



LINDEN – PETERS FIRE DISTRICT

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

Board Members

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

AGENDA

BOARD OF DIRECTORS MEETING

7:00 P.M. Thursday, August 3, 2023

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

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| <p>(I.) CALL TO ORDER</p> <p>(II.) ROLL CALL OF BOARD MEMBERS</p> <ul style="list-style-type: none">• John E. Plotz, Board President• Thomas G. Watkins Board Vice President• David Frison, Board Secretary• Paul Castillou 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 – July 2023</p> <p>(V.) BOARD COMMITTEE REPORTS</p> <p>A. Training Facility Committee Report – Board Member Kenny Watkins III</p> <p>(VI.) FINANCIAL SUMMARY AND REPORT</p> <p>A. Monthly Financial Current Events Summary for July 2023 – Fire Chief Kirk Noffsinger</p> <p>(VII.) CONSENT AGENDA</p> <p>A. Discussion & Possible Action re: Approval of the July 2023 Financial Report and Expenditures</p> <p>(VIII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE (Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)</p> <p>A. Departmental Report – (Fire Chief Kirk Noffsinger)</p> <p>B. Union Report – (Union Representative)</p> <p>(IX.) UNFINISHED BUSINESS - 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 MacLeod Watts, Inc. and the LPFD to Conduct the June 30, 2022 OPEB Valuation; FYE 2023 GASB 75 Report; FYE 2024 GASB 75 Report for an Amount \$5925.00</p> <p>B. Discussion & Possible Action re: Approval of Agreement between Croce, Sanguinetti & Vander Veen (CSV) and the LPFD to Conduct the FY 2022-2023 Financials and Financial Transactions Report for an Amount Not to Exceed \$16,400.00</p> <p>(XI.) BOARD QUESTIONS AND COMMENTS</p> <p>(XII.) CLOSED SESSION</p> <p>A. Section 54957: Labor Negotiations</p> <ul style="list-style-type: none">a) Unrepresented Employee – Administrative Assistantb) Fire Chief <p>B. Report of actions taken in closed session.</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;">September 7 @ 7:00PM</p> <p style="text-align: center;">Agenda Posted: July 31 @ or before 4:00 PM</p> <hr/> <p>SIGNED ORIGINAL ON FILE</p> <p>DAVID FRISON, BOARD SECRETARY</p> |
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Minutes of Board Meeting

Thursday, July 6, 2023

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President Jack Plotz at 7:01 PM, Members Present: Vice President Thomas G. Watkins, and Board Secretary David Frison. Members Absent: Board Member Paul Castillou, Jr. and Board Member Kenny Watkins III. L.P.F.D. on duty staff present: Fire Chief Kirk Noffsinger, Captain Jacob Reed, Lieutenant Ken Dahlenburg, FF/Eng Dylan Dennis, FF/Eng Jordan Davis, and Administrative Assistant Lorena Coose.

- (I.) Call to Order – 7:01 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 – June 2023.
Board Minutes approved on motion by D. Frison and seconded by T. Watkins. Motion passed with a vote of 3-0
- (V.) Board Committee Reports
 - A. Training Facility Committee Report – Captain Jacob Reed provided an update on the Training Facility Project noting that the connex had been purchased, the permits and engineering were completed. The goal is that the training tower may only need to be moved once. Chief Noffsinger noted that additional research should be conducted on the cost of insuring the training tower and maintenance costs of maintaining the tower. Chief Noffsinger noted that the County Supervisor is hoping to address concerns with the training tower at the Linden MAC meeting.
- (VI.) Financial Summary and Report
 - A. Monthly Financial, Current events summary for June 2023 - Presented by Fire Chief Kirk Noffsinger. Fire Chief Kirk Noffsinger provided an overview of the financials for the month of June 2023.
- (VII.) Consent Agenda:
 - A. Discussion & Possible Action re: Approval of the June 2023 Monthly Financial Reports and expenditures. A motion to approve the financial reports was made by D. Frison and seconded by T. Watkins. Motion passed with a vote of 3-0.
- (VIII.) Current Events Summaries, Reports, and/or Correspondence:

Current Events for the Linden-Peters Fire District months of June 2023 was presented by Fire Chief Kirk Noffsinger.

