



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, July 7, 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

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| <p>(I.) CALL TO ORDER</p> <p>(II.) ROLL CALL OF BOARD MEMBERS</p> <ul style="list-style-type: none">• John E. Plotz, Board President• Thomas G. Watkins Board Vice President• David Frison, Board Secretary• Paul Castellou Jr., Board Member• Kenneth Watkins III, Board Member <p>(III.) PUBLIC COMMENT –
(Public comment/input is welcome. All comments/input are limited to three minutes per individual)</p> <p>(IV.) MINUTES</p> <p>A. Discussion & Possible Action re: Regular Board Meeting Minutes – June 2022</p> <p>(V.) BOARD COMMITTEE REPORTS</p> <p>A. Succession Planning Committee Report – Board Member Paul Castellou, Jr.</p> <p>(VI.) FINANCIAL SUMMARY AND REPORT</p> <p>A. Monthly Financial Current Events Summary for June 2022 – Fire Chief Kirk Noffsinger (Treasurer)</p> <p>(VII.) CONSENT AGENDA</p> <p>A. Discussion & Possible Action re: Approval of the June 2022 Financial Report and Expenditures</p> <p>(VIII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE
(Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)</p> <p>A. Departmental Report – (Fire Chief Kirk Noffsinger)</p> | <p>B. Union Report – (Union Representative)</p> <p>(IX.) UNFINISHED BUSINESS – 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.)</p> <p>(X.) NEW BUSINESS</p> <p>A. Discussion & Possible Action re: Approval of Agreement between Croce, Sanguinetti & Vander Veen (CSV) and the LPFD to Conduct the FY 2021-2022 Financials and Financial Transactions Report for an Amount Not to Exceed \$15,600.00</p> <p>(XI.) BOARD QUESTIONS AND COMMENTS</p> <p>(XII.) CLOSED SESSION – NONE</p> <p>(XIII.) ADJOURNMENT</p> <p style="text-align: center;"><u>CURRENTLY THE NEXT SCHEDULED
REGULAR BOARD MEETING</u></p> <p style="text-align: center;">August 4 @ 7:00PM</p> <p style="text-align: center;">Agenda Posted: July 4 @ or before 4:00 PM</p> <hr/> <p>SIGNED ORIGINAL ON FILE</p> <p>DAVID FRISON, BOARD SECRETARY</p> |
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Member: Paul Castellou Jr.
Member: Kenneth “Kenny” Watkins III

Minutes of Board Meeting

Thursday, June 2, 2022

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President Jack Plotz at 7:06 PM. Members present: Vice President Thomas G. Watkins, Secretary David Frison, Board Member Paul Castellou, Jr. and Board Member Kenny Watkins III. Members Absent: None L.P.F.D. on duty staff present: Fire Chief Kirk Noffsinger and Administrative Assistant Lorena Coose.

- (I.) Call to Order – 7:06 PM
- (II.) Roll Taken
Meeting minutes were taken by Administrative Assistant Lorena Coose.
- (III.) Public Comment – None
- (IV.) Minutes:
 - A. Discussion & Possible Action re: Regular Board Meeting Minutes – May 2022.
Board Minutes approved on motion by K. Watkins III and seconded by P. Castellou, Jr.
Motion passed with a vote of 5-0.
- (V.) Board Committee Reports
 - A. Succession Planning Committee Report – Chief Noffsinger noted that there are plans to schedule the next two classes.
 - B. Finance Committee Report – Vice President Thomas G. Watkins noted that the committee met and everything was in order. The committee reviewed the FY 2022-2023 preliminary budget.
- (VI.) Financial Summary and Report
 - A. Monthly Financial, Current events summary for May 2022 - Presented by Fire Chief Kirk Noffsinger. Chief Noffsinger provided an overview of the financials for May 2022.
- (VII.) Consent Agenda:
 - A. Discussion & Possible Action re: Approval of the May 2022 Monthly Financial Reports and expenditures. A motion to approve the financial reports was made by J. Plotz and seconded by P. Castellou, Jr. Motion passed with a vote of 5-0.
- (VIII.) Current Events Summaries, Reports, and/or Correspondence:

Current Events for the Linden-Peters Fire District months of May 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 May 2022 and provided the Shift and Training Reports. Chief Noffsinger noted that the FDAC Committee met to discuss ERAF. There was a discussion regarding Prop 172 funds for public safety which were allocated to the County Sheriff's department and not shared with the Fire Districts in the County. Chief Noffsinger noted that the county did not share the funds with Fire Districts in the county because the county stance is that the fire districts are special districts and so are not considered County Fire Districts. The Chief noted that the Prop 172 funds should have been shared with the Fire Districts in the County as they are providing public safety services in the County. Chief Noffsinger noted that the Cherry Festival was a success the Volunteer Association booth sold out. Chief Noffsinger also noted that the Fill the Boot event was scheduled for June 4; painting of the exterior buildings would begin at the beginning of June; and the Monster Drill was conducted at Linden High School. Chief Noffsinger reported that the OES Engine requires some warranty work, so it will be taken to Sacramento. Chief Noffsinger noted that the County EMS and Fire Districts have not come to an agreement on EPI Pens and Narcan regulations, so at this time the District is not carrying these items

B. Union Report – None

(IX.) Unfinished Business – None

(X.) New Business

A. Discussion & Possible Action re: FY 2020-FY 2021 Financial Audit Prepared by Croce, Sanguinetti, & Vander Veen. Mark Croce provided a presentation on the FY 2020-FY 2021 Financial Audit.

Acceptance of the FY 2020-FY 2021 Financial Audit as presented approved on motion by D. Frison and seconded by K. Watkins III. Motion passed with a vote of 5-0.

B. Discussion & Possible Action re: FY 2022-FY 2023 Preliminary Budget

Approval of the FY 2022-FY 2023 Preliminary Budget with an increase of line item 580 to \$20,000 approved on motion by K. Watkins III and seconded by D. Frison. Motion passed with a vote of 5-0.

C. Discussion & Possible Action re: Adopt the FY 2022-2023 Proposition 4 Appropriation Limit

Approval to adopt the FY 2022-FY 2023 Proposition 4 Appropriation Limit approved on motion by K. Watkins III and seconded by Paul Castillou, Jr. Motion passed with a vote of 5-0.

(XI.) Board Questions and Comments – None

(XII.) Closed Session

The Board entered into closed session at 8:08 pm to discuss the following:

A. Section 54957: Labor Negotiations Unrepresented Employee – Administrative Assistant

The Board returned from closed session at 8:15 pm. Board President John E. Plotz announced that an amendment to the contract for the Administrative Assistant was approved.

- (XIII.) Adjournment: Motion made by P. Castellou, Jr. and seconded by K. Watkins III to adjourn the meeting. Vote in favor 5-0. Motion carried and so ordered at 8:18 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Absent

Paul Castellou, Jr., Member

Kenneth "Kenny" Watkins III

Linden-Peters Rural County Fire Protection District

07/06/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	278,400.46
102 · F&M Zone 1 Fund	140,442.50
104 · F&M- Capital Outlay	2005075.76
106 · F&M- Benefits Reserve Fund	30,057.43
123 · F&M Equipment Replacement F...	412,949.06
124 · F&M CD	101,984.50
	<hr/>
Total Checking/Savings	2968909.71
	<hr/>
Total Current Assets	2968909.71
	<hr/>
TOTAL ASSETS	<u>2968909.71</u>
	<hr/>
LIABILITIES & EQUITY	0.00

07/06/22

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

	<u>Jun 22</u>
Adelita Migrant Child Development Ce...	290.00
Ferrari Farms Inc.	285.00
Fire Recovery USA, LLC Trust Account	374.02
Linden County W.D.	382.51
R & B Protective Coating, Inc.	577.00
San Joaquin County	4,509.81
SJC Child Abuse Prev Council	290.00
Want's Small World Care Home	<u>227.00</u>
TOTAL	<u>6,935.34</u>

