



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, June 2, 2022

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 Castellou 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 2022
- (V.) BOARD COMMITTEE REPORTS
 - A. Succession Planning Committee Report – Board Member Paul Castellou, Jr.
 - B. Finance Committee Report – Board Vice President Thomas G. Watkins
- (VI.) FINANCIAL SUMMARY AND REPORT
 - A. Monthly Financial Current Events Summary for May 2022 – Fire Chief Kirk Noffsinger (Treasurer)
- (VII.) CONSENT AGENDA
 - A. Discussion & Possible Action re: Approval of the May 2022 Financial Report and Expenditures
- (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)
- A. Departmental Report – (Fire Chief Kirk Noffsinger)
- B. Union Report – (Union Representative)
- (IX.) UNFINISHED BUSINESS – NONE
(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.)
- (X.) NEW BUSINESS
 - A. Discussion & Possible Action re: FY 2020-FY 2021 Financial Audit Prepared by Croce, Sanguinetti, & Vander Veen
 - B. Discussion & Possible Action re: FY 2022-FY 2023 Preliminary Budget
 - C. Discussion & Possible Action re: Adopt the Fiscal Year 2022-2023 Proposition 4 Appropriation Limit
- (XI.) BOARD QUESTIONS AND COMMENTS
- (XII.) CLOSED SESSION
 - A. Section 54957: Labor Negotiations Unrepresented Employee – Administrative Assistant
 - B. Report of actions taken in closed session.
- (XIII.) ADJOURNMENT

CURRENTLY THE NEXT SCHEDULED
REGULAR BOARD MEETING

July 7 @ 7:00PM

Agenda Posted: May 30 @ or before 4:00 PM

SIGNED ORIGINAL ON FILE

DAVID FRISON, BOARD SECRETARY



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Secretary: David Frison
Member: Paul Castillou Jr.
Member: Kenneth “Kenny” Watkins III

Minutes of Board Meeting

Thursday, May 5, 2022

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President Jack Plotz at 7:01 PM. Members present: Vice President Thomas G. Watkins, Secretary David Frison, and Board Member Kenny Watkins III. Members Absent: Board Member Paul Castillou, Jr. L.P.F.D. on duty staff present: Fire Chief Kirk Noffsinger, Captain Marcel Mojalli, Lt. James Goins, FF/Eng Tyler Watson, FF/Eng Mike Verdon. Absent: Administrative Assistant Lorena Coose.

- (I.) Call to Order – 7:01 PM
- (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 – April 2022. Board Minutes approved on motion by T. Watkins, and seconded by D. Frison. Motion passed with a vote of 4-0.
- (V.) Board Committee Reports
 - A. Succession Planning Committee Report – Chief Noffsinger noted that there were no updates at this time.
 - B. Finance Committee Report – Vice President Thomas G. Watkins noted that the committee did not meet and the meeting would be rescheduled for May to also review and discuss the 22-23 Budget.
- (VI.) Financial Summary and Report
 - A. Monthly Financial, Current events summary for April 2022 - Presented by Fire Chief Kirk Noffsinger. Chief Noffsinger noted that staff is working on the next fiscal year budget and it will be ready for the finance committee to review this month before sending it out to the rest of the board.
- (VII.) Consent Agenda:
 - A. Discussion & Possible Action re: Approval of the April 2022 Monthly Financial Reports and expenditures. A motion to approve the financial reports was made by and K. Watkins III. seconded by J. Plotz. Motion passed with a vote of 4-0.
- (VIII.) Current Events Summaries, Reports, and/or Correspondence:
Current Events for the Linden-Peters Fire District months of April 2022 was presented by Fire Chief Kirk Noffsinger.

A. Departmental Report-Fire Chief Kirk Noffsinger:

Chief Noffsinger provided an update on the events and meetings held for the month of April 2022. Captain Mojalli provided the Shift and Training Reports. Chief Noffsinger noted that the yearly fire season meeting was held at Clements FD and the outlook for fire season is the same as years passed, we expect a dry season with high fire potential.

B. Union Report – None

(IX.) Unfinished Business – None

(X.) New Business - None

(XI.) Board Questions and Comments – None

(XII.) Closed Session – None

(XIII.) Adjournment: Motion made by K. Watson III and seconded by D. Frison to adjourn the meeting. Vote in favor 4-0. Motion carried and so ordered at 7:22 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Absent

Paul Castillou, Jr., Member

Kenneth “Kenny” Watkins III

Linden-Peters Rural County Fire Protection District

05/25/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	19,713.18
102 · F&M Zone 1 Fund	140,436.73
104 · F&M- Capital Outlay	2438983.68
106 · F&M- Benefits Reserve Fund	30,056.19
123 · F&M Equipment Replacement F...	412,934.17
124 · F&M CD	101,984.50
	<hr/>
Total Checking/Savings	3144108.45
	<hr/>
Total Current Assets	3144108.45
	<hr/>
TOTAL ASSETS	3144108.45
	<hr/>
LIABILITIES & EQUITY	0.00

05/25/22

Linden-Peters Rural County Fire Protection District
Income by Customer Summary
May 2022

	<u>May 22</u>
Fire Recovery USA, LLC Trust Acco...	374.02
Linden County W.D.	498.43
LUSD	625.27
Norman's Nursery	440.00
San Joaquin County	<u>127,072.57</u>
TOTAL	<u>129,010.29</u>

05/25/22

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

May 2022

	<u>May 22</u>
A-1 Saw & Mower, Inc.	177.42
Albert Paper Company	689.96
ALLSTAR Fire Equipment Inc.	664.85
Blue Cross of California	88.05
California Waste Recovery Systems	347.76
Card Services	3,366.59
Cintas	214.52
Code 3 Wear	6,218.34
Comcast	358.12
Diesel Performance, Inc.	422.46
Dohrmann Insurance Agency	24,041.00
E.F. Kludt & Sons	2,760.73
Frontier Communications	46.51
HI-TECH E.V.S., Inc.	7,284.26
IAFC Membership	260.00
Jim Avansino	908.01
Ken Snyder Jr.	232.94
Kirk Noffsinger	545.18
Lee Owing Jr.	908.01
Les Schwab Tire Center	128.64
Life Assist	584.87
Linden County Water District	397.75
Mike Verdon	338.00
Occu-Med, Ltd.	252.78
Pacific Gas & Electric	1,421.41
PERS Health Benefits Division	25,715.15
Premier Access Dental	1,689.39
Public Employees' Retirement System	26,795.38
R & C Pest Control	80.00
Rinaldi's Market	42.46
San Joaquin EMS Agency	179.00
Shasta Boot Company	5,544.50
Small Business Benefit Plan Trust	237.10
Tim Mulbeier Painting	13,650.00
Tyler L. Watson	338.00
Vic Solari	232.94
Zylstra Auto & Hardware	26.92
TOTAL	<u>127,189.00</u>

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
410-1 · Property Tax See- Z1	14,788.23	14,016.25	771.98
410 · Property Tax Current Secured	2,594,535.61	2,588,767.76	5,767.85
415-1 · Property Tax Unsecured - Z1	732.61	711.01	21.60
415 · Property Tax Curr Unsecured	127,394.04	127,447.37	-53.33
420-1 · SB813 - Z1	778.90	475.79	303.11
420 · SB813 Supplemental	136,493.88	84,226.84	52,267.04
425-1 · Prior Tax - ZZ1	21.20	0.60	20.60
425 · Prior Years	3,744.49	104.07	3,640.42
440-1 · Interest Income-48901 SJC Acct	1,034.00	1,956.09	-922.09
450-1 · Interest - Z1	57.89	57.70	0.19
450-2 · Interest - Benefits Reserve	12.55	13.45	-0.90
450-4 · Interest - General Fund	645.55	730.92	-85.37
450-5 · Interest -Equipment Replace F...	125.11	65.15	59.96
450-6 · Interest - CD	152.75	0.00	152.75
450 · Interest - Checking	5.44	2.07	3.37
460-1 · State - Hmownrs Prop Tax	88.96	88.79	0.17
460 · State - Hmownrs Prop Tax Relief	15,466.96	15,985.45	-518.49
462 · Grant Income	45,478.00	0.00	45,478.00
465 · Fire Prevention Service	13,021.45	14,176.77	-1,155.32
475 · Strike Team Reimbursement	452,404.95	0.00	452,404.95
476 · Hosted Training	3,500.00		
480 · LCWD Fuel Reimbursement	3,844.25	3,308.69	535.56
492-3 · Service Fees	4,303.01	3,282.02	1,020.99
495 · Miscellaneous	26,274.70	2,500.00	23,774.70
Total Income	3,444,904.53	2,857,916.79	586,987.74
Expense			
500 · Personnel			

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
510 · Salaries - Regular	1,056,962.31	1,180,000.00	-123,037.69
512 · Salaries - Overtime	134,002.09	90,000.00	44,002.09
513 · Salaries - FLSA	24,564.81	29,000.00	-4,435.19
514 · Salaries - Strike Team Overtime	215,194.97	0.00	215,194.97
515 · Salaries - Extra Help	0.00	22,000.00	-22,000.00
517 · Salaries - Holiday	70,447.68	68,000.00	2,447.68
518 · Salaries - Volunteers	4,115.00	9,000.00	-4,885.00
519 · Educational Incentive	8,031.36	9,000.00	-968.64
521 · Retirement	478,446.81	273,000.00	205,446.81
525 · Social Security	6,402.93	2,000.00	4,402.93
527 · Social Security - Medicare	19,613.04	20,000.00	-386.96
530 · Insurance- Medical	208,026.71	240,000.00	-31,973.29
531 · Insurance- Medical (retirees)	46,092.51	60,000.00	-13,907.49
532 · Insurance- Dental	10,402.65	15,000.00	-4,597.35
533 · Insurance - Vision	1,815.62	2,500.00	-684.38
534 · Insurance -Life	948.30	1,000.00	-51.70
535 · Insurance- Worker's comp	95,008.00	125,000.00	-29,992.00
536 · Director's Fees	3,850.00	6,000.00	-2,150.00
Total 500 · Personnel	<u>2,383,924.79</u>	<u>2,151,500.00</u>	<u>232,424.79</u>
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	24,511.28	22,000.00	2,511.28
543 · Tires	2,882.21	1,500.00	1,382.21
544 · Parts/Supplies	2,977.65	9,000.00	-6,022.35
545 · Maintenance & Repair	41,119.20	20,000.00	21,119.20
547 · Radios	13,446.29	15,000.00	-1,553.71
549 · SCBA	0.00	1,000.00	-1,000.00
550-4 · Small Tools & Equipment	2,776.10	16,300.00	-13,523.90
551 · Medical equip, supplies, oxygen	5,098.26	5,000.00	98.26
552 · Ladder Purchase/ Maintenance	678.45	800.00	-121.55

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 540 · Vehicle & Equipment	93,489.44	90,600.00	2,889.44
560 · Buildings & Grounds			
564 · Furniture	6,133.30	10,000.00	-3,866.70
580 · Maintenance & Repair	20,140.09	12,000.00	8,140.09
Total 560 · Buildings & Grounds	26,273.39	22,000.00	4,273.39
600 · Supplies			
600-1 · Grant Expense-Supplies	3,064.45	10,000.00	-6,935.55
602 · Computer Hardware & Software	12,355.08	15,000.00	-2,644.92
606 · Office supplies	1,995.01	8,000.00	-6,004.99
607 · Postage	348.78	500.00	-151.22
608 · Station Supplies	5,970.40	10,000.00	-4,029.60
613 · Clothing-uniforms	0.00	3,000.00	-3,000.00
616 · Clothing- Safety	12,508.49	14,000.00	-1,491.51
625 · Utilities- Electric/ Gas	15,706.99	18,000.00	-2,293.01
626 · Utilities- Water	3,341.00	4,200.00	-859.00
627 · Utilities- Cable TV	1,966.90	2,400.00	-433.10
630 · Utilities - Telephone/Cell/CAD	6,098.68	4,600.00	1,498.68
631 · Utilities - Garbage	3,503.29	3,600.00	-96.71
635 · Fire Fighting Foam	0.00	3,000.00	-3,000.00
Total 600 · Supplies	66,859.07	96,300.00	-29,440.93
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	30,997.00	25,000.00	5,997.00
655 · Annual Audit	4,000.00	17,000.00	-13,000.00
656 · S.J. Co. Tax Admin Chg	46,095.00	40,000.00	6,095.00
657 · Dispatching	14,412.17	16,500.00	-2,087.83
658 · Computer Support	1,879.30	5,000.00	-3,120.70
665 · Physical Exams	851.53	3,300.00	-2,448.47