A. Departmental Report-Fire Chief Kirk Noffsinger:

Fire Chief Kirk Noffsinger provided an update on the events and meetings held for the month of June 2023, along with providing an overview of the calls and FIU report.

Fire Chief Kirk Noffsinger also provided the Shift, Training, Prevention, and Volunteer reports. Lieutenant Ken Dahlenburg noted that the goal is to have the MOU with County for Fire Prevention active September 1, 2023.

B. Union Report - None

(IX.) Unfinished Business:

A. Discussion & Possible Action Re: FEMA Regional Radio Grant Update

Fire Chief Noffsinger noted that the radios have been received. Staff will distribute the radios once payment for the District's 10 percent cost share is received.

B. Discussion & Possible Action Re: New Engine Update

Fire Chief Noffsinger noted that the new engine has arrived and that staff is creating a punch list for repairs. Fire Chief Noffsinger added that the new command vehicle is pending the lights and sirens.

(X.) New Business:

A. Discussion & Possible Action Re: Approval of the Administrative Assistant Full Time Position

A motion to approve the full time Administrative Assistant was made by D. Frison. The motion was seconded by J. Plotz. The motion passed with a vote of 3 – 0.

B. Discussion & Possible Action Re: FY 2021-FY 2022 Financial Audit Prepared by Croce, Sanguinetti, & Vander Veen

Following a presentation of the financial report by Mark Croce, a motion to accept the FY 2021-FY 2022 Financial Audit as presented was made by D. Frison. The motion was seconded by T. Watkins. The motion passed with a vote of 3 – 0.

C. Discussion & Possible Action Re: Elections November 2023

A motion to call for an election to fill the three terms expiring in December 2023 was made by D. Frison. The motion was seconded by T. Watkins. The motion passed with a vote of 3 – 0.

(XI.) Board Questions and Comments - None

(XII.) Closed Session –

At 8:13 pm, Board President John Plotz announced that the Board would enter into closed session to discuss the following items:

A. Section 54957.6: Labor Negotiators

Unrepresented Employee = Administrative Assistant

B. Report of actions taken in closed session.

The Board Returned to open session at 8:38 pm. Board President John Plotz announced that no reportable action was taken in closed session. At this point in the meeting, the Board directed Chief Noffsinger to prepare a contract for the full time Administrative Assistant position allowing Administrative Assistant Lorena Coose to view the contract. This item would be placed on the Agenda for further discussion at the next Board meeting.

(XIII.) Adjournment: Motion made by D. Frison to adjourn the meeting. The motion was seconded by T. Watkins. Being there was no further discussion the motion passed with a vote of 3-0. Motion carried and so ordered at 8:39 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Absent

Paul Castillou, Jr., Member

Absent

Kenneth "Kenny" Watkins III

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	152,889.54
102 · F&M Zone 1 Fund	138,517.40
104 · F&M- Capital Outlay	1295632.13
106 · F&M- Benefits Reserve Fund	30,073.78
123 · F&M Equipment Replacement F...	449,552.52
124 · F&M CD	102,106.88
	<hr/>
Total Checking/Savings	2168772.25
	<hr/>
Total Current Assets	2168772.25
	<hr/>
TOTAL ASSETS	<u>2168772.25</u>
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LIABILITIES & EQUITY	0.00

08/02/23

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

	<u>Jul 23</u>
Escalon Fire District	9,509.83
Liberty FD	11,623.12
Mokelumne FD	13,208.10
Montezuma FD	3,169.94
Ripon Consolidated Fire District	16,906.36
South San Joaquin County Fire Autho...	22,189.60
Waterloo-Morada F.D.	6,339.89
Woodbridge FD	9,509.83
TOTAL	<u>92,456.67</u>