07/06/22

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

June 2022

	<u>Jun 22</u>
49er Communications, Inc.	229.33
AFSS North	30.00
Albert Paper Company	228.16
Amazon	178.89
BG Agri	99.59
Blue Cross of California	88.05
California Waste Recovery Systems	351.25
Card Services	400.19
Cintas	321.78
Clutch & Brake Xchange, Inc.	94.09
Comcast	347.59
Croce, Sanguinetti, & Vander Veen	15,020.00
E.F. Kludt & Sons	3,479.23
Engineered Fire Systems, Inc.	125.00
Fire Districts Assn. of California	200.00
Frontier Communications	46.51
Health Education Services	238.73
Jim Avansino	908.01
Joint Radio Users Group	1,292.26
Ken Snyder Jr.	232.94
Kirk Noffsinger	75.00
Lee Owing Jr.	908.01
Linden County Water District	399.87
Lorena C. Coose - 1	162.70
Pacific Gas & Electric	1,688.27
PERS Health Benefits Division	25,715.15
Premier Access Dental	1,689.39
Public Employees' Retirement System	29,585.69
Rinaldi's Market	32.09
Safeguard Business Systems	362.13
San Joaquin County Fire Chief's Associati	300.00
Small Business Benefit Plan Trust	237.10
Tyler L. Watson	99.14
Vic Solari	232.94
TOTAL	<u>85,399.08</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	63.66	57.70	5.96
450-2 · Interest - Benefits Reserve	13.79	13.45	0.34
450-4 · Interest - General Fund	748.91	730.92	17.99
450-5 · Interest -Equipment Replace F...	140.00	65.15	74.85
450-6 · Interest - CD	152.75	0.00	152.75
450 · Interest - Checking	5.80	2.07	3.73
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	19,200.26	14,176.77	5,023.49
475 · Strike Team Reimbursement	452,404.95	0.00	452,404.95
476 · Hosted Training	3,500.00		
480 · LCWD Fuel Reimbursement	4,226.76	3,308.69	918.07
492-3 · Service Fees	4,677.03	3,282.02	1,395.01
495 · Miscellaneous	26,274.70	2,500.00	23,774.70
Total Income	3,451,965.49	2,857,916.79	594,048.70
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	1,144,842.88	1,180,000.00	-35,157.12
512 · Salaries - Overtime	153,512.26	90,000.00	63,512.26
513 · Salaries - FLSA	26,613.51	29,000.00	-2,386.49
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	8,700.64	9,000.00	-299.36
521 · Retirement	498,787.11	273,000.00	225,787.11
525 · Social Security	6,402.93	2,000.00	4,402.93
527 · Social Security - Medicare	21,000.39	20,000.00	1,000.39
530 · Insurance- Medical	227,684.02	240,000.00	-12,315.98
531 · Insurance- Medical (retirees)	49,278.47	60,000.00	-10,721.53
532 · Insurance- Dental	11,410.32	15,000.00	-3,589.68
533 · Insurance - Vision	1,986.68	2,500.00	-513.32
534 · Insurance -Life	1,036.35	1,000.00	36.35
535 · Insurance- Worker's comp	95,008.00	125,000.00	-29,992.00
536 · Director's Fees	4,250.00	6,000.00	-1,750.00
Total 500 · Personnel	<u>2,540,271.21</u>	<u>2,151,500.00</u>	<u>388,771.21</u>
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	28,090.10	22,000.00	6,090.10
543 · Tires	2,882.21	1,500.00	1,382.21
544 · Parts/Supplies	3,071.74	9,000.00	-5,928.26
545 · Maintenance & Repair	41,119.20	20,000.00	21,119.20
547 · Radios	13,675.62	15,000.00	-1,324.38
549 · SCBA	53.81	1,000.00	-946.19
550-4 · Small Tools & Equipment	2,776.10	16,300.00	-13,523.90
551 · Medical equip, supplies, oxygen	5,336.99	5,000.00	336.99
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	97,684.22	90,600.00	7,084.22
560 · Buildings & Grounds			
564 · Furniture	6,133.30	10,000.00	-3,866.70
580 · Maintenance & Repair	20,239.23	12,000.00	8,239.23
Total 560 · Buildings & Grounds	26,372.53	22,000.00	4,372.53
600 · Supplies			
600-1 · Grant Expense-Supplies	3,064.45	10,000.00	-6,935.55
602 · Computer Hardware & Software	12,686.85	15,000.00	-2,313.15
606 · Office supplies	2,500.52	8,000.00	-5,499.48
607 · Postage	363.39	500.00	-136.61
608 · Station Supplies	6,587.94	10,000.00	-3,412.06
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	17,395.26	18,000.00	-604.74
626 · Utilities- Water	3,645.87	4,200.00	-554.13
627 · Utilities- Cable TV	2,152.16	2,400.00	-247.84
630 · Utilities - Telephone/Cell/CAD	6,572.57	4,600.00	1,972.57
631 · Utilities - Garbage	3,854.54	3,600.00	254.54
635 · Fire Fighting Foam	0.00	3,000.00	-3,000.00
Total 600 · Supplies	71,332.04	96,300.00	-24,967.96
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	30,997.00	25,000.00	5,997.00
655 · Annual Audit	19,020.00	17,000.00	2,020.00
656 · S.J. Co. Tax Admin Chg	46,095.00	40,000.00	6,095.00
657 · Dispatching	15,514.38	16,500.00	-985.62
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	2,047.10	3,500.00	-1,452.90
670 · Assoc. Memberships	3,560.00	4,000.00	-440.00
674 · Training - Hosted	1,960.00		
675 · Training	4,758.09	12,000.00	-7,241.91
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	1,352.55	5,000.00	-3,647.45
691 · Bank Fees	784.40	1,000.00	-215.60
Total 650 · Services	<u>129,819.35</u>	<u>140,300.00</u>	<u>-10,480.65</u>
695 · Zone 1			
696 · Hydrant Rental	1,140.00	1,200.00	-60.00
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>5,280.00</u>	<u>15,500.00</u>	<u>-10,220.00</u>
Total Expense	<u>2,870,759.35</u>	<u>2,516,200.00</u>	<u>354,559.35</u>
Net Ordinary Income	<u>581,206.14</u>	<u>341,716.79</u>	<u>239,489.35</u>
Net Income	<u><u>581,206.14</u></u>	<u><u>341,716.79</u></u>	<u><u>239,489.35</u></u>