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
667 · Fire Prevention Bureau	1,922.10	3,500.00	-1,577.90
670 · Assoc. Memberships	3,360.00	4,000.00	-640.00
674 · Training - Hosted	1,960.00		
675 · Training	4,595.39	12,000.00	-7,404.61
677 · Consultant Services	1,000.00	3,000.00	-2,000.00
678 · Attorney Fee's	0.00	5,000.00	-5,000.00
690 · Services Contingencies	1,022.55	5,000.00	-3,977.45
691 · Bank Fees	719.00	1,000.00	-281.00
Total 650 · Services	<u>112,814.04</u>	<u>140,300.00</u>	<u>-27,485.96</u>
695 · Zone 1			
696 · Hydrant Rental	1,045.00	1,200.00	-155.00
697 · Fire Hose and Appliances	3,875.00	7,000.00	-3,125.00
698 · S.J. Co. Tax Admin Chg	265.00	300.00	-35.00
699 · Fire Hydrant Purchase	0.00	7,000.00	-7,000.00
Total 695 · Zone 1	<u>5,185.00</u>	<u>15,500.00</u>	<u>-10,315.00</u>
Total Expense	<u>2,688,545.73</u>	<u>2,516,200.00</u>	<u>172,345.73</u>
Net Ordinary Income	<u>756,358.80</u>	<u>341,716.79</u>	<u>414,642.01</u>
Net Income	<u><u>756,358.80</u></u>	<u><u>341,716.79</u></u>	<u><u>414,642.01</u></u>

11:56 AM

05/25/22

Cash Basis

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2021 through May 2022

	<u>Jul '21 - May ...</u>	<u>Jul '20 - May ...</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
410-1 · Property Tax See- Z1	14,788.23	14,016.26	771.97	5.5%
410 · Property Tax Current Secured	2,594,535.61	2,525,627.08	68,908.53	2.7%
415-1 · Property Tax Unsecured - Z1	732.61	711.01	21.60	3.0%
415 · Property Tax Curr Unsecured	127,394.04	124,338.90	3,055.14	2.5%
420-1 · SB813 - Z1	778.90	475.79	303.11	63.7%
420 · SB813 Supplemental	136,493.88	82,172.53	54,321.35	66.1%
425-1 · Prior Tax - ZZ1	21.20	0.60	20.60	3,433.3%
425 · Prior Years	3,744.49	101.53	3,642.96	3,588.1%
440-1 · Interest Income-48901 SJC Acct	1,034.00	1,956.09	-922.09	-47.1%
450-1 · Interest - Z1	57.89	68.60	-10.71	-15.6%
450-2 · Interest - Benefits Reserve	12.55	15.96	-3.41	-21.4%
450-4 · Interest - General Fund	645.55	886.53	-240.98	-27.2%
450-5 · Interest -Equipment Replace F...	125.11	76.38	48.73	63.8%
450-6 · Interest - CD	152.75	152.56	0.19	0.1%
450 · Interest - Checking	5.44	5.81	-0.37	-6.4%
460-1 · State - Hmownrs Prop Tax	88.96	88.79	0.17	0.2%
460 · State - Hmownrs Prop Tax Relief	15,466.96	15,595.56	-128.60	-0.8%
462 · Grant Income	45,478.00	4,300.00	41,178.00	957.6%
465 · Fire Prevention Service	13,021.45	14,176.77	-1,155.32	-8.2%
475 · Strike Team Reimbursement	452,404.95	344,118.15	108,286.80	31.5%
476 · Hosted Training	3,500.00	0.00	3,500.00	100.0%
480 · LCWD Fuel Reimbursement	3,844.25	3,308.69	535.56	16.2%
492-3 · Service Fees	4,303.01	3,282.02	1,020.99	31.1%
495 · Miscellaneous	26,274.70	45,127.60	-18,852.90	-41.8%
Total Income	3,444,904.53	3,180,603.21	264,301.32	8.3%
Expense				
500 · Personnel				

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2021 through May 2022

	<u>Jul '21 - May ...</u>	<u>Jul '20 - May ...</u>	<u>\$ Change</u>	<u>% Change</u>
510 · Salaries - Regular	1,056,962.31	1,037,285.95	19,676.36	1.9%
512 · Salaries - Overtime	134,002.09	67,693.98	66,308.11	98.0%
513 · Salaries - FLSA	24,564.81	24,029.19	535.62	2.2%
514 · Salaries - Strike Team Overtime	215,194.97	224,888.17	-9,693.20	-4.3%
515 · Salaries - Extra Help	0.00	11,595.00	-11,595.00	-100.0%
517 · Salaries - Holiday	70,447.68	66,022.68	4,425.00	6.7%
518 · Salaries - Volunteers	4,115.00	6,235.00	-2,120.00	-34.0%
519 · Educational Incentive	8,031.36	8,031.36	0.00	0.0%
521 · Retirement	478,446.81	3,402,213.11	-2,923,766.30	-85.9%
525 · Social Security	6,402.93	1,228.22	5,174.71	421.3%
527 · Social Security - Medicare	19,613.04	18,941.24	671.80	3.6%
530 · Insurance- Medical	208,026.71	197,982.94	10,043.77	5.1%
531 · Insurance- Medical (retirees)	46,092.51	49,991.65	-3,899.14	-7.8%
532 · Insurance- Dental	10,402.65	11,203.98	-801.33	-7.2%
533 · Insurance - Vision	1,815.62	1,904.56	-88.94	-4.7%
534 · Insurance -Life	948.30	941.85	6.45	0.7%
535 · Insurance- Worker's comp	95,008.00	117,068.00	-22,060.00	-18.8%
536 · Director's Fees	3,850.00	4,800.00	-950.00	-19.8%
Total 500 · Personnel	2,383,924.79	5,252,056.88	-2,868,132.09	-54.6%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	24,511.28	16,956.69	7,554.59	44.6%
543 · Tires	2,882.21	5,435.34	-2,553.13	-47.0%
544 · Parts/Supplies	2,977.65	10,050.78	-7,073.13	-70.4%
545 · Maintenance & Repair	41,119.20	20,571.92	20,547.28	99.9%
547 · Radios	13,446.29	10,444.58	3,001.71	28.7%
549 · SCBA	0.00	150.00	-150.00	-100.0%
550-4 · Small Tools & Equipment	2,776.10	2,283.34	492.76	21.6%
551 · Medical equip, supplies, oxygen	5,098.26	1,630.31	3,467.95	212.7%
552 · Ladder Purchase/ Maintenance	678.45	491.50	186.95	38.0%

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2021 through May 2022

	<u>Jul '21 - May ...</u>	<u>Jul '20 - May ...</u>	<u>\$ Change</u>	<u>% Change</u>
Total 540 · Vehicle & Equipment	93,489.44	68,014.46	25,474.98	37.5%
560 · Buildings & Grounds				
564 · Furniture	6,133.30	440.70	5,692.60	1,291.7%
580 · Maintenance & Repair	20,140.09	1,556.13	18,583.96	1,194.2%
Total 560 · Buildings & Grounds	26,273.39	1,996.83	24,276.56	1,215.8%
600 · Supplies				
600-1 · Grant Expense-Supplies	3,064.45	4,300.00	-1,235.55	-28.7%
602 · Computer Hardware & Software	12,355.08	12,620.74	-265.66	-2.1%
606 · Office supplies	1,995.01	1,931.80	63.21	3.3%
607 · Postage	348.78	187.05	161.73	86.5%
608 · Station Supplies	5,970.40	4,097.16	1,873.24	45.7%
612 · Towel Service & Chemicals	0.00	2,277.20	-2,277.20	-100.0%
613 · Clothing-uniforms	0.00	17.41	-17.41	-100.0%
616 · Clothing- Safety	12,508.49	1,280.16	11,228.33	877.1%
625 · Utilities- Electric/ Gas	15,706.99	14,545.99	1,161.00	8.0%
626 · Utilities- Water	3,341.00	3,288.76	52.24	1.6%
627 · Utilities- Cable TV	1,966.90	1,805.34	161.56	9.0%
630 · Utilities - Telephone/Cell/CAD	6,098.68	5,794.33	304.35	5.3%
631 · Utilities - Garbage	3,503.29	3,297.85	205.44	6.2%
635 · Fire Fighting Foam	0.00	3,097.08	-3,097.08	-100.0%
Total 600 · Supplies	66,859.07	58,540.87	8,318.20	14.2%
650 · Services				
652 · Insurance/ Casul/ Eq/Bond	30,997.00	20,836.00	10,161.00	48.8%
655 · Annual Audit	4,000.00	13,875.00	-9,875.00	-71.2%
656 · S.J. Co. Tax Admin Chg	46,095.00	40,061.00	6,034.00	15.1%
657 · Dispatching	14,412.17	12,848.76	1,563.41	12.2%
658 · Computer Support	1,879.30	7,584.34	-5,705.04	-75.2%

Linden-Peters Rural County Fire Protection District
FY 21-22 vs FY 20-21 Profit & Loss Prev Year Comparison
July 2021 through May 2022

	<u>Jul '21 - May ...</u>	<u>Jul '20 - May ...</u>	<u>\$ Change</u>	<u>% Change</u>
665 · Physical Exams	851.53	4,560.75	-3,709.22	-81.3%
667 · Fire Prevention Bureau	1,922.10	300.24	1,621.86	540.2%
670 · Assoc. Memberships	3,360.00	2,775.00	585.00	21.1%
674 · Training - Hosted	1,960.00	0.00	1,960.00	100.0%
675 · Training	4,595.39	4,302.72	292.67	6.8%
677 · Consultant Services	1,000.00	0.00	1,000.00	100.0%
678 · Attorney Fee's	0.00	307.50	-307.50	-100.0%
690 · Services Contingencies	1,022.55	15,610.61	-14,588.06	-93.5%
691 · Bank Fees	719.00	1,479.20	-760.20	-51.4%
Total 650 · Services	<u>112,814.04</u>	<u>124,541.12</u>	<u>-11,727.08</u>	<u>-9.4%</u>
695 · Zone 1				
696 · Hydrant Rental	1,045.00	1,045.00	0.00	0.0%
697 · Fire Hose and Appliances	3,875.00	5,000.00	-1,125.00	-22.5%
698 · S.J. Co. Tax Admin Chg	265.00	228.00	37.00	16.2%
699 · Fire Hydrant Purchase	0.00	930.66	-930.66	-100.0%
Total 695 · Zone 1	<u>5,185.00</u>	<u>7,203.66</u>	<u>-2,018.66</u>	<u>-28.0%</u>
Total Expense	<u>2,688,545.73</u>	<u>5,512,353.82</u>	<u>-2,823,808.09</u>	<u>-51.2%</u>
Net Ordinary Income	<u>756,358.80</u>	<u>-2,331,750.61</u>	<u>3,088,109.41</u>	<u>132.4%</u>
Net Income	<u><u>756,358.80</u></u>	<u><u>-2,331,750.61</u></u>	<u><u>3,088,109.41</u></u>	<u><u>132.4%</u></u>



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
lpfd@sigov.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 2, 2022

FINANCIAL SUMMARY AND REPORT:

For the month ending May 31, 2022

- 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, 2022.

CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

• Meetings for the month

- 5/05 LPE Board meeting
- 5/16 Linden Chamber of Commerce meeting
- 5/16 Linden Active Shooter Planning meeting
- 5/16 FDAC Education Committee meeting
- 5/17 LPE Finance Committee meeting
- 5/18 JRUG meeting
- 5/26 FDAC ERAF Impact Working Group

• Correspondence/Events:

- 5/10 – Correspondence from the Linden County Water District regarding rate increases
- 5/21 - Cherry Festival;
- 6/4 - Fill the Boot Event Scheduled

• 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 24 calls for service (to be updated at the end of the month)
-

- Repaired the shop spare saw
- Completed annual hose testing
- Conducted Monster Drill at Linden High School with ROP students
- Purchased and received MSA mask wipes
- Purchased staple gun for E52
- Reported that Waever Appliance is scheduled to repair the washer

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

Activities for the Month

- Responded to 26 calls for service (to be updated at the end of the month)
- Reported that Les Schwab repaired a tire on WT52
- Reported that Cisco charged the dry chem extinguisher on E51
- Reported that the OES Engine was taken to Woodbridge Fire Department for an inspection

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

Activities for the Month

- Responded to 20 calls for service (to be updated at the end of the month)
- Added glucometer test strips on all apparatus
- Reported that nitrile gloves are in stock
- Reported that Diesel Performance repaired a fuel leak on E54
- Replaced a pull string on E52 chainsaw
- Tested and inspected all hose on E53 and E54
- Completed weed abatement inspections
- Updated the keys in the R&B Knox box

DEPARTMENT FIRE PREVENTION REPORT:

- Projects: Bellota Sub Station Power Storage Project, Sambado Walnut Storage, Morada Produce Walnut Addition, and LUSD Solar Project
- Permits: six Permits Issued
- Weed abatement surveys have started

ON DUTY TRAINING:

Fire Scene Ops: Mobile Attack/Structure Protection
EMS: EMS Bleeding and Shock/Valley Fever
SJCEMS: 5540 Shock – Non Traumatic
LPE Policy: Lexipol Policy Review
Safety: Hearing Conservation

Outside Training:

- 5/23, 5/25, & 5/27 Live Wildland Fire Training hosted by Clements Fire District
 - 5/2 & 5/3 FF/ENGs M. Verdon and T. Watson attended Engine Boss
-

- 5/16 – 5/20 FF/ENG M. Garcia attended FI 210 Wildland Fire Investigation

FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATON

Report to be provided before the meeting.

Department Report – 06/2022

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR:	May-22
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	4		2	102 B. RUEGSEGGER	6
VEGETATION FIRE	12		9	106 M. MOJALLI	10
VEHICLE FIRE	1			108 J. REED	2
FIRE OTHER	2		1	105 J. GOINS	
EMS CALL	33	3	2	107 K. DAHLENBURG	7
MVA	8		1	110 R. RUEGSEGGER	4
RESCUE CALL				111 T. WATSON	3
HAZARDOUS CONDITION	1			118 M. GARCIA	
SERVICE CALL (NON EMERGENCY)				119 M. VERDON	
GOOD INTENT CALLS	2		1	120 B. WRIGHT	1
FALSE ALARMS	1			122 D. DENNIS	
WEATHER / DISASTER				123 J. DAVIS	1
SPECIAL INCIDENTS/OTHER	6	1	1		
TOTAL FOR THE MONTH:	70			TOTAL:	34
TOTAL FOR THE YEAR:	275			VOLUNTEER STAFF	STA COV.
PREVIOUS YEAR COMPARISON		Diff	%	117 G. SCHAEDE (VFF)	8
MONTH:	78	-8	-11%	166 A. RUEGSEGGER (VPF)	11
YEAR:	341	-66	-24%	160 A. PHELPS (VPF)	1
				167 F. TRUJILLO (VPF)	2
DAY CALLS (8AM - 5PM):	38			TOTAL:	22
NIGHT CALLS (5PM - 8AM):	32				
CALLS PER SHIFT					
A:	24				
B:	26				
C:	20				
AUTOMATIC AID					
	GIVEN	POSTED	CANCELED	RECEIVED	
WATERLOO MORADA (WMR)	11	1	4	1	
MOKELUMNE (MKE)	3		3	5	
CLEMENTS (CLE)	1	1		1	
FARMINGTON (FAR)	1				
COLLEGEVILLE (CVG)					
STOCKTON (STO)					
MONTEZUMA (ZUM)					
LODI (LOD)					
WOODBIDGE (WOO)					
LIBERTY (LIB)					
MOUNTAIN HOUSE (MHU)					
ESCALON (ESL)					
RIPON (RIP)					
CALAVERAS CONSOLIDATED	1			2	
LATHROP MANTECA (LMD)					
CalFire (TCU)	3		3	2	
OES, XSJ, EOC, SQF, VNC, BEU, MMU	1		1		
TOTAL:	21	2	11	11	

LEGEND

- FIU callout - conducted by LPPD investigator
- FIU callout - NOT conducted by LPPD investigator
- In District investigation, not a county FIU callout

San Joaquin County Joint Fire Investigation Unit

Agency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Escalon	1											
Ripon												
Lathrop-Manteca												
Farmington												
Linden-Peters												
Clements												
Woodbridge				1								
South County Fire Authority												
French Camp/Mountain House												
Liberty												
Mokelumne												
Collegeville												
Waterloo-Morada												
Thornton												
Montezuma												
Lodi												
Stockton		2										
Manteca												
Total FIU Callouts	1	2	0	1								

January

Escalon – Structure fire with fatality. Covered by George Wells (WMR).

February

Stockton – Structure fire with one fatality. 3434 Higgins Ave. Covered by Brandon Wright off duty.

Stockton – Commercial structure fire. Covered by Brandon Wright off duty and Tim Enright (STO).

March

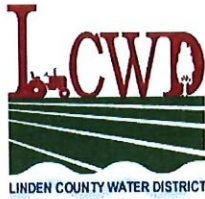
No callouts

April

Woodbridge – Structure fire 18644 N Lower Sacramento Rd #19. Covered by Josh Burke (LMD) off duty.

Meeting – Lathrop-Manteca Station 35

May – To be provided before the meeting.



DIRECTORS
 Lawrence Knapp, President
 Steven M. Lagorio, Vice-President
 Myron Blanton
 Elaine Reed
 Douglas E. Smith

At the January 21, 2021 Linden County Water District Board of Directors meeting, the Board voted to adopt Ordinance 21-01, Establishing Rates for Water Service and Ordinance 21-02, Establishing Rates for Sewer Service.

New rates become effective July 1, 2022 and will be on your August 10th billing statement.

Please refer to your utility bill for your specific customer categories.

SEWER RATES as of JULY 1, 2022

Customer Category	Fiscal Year					
	2022	2023	2024	2025	2026	
* OUT Tax Area accounts						
Residential	<i>Effective</i>	<i>7/1/2021</i>	<i>7/1/2022</i>	<i>7/1/2023</i>	<i>7/1/2024</i>	<i>7/1/2025</i>
Single Family	\$48.30	\$52.59	\$57.58	\$63.11	\$67.79	
--SF Out Tax Area *	\$57.14	\$61.62	\$66.79	\$72.50	\$77.39	
Dual Unit Account	\$84.27	\$91.38	\$99.63	\$108.74	\$116.51	
Non-Residential			per month			
Commercial 1 Unit	\$28.67	\$31.42	\$34.63	\$38.20	\$41.20	
--Comm'l 1 Unit Out Tax Area *	\$37.51	\$40.45	\$43.85	\$47.60	\$50.80	
Commercial 2 Units	\$42.06	\$45.86	\$50.29	\$55.19	\$59.34	
Commercial 3 Units	\$105.24	\$113.99	\$124.14	\$135.35	\$144.91	
Bank	\$182.46	\$197.26	\$214.40	\$233.33	\$249.49	
Restaurant	\$75.30	\$81.71	\$89.15	\$97.37	\$104.36	
Grocery	\$904.29	\$975.61	\$1,058.13	\$1,149.18	\$1,227.09	
Laundromat & Car Wash	\$273.31	\$295.22	\$320.59	\$348.60	\$372.53	
Light Industrial	\$100.49	\$108.87	\$118.59	\$129.33	\$138.48	
Schools						
Linden High *	\$600.34	\$647.35	\$701.72	\$761.70	\$813.06	
Linden Elementary *	\$299.76	\$323.23	\$350.38	\$380.33	\$405.98	
Out Tax Area Add'l Customer Charge [1]	\$8.85	\$9.03	\$9.21	\$9.40	\$9.60	

[1] For a new Out Tax Area customer without a rate shown, apply the In Tax rate plus the additional customer charge.

Linden-Peters Rural County Fire Protection District
17725 East Highway 26
Linden, California 95236

April 21, 2022

Croce, Sanguinetti, & Vander Veen, Inc.
3520 Brookside Road, Suite 141
Stockton, CA 95219

This representation letter is provided in connection with your audit of the financial statements of **Linden-Peters Rural County Fire Protection District** (the District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 21, 2022, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 25, 2021 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/ expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government - Specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
20. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, that we believe have a material effect on the financial statements.

24. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
26. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
28. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
29. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended and GASB Statement No. 84.
30. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
31. Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
32. Provisions for uncollectible receivables have been properly identified and recorded.
33. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
34. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
35. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36. Special and extraordinary items are appropriately classified and reported.
37. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
39. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
40. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
41. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
42. With respect to the Management's Discussion and Analysis (MD&A) and the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund (budget to actual report) -
 - a. We acknowledge our responsibility for presenting the MD&A and the budget to actual report in accordance with U.S. GAAP and we believe that the MD&A and the budget to actual report, including form and content, are fairly presented in accordance with U.S. GAAP. The methods and measurement and presentation of the MD&A and the budget to actual report have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the MD&A and the budget to actual report is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and auditors' report thereon.
43. We have evaluated the Linden-Peters Rural County Fire Protection District's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.
44. The charges to capital asset accounts as recorded in the books represent cost of additional equipment, or additions or improvements to existing facilities, or replacements thereof. All units of property which have been replaced, sold, or otherwise disposed of or which are permanently unusable have been removed from the fixed asset accounts.

45. All disbursements are reviewed by the Board of Directors and approval or disapproval is so stated in the minutes of the meetings. All transfers of funds are approved by the Board of Directors and so stated in the minutes of the meetings.
46. We have reviewed the remaining estimated useful lives of all capital assets and have determined that such lives are appropriate.
47. The adjusting journal entries for the period ended June 30, 2021, which have been proposed by you, are approved by us and will be recorded on the books of the District.
48. To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustments to or disclosure in the aforementioned financial statements.
49. We believe that the actuarial assumptions and methods used to measure Other Post-Employment Benefits and pension liabilities and costs for financial accounting and reporting purposes are appropriate in the circumstances.
50. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report by you, we have -
 - a. Assumed all management responsibilities.
 - b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the result of the services.

Sincerely,

LINDEN-PETERS RURAL COUNT FIRE PROTECTION DISTRICT

Kirk Noffsinger, Chief

John E. Plotz, President

Linden-Peters Rural County Fire Protection District

17725 East Highway 26
Linden, California 95236

April 21, 2022

Croce, Sanguinetti, & Vander Veen, Inc.
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7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
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21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, that we believe have a material effect on the financial statements.

24. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
26. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
28. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
29. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended and GASB Statement No. 84.
30. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
31. Components of net position (net investment in capital assets, restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
32. Provisions for uncollectible receivables have been properly identified and recorded.
33. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
34. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
35. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36. Special and extraordinary items are appropriately classified and reported.
37. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
39. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
40. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
41. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
42. With respect to the Management's Discussion and Analysis (MD&A) and the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund (budget to actual report) -
 - a. We acknowledge our responsibility for presenting the MD&A and the budget to actual report in accordance with U.S. GAAP and we believe that the MD&A and the budget to actual report, including form and content, are fairly presented in accordance with U.S. GAAP. The methods and measurement and presentation of the MD&A and the budget to actual report have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the MD&A and the budget to actual report is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and auditors' report thereon.
43. We have evaluated the Linden-Peters Rural County Fire Protection District's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.
44. The charges to capital asset accounts as recorded in the books represent cost of additional equipment, or additions or improvements to existing facilities, or replacements thereof. All units of property which have been replaced, sold, or otherwise disposed of or which are permanently unusable have been removed from the fixed asset accounts.