08/02/23

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

July 2023

	<u>Jul 23</u>
AFSS North	75.00
Blue Cross of California	88.05
Butte Therapy Systems	17.50
California Waste Recovery Systems	337.17
Card Services	2,059.35
Cintas	252.11
Comcast	373.99
Croce, Sanguinetti, & Vander Veen	16,400.00
E.F. Kludt & Sons	374.54
F & M Bank	265,946.62
Fire Districts Assn. of California	200.00
IAFC Membership	260.00
Jacob Reed	131.73
Jim Avansino	1,049.12
Joint Radio Users Group	1,604.71
Ken Snyder Jr.	269.02
Kirk Noffsinger	75.00
Lee Owing Jr.	1,049.12
Life Assist	183.57
Linden County Water District	421.72
Locality Media Inc	13,200.00
Pacific Gas & Electric	1,842.94
PERS Health Benefits Division	27,533.88
Personal Exposure Reporting	170.00
Premier Access Dental	1,782.60
Public Employees' Retirement System	28,185.32
SILKE	106,721.41
Small Business Benefit Plan Trust	237.10
State Board Of Equalization	252.00
Vic Solari	269.02
TOTAL	<u>471,362.59</u>

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
410-1 · Property Tax See- Z1	0.00	15,950.00	-15,950.00
410 · Property Tax Current Secured	0.00	2,786,000.00	-2,786,000.00
415-1 · Property Tax Unsecured - Z1	0.00	825.00	-825.00
415 · Property Tax Curr Unsecured	0.00	144,200.00	-144,200.00
420-1 · SB813 - Z1	0.00	569.00	-569.00
420 · SB813 Supplemental	0.00	99,000.00	-99,000.00
425-1 · Prior Tax - ZZ1	0.00	16.00	-16.00
425 · Prior Years	0.00	1,600.00	-1,600.00
440-1 · Interest Income-48901 SJC Acct	0.00	6,900.00	-6,900.00
440-2 · Interest Income-48931 SJC Acct	0.00	12.00	-12.00
450-1 · Interest - Z1	6.13	60.00	-53.87
450-2 · Interest - Benefits Reserve	1.32	13.00	-11.68
450-4 · Interest - General Fund	2,723.42	5,000.00	-2,276.58
450-5 · Interest -Equipment Replace F...	393.78	1,140.00	-746.22
450-6 · Interest - CD	0.00	125.00	-125.00
450 · Interest - Checking	1.95	4.00	-2.05
460-1 · State - Hmownrs Prop Tax	0.00	50.00	-50.00
460 · State - Hmownrs Prop Tax Relief	0.00	8,880.00	-8,880.00
462 · Grant Income	0.00	15,000.00	-15,000.00
465 · Fire Prevention Service	0.00	13,000.00	-13,000.00
480 · LCWD Fuel Reimbursement	0.00	7,800.00	-7,800.00
482 · Federal Grant			
482-2 · Grant-AFG Regional Radios	92,456.67		
Total 482 · Federal Grant	92,456.67		
492-3 · Service Fees	0.00	398.00	-398.00
495 · Miscellaneous	0.00	100.00	-100.00

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Income	95,583.27	3,106,642.00	-3,011,058.73
Expense			
500 · Personnel			
510 · Salaries - Regular	142,241.79	1,302,000.00	-1,159,758.21
512 · Salaries - Overtime	26,809.76	175,000.00	-148,190.24
513 · Salaries - FLSA	3,276.81	29,000.00	-25,723.19
514 · Salaries - Strike Team Overtime	23,293.68		
515 · Salaries - Extra Help	0.00	22,000.00	-22,000.00
517 · Salaries - Holiday	12,102.39	115,000.00	-102,897.61
518 · Salaries - Volunteers	955.00	9,000.00	-8,045.00
519 · Educational Incentive	1,003.92	15,600.00	-14,596.08
521 · Retirement	294,191.83	585,946.62	-291,754.79
525 · Social Security	234.42	3,000.00	-2,765.58
527 · Social Security - Medicare	2,710.07	22,000.00	-19,289.93
530 · Insurance- Medical	46,067.54	270,000.00	-223,932.46
531 · Insurance- Medical (retirees)	7,113.81	60,000.00	-52,886.19
532 · Insurance- Dental	2,542.62	15,500.00	-12,957.38
533 · Insurance - Vision	138.04	2,500.00	-2,361.96
534 · Insurance -Life	88.05	1,400.00	-1,311.95
535 · Insurance- Worker's comp	32,446.75	150,000.00	-117,553.25
536 · Director's Fees	625.00	6,500.00	-5,875.00
Total 500 · Personnel	595,841.48	2,784,446.62	-2,188,605.14
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	2,195.69	34,000.00	-31,804.31
543 · Tires	0.00	3,000.00	-3,000.00
544 · Parts/Supplies	80.00	9,000.00	-8,920.00
545 · Maintenance & Repair	0.00	46,000.00	-46,000.00
547 · Radios	0.00	15,000.00	-15,000.00
549 · SCBA	0.00	17,000.00	-17,000.00