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

	<u>Jul '21 - Jun ...</u>	<u>Jul '20 - Jun ...</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	63.66	73.96	-10.30	-13.9%
450-2 · Interest - Benefits Reserve	13.79	17.20	-3.41	-19.8%
450-4 · Interest - General Fund	748.91	982.10	-233.19	-23.7%
450-5 · Interest -Equipment Replace F...	140.00	81.90	58.10	70.9%
450-6 · Interest - CD	152.75	152.56	0.19	0.1%
450 · Interest - Checking	5.80	6.12	-0.32	-5.2%
460-1 · State - Hmownrs Prop Tax	88.96	104.45	-15.49	-14.8%
460 · State - Hmownrs Prop Tax Relief	15,466.96	18,347.70	-2,880.74	-15.7%
462 · Grant Income	45,478.00	4,300.00	41,178.00	957.6%
465 · Fire Prevention Service	19,200.26	16,460.53	2,739.73	16.6%
475 · Strike Team Reimbursement	452,404.95	440,594.84	11,810.11	2.7%
476 · Hosted Training	3,500.00	0.00	3,500.00	100.0%
480 · LCWD Fuel Reimbursement	4,226.76	3,688.13	538.63	14.6%
492-3 · Service Fees	4,677.03	5,190.02	-512.99	-9.9%
495 · Miscellaneous	26,274.70	45,147.60	-18,872.90	-41.8%
Total Income	3,451,965.49	3,284,546.90	167,418.59	5.1%
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 June 2022