45. All disbursements are reviewed by the Board of Directors and approval or disapproval is so stated in the minutes of the meetings. All transfers of funds are approved by the Board of Directors and so stated in the minutes of the meetings.
46. We have reviewed the remaining estimated useful lives of all capital assets and have determined that such lives are appropriate.
47. The adjusting journal entries for the period ended June 30, 2021, which have been proposed by you, are approved by us and will be recorded on the books of the District.
48. To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustments to or disclosure in the aforementioned financial statements.
49. We believe that the actuarial assumptions and methods used to measure Other Post-Employment Benefits and pension liabilities and costs for financial accounting and reporting purposes are appropriate in the circumstances.
50. In regards to preparing the standard, adjusting, or correcting journal entries, assisting in preparing the financial statements and the preparation of the Special Districts Financial Transactions Report by you, we have -
 - a. Assumed all management responsibilities.
 - b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the result of the services.

Sincerely,

LINDEN-PETERS RURAL COUNT FIRE PROTECTION DISTRICT

Kirk Noffsinger, Chief

John E. Plotz, President

_____, 2022

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of **Linden-Peters Rural County Fire Protection District**, for the year ended June 30, 2021. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Linden-Peters Rural County Fire Protection District** are described in Note A to the financial statements. During the year ended June 30, 2021, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as discussed in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Government-wide Financial Statements

- The estimate regarding other post-employment benefits other than pensions in Note H to the financial statements is based upon the June 30, 2020 actuarial valuation report. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

- The estimates regarding the net pension liability and deferred outflows/inflows of resources in Note F to the financial statements are based on the June 30, 2019 actuarial valuation report. We evaluated the key factors and assumptions used to develop the estimate and determined it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There were no sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- Entries to adjust net OPEB liability and related accounts of \$125,762 for the fiscal year ended June 30, 2021.
- Entries to adjust net pension liability and related accounts of \$2,787,248 for the fiscal year ended June 30, 2021.
- Entry to record depreciation expense of \$104,671 for the year ended June 30, 2021. The District requested Croce, Sanguinetti, & Vander Veen, Inc. to calculate the depreciation expense.
- Entry to record loss on sale of asset of \$145,585 for the year ended June 30, 2021.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 21, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that accompanies and supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of **Linden-Peters Rural County Fire Protection District** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

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

To the Board of Directors
Linden-Peters Rural County Fire Protection District

In planning and performing our audit of the financial statements of the governmental activities and the major fund of **Linden-Peters Rural County Fire Protection District** as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in **Linden-Peters Rural County Fire Protection District's** internal control to be significant deficiencies:

1. The District does not have an individual on staff that possesses the knowledge of generally accepted accounting principles and Government Accounting Standards Board Statements sufficient to prepare or review the financial statements and related note disclosures in order to maintain compliance with the standards.

This communication is intended solely for the information and use of management, the Board of Directors, others within the District, County of San Joaquin and the State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

CROCE, SANGUINETTI & VANDER VEEN, INC.
Stockton, California
March 21, 2022

**LINDEN-PETERS RURAL COUNTY
FIRE PROTECTION DISTRICT**

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2021

Working Draft



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Board of Directors
Linden-Peters Rural County
Fire Protection District
Linden, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Linden-Peters Rural County Fire Protection District** (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of **Linden-Peters Rural County Fire Protection District**, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
March 21, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Working Draft

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2021

As the management of the Linden-Peters Rural County Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial statements of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here and in our basic financial statements, which begin on page 7.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The District also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position (Deficit)*. This is the District-wide statement of position presenting information that includes all of the District's assets and liabilities, with the difference reported as *net position (deficit)*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating.

The second government-wide statement is the *Statement of Activities* which reports how the District's net position (deficit) changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported.

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financial requirements of governmental programs and the commitment of spendable resources for the near-term.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

**Management's Discussion and Analysis
(Unaudited)**

June 30, 2021

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Financial Highlights

- Total liabilities and deferred inflow of resources of the District exceeded total assets and deferred outflow of resources at the close of the fiscal year by \$1,168,350.
- The District's expenditures exceeded its revenues by \$189,591 during the current fiscal year.
- Property taxes increased by \$116,771 (\$2,682,532 vs. \$2,565,761).
- Strike team revenues earned by the District increased \$256,965 in comparison to the prior year.
- Operating expenses increased by \$535,909 due to an increase in salaries and wages, employee benefits, and pension expense.

Financial Condition

Net position (deficit) is a measure of an entity's financial position and, over time, a trend of increasing or decreasing net assets is an indication of financial health of the organization. The District's net position (deficit) at June 30, 2021 is a deficit of \$1,168,350. The District's net investment in capital assets at June 30, 2021 represents the largest portion of net position (deficit). The District's net position (deficit) decreased by \$189,591 during the fiscal year, (see Table 1 on Page 5).

Total revenue of \$3,165,682 increased by \$285,727 for the current year and operating expenses of \$3,355,273 increased by \$535,909. The fluctuation from the prior year was primarily due to an increase in property tax revenue and charges for services as well as an increase in general operating costs.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

**Management's Discussion and Analysis
(Unaudited)**

June 30, 2021

Table 1

Net Position (Deficit)				
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	Increase (Decrease)	<u>%</u>
Assets				
Current assets	\$ 2,736,795	\$ 2,293,411	\$ 443,384	19.33%
Capital assets	<u>1,483,267</u>	<u>1,715,637</u>	<u>(232,370)</u>	(13.54)
Total assets	<u>4,220,062</u>	<u>4,009,048</u>	<u>211,014</u>	5.26
Deferred outflows	<u>4,328,072</u>	<u>975,413</u>	<u>3,352,659</u>	343.72
Liabilities				
Current Liabilities	176,046	33,516	142,530	425.26
Long-term liabilities	<u>8,609,610</u>	<u>5,486,444</u>	<u>3,123,166</u>	56.93
Total liabilities	<u>8,785,656</u>	<u>5,519,960</u>	<u>3,265,696</u>	59.16
Deferred inflows	<u>930,828</u>	<u>443,260</u>	<u>487,568</u>	110.00
Net position (deficit)				
Net investment in capital assets	1,483,267	1,715,637	(232,370)	(13.54)
Unrestricted	<u>(2,651,617)</u>	<u>(2,694,396)</u>	<u>42,779</u>	1.59
Total net position (deficit)	<u>\$ (1,168,350)</u>	<u>\$ (978,759)</u>	<u>\$ (189,591)</u>	(19.37)%

Table 2

Statement of Activities				
	<u>Fiscal 2021</u>	<u>Fiscal 2020</u>	Increase (Decrease)	<u>%</u>
Revenues				
Property taxes	\$ 2,682,532	\$ 2,565,761	\$ 116,771	4.55%
Other income	479,948	306,109	173,839	56.79
Investment income	<u>3,202</u>	<u>8,085</u>	<u>(4,883)</u>	(60.40)
Total revenues	3,165,682	2,879,955	285,727	9.92
Operating expenses	<u>3,355,273</u>	<u>2,819,364</u>	<u>535,909</u>	19.01
Change in net position (deficit)	(189,591)	60,591	(250,182)	(412.90)
Net position (deficit), beginning of year	<u>(978,759)</u>	<u>(1,039,350)</u>	<u>60,591</u>	5.83
Net position (deficit), end of year	<u>\$ (1,168,350)</u>	<u>\$ (978,759)</u>	<u>\$ (189,591)</u>	(19.37)%

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2021

Capital Assets

The District's investment in capital assets net of accumulated depreciation as of June 30, 2021 was \$1,483,267.

Long-Term Liabilities

At the end of the fiscal year, the District had a term loan outstanding of \$3,000,000.

At the end of the fiscal year, the District has accrued a liability of \$2,560,868 for other post-employment benefits other than pensions. The decrease in the accrual for the current fiscal year was \$92,088.

At the end of the fiscal year, the District has accrued a net pension liability of \$2,959,818 for retirement benefits to current and former employees. The increase in the accrual for the current fiscal year was \$295,693.

Budgetary Highlights

The General Fund budget for fiscal year 2021 was approximately \$2,532,150. This was an increase of \$222,600 over the prior year budget of \$2,309,550. There were no major amendments to the 2021 General Fund budget.

As in previous years, the General Fund budget included a partial appropriation of prior year accumulated fund balance in support of the district's capital plan for equipment, computers and facility maintenance and repair.

Request for Information

This financial report is to provide interested parties with a general overview of the District's finances. If you have any questions about this report or need additional information, you may submit a request in writing to District Manager, Linden Peters Fire District, 17725 East Highway 26, Linden, CA 95236, or telephone (209) 887-3710.

BASIC FINANCIAL STATEMENTS

Working Draft

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Statement of Net Position (Deficit)

June 30, 2021

	Governmental activities
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 2,720,348
Accounts receivable, net of allowance for doubtful accounts	2,427
Prepaid insurance	14,020
Capital assets, net of accumulated depreciation and amortization	<u>1,483,267</u>
Total assets	<u>4,220,062</u>
Deferred outflows of resources	
Pension related	3,907,377
OPEB related	<u>420,695</u>
Total deferred outflows of resources	<u>4,328,072</u>
Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	
Liabilities	
Accounts payable	\$ 20,234
Accrued expenses	31,817
Long-term liabilities	
Debt due within one year	123,995
Debt due in more than one year	2,876,005
Compensated absences	212,919
Net OPEB liability	2,560,868
Net pension liability	<u>2,959,818</u>
Total liabilities	<u>8,785,656</u>
Deferred inflows of resources	
Pension related	353,330
OPEB related	<u>577,498</u>
Total deferred inflows of resources	<u>930,828</u>
Net Position (Deficit)	
Net investment in capital assets	1,483,267
Unrestricted	<u>(2,651,617)</u>
Total net position (deficit)	<u>\$ (1,168,350)</u>

The accompanying notes are an integral part of this financial statement.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Statement of Activities

For the year ended June 30, 2021

		Program revenues			Net (expenses) revenues and changes in net position (deficit)
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants and contributions</u>		
Governmental activities					
Public safety-fire protection	\$ 3,355,273	\$ 381,951	\$ 72,748		<u>\$ (2,900,574)</u>
Net program (expenses) revenues					<u>(2,900,574)</u>
General revenues					
Property taxes					2,682,532
Property tax relief					18,452
Reimbursements					3,688
Interest					3,202
Other					<u>3,109</u>
Total general revenues					<u>2,710,983</u>
Change in net position (deficit)					(189,591)
Net position (deficit), beginning of year					<u>(978,759)</u>
Net position (deficit), end of year					<u>\$ (1,168,350)</u>

The accompanying notes are an integral part of this financial statement.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Balance Sheet - Governmental Funds

June 30, 2021

	<u>General fund</u>
Assets	
Cash and investments	\$ 2,720,348
Accounts receivable, net of allowance for doubtful accounts	2,427
Prepaid insurance	<u>14,020</u>
Total assets	<u>\$ 2,736,795</u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 20,234
Accrued expenses	<u>31,817</u>
Total liabilities	<u>52,051</u>
Fund balances	
Nonspendable	
Prepaid insurance	14,020
Assigned to:	
Capital outlay reserve	2,533,206
Benefits reserve	30,044
Zone No. 1	161,010
Unassigned	<u>(53,536)</u>
Total fund balances	<u>2,684,744</u>
Total liabilities and fund balances	<u>\$ 2,736,795</u>

The accompanying notes are an integral part of this financial statement.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position (Deficit)

June 30, 2021

Total fund balances - governmental funds	\$ 2,684,744
<p>Amounts reported for governmental activities in the statement of net position (deficit) are different from those reported in the governmental funds because of the following:</p>	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.	1,483,267
Deferred outflows are not current financial resources and, therefore, are not reported in the funds.	4,328,072
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(212,919)
Net OPEB liability costs are not due and payable in the current period and, therefore, are not reported in the funds.	(2,560,868)
Net pension liability costs are not due and payable in the current period and, therefore, are not reported in the funds.	(2,959,818)
Long-term liabilities, including note payable to F&M Bank, is not due and payable in the current period and therefore, is not reported in the funds.	(3,000,000)
Deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(930,828)</u>
Net position (deficit) of governmental activities	<u>\$ (1,168,350)</u>

The accompanying notes are an integral part of this financial statement.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

**Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds**

For the year ended June 30, 2021

	<u>General fund</u>
Revenues	
Property taxes	\$ 2,682,532
State assistance	376,446
Federal assistance	68,448
Other	46,409
Service fees and fire prevention services	21,651
Property tax relief	18,452
Reimbursements	3,688
Interest	<u>3,202</u>
Total revenues	<u>3,220,828</u>
Expenditures	
Retirement	3,438,447
Salaries and wages	1,539,192
Employee benefits	403,683
Repairs and maintenance	57,505
Professional fees	57,121
Supplies	33,897
Utilities	31,516
Contract services	23,257
Payroll taxes	21,341
Small tools and equipment	20,915
Insurance	20,836
Dues and subscriptions	20,293
Office	19,976
Fuel	18,108
Training	9,492
Director fees	5,000
Safety equipment	2,368
Capital outlay	<u>61,186</u>
Total expenditures	<u>5,784,133</u>
Excess (deficiency) of revenues over expenditures prior to other financing sources (uses)	<u>(2,563,305)</u>
Other financing sources (uses)	
Proceeds from issuance of long-term debt	<u>3,000,000</u>
Total other financing sources (uses)	<u>3,000,000</u>
Net change in fund balance	436,695
Fund balances, beginning of year	<u>2,248,049</u>
Fund balances, end of year	<u>\$ 2,684,744</u>

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
to the Statement of Activities

For the year ended June 30, 2021

Net change in fund balances - governmental funds	\$ 436,695
Amounts reported for governmental activities in the statements of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund.	(55,146)
Governmental funds report capital outlay as expenditures while government activities record depreciation expense to allocate those expenditures over the life of the assets.	61,186
Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds.	(104,671)
Loss on sale of capital assets is recognized in the statement of activities, but is not reported in the funds.	(145,585)
Changes in compensated absences are recorded as an expense in the statement of activities, but are not reported in the funds.	(43,556)
Changes in net OPEB liability and deferred inflows and outflows associated with net OPEB liability are recorded as an expense in the statement of activities, but are not reported in the funds.	(125,762)
Changes in net pension liability and deferred inflows and outflows associated with pensions are recognized in the statement of activities, but are not reported in the funds.	2,787,248
The issuance of debt is recorded as other financing sources in the governmental funds, and increases long-term debt in the statement of net position (deficit).	<u>(3,000,000)</u>
Change in net position (deficit) of governmental activities	<u>\$ (189,591)</u>

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of Linden-Peters Rural County Fire Protection District (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The District was organized for the purpose of offering fire protection and emergency medical response to residents and landowners in the Linden-Peters area of San Joaquin County and operates under the authority of Division 12, Part 2, Section 13801 of the California Health and Safety Code.

District management considered all potential component units for inclusion in the reporting entity by applying the criteria set forth in accounting principles generally accepted in the United States of America. The District concluded that there are no potential component units which should be included in the reporting entity.

Government-wide financial statements

The government-wide financial statements (i.e., the Statement of Net Position (Deficit) and the Statement of Activities) report information on all of the activities of the primary government.

The statement of activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other revenues not classified as program revenues are presented as general revenues.

Fund financial statements

The fund financial statements provide information about the District's funds. The District has one type of fund (governmental), which is comprised of one major fund as follows:

General fund - This fund is established to account for resources devoted to financing the general services that the District performs. Property taxes, special taxes and other sources of revenue used to finance the fundamental operations of the District are included in this fund. This fund is charged with all costs of operating the District for which a separate fund has not been established.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes, special taxes and property tax relief are recognized as revenues in the year for which they are intended to finance.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period and apply to the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and long-term liabilities are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes, special taxes, strike teams, interest, property tax relief, rent, other state revenues and reimbursements associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Budget procedures

Annual budget requests are submitted by the Board of Directors of the District to the San Joaquin County Auditor Controller in accordance with California Government Code Section 53901. The budget is prepared on the modified accrual basis of accounting.

Cash and investments

For the purpose of financial reporting "cash and investments" includes all demand and savings accounts and short-term investments with an original maturity of three months or less and the District's investment in the County of San Joaquin's pooled cash and investments.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Fair value measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Accounts receivable

The District uses the allowance method to account for uncollectible accounts receivable. Accounts receivable are presented net of allowance for doubtful accounts of \$87,788 at June 30, 2021.

Capital assets

All capital assets are valued at historical cost. The District's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years.

Depreciation has been provided on capital assets and is charged as an expense against operations each year. The total amount of depreciation taken over the years is reported on the statement of net position as a reduction in the book value of capital assets.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the following useful lives listed below to capital assets.

Buildings and improvements	10-45 years
Apparatus and vehicles	5-20 years
Small tools and equipment	5-10 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Long-lived assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Deferred outflow/inflows of resources

In addition to assets, liabilities and net position, the statement of net position (deficit) reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of resources that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Conversely, deferred inflows of resources represent an acquisition of resources that applies to a future period(s) and will not be recognized as an inflow of resource (revenue) until that time.

Contributions made to the District's pension and OPEB plan(s) after the measurement date but before the fiscal year end are recorded as a deferred outflow of resources and will reduce the net pension and OPEB liability in the next fiscal year.

Additional factors involved in the calculation of the District's pension and OPEB expense and net pension and OPEB liabilities include the differences between expected and actual experience, changes in assumptions, differences between projected and actual investment earnings, changes in proportion, and differences between the District's contributions and proportionate share of contributions. These factors are recorded as deferred outflows and inflows of resources and amortized over various periods.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Other post-employment benefits other than pensions (OPEB)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain deferred timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 and June 30, 2020

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's portion of the California Public Employees' Retirement System (CalPERS) Safety-Tier 1, Safety-Tier 2, Safety-PEPRA, and Miscellaneous plan (the Plan's) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net position

Equity in the financial statements is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to these assets.
- c. Unrestricted - Amounts not required to be reported in other components of net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

Fund balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted - Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the District's highest level of decision-making authority.

Assigned - Amounts constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, District manager or their designee.

Unassigned - Amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Property taxes

Property taxes were levied January 1, 2020 and were payable in two installments on December 10, 2020 and April 10, 2021. The County of San Joaquin bills and collects property taxes on behalf of the District.

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

New accounting pronouncements

Standards adopted

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement is effective for reporting periods beginning after December 15, 2019. The District implemented the provisions of this Statement for the year ended June 30, 2021. The adoption of this Statement had no impact on the District's financial statements.

Standards not yet adopted

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for fiscal years beginning after June 15, 2021. The District will be required to implement the provisions of this Statement for the year ended June 30, 2022. The District has not determined the effect on the financial statements.

In January 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The District will be required to implement the provisions of this Statement for the year ended June 30, 2022. The adoption of this Statement had no impact on the District's financial statements.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note A - Summary of Significant Accounting Policies (Continued)

In June 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Service Code Section 457 Deferred Compensation Plans*. The objective of this Statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employment benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. This Statement is effective for fiscal years beginning after June 15, 2021. The District will be required to implement the provisions of this Statement for the year ended June 30, 2022. The District has not determined the effect on the financial statements.

Note B - Cash and Investments

Cash and investments of the District as of June 30, 2021, consist of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>	<u>Fair value</u>
Cash and cash equivalents			
<u>Deposits in commercial accounts</u>			
Public checking	\$ 20,392	\$ 48,795	
Money market	<u>2,597,984</u>	<u>2,590,612</u>	
	<u>2,618,376</u>	<u>\$ 2,639,407</u>	
<u>Petty cash</u>	<u>140</u>		
<u>Investment in external investment pool</u>			
San Joaquin County Treasurer	<u>-</u>		<u>\$ -</u>
Total cash and cash equivalents	<u>\$ 2,618,516</u>		
Investments			
<u>Certificates of Deposit</u>	<u>\$ 101,832</u>	<u>\$ 101,832</u>	
Total investments	<u>\$ 101,832</u>	<u>\$ 101,832</u>	

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

Deposit and Investment Policy

California statutes authorize special districts to invest idle, surplus, or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. As specified in Government Code 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds, the primary objectives, in priority order, of the District's investment activities and of the District's investment policy shall be (1) safety, (2) liquidity, and (3) yield. It is the policy of the District to invest public funds in a manner to obtain the highest return obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

The District is provided a broad spectrum of eligible investments under California Government Code Sections 53600-53609 (authorized investments), 53630-53686 (deposits and collateral), and 16429.1 (Local Agency Investment Fund). The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity.

The table below identifies the investment types that are authorized for the District by the California Government Code, Section 53600 (or District's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Bills, Notes, and Bonds	5 years	None	None
U.S. Government Agency Obligations	5 years	None	None
Repurchase Agreements	1 year	None	None
State Registered Warrants, Notes or Bonds	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	30%	10%
Time Deposits	1 year	30%	None
Medium Term Corporate Notes	3 years	30%	None
Mutual Funds	N/A	20%	10%
Bank Deposits	N/A	10%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
Local Government Investment Pools	N/A	None	None
Capital Asset Management Program	N/A	10%	None

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

The District complied with the provisions of California Government Code (or the District's investment policy, where more restrictive) pertaining to the types of investments held, institutions in which deposits were made and security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments. The District does not maintain a formal investment policy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment type	Total	Remaining maturity (in months)					
		12 months or less	13 - 24 months	25 - 36 months	37-48 months	49-60 months	More than 60 months
San Joaquin County							
Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Deposit	101,832	101,832	-	-	-	-	-
	<u>\$ 101,832</u>	<u>\$ 101,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of fiscal year end for each investment type.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>			
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
San Joaquin County							
Treasurer	\$ -	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Deposit	<u>101,832</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,832</u>
Total	<u>\$ 101,832</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,832</u>

Concentration of Credit Risk

The District had no investment policy limiting the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District's investments are concentrated in external investment pools which are not subject to investment limits.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2021, the District's bank balance was \$2,741,239 and \$250,000 of that amount was insured by the Federal Deposit Insurance Corporation and collateralized as required by state law and the remaining amount of \$2,491,239 was secured by a pledge of securities by the financial institution.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note B - Cash and Investments (Continued)

Investment in External Investment Pool

The District's investment in the San Joaquin County investment pool is managed by the San Joaquin County Treasurer and is stated at fair value or amortized cost, which approximates fair value. Cash held by the San Joaquin County Treasury is pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.sjgov.org/treasurer/>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained by the Pool. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. In accordance with applicable State laws, the San Joaquin County Treasurer may invest in derivative securities. However, at June 30, 2021, the San Joaquin County Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Fair value hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's investment in the County of San Joaquin Treasury Pool is classified as Level 2 and its value is based on the fair value factor provided by the Treasurer of the County of San Joaquin, which is calculated as the fair value divided by the amortized cost of the investment pool.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note C - Capital Assets

Capital asset activity for the year ended June 30, 2021 is as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2021</u>
Nondepreciable capital assets					
Land	\$ 138,000	\$ -	\$ -	\$ -	\$ 138,000
Construction in progress	<u>624,374</u>	<u>-</u>	<u>-</u>	<u>(624,374)</u>	<u>-</u>
Total nondepreciable capital assets	<u>762,374</u>	<u>-</u>	<u>-</u>	<u>(624,374)</u>	<u>138,000</u>
Depreciable capital assets					
Buildings and improvements	487,122	-	-	-	487,122
Small tools and equipment	257,777	9,811	-	-	267,588
Apparatus and vehicles	<u>1,395,476</u>	<u>51,375</u>	<u>(384,172)</u>	<u>624,374</u>	<u>1,687,053</u>
Total depreciable capital assets	2,140,375	61,186	(384,172)	624,374	2,441,763
Less accumulated depreciation	<u>(1,187,112)</u>	<u>(104,671)</u>	<u>195,287</u>	<u>-</u>	<u>(1,096,496)</u>
Total depreciable capital assets, net	<u>953,263</u>	<u>(43,485)</u>	<u>(188,885)</u>	<u>624,374</u>	<u>1,345,267</u>
Total capital assets, net	<u>\$ 1,715,637</u>	<u>\$ (43,485)</u>	<u>\$ (188,885)</u>	<u>\$ -</u>	<u>\$ 1,483,267</u>

Note D - Compensated Absences

Employees accrue vacation and sick leave benefits based on bargaining unit, length of service and current compensation. Accumulated vacation leave is subject to maximum accruals. As of June 30, 2021, the District's accrued liability for accumulated unused vacation leave and compensatory time-off is \$212,919. Employees are paid for their accumulated unused vacation leave upon separation from service. The liability is expected to be liquidated with future resources and not with expendable available financial resources.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note E - Long-Term Liabilities

Long-term liabilities outstanding as of June 30, 2021 consist of the following:

	Interest rate	Maturity date	Amounts authorized and issued	Outstanding	Due within one year
Farmers & Merchants Bank of Central California	3.60%	July 5, 2036	\$3,000,000	\$3,000,000	\$ 123,995

The following is a summary of long-term liability issuances and transactions during the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021
Farmers & Merchants Bank of Central California	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000

During April 2021, the District entered into a loan agreement with Farmers & Merchant's Bank of Central California for the purpose of obtaining financing to pay down the District's unfunded pension liability. The note is payable in annual principal and interest payments of \$265,947 and due in 2036.

