



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, December 8, 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 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 – November 2022</p> <p>(V.) BOARD COMMITTEE REPORTS</p> <p>A. Labor Negotiations Committee Report – Board Vice President Thomas G. Watkins</p> <p>(VI.) FINANCIAL SUMMARY AND REPORT</p> <p>A. Monthly Financial Current Events Summary for November 2022 – Fire Chief Kirk Noffsinger (Treasurer)</p> <p>(VII.) CONSENT AGENDA</p> <p>A. Discussion & Possible Action re: Approval of the November 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
(Public comment/input is welcome before each agenda item of Unfinished and New Business. Individual comments are limited to three minutes per individual and must pertain to the specific agenda item.)</p> <p>A. Discussion & Possible Action Re: Training Prop – Single Family Residence Update</p> <p>B. Discussion & Possible Action Re: New Engine Update</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>(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</u>
<u>REGULAR BOARD MEETING</u></p> <p style="text-align: center;">January 5 @ 7:00PM</p> <p style="text-align: center;">Agenda Posted: January 2 @ or before 4:00 PM</p> <hr/> <p style="text-align: center;">SIGNED ORIGINAL ON FILE</p> <hr/> <p style="text-align: center;">DAVID FRISON, BOARD SECRETARY</p> |
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Member: Paul Castellou Jr.
Member: Kenneth “Kenny” Watkins III

Minutes of Board Meeting Thursday, November 3, 2022

The meeting of the Linden–Peters Rural County Fire Protection District Board of Directors was called to order by President Jack Plotz at 7:00 PM, Members present: Vice President Thomas G. Watkins, Board 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, Captain Jacob Reed, Lieutenant Ken Dahlenburg, FF/EN Dylan Dennis, Firefighter Jordan Davis, and Administrative Assistant Lorena Coose.

- (I.) Call to Order – 7:00 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 – September 2022. Board Minutes approved on motion by K. Watkins III and seconded by P. Castellou, Jr. Motion passed with a vote of 4-0.
- (V.) Board Committee Reports
 - A. Finance Committee Report – Board Vice President Thomas G. Watkins reported that the financials were reviewed and everything was in order.
- (VI.) Financial Summary and Report
 - A. Monthly Financial, Current events summary for October 2022 - Presented by Fire Chief Kirk Noffsinger. Fire Chief Kirk Noffsinger provided an overview of the financials for the month of October 2022 noting that the Mid Valley Ag credit of \$920.00 showing on the expenses report was actually a deposit and this error would be corrected in Quickbooks.
- (VII.) Consent Agenda:
 - A. Discussion & Possible Action re: Approval of the October 2022 Monthly Financial Reports and expenditures. A motion to approve the financial reports was made by K. Watkins III 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 October 2022 was presented by Fire Chief Kirk Noffsinger.
 - A. Departmental Report-Fire Chief Kirk Noffsinger:

Fire Chief Kirk Noffsinger provided an update on the events and meetings held for the month of October 2022. Chief Noffsinger noted that there is a plan to remove the bushes along the fencing and for new landscaping to be installed with an estimated cost of \$1,100.00. Chief Noffsinger continued that the upstairs bathroom demolition has started. The District was awarded a FEMA Regional grant for radios. Staff will begin to work on the Request for Proposals (RFP).

Chief Noffsinger informed the Board that the District would be applying for grant funding through San Joaquin County. The District plans to apply for funds to replace the command vehicle, the information sign in front of the building, and 4-0 staffing during the COVID-19 pandemic.

Captain Jacob Reed provided the Shift, Training report and provided the Fire Prevention Report. Chief Noffsinger provided the activity report for the month of October 2022.

- B. Union Report – Captain Jacob Reed provided the Board of Directors a letter regarding opening negotiations. Chief Noffsinger updated the Board that during a CalPERS audit of the District’s Holiday Pay it was found that PEPRA employees were not allowed to accrue vacation time and have it paid out at the end of the year. Board President Jack Plotz accepted the letter and requested that Labor Negotiations Committee members Board Vice President Thomas G. Watkins and Board Secretary David Frison negotiated with the union and report back to the Board.

(IX.) Unfinished Business – None

(X.) New Business

- A. Discussion & Possible Action Re: Approve Resolution No. 22-03 Approving the Department of Forestry and Fire Protection Agreement #7GF22141 and Authorizing Fire Chief Kirk Noffsinger to sign and execute the Agreement
Motion to approve Resolution No. 22-03 Approving the Department of Forestry and Fire Protection Agreement #7GF22141 and Authorizing Fire Chief Kirk Noffsinger to sign and execute the Agreement made by K. Watkins III seconded by P. Castillou Jr. Motion passed with a vote of 5-0.