	<u>Jul '21 - Jun ...</u>	<u>Jul '20 - Jun ...</u>	<u>\$ Change</u>	<u>% Change</u>
510 · Salaries - Regular	1,144,842.88	1,121,944.86	22,898.02	2.0%
512 · Salaries - Overtime	153,512.26	73,802.61	79,709.65	108.0%
513 · Salaries - FLSA	26,613.51	26,003.01	610.50	2.4%
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	8,700.64	8,700.64	0.00	0.0%
521 · Retirement	498,787.11	3,422,213.26	-2,923,426.15	-85.4%
525 · Social Security	6,402.93	1,228.22	5,174.71	421.3%
527 · Social Security - Medicare	21,000.39	20,112.43	887.96	4.4%
530 · Insurance- Medical	227,684.02	216,501.83	11,182.19	5.2%
531 · Insurance- Medical (retirees)	49,278.47	54,799.43	-5,520.96	-10.1%
532 · Insurance- Dental	11,410.32	12,211.65	-801.33	-6.6%
533 · Insurance - Vision	1,986.68	2,075.62	-88.94	-4.3%
534 · Insurance -Life	1,036.35	1,026.60	9.75	1.0%
535 · Insurance- Worker's comp	95,008.00	117,068.00	-22,060.00	-18.8%
536 · Director's Fees	4,250.00	5,375.00	-1,125.00	-20.9%
Total 500 · Personnel	2,540,271.21	5,391,804.01	-2,851,532.80	-52.9%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	28,090.10	18,107.95	9,982.15	55.1%
543 · Tires	2,882.21	10,997.02	-8,114.81	-73.8%
544 · Parts/Supplies	3,071.74	11,724.09	-8,652.35	-73.8%
545 · Maintenance & Repair	41,119.20	30,699.79	10,419.41	33.9%
547 · Radios	13,675.62	10,444.58	3,231.04	30.9%
549 · SCBA	53.81	150.00	-96.19	-64.1%
550-4 · Small Tools & Equipment	2,776.10	2,410.35	365.75	15.2%
551 · Medical equip, supplies, oxygen	5,336.99	7,483.53	-2,146.54	-28.7%
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 June 2022

	<u>Jul '21 - Jun ...</u>	<u>Jul '20 - Jun ...</u>	<u>\$ Change</u>	<u>% Change</u>
Total 540 · Vehicle & Equipment	97,684.22	92,508.81	5,175.41	5.6%
560 · Buildings & Grounds				
564 · Furniture	6,133.30	440.70	5,692.60	1,291.7%
580 · Maintenance & Repair	20,239.23	2,370.13	17,869.10	753.9%
Total 560 · Buildings & Grounds	26,372.53	2,810.83	23,561.70	838.3%
600 · Supplies				
600-1 · Grant Expense-Supplies	3,064.45	4,300.00	-1,235.55	-28.7%
602 · Computer Hardware & Software	12,686.85	13,321.10	-634.25	-4.8%
606 · Office supplies	2,500.52	2,045.07	455.45	22.3%
607 · Postage	363.39	310.15	53.24	17.2%
608 · Station Supplies	6,587.94	4,541.17	2,046.77	45.1%
612 · Towel Service & Chemicals	0.00	2,676.40	-2,676.40	-100.0%
613 · Clothing-uniforms	0.00	17.41	-17.41	-100.0%
616 · Clothing- Safety	12,508.49	2,351.13	10,157.36	432.0%
625 · Utilities- Electric/ Gas	17,395.26	15,930.75	1,464.51	9.2%
626 · Utilities- Water	3,645.87	3,580.29	65.58	1.8%
627 · Utilities- Cable TV	2,152.16	1,986.18	165.98	8.4%
630 · Utilities - Telephone/Cell/CAD	6,572.57	6,422.48	150.09	2.3%
631 · Utilities - Garbage	3,854.54	3,596.82	257.72	7.2%
635 · Fire Fighting Foam	0.00	3,097.08	-3,097.08	-100.0%
Total 600 · Supplies	71,332.04	64,176.03	7,156.01	11.2%
650 · Services				
652 · Insurance/ Casul/ Eq/Bond	30,997.00	20,836.00	10,161.00	48.8%
655 · Annual Audit	19,020.00	13,875.00	5,145.00	37.1%
656 · S.J. Co. Tax Admin Chg	46,095.00	40,061.00	6,034.00	15.1%
657 · Dispatching	15,514.38	14,178.05	1,336.33	9.4%
658 · Computer Support	1,879.30	9,078.99	-7,199.69	-79.3%