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
550-4 · Small Tools & Equipment	470.00	2,500.00	-2,030.00
551 · Medical equip, supplies, oxygen	443.68	5,000.00	-4,556.32
552 · Ladder Purchase/ Maintenance	0.00	1,000.00	-1,000.00
600-2 · Grant-AFG Regional Expense	106,721.41		
Total 540 · Vehicle & Equipment	109,910.78	132,500.00	-22,589.22
560 · Buildings & Grounds			
564 · Furniture	0.00	2,000.00	-2,000.00
580 · Maintenance & Repair	536.84	14,500.00	-13,963.16
Total 560 · Buildings & Grounds	536.84	16,500.00	-15,963.16
600 · Supplies			
600-1 · Grant Expense-Supplies	0.00	15,000.00	-15,000.00
602 · Computer Hardware & Software	17,019.67	26,700.00	-9,680.33
606 · Office supplies	243.02	4,000.00	-3,756.98
607 · Postage	63.00	500.00	-437.00
608 · Station Supplies	703.90	10,000.00	-9,296.10
613 · Clothing-uniforms	0.00	2,000.00	-2,000.00
616 · Clothing- Safety	0.00	15,000.00	-15,000.00
625 · Utilities- Electric/ Gas	1,842.94	25,000.00	-23,157.06
626 · Utilities- Water	326.72	4,200.00	-3,873.28
627 · Utilities- Cable TV	207.05	2,500.00	-2,292.95
630 · Utilities - Telephone/Cell/CAD	468.98	6,500.00	-6,031.02
631 · Utilities - Garbage	337.17	4,300.00	-3,962.83
635 · Fire Fighting Foam	0.00	3,300.00	-3,300.00
Total 600 · Supplies	21,212.45	119,000.00	-97,787.55
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	0.00	40,000.00	-40,000.00

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
655 · Annual Audit	0.00	17,000.00	-17,000.00
656 · S.J. Co. Tax Admin Chg	0.00	50,000.00	-50,000.00
657 · Dispatching	1,452.67	16,500.00	-15,047.33
658 · Computer Support	170.00	5,000.00	-4,830.00
665 · Physical Exams	0.00	3,300.00	-3,300.00
667 · Fire Prevention Bureau	175.00	3,500.00	-3,325.00
670 · Assoc. Memberships	535.00	4,000.00	-3,465.00
675 · Training	0.00	46,900.00	-46,900.00
677 · Consultant Services	16,400.00	3,000.00	13,400.00
678 · Attorney Fee's	0.00	5,000.00	-5,000.00
690 · Services Contingencies	179.81	5,000.00	-4,820.19
691 · Bank Fees	0.00	1,000.00	-1,000.00
Total 650 · Services	<u>18,912.48</u>	<u>200,200.00</u>	<u>-181,287.52</u>
695 · Zone 1			
696 · Hydrant Rental	95.00	1,200.00	-1,105.00
697 · Fire Hose and Appliances	0.00	7,000.00	-7,000.00
698 · S.J. Co. Tax Admin Chg	0.00	300.00	-300.00
699 · Fire Hydrant Purchase	0.00	7,000.00	-7,000.00
Total 695 · Zone 1	<u>95.00</u>	<u>15,500.00</u>	<u>-15,405.00</u>
Total Expense	<u>746,509.03</u>	<u>3,268,146.62</u>	<u>-2,521,637.59</u>
Net Ordinary Income	<u>-650,925.76</u>	<u>-161,504.62</u>	<u>-489,421.14</u>
Net Income	<u>-650,925.76</u>	<u>-161,504.62</u>	<u>-489,421.14</u>