Summary of long-term liabilities service requirements

Long-term liabilities service requirements to maturity are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 123,995	\$ 141,952	\$ 265,947
2023	160,685	105,262	265,947
2024	166,566	99,381	265,947
2025	172,662	93,285	265,947
2026	178,982	86,965	265,947
2027-2031	998,098	331,635	1,329,733
2032-2036	<u>1,199,012</u>	<u>135,115</u>	<u>1,334,127</u>
Total requirements	\$ <u>3,000,000</u>	\$ <u>993,595</u>	\$ <u>3,993,595</u>

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans

General Information about the Pension Plans

Plan Descriptions - All qualified permanent and probationary employees are eligible to participate in the District's separate Safety (fire) and Miscellaneous (all other) Employee Pension Plans (the Plans), cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Safety		
	<u>Tier 1</u>	<u>Tier 2</u>	<u>PEPRA</u>
Hire date	Prior to <u>July 4, 2011</u>	On or after July 4, 2011 and prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50-55	50-57
Monthly benefits, as a % of eligible compensation	3.0%	3.0%	2.7%
Required employee contribution rates	9.0%	9.0%	13%
Required employer contribution rates	22.437%	20.585%	13.044%

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans (Continued)

	<u>Miscellaneous</u>	
	<u>Tier 1</u>	<u>PEPRA</u>
	Prior to	On or after
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-60	50-62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%
Required employee contribution rates	7.0%	6.25%
Required employer contribution rates	N/A	N/A

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Safety</u>
Contributions - employer	\$ 3,422,213
	<u>\$ 3,422,213</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate share of net pension liability
Safety	\$ 2,946,935
Miscellaneous	<u>12,883</u>
Total Net Pension Liability	<u>\$ 2,959,818</u>

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans (Continued)

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2021 and 2020 was as follows:

	<u>Safety</u>	<u>Miscellaneous</u>
Proportion - June 30, 2020	0.04243%	0.00038%
Proportion - June 30, 2021	<u>0.04423</u>	<u>0.00031</u>
Change - increase (decrease)	<u>0.00180%</u>	<u>(0.00007)%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$634,965. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Pension contributions subsequent to measurement date	\$ 3,422,213	\$ -
Differences between actual and expected experience	229,184	-
Changes in assumptions	-	9,908
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	191,548	343,422
Net differences between projected and actual earnings on plan investments	<u>64,432</u>	<u>-</u>
Total	<u>\$ 3,907,377</u>	<u>\$ 353,330</u>

\$3,422,213 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans (Continued)

<u>Year ended June 30,</u>	
2022	\$ (83,076)
2023	107,870
2024	74,763
2025	<u>32,277</u>
Total	<u>\$ 131,834</u>

Actuarial Assumptions - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	<u>Safety</u>	<u>Miscellaneous</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry age normal cost level	Entry age normal cost level
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll Growth	2.75%	2.75%
Projected Salary Increase	(1)	(1)
Investment Rate of Return	7.15% (2)	7.15% (2)
Mortality	(3)	(3)

- (1) Varies depending on age, service and type of employment
- (2) Net of pension plan investment expense, including inflation
- (3) Derived using CalPERS' membership data for all funds.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the Plans. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical and forecasted information for all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The tables below reflect the long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00	1.00	2.62
Inflation Assets	0.00	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Assets	13.00	3.75	4.93
Liquidity	1.00	0.00	(0.92)
Total	<u>100.00%</u>		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note F - Pension Plans (Continued)

	<u>Safety</u>	<u>Miscellaneous</u>
1% Decrease	6.15%	6.15%
Net pension liability	\$ 4,435,608	\$ 20,574
Current discount rate	7.15%	7.15%
Net pension liability	\$ 2,946,935	\$ 12,883
1% Increase	8.15%	8.15%
Net pension liability	\$ 1,725,337	\$ 6,529

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2021, the District reported a \$16,234 payable for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

Note G - Deferred Compensation Plan

Employees of the District may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all full-time employees of the District. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death or unforeseeable emergency. Total employee contributions to the plan during the year ended June 30, 2021 were \$128,080.

Note H - Other Post-Employment Benefits Other Than Pensions

Plan description

The District administers an Other Post-Employment Benefit (OPEB) plan, and participates in a single-employer defined benefit healthcare plan. The Plan provides medical insurance and supplemental Medicare insurance for eligible retirees and spouses through the District's group health insurance, which covers both active and retired members. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated periodically. The Retiree Health Plan does not issue a publicly available report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note H - Other Post-Employment Benefits Other Than Pensions (Continued)

Benefits provided

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event. A surviving spouse and other eligible dependents may also continue coverage and receive benefits.

As a PEMHCA employer, the District is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued and for the lifetime of a surviving spouse, if the spouse also receives survivor pension benefits. The District executed a PEMHCA resolution with CalPERS which provides for the District to contribute the statutory minimum employer contribution. Employees who retire with 5 or more years of District service receive a higher benefit for a fixed number of years, based on their years of District service. During this period, the District will pay 100% of the retiree only premium (no dependents) up to \$1,400 per month.

The plan is funded on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust.

Employees covered by benefit terms

As of the June 30, 2020 measurement date, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	13
Inactive employees or beneficiaries currently receiving benefits	6
Active employees entitled to, but not yet receiving benefits	<u>1</u>
Total	<u><u>20</u></u>

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note H - Other Post-Employment Benefits Other Than Pensions (Continued)

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation dated June 30, 2020 based on the following actuarial methods and assumptions:

Actuarial Assumptions:

Discount Rate	2.66%
Inflation	2.50% per year
Salary Increases	3.00% per year
Mortality Rate ⁽¹⁾	Derived using MacLeod Watts Scale 2020 applied generationally
Healthcare Cost Trend Rates:	5.80% for 2021, 5.70% for 2022, 5.60% for 2023, and 5.50% for 2024

Notes:

- (1) The mortality information was based on the 2017 experience study of the California Public Employees' Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The Experience Study Reports may be accessed on the CalPERS Website, www.calpers.ca.gov under Forms and Publications.

The MacLeod Watts Scale 2020 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

Discount rate

The discount rate used to measure the total OPEB liability was 2.66 percent based on the published change in return for the applicable municipal bond index. The S&P Municipal Bond 20 Year High Grade Index was used.

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note H - Other Post-Employment Benefits Other Than Pensions (Continued)

Changes in the Total OPEB liability

The changes in the total OPEB liability for the Plan are as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2020 (Valuation Date June 30, 2018)	\$ 2,652,956
Changes recognized for the measurement period:	
Service cost	164,524
Interest	77,617
Contributions - employer	-
Differences between expected and actual experience	(512,387)
Benefit payments	(70,992)
Changes of assumptions	<u>249,150</u>
Net changes	<u>(92,088)</u>
Balance at June 30, 2021 (Measurement Date June 30, 2020)	<u>\$ 2,560,868</u>

Sensitivity of the Total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.66 percent) or one percentage point higher (3.66 percent) than the current discount rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB liability	\$ 3,016,336	\$ 2,560,868	\$ 2,191,994

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note H - Other Post-Employment Benefits Other Than Pensions (Continued)

Sensitivity of the Total OPEB liability to changes in the health care cost trend rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using health care cost trend rates that are one percentage point lower (4.8 percent decreasing to 3.0 percent) or one percentage point higher (6.8 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

	1% Decrease (4.80% decreasing to <u>3.00%</u>)	Current Healthcare Cost Trend Rates (5.80% decreasing to <u>4.00%</u>)	1% Increase (6.80% decreasing to <u>5.00%</u>)
Total OPEB liability	\$ 2,087,898	\$ 2,560,868	\$ 3,189,136

OPEB expense and deferred outflows/inflows of resources related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$215,498. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
OPEB contributions subsequent to measurement date	\$ 89,736	\$ -
Differences between expected and actual experience	-	467,283
Changes of assumptions	<u>330,959</u>	<u>110,215</u>
Total	<u>\$ 420,695</u>	<u>\$ 577,498</u>

(Continued)

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note H - Other Post-Employment Benefits Other Than Pensions (Continued)

The \$89,736 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal year ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (26,643)
2023	(26,643)
2024	(26,643)
2025	(26,643)
2026	(26,643)
Thereafter	(113,324)

Note I - Insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to insure for risks of loss, the District purchases insurance through commercial insurance carriers and through Joint Power Authorities. The District's insurance coverage included liability insurance limits of \$1,000,000 per occurrence and an umbrella of \$10,000,000. The District also has an excess liability policy with additional limits of \$4,000,000 per occurrence and \$4,000,000 in the aggregate.

Note J - Governing Board

As of June 30, 2021, the five members of the District's Board of Directors were as follows:

<u>Director</u>	<u>Term expires</u>
John E. Plotz, President	December 2023
Thomas G. Watkins, Vice President	December 2023
David Frison, Secretary	December 2023
Kenneth Watkins	December 2021
Paul Castillou, Jr.	December 2021

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2021

Note K - Net Position (Deficit)

The governmental activities has a net position (deficit) of \$(1,168,350) as of June 30, 2021. The deficit is due to the District incurring expenses in excess of revenue and is expected to be offset in the future from the receipt of general revenues.

Note L - Contingencies

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged in jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to the District is unknown.

REQUIRED SUPPLEMENTAL INFORMATION

Working Draft

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Required Supplementary Information
For the Year Ended June 30, 2021

Schedule of the District's Proportionate Share
of the Net Pension Liability

	Last 10 years*						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.0445381	0.0428133%	0.0415193%	0.039848%	0.039569%	0.038077%	0.02069%
Proportionate share of the net pension liability	\$ 2,959,818	\$ 2,664,125	\$ 2,427,867	\$ 2,372,516	\$ 2,041,634	\$ 1,564,105	\$ 1,287,642
Covered - employee payroll	\$ 1,030,310	\$ 1,035,570	\$ 896,130	\$ 946,321	\$ 917,012	\$ 774,684	\$ 1,036,628
Proportionate share of the net pension liability as percentage of covered - employee payroll	287.3%	257.3%	270.9%	250.7%	222.60%	201.90%	124.21%
Plan's fiduciary net position	\$ 7,580,925	\$ 7,293,030	\$ 6,811,080	\$ 6,389,686	\$ 5,912,696	\$ 5,960,944	\$ 6,186,277
Plan fiduciary net position as a percentage of the total pension liability	256.13%	273.75%	280.54%	269.32%	289.61%	381.11%	480.44%

Notes to schedule:

Benefit changes: There have been no changes in benefits since the prior valuation.