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

	<u>Jul '21 - Jun ...</u>	<u>Jul '20 - Jun ...</u>	<u>\$ Change</u>	<u>% Change</u>
665 · Physical Exams	851.53	4,560.75	-3,709.22	-81.3%
667 · Fire Prevention Bureau	2,047.10	300.24	1,746.86	581.8%
670 · Assoc. Memberships	3,560.00	3,435.00	125.00	3.6%
674 · Training - Hosted	1,960.00	0.00	1,960.00	100.0%
675 · Training	4,758.09	4,931.02	-172.93	-3.5%
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	1,352.55	15,652.61	-14,300.06	-91.4%
691 · Bank Fees	784.40	1,557.30	-772.90	-49.6%
Total 650 · Services	<u>129,819.35</u>	<u>128,773.46</u>	<u>1,045.89</u>	<u>0.8%</u>
695 · Zone 1				
696 · Hydrant Rental	1,140.00	1,140.00	0.00	0.0%
697 · Fire Hose and Appliances	3,875.00	5,347.56	-1,472.56	-27.5%
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>5,280.00</u>	<u>7,646.22</u>	<u>-2,366.22</u>	<u>-31.0%</u>
Total Expense	<u>2,870,759.35</u>	<u>5,687,719.36</u>	<u>-2,816,960.01</u>	<u>-49.5%</u>
Net Ordinary Income	<u>581,206.14</u>	<u>-2,403,172.46</u>	<u>2,984,378.60</u>	<u>124.2%</u>
Net Income	<u><u>581,206.14</u></u>	<u><u>-2,403,172.46</u></u>	<u><u>2,984,378.60</u></u>	<u><u>124.2%</u></u>



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

June 22, 2022

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

We are pleased to confirm our understanding of the services we are to provide **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of **Linden-Peters Rural County Fire Protection District** as of and for the year ending June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Linden-Peters Rural County Fire Protection District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Linden-Peters Rural County Fire Protection District's** remaining RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records documenting identification of all related parties and all related-party relationships and transactions and other matters, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

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

We expect our fees for the audit services set forth in this letter for the year ending June 30, 2022 to range between \$12,850 and \$15,100. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

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

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

Reporting

We will issue a written report upon completion of our audit **Linden-Peters Rural County Fire Protection District's** financial statements. Our report will be addressed to those charged with governance of **Linden-Peters Rural County Fire Protection District**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

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

RESPONSE:

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

Chief signature: _____

Title: _____

Date: _____

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Director signature: _____

Title: _____

Date: _____



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

June 22, 2022

Board of Directors and Chief Kirk Noffsinger

Linden-Peters Rural County

Fire Protection District

17725 East Highway 26

Linden, California 95236

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2022.

You have requested that we prepare the Special Districts Financial Transactions Report of **Linden-Peters Rural County Fire Protection District** for the year ending June 30, 2022.

Our Responsibilities

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

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

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

Management Responsibilities

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

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

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

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

Other Relevant Information

Mark Croce is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ending June 30, 2022 not to exceed \$500. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

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

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

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

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

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

RESPONSE:

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

Chief signature: _____

Title: _____

Date: _____

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Director signature: _____

Title: _____

Date: _____