Linden-Peters Rural County Fire Protection District
FY 23-24 vs FY 22-23 Profit & Loss Prev Year Comparison
July 2023

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
450-1 · Interest - Z1	6.13	5.96	0.17	2.9%
450-2 · Interest - Benefits Reserve	1.32	1.28	0.04	3.1%
450-4 · Interest - General Fund	2,723.42	78.19	2,645.23	3,383.1%
450-5 · Interest -Equipment Replace F...	393.78	17.54	376.24	2,145.0%
450 · Interest - Checking	1.95	0.64	1.31	204.7%
465 · Fire Prevention Service	0.00	500.00	-500.00	-100.0%
480 · LCWD Fuel Reimbursement	0.00	494.89	-494.89	-100.0%
482 · Federal Grant				
482-2 · Grant-AFG Regional Radios	92,456.67	0.00	92,456.67	100.0%
Total 482 · Federal Grant	92,456.67	0.00	92,456.67	100.0%
495 · Miscellaneous	0.00	5.00	-5.00	-100.0%
Total Income	95,583.27	1,103.50	94,479.77	8,561.8%
Expense				
500 · Personnel				
510 · Salaries - Regular	94,827.86	90,833.79	3,994.07	4.4%
512 · Salaries - Overtime	26,714.13	10,446.97	16,267.16	155.7%
513 · Salaries - FLSA	2,184.54	2,109.24	75.30	3.6%
514 · Salaries - Strike Team Overtime	22,323.12	27,290.72	-4,967.60	-18.2%
517 · Salaries - Holiday	8,068.26	0.00	8,068.26	100.0%
518 · Salaries - Volunteers	955.00	2,070.00	-1,115.00	-53.9%
519 · Educational Incentive	669.28	669.28	0.00	0.0%
521 · Retirement	284,776.76	287,968.57	-3,191.81	-1.1%
525 · Social Security	171.53	128.34	43.19	33.7%
527 · Social Security - Medicare	2,038.03	1,721.04	316.99	18.4%
530 · Insurance- Medical	21,842.45	19,657.31	2,185.14	11.1%
531 · Insurance- Medical (retirees)	3,557.13	3,185.96	371.17	11.7%

Linden-Peters Rural County Fire Protection District
FY 23-24 vs FY 22-23 Profit & Loss Prev Year Comparison
July 2023

	<u>Jul 23</u>	<u>Jul 22</u>	<u>\$ Change</u>	<u>% Change</u>
532 · Insurance- Dental	1,100.88	-681.72	1,782.60	261.5%
533 · Insurance - Vision	171.06	171.06	0.00	0.0%
534 · Insurance -Life	88.05	0.00	88.05	100.0%
535 · Insurance- Worker's comp	0.00	107,866.00	-107,866.00	-100.0%
536 · Director's Fees	400.00	300.00	100.00	33.3%
Total 500 · Personnel	469,888.08	553,736.56	-83,848.48	-15.1%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	626.54	4,644.69	-4,018.15	-86.5%
544 · Parts/Supplies	0.00	294.70	-294.70	-100.0%
547 · Radios	0.00	191.47	-191.47	-100.0%
551 · Medical equip, supplies, oxygen	201.07	87.30	113.77	130.3%
600-2 · Grant-AFG Regional Expense	106,721.41	0.00	106,721.41	100.0%
Total 540 · Vehicle & Equipment	107,549.02	5,218.16	102,330.86	1,961.1%
560 · Buildings & Grounds				
580 · Maintenance & Repair	0.00	80.00	-80.00	-100.0%
Total 560 · Buildings & Grounds	0.00	80.00	-80.00	-100.0%
600 · Supplies				
600-1 · Grant Expense-Supplies	0.00	191.47	-191.47	-100.0%
602 · Computer Hardware & Software	14,928.00	1,440.00	13,488.00	936.7%
606 · Office supplies	16.58	0.00	16.58	100.0%
607 · Postage	63.00	0.00	63.00	100.0%
608 · Station Supplies	542.80	461.35	81.45	17.7%
616 · Clothing- Safety	0.00	290.93	-290.93	-100.0%
625 · Utilities- Electric/ Gas	1,842.94	2,138.13	-295.19	-13.8%
626 · Utilities- Water	326.72	309.11	17.61	5.7%
627 · Utilities- Cable TV	207.05	185.26	21.79	11.8%