* Fiscal year 2015 was the 1st year of implementation; therefore, only seven years are shown.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Required Supplementary Information
For the Year Ended June 30, 2021

Schedule of Contributions - Pension Plan

	Last 10 years*						
	2020	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 404,517	\$ 343,683	\$ 296,293	\$ 244,560	\$ 214,563	\$ 214,878	\$ 168,604
Contributions in relation to the actuarially determined contributions	<u>(3,422,213)</u>	<u>(366,876)</u>	<u>(311,227)</u>	<u>(130,986)</u>	<u>(244,168)</u>	<u>(214,878)</u>	<u>(168,604)</u>
Contribution deficiency (excess)	\$ <u>(3,017,696)</u>	\$ <u>(23,193)</u>	\$ <u>(14,934)</u>	\$ <u>113,574</u>	\$ <u>(29,605)</u>	\$ <u>-</u>	\$ <u>-</u>
Covered-employee payroll	\$ 1,030,310	\$ 1,035,570	\$ 896,130	\$ 946,321	\$ 917,012	\$ 774,684	\$ 1,036,628
Contributions as a percentage of covered - employee payroll	332.15%	35.43%	34.73%	13.84%	26.63%	27.73%	16.26%

Notes to schedule:

*Methods and assumptions used to determine contribution rates:

	Valuation date June 30, 2019
Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of payroll
Asset valuation method	Market value
Actuarial assumptions:	
Discount rate	7.15%
Projected salary increases	Varies by entry age and service
Inflation	2.50%
Payroll growth	2.75%

*Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to that date

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

**Required Supplementary Information
For the Year Ended June 30, 2021**

Schedule of Changes in the Total OPEB Liability and Related Ratios

Last 10 years*

For the Measurement Period Ended June 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service cost	\$ 164,524	\$ 151,962	\$ 142,430	\$ 154,348
Interest	77,617	75,574	73,146	63,363
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(512,387)	-	-	-
Changes of assumptions	249,150	81,775	49,610	(170,607)
Benefit payments	<u>(70,992)</u>	<u>(80,875)</u>	<u>(70,312)</u>	<u>(54,778)</u>
Net change in total OPEB liability	(92,088)	228,436	194,874	(7,674)
Total OPEB liability - beginning	<u>2,652,956</u>	<u>2,424,520</u>	<u>2,229,646</u>	<u>2,237,320</u>
Total OPEB liability - ending	<u>\$2,560,868</u>	<u>\$2,652,956</u>	<u>\$2,424,520</u>	<u>\$2,229,646</u>
Covered - employee payroll	\$1,283,459	\$1,079,132	\$1,187,584	\$1,097,419
Total OPEB liability as a percentage of covered - employee payroll	199.53%	245.84%	204.16%	203.17%

Notes to Schedule:

* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Changes in assumptions: Changes of assumptions reflect a change in the discount rate from 2.79% to 2.66%, a change in the general inflation rate from 2.75% to 2.50% per year, and a change in the annual salary increase rate from 3.25% to 3.00% per year for the measurement period ended June 30, 2020.

Changes of assumptions reflect a change in the discount rate from 2.98% to 2.79% for the measurement period ended June 30, 2019.

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual -
Governmental Funds

Year ended June 30, 2021

	General fund		
	Actual amounts	Budgeted amounts original/final	Variance with final budget positive/(negative)
Revenues			
Property taxes	\$ 2,682,532	\$ 2,434,760	\$ 247,772
State assistance	376,446	-	376,446
Federal assistance	68,448	-	68,448
Other	46,409	5,000	41,409
Service fees and fire prevention services	21,651	21,000	651
Property tax relief	18,452	10,133	8,319
Reimbursements	3,688	5,500	(1,812)
Interest	3,202	3,831	(629)
Total revenues	<u>3,220,828</u>	<u>2,480,224</u>	<u>740,604</u>
Expenditures			
Retirement	3,438,447	430,000	(3,008,447)
Salaries and wages	1,539,192	1,404,000	(135,192)
Employee benefits	403,683	377,950	(25,733)
Repairs and maintenance	57,505	39,500	(18,005)
Professional fees	57,121	64,300	7,179
Supplies	33,897	17,400	(16,497)
Utilities	31,516	30,900	(616)
Contract services	23,257	21,500	(1,757)
Payroll taxes	21,341	20,000	(1,341)
Small tools and equipment	20,915	26,800	5,885
Insurance	20,836	25,000	4,164
Dues and subscriptions	20,293	7,000	(13,293)
Office	19,976	14,500	(5,476)
Fuel	18,108	22,000	3,892
Training	9,492	16,300	6,808
Director fees	5,000	6,000	1,000
Safety equipment	2,368	9,000	6,632
Capital outlay	61,186	-	(61,186)
Total expenditures	<u>5,784,133</u>	<u>2,532,150</u>	<u>(3,251,983)</u>
Other financing sources (uses)			
Proceeds from issuance of long-term debt	<u>3,000,000</u>	-	<u>3,000,000</u>
Total other financing sources (uses)	<u>3,000,000</u>	-	<u>3,000,000</u>
Net change in fund balance	436,695	(51,926)	488,621
Fund balance, beginning of year	<u>2,248,049</u>	<u>2,248,049</u>	-
Fund balance, end of year	<u>\$ 2,684,744</u>	<u>\$ 2,196,123</u>	<u>\$ 488,621</u>

See note on page 43

LINDEN-PETERS RURAL COUNTY FIRE PROTECTION DISTRICT

Notes to Required Supplemental Information

June 30, 2021

The chief of the District prepares an expenditure budget annually which is approved by the Board of Directors setting forth the contemplated fiscal requirements. San Joaquin County provides a revenue budget for property taxes and property tax relief based upon estimated allocations and receipts of the related revenues. The District's budgets are maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual budget as originally adopted and the final adopted amounts. There were amendments to the budget during the year ended June 30, 2021; all were approved by the District's Board. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for equipment and contingencies may vary significantly from budget due to timing of such expenditures.

Working Draft

Linden-Peters Rural County Fire Protection District
FY 2022 - 23 BUDGET WORKSHEET

REVENUE		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
410	Property Tax Current Secured	\$ 2,588,767.76	\$ 2,594,535.61	\$ 2,672,400.00
415	Property Tax Curr Unsecured	\$ 127,447.37	\$ 127,394.04	\$ 131,220.00
420	SB813 Supplemental	\$ 84,226.84	\$ 136,493.88	\$ 140,500.00
425	Prior Years	\$ 104.07	\$ 3,744.49	\$ 3,900.00
450	Interest - 48901 SJC Acct	\$ 1,956.09	\$ 1,034.00	\$ 1,040.00
450	Interest - Checking	\$ 2.07	\$ 5.44	\$ 6.00
450-2	Interest - Benefits Reserve	\$ 13.45	\$ 12.55	\$ 12.00
450-3	Interest - CO	\$ -	\$ -	\$ -
450-4	Interest - General Fund	\$ 730.92	\$ 645.55	\$ 582.00
450-5	Interest - Equipment Replacement	\$ 65.15	\$ 125.11	\$ 126.00
450-6	Interest - CD	\$ -	\$ 152.75	\$ 153.00
460	State - Hmownrs Prop Tax Relief	\$ 15,985.45	\$ 15,466.96	\$ 15,930.00
462	Grant Income	\$ -	\$ 45,478.00	\$ -
465	Fire Prevention Service	\$ 14,176.77	\$ 13,021.45	\$ 14,930.00
475	Strike Team Reimbursement	\$ -	\$ 452,404.95	\$ -
480	LCWD Fuel Reimbursement	\$ 3,308.69	\$ 3,844.25	\$ 4,545.00
492-3	Service Fees	\$ 3,282.02	\$ 4,303.01	\$ 4,310.00
495	Miscellaneous	\$ 2,500.00	\$ 26,274.70	\$ 2,500.00

General Fund Total: \$ 2,842,566.65 \$ 3,424,936.74 \$ 2,992,154.00

ZONE ONE FUND		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
410-1	Property Tax See- Z1	\$ 14,016.25	\$ 14,788.23	\$ 15,370.00
415-1	Property Tax Unsecured - Z1	\$ 711.01	\$ 732.61	\$ 760.00
420-1	SB813 - Z1	\$ 475.79	\$ 778.90	\$ 800.00
425-1	Prior Tax - ZZ1	\$ 0.60	\$ 21.20	\$ 22.00
450-1	Interest - Z1	\$ 57.70	\$ 57.89	\$ 58.00
460-1	State - Hmownrs Prop Tax	\$ 88.79	\$ 88.96	\$ 92.00

Zone One Fund Total: \$ 15,350.14 \$ 16,467.79 \$ 17,102.00

TOTAL REVENUE: \$ 2,857,916.79 \$ 3,441,404.53 \$ 3,009,256.00

Linden-Peters Rural County Fire Protection District
FY 2022 - 23 BUDGET WORKSHEET

EXPENDITURES

500 - Personnel

		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
510	Salaries - Regular	\$ 1,180,000.00	\$ 1,144,685.51	\$ 1,203,020.00
512	Salaries - Overtime	\$ 90,000.00	\$ 150,000.00	\$ 150,000.00
513	Salaries - FLSA	\$ 29,000.00	\$ 26,613.51	\$ 29,000.00
514	Salaries - Strike Teams	\$ -	\$ 215,194.97	\$ -
515	Salaries - Extra Help	\$ 22,000.00	\$ -	\$ 22,000.00
517	Salaries - Holiday	\$ 68,000.00	\$ 70,447.68	\$ 80,300.00
518	Salaries - Volunteers	\$ 9,000.00	\$ 4,115.00	\$ 9,000.00
519	Education Pay	\$ 9,000.00	\$ 8,700.64	\$ 15,600.00
521	Retirement	\$ 273,000.00	\$ 496,908.27	\$ 273,000.00
	Retirement - Loan Payment	\$ -	\$ -	\$ 265,946.62
525	Social Security	\$ 2,000.00	\$ 6,402.93	\$ 3,000.00
527	Social Security - Medicare	\$ 20,000.00	\$ 20,981.89	\$ 22,000.00
530	Insurance- Medical	\$ 240,000.00	\$ 227,684.02	\$ 240,000.00
531	Insurance- Medical (retirees)	\$ 60,000.00	\$ 50,182.53	\$ 60,000.00
532	Insurance- Dental	\$ 15,000.00	\$ 12,092.04	\$ 15,000.00
533	Insurance - Vision	\$ 2,500.00	\$ 1,758.04	\$ 2,500.00
534	Insurance -Life	\$ 1,000.00	\$ 1,034.51	\$ 1,400.00
535	Insurance- Worker's comp	\$ 125,000.00	\$ 95,008.00	\$ 115,000.00
536	Director's Fees	\$ 6,000.00	\$ 4,325.00	\$ 6,000.00

Total 500 - Personnel: \$ 2,151,500.00 \$ 2,536,134.54 \$ 2,512,766.62

540 - Vehicle & Equipment

		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
542	Fuel, Lube, & Oil	\$ 22,000.00	\$ 24,511.28	\$ 26,000.00
543	Tires	\$ 1,500.00	\$ 2,882.21	\$ 3,000.00
544	Parts/Supplies	\$ 9,000.00	\$ 2,977.65	\$ 9,000.00
545	Maintenance & Repair	\$ 20,000.00	\$ 41,119.20	\$ 40,000.00
547	Radios	\$ 15,000.00	\$ 13,446.29	\$ 15,000.00
549	SCBA	\$ 1,000.00	\$ -	\$ 1,000.00
550-4	Small Tools & Equipment	\$ 16,300.00	\$ 2,776.10	\$ 15,000.00
551	Medical equip, supplies, & oxygen	\$ 5,000.00	\$ 5,098.26	\$ 5,000.00
552	Ladder Purchase/ Maintenance	\$ 800.00	\$ 678.45	\$ 1,000.00

Total 540 - Vehicle & Equipment: \$ 90,600.00 \$ 93,489.44 \$ 115,000.00

Linden-Peters Rural County Fire Protection District
FY 2022 - 23 BUDGET WORKSHEET

560 - Buildings & Grounds		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
564	Furniture	\$ 10,000.00	\$ 6,133.30	\$ 2,000.00
580	Maintenance & Repair	\$ 12,000.00	\$ 20,140.09	\$ 5,000.00
Total 560 - Buildings & Grounds:		\$ 22,000.00	\$ 26,273.39	\$ 7,000.00

