u>232,960.52</u>	<u>12.9%</u>
Net Ordinary Income	<u>-136,396.61</u>	<u>166,185.88</u>	<u>-302,582.49</u>	<u>-182.1%</u>
Net Income	<u>-136,396.61</u>	<u>166,185.88</u>	<u>-302,582.49</u>	<u>-182.1%</u>