Linden-Peters Rural County Fire Protection District
FY 23-24 vs FY 22-23 Profit & Loss Prev Year Comparison
July 2023

	<u>Jul 23</u>	<u>Jul 22</u>	<u>\$ Change</u>	<u>% Change</u>
630 · Utilities - Telephone/Cell/CAD	393.98	474.76	-80.78	-17.0%
631 · Utilities - Garbage	337.17	354.73	-17.56	-5.0%
Total 600 · Supplies	18,658.24	5,845.74	12,812.50	219.2%
650 · Services				
657 · Dispatching	1,452.67	1,235.61	217.06	17.6%
658 · Computer Support	170.00	170.00	0.00	0.0%
667 · Fire Prevention Bureau	0.00	175.00	-175.00	-100.0%
670 · Assoc. Memberships	535.00	475.00	60.00	12.6%
677 · Consultant Services	16,400.00	525.00	15,875.00	3,023.8%
690 · Services Contingencies	92.81	146.80	-53.99	-36.8%
691 · Bank Fees	0.00	77.20	-77.20	-100.0%
Total 650 · Services	18,650.48	2,804.61	15,845.87	565.0%
695 · Zone 1				
696 · Hydrant Rental	95.00	95.00	0.00	0.0%
Total 695 · Zone 1	95.00	95.00	0.00	0.0%
Total Expense	614,840.82	567,780.07	47,060.75	8.3%
Net Ordinary Income	-519,257.55	-566,676.57	47,419.02	8.4%
Net Income	<u><u>-519,257.55</u></u>	<u><u>-566,676.57</u></u>	<u><u>47,419.02</u></u>	<u><u>8.4%</u></u>



LINDEN – PETERS FIRE DISTRICT

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Phone: 209.887.3710 Fax: 209.887.2821
lpfd@sjgov.org
Kirk Noffsinger, Fire Chief

Board Members

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

LINDEN – PETERS FIRE DEPARTMENT MONTHLY BOARD REPORT

August 2, 2023

FINANCIAL SUMMARY AND REPORT:

For the month ending July 31, 2023

- 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 July 31, 2023

CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**
 - 07/06 LPE Board meeting
 - 7/13 First Due Discovery Call
 - 7/16 FDAC Committee meeting
 - 7/25 Kenwood Programming Training
 - 7/31 SJC EMS Agreement meeting
- **Correspondence/Events**: None
- **Current Projects/Updates**: None

A SHIFT PERSONNEL: Captain J. Reed / Lieutenant K. Dahlenburg / Firefighter Engineer D. Dennis/
Firefighter Engineer J. Davis

Activities for the Month

- Responded to 24 calls for service
 - Ordered three sets of AED pads
 - Tested the hose on E-52
 - Reported that OES 4608 has been scheduled for an emission sensor recall at Bill Valley Ford. Repair should only take a couple of hours.
 - Installed a Knox Box for an address on N. Harrison
 - Reported that the Active Shooter packs are in service on E-51 and E-52
-

- Placed new pulse oximeters on E-51 and E-52.
- Received new Safe Surrender Kit and placed in original spot.

B SHIFT PERSONNEL: Captain B. Ruegsegger / Lieutenant J. Goins / Firefighter Engineer T. Watson/Firefighter Engineer M. Garcia

Activities for the Month

- Responded to 25 calls for service

C SHIFT PERSONNEL: Captain M. Mojalli / Lieutenant R. Ruegsegger/ Firefighter Engineer M. Verdon/ Firefighter Engineer B. Wright

Activities for the Month

- Responded to 22 calls for service
- Received and inventoried all portable radios from the AFG FEMA Regional Radio Grant
- Reported that the AED pads arrived and were placed on E54 and supply storage
- Reported that Mokelumne Fire dropped off the water rescue equipment

DEPARTMENT FIRE PREVENTION REPORT:

- Projects: Bellota Sub Station Power Storage Project, Morada Produce Walnut Addition Production & Storage, and LUSD Solar Project
- Permits: No permits were issued in the month of July

ON DUTY TRAINING:

Fire Scene Ops: Drafting from Static Source/Water Tender to Engine with Attack Lines
EMS: EMS Managing Cardiac Arrest During & After Resuscitation
LPE Policy: Lexipol Policy Review
SJC EMS Policy: 5511 Cardia Arrest
Safety: Lock-Out/Tag Out

FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATON

ACTIVITIES: No activity to report.