600 - Supplies		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
600-1	Grant Expense - Supplies	\$ 10,000.00	\$ 3,064.45	\$ 25,000.00
602	Computer Hardware & Software	\$ 15,000.00	\$ 12,355.08	\$ 15,000.00
606	Office supplies	\$ 8,000.00	\$ 1,995.01	\$ 4,000.00
607	Postage	\$ 500.00	\$ 348.78	\$ 500.00
608	Station Supplies	\$ 10,000.00	\$ 5,970.40	\$ 10,000.00
613	Clothing-uniforms	\$ 3,000.00	\$ -	\$ 3,000.00
616	Clothing- Safety	\$ 14,000.00	\$ 12,508.49	\$ 14,000.00
625	Utilities- Electric/ Gas	\$ 18,000.00	\$ 15,706.99	\$ 18,000.00
626	Utilities- Water	\$ 4,200.00	\$ 3,948.73	\$ 4,200.00
627	Utilities- Cable TV	\$ 2,400.00	\$ 2,349.48	\$ 2,400.00
630	Utilities- Telephone/Cell/CAD	\$ 4,600.00	\$ 6,425.28	\$ 6,500.00
631	Utilities - Garbage	\$ 3,600.00	\$ 4,173.12	\$ 4,200.00
635	Fire Fighting Foam	\$ 3,000.00	\$ -	\$ 3,000.00
Total 600 - Supplies:		\$ 96,300.00	\$ 68,845.81	\$ 109,800.00

650 - Services		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
652	Insurance/ Casul/ Eq/Bond	\$ 25,000.00	\$ 30,997.00	\$ 32,000.00
655	Annual Audit	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
656	S.J. Co. Tax Admin Chg	\$ 40,000.00	\$ 46,095.00	\$ 47,800.00
657	Dispatching	\$ 16,500.00	\$ 15,722.36	\$ 16,500.00
658	Computer Support	\$ 5,000.00	\$ 1,879.30	\$ 5,000.00
665	Physical Exams	\$ 3,300.00	\$ 851.53	\$ 3,300.00
667	Fire Prevention Bureau	\$ 3,500.00	\$ 1,922.10	\$ 3,500.00
670	Assoc. Membership	\$ 4,000.00	\$ 3,360.00	\$ 4,000.00
674	Training - Hosted	\$ -	\$ 1,960.00	\$ -
675	Training	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
677	Consultant Services	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00
678	Attorney Fee's	\$ 5,000.00	\$ -	\$ 5,000.00
690	Services Contingencies	\$ 5,000.00	\$ 1,022.55	\$ 5,000.00
691	Bank Fees	\$ 1,000.00	\$ 900.00	\$ 1,000.00
Total 650 - Services:		\$ 140,300.00	\$ 134,709.84	\$ 155,100.00

General Fund Total Revenue:	\$ 2,842,566.65	\$ 3,424,936.74	\$ 2,992,154.00
General Fund Total Expenditures:	\$ 2,500,700.00	\$ 2,859,453.02	\$ 2,899,666.62
General Fund Ending Balance:	\$ 341,866.65	\$ 565,483.72	\$ 92,487.38

Linden-Peters Rural County Fire Protection District
FY 2022 - 23 BUDGET WORKSHEET

695 - Zone 1		Final Budget 2021-2022	Budget Actuals 2021 - 2022	Budget 2022 - 2023
696	Hydrant Rental	\$ 1,200.00	\$ 1,140.00	\$ 1,200.00
697	Fire Hose and Appliances	\$ 7,000.00	\$ 3,875.00	\$ 7,000.00
698	S.J. Co. Tax Admin Chg	\$ 300.00	\$ 300.00	\$ 300.00
699	Fire Hydrant Purchase	\$ 7,000.00	\$ -	\$ 7,000.00
Total 695 - Zone 1:		\$ 15,500.00	\$ 5,315.00	\$ 15,500.00
Zone One Fund Total Revenue:		\$ 15,350.14	\$ 16,467.79	\$ 17,102.00
Zone One Fund Total Expenditure:		\$ 15,500.00	\$ 5,315.00	\$ 15,500.00
Zone One Fund Ending Balance:		\$ (149.86)	\$ 11,152.79	\$ 1,602.00

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 2nd day of June, 2022 by the following:
Vote:

- AYES:**
- NOES:**
- ABSTAIN:**
- ABSENT:**

John E. Plotz, President

ATTEST:

Dave Frison
Secretary, Board of Directors

Linden-Peters Rural County Fire Protection District

FY 2022 - 2023 PRELIMINARY BUDGET

REVENUE	Budget 2022 - 2023	
410	Property Tax Current Secured	\$ 2,672,400.00
415	Property Tax Curr Unsecured	\$ 131,220.00
420	SB813 Supplemental	\$ 140,500.00
425	Prior Years	\$ 3,900.00
450	Interest - 48901 SJC Acct	\$ 1,040.00
450	Interest - Checking	\$ 6.00
450-2	Interest - Benefits Reserve	\$ 12.00
450-3	Interest - CO	\$ -
450-4	Interest - General Fund	\$ 582.00
450-5	Interest - Equipment Replacement	\$ 126.00
450-6	Interest - CD	\$ 153.00
460	State - Hmownrs Prop Tax Relief	\$ 15,930.00
462	Grant Income	\$ -
465	Fire Prevention Service	\$ 14,930.00
475	Strike Team Reimbursement	\$ -
480	LCWD Fuel Reimbursement	\$ 4,545.00
492-3	Service Fees	\$ 4,310.00
495	Miscellaneous	\$ 2,500.00

General Fund Total: \$ 2,992,154.00

ZONE ONE FUND	Budget 2022 - 2023	
410-1	Property Tax See- Z1	\$ 15,370.00
415-1	Property Tax Unsecured - Z1	\$ 760.00
420-1	SB813 - Z1	\$ 800.00
425-1	Prior Tax - ZZ1	\$ 22.00
450-1	Interest - Z1	\$ 58.00
460-1	State - Hmownrs Prop Tax	\$ 92.00

Zone One Fund Total: \$ 17,102.00

TOTAL REVENUE: \$ 3,009,256.00

Linden-Peters Rural County Fire Protection District

FY 2022 - 2023 PRELIMINARY BUDGET

EXPENDITURES

500 - Personnel		Budget 2022 - 2023
510	Salaries - Regular	\$ 1,203,020.00
512	Salaries - Overtime	\$ 150,000.00
513	Salaries - FLSA	\$ 29,000.00
514	Salaries - Strike Teams	\$ -
515	Salaries - Extra Help	\$ 22,000.00
517	Salaries - Holiday	\$ 80,300.00
518	Salaries - Volunteers	\$ 9,000.00
519	Education Pay	\$ 15,600.00
521	Retirement	\$ 273,000.00
	Retirement - Loan Payment	\$ 265,946.62
525	Social Security	\$ 3,000.00
527	Social Security - Medicare	\$ 22,000.00
530	Insurance- Medical	\$ 240,000.00
531	Insurance- Medical (retirees)	\$ 60,000.00
532	Insurance- Dental	\$ 15,000.00
533	Insurance - Vision	\$ 2,500.00
534	Insurance -Life	\$ 1,400.00
535	Insurance- Worker's comp	\$ 115,000.00
536	Director's Fees	\$ 6,000.00

Total 500 - Personnel: \$ 2,512,766.62

540 - Vehicle & Equipment		Budget 2022 - 2023
542	Fuel, Lube, & Oil	\$ 26,000.00
543	Tires	\$ 3,000.00
544	Parts/Supplies	\$ 9,000.00
545	Maintenance & Repair	\$ 40,000.00
547	Radios	\$ 15,000.00
549	SCBA	\$ 1,000.00
550-4	Small Tools & Equipment	\$ 15,000.00
551	Medical equip, supplies, & oxygen	\$ 5,000.00
552	Ladder Purchase/ Maintenance	\$ 1,000.00

Total 540 - Vehicle & Equipment: \$ 115,000.00

Linden-Peters Rural County Fire Protection District

FY 2022 - 2023 PRELIMINARY BUDGET

560 - Buildings & Grounds **Budget
2022 - 2023**

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

600 - Supplies **Budget
2022 - 2023**

600-1	Grant Expense - Supplies	\$ 25,000.00
602	Computer Hardware & Software	\$ 15,000.00
606	Office supplies	\$ 4,000.00
607	Postage	\$ 500.00
608	Station Supplies	\$ 10,000.00
613	Clothing-uniforms	\$ 3,000.00
616	Clothing- Safety	\$ 14,000.00
625	Utilities- Electric/ Gas	\$ 18,000.00
626	Utilities- Water	\$ 4,200.00
627	Utilities- Cable TV	\$ 2,400.00
630	Utilities- Telephone/Cell/CAD	\$ 6,500.00
631	Utilities - Garbage	\$ 4,200.00
635	Fire Fighting Foam	\$ 3,000.00
Total 600 - Supplies:		\$ 109,800.00

650 - Services **Budget
2022 - 2023**

652	Insurance/ Casul/ Eq/Bond	\$ 32,000.00
655	Annual Audit	\$ 17,000.00
656	S.J. Co. Tax Admin Chg	\$ 47,800.00
657	Dispatching	\$ 16,500.00
658	Computer Support	\$ 5,000.00
665	Physical Exams	\$ 3,300.00
667	Fire Prevention Bureau	\$ 3,500.00
670	Assoc. Membership	\$ 4,000.00
674	Training - Hosted	\$ -
675	Training	\$ 12,000.00
677	Consultant Services	\$ 3,000.00
678	Attorney Fee's	\$ 5,000.00
690	Services Contingencies	\$ 5,000.00
691	Bank Fees	\$ 1,000.00
Total 650 - Services:		\$ 155,100.00

Linden-Peters Rural County Fire Protection District
FY 2022 - 2023 PRELIMINARY BUDGET

General Fund Total Revenue: \$ 2,992,154.00
General Fund Total Expenditures: \$ 2,899,666.62
General Fund Ending Balance: \$ 92,487.38

695 - Zone 1

Budget
2022 - 2023

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

Total 695 - Zone 1: \$ 15,500.00
Zone One Fund Total Revenue: \$ 17,102.00
Zone One Fund Total Expenditure: \$ 15,500.00
Zone One Fund Ending Balance: \$ 1,602.00

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 2nd day of June, 2022 by the following:

Vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

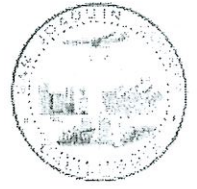
John E. Plotz, President

ATTEST:

Dave Frison
Secretary, Board of Directors




OFFICE OF THE
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR -CONTROLLER
Jeffery M. Woltkamp, CPA

CHIEF DEPUTIES
Tod Hill -Accounting
Janice McCutcheon, CPA -Internal Audit
Lori Rolleri -Payroll
Stanley Lawrence -Property Tax

MEMORANDUM

DATE: May 5, 2022
TO: Board of Directors - Fire Protection / Water Conservation Districts
FROM: Jeffery M. Woltkamp, Assistant Auditor-Controller 
SUBJECT: Proposition 4 - Government Spending Limit Calculation for FY 2022-2023

Attached is the 2022-2023 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 2022-2023 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 2020-2021 to fiscal year 2021-2022 than the percentage change of CPCPI (7.55%), 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 2022-2023, 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.

JMW: tl

Enclosures

Calculation of Budget Limit		
Fire District Name:	LINDEN PETERS	
Budget Limit to Be Established For Fiscal Year:		2022-2023
Budget Limit - Current Year		\$ 4,562,306
Percentage Change in Per Capita Personal Income [CPCPI]	X	107.55%
		4,906,760
Population Change Factor	X	100.44%
Budget Limit For the Coming Year		\$ 4,928,350



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

Resolution No. 22-02

**RESOLUTION TO ADOPT THE FISCAL YEAR 2022 – 2023
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 2022 – 2023 Proposition 4 Appropriation Limit is \$ 4,928,350 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 2022 – 2023 Proposition 4 Appropriation Limit of \$ 4,928,350

PASSED AND ADOPTED at a meeting of the Board of Directors on this 2nd Day of June, 2022, by the following vote:

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

John E. Plotz
President, Board of Directors

ATTEST:

David Frison
Secretary, Board of Directors

(OFFICIAL SEAL)