Department Report – 08/2023

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR:	Jul-23
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	4			102 B. RUEGSEGGER	2
VEGETATION FIRE	10			106 M. MOJALLI	1
VEHICLE FIRE	2			108 J. REED	
FIRE OTHER				105 J. GOINS	
EMS CALL	31	1		107 K. DAHLENBURG	1
MVA	10			110 R. RUEGSEGGER	2
RESCUE CALL				111 T. WATSON	1
HAZARDOUS CONDITION	6	1		118 M. GARCIA	2
SERVICE CALL (NON EMERGENCY)				119 M. VERDON	1
GOOD INTENT CALLS				120 B. WRIGHT	2
FALSE ALARMS	1			122 D. DENNIS	
WEATHER / DISASTER				123 J. DAVIS	
SPECIAL INCIDENTS/OTHER	7	5			
TOTAL FOR THE MONTH:	71			TOTAL:	12
TOTAL FOR THE YEAR:	445			VOLUNTEER STAFF	STA COV.
PREVIOUS YEAR COMPARISON		Diff	%	117 G. SCHAEDE (VFF)	11
MONTH:	78	-7	-10%	152 P. WHITAKER (VFF)	2
YEAR:	411	34	8%	166 A. RUEGSEGGER (VPF)	10
DAY CALLS (8AM - 5PM):	37			TOTAL:	23
NIGHT CALLS (5PM - 8AM):	34				
CALLS PER SHIFT					
A:	24				
B:	25				
C:	22				
AUTOMATIC AID					
	GIVEN	POSTED	CANCELED	RECEIVED	
WATERLOO MORADA (WMR)	12	1	1	5	
MOKELUMNE (MKE)	2	1		9	
CLEMENTS (CLE)	3	1		2	
FARMINGTON (FAR)				3	
FRENCH CAMP FIRE (FRC)					
COLLEGEVILLE (CVG)					
STOCKTON (STO)					
MONTEZUMA (ZUM)					
LODI (LOD)					
WOODBIDGE (WOO)					
LIBERTY (LIB)					
MOUNTAIN HOUSE (MHU)					
ESCALON (ESL)					
RIPON (RIP)					
CALAVERAS CONSOLIDATED					
LATHROP MANTECA (LMD)					
CalFire (TCU)					
OES, XSJ, EOC, SQF, VNC, BEU, MMU					
TOTAL:	17	3	1	19	

LEGEND

- FIU callout - conducted by LPFD investigator
- FIU callout - NOT conducted by LPFD 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												
Ripon												
Lathrop-Manteca												
Farmington												
Linden-Peters												
Clements	1				1	1						
Woodbridge												
South County Fire Authority												
French Camp/Mountain House		1										
Liberty												
Mokelumne												
Collegetteville												
Waterloo-Morada							1					
Thornton												
Montezuma												
Lodi												
Stockton				1								
Manteca												
Total FIU Callouts	1	1	0	1	1	1	1					

January

Clements – Vehicle fire with fatality. Covered by Brandon Wright on-duty.

February

French Camp – Vehicle fire with fatality. Covered by R. Smart (Stockton Fire), P. Gonzales (Stockton Fire), and Bill Fisk (French Camp Fire).

March – None

April

Stockton – Structure fire with fatality. Covered by Bill Fisk (French Camp Fire).

May

Clements – Structure fire. Covered by Martin Garcia On Duty, Reserve Abby Ruegsegger, Tim Enright (Clements Fire), and George Wells (Waterloo Morada Fire).

June

Clements – Vegetation fire. Covered by Brandon Wright On Duty.

July

Waterloo Morada – Structure fire. Covered by Martin Garcia, Brandon Wright Off Duty, George Wells (Waterloo Morada Fire) and Josh Burke (Lathrop Manteca).

MacLeod Watts

July 10, 2023

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

Re: Engagement Letter for OPEB Actuarial Valuation Services

Dear Ms. Coose:

We are sending this letter to serve as MacLeod Watts' proposal to prepare an updated actuarial valuation of other postemployment benefits (OPEB) liabilities Linden-Peters Fire Department. This valuation and related reports are intended to assist the Department with ongoing compliance with GASB Statement 75.

Although GASB 75 requires that updated calculations be prepared after the close of every fiscal year end, each valuation may typically be used for two years in the development of your plan accounting under GASB 75. We propose the following projects be completed to assist the Department:

1. *Preparation of a new biennial actuarial valuation as of June 30, 2022.* This valuation serves as the foundation of information needed for the Department's GASB 75 reporting.
2. *FYE 2023 GASB 75 report* (measurement date June 30, 2022; uses June 2022, valuation)
3. *FYE 2024 GASB 75 report* (measurement date June 30, 2023; uses June 2022, valuation)

The **data request** for the June 30, 2022, valuation will include a file for gathering the employee data, a questionnaire about benefit eligibility and amounts, healthcare premiums, recent benefits paid and other documentation. **Benefits to be valued** will be based on the Department's current plan provisions. This proposal assumes there have been no changes to benefits provided since the prior actuarial report. *If benefits have changed, please let us know.*

Timing and fees: This proposal covers more than one project. We expect to complete the new valuation and FYE 2023 GASB 75 report in 30-45 days after we receive all requested data. The FYE 2024 report should be completed in 15-20 days after we receive the year end data. The fees we propose for these projects are shown on the next page.

If you are comfortable with the project as outlined and the fees quoted, please return a signed copy back to us by email. We appreciate the opportunity to work with the Department on this assignment.

Cordially,



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



Professional Service Fees for This Project

June 30, 2022, Actuarial Valuation and GASB 75 Report for FYE June 30, 2023 **\$4,425**
(Measurement Date: 6/30/2022; Val Date 6/30/2022)

A new valuation will remeasure plan liabilities in preparation of the plan’s required accounting and disclosures for FYE 2023 and 2024. The process will include reconciliation of liabilities to the most recent valuation by providing a plan gain/loss analysis by source. This fee includes all conference calls, as needed, to review the valuation results with the Department.

We will prepare the valuation report, including GASB 75 information, after all year end information is available. If preliminary accounting information is needed sooner, please let us know.

FYE June 30, 2024, GASB 75 Report **\$1,500**
(Measurement Date: 6/30/2023; Val Date 6/30/2022)

We assume no material unanticipated changes in plan population, premiums or benefits between June 30, 2022, and June 30, 2023. If there have been material changes, then a new valuation may be required. The final report will be issued after the close of the 2024 fiscal year when total benefit payments made to retirees during fiscal year 23/24 are known.

Out-of-Scope Services: Examples of work beyond scope of the projects described above that will, if needed, result in additional fees:

- 1) breakout of results by subgroups; 2) required data analysis in excess of 4 hours; 3) prefunding illustrations; 4) material changes to benefits or eligible members; 5) in person meetings; 6) auditor assistance in excess of 2 hours; 7) required crossover tests if the Department should start prefunding; 8) consulting or actuarial projections relating to possible plan redesign, experience studies or long-term forecasting.

Should out-of-scope services be needed, our current hourly rates are:

Consultant	2023 Hourly Rate
Senior Actuarial Consultants	\$ 425
Actuarial Consultants	335-395
Actuarial Analysts	180-305
Administrative Staff	120-150

If the Department approves the fees and terms described above, please sign and date below.

Accepted: _____ Date: _____

Printed Name: _____ Title: _____



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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

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 ended June 30, 2023.

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 ended June 30, 2023. 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.

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, documentation, 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 ended June 30, 2023 to range between \$13,450 and \$15,850. 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 of **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: *X* _____

Title: _____

Date: _____

Director signature: *P* _____

Title: _____

Date: _____





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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2023

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 ended June 30, 2023.

You have requested that we prepare the Special Districts Financial Transactions Report of **Linden-Peters Rural County Fire Protection District** for the year ended June 30, 2023.

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.

- 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

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2023, not to exceed \$550. 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.