(XI.) Board Questions and Comments

Chief Noffsinger provided an update on the New Engine noting that Hi-Tech is waiting on the water tank.

(XII.) Closed Session - None

- (XIII.)** Adjournment: Motion made by K. Watkins III and seconded by P. Castillou, Jr. to adjourn the meeting. Being there was no further discussion the motion passed with a vote of 5-0. Motion carried and so ordered at 7:39 pm.

John E. Plotz, President

Thomas G. Watkins, Vice President

David Frison, Secretary

Paul Castillou, Jr., Member

Kenneth "Kenny" Watkins III

Linden-Peters Rural County Fire Protection District

12/05/22

Balance Sheet

Accrual Basis

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	25,928.08
102 · F&M Zone 1 Fund	139,901.89
104 · F&M- Capital Outlay	855,504.09
106 · F&M- Benefits Reserve Fund	30,063.73
123 · F&M Equipment Replacement F...	413,035.62
124 · F&M CD	101,984.50
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Total Checking/Savings	1566417.91
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Total Current Assets	1566417.91
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TOTAL ASSETS	1566417.91
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LIABILITIES & EQUITY	0.00

12/05/22

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

	<u>Nov 22</u>
Linden County W.D.	636.12
San Joaquin County	219.00
State of California	19,791.66
Stockton Rubber Mfg. Co. Inc.	<u>757.00</u>
TOTAL	<u><u>21,403.78</u></u>

12/05/22

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

November 2022

	<u>Nov 22</u>
Albert Paper Company	530.93
Amazon	93.72
Appliance Distributors	2,524.58
BG Agri	18.99
Blue Cross of California	88.05
Butte Therapy Systems	52.50
California Waste Recovery Systems	348.92
Card Services	774.81
Cintas	208.86
Comcast	370.17
E.F. Kludt & Sons	3,690.42
F & M Bank	52.80
Frontier Communications	107.09
Health Education Services	221.88
Jim Avansino	908.01
Joint Radio Users Group	1,402.90
Jordan Davis-1	67.40
Ken Snyder Jr.	232.94
Kirk Noffsinger	75.00
L.N. Curtis & Sons	5,827.12
Lee Owing Jr.	908.01
Les Schwab Tire Center	1,559.14
Life Assist	33.25
Linden-Peters Chamber of Commerce	150.00
Linden County Water District	422.86
Pacific Gas & Electric	1,629.36
PERS Health Benefits Division	25,738.17
Premier Access Dental	1,782.60
Public Employees' Retirement System	27,572.54
San Joaquin EMS Agency	186.00
Small Business Benefit Plan Trust	237.10
Trace Analytics	119.00
Trinity Urgent Care	190.00
Vic Solari	232.94
Zylstra Auto & Hardware	209.72
TOTAL	<u>78,567.78</u>

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

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
410-1 · Property Tax See- Z1	-19.28	15,370.00	-15,389.28
410 · Property Tax Current Secured	-2,125.22	2,672,400.00	-2,674,525.22
415-1 · Property Tax Unsecured - Z1	16.84	760.00	-743.16
415 · Property Tax Curr Unsecured	2,928.03	131,220.00	-128,291.97
420-1 · SB813 - Z1	77.95	800.00	-722.05
420 · SB813 Supplemental	13,450.37	140,500.00	-127,049.63
425-1 · Prior Tax - ZZ1	15.40	22.00	-6.60
425 · Prior Years	1,595.77	3,900.00	-2,304.23
440-1 · Interest Income-48901 SJC Acct	637.00	1,040.00	-403.00
450-1 · Interest - Z1	23.62	58.00	-34.38
450-2 · Interest - Benefits Reserve	5.07	12.00	-6.93
450-4 · Interest - General Fund	243.43	582.00	-338.57
450-5 · Interest -Equipment Replace F...	69.59	126.00	-56.41
450-6 · Interest - CD	0.00	153.00	-153.00
450 · Interest - Checking	1.50	6.00	-4.50
460-1 · State - Hmownrs Prop Tax	0.00	92.00	-92.00
460 · State - Hmownrs Prop Tax Relief	0.00	15,930.00	-15,930.00
462 · Grant Income	9,358.25		
465 · Fire Prevention Service	4,619.00	14,930.00	-10,311.00
475 · Strike Team Reimbursement	37,854.10		
480 · LCWD Fuel Reimbursement	2,794.87	4,545.00	-1,750.13
492-3 · Service Fees	389.60	4,310.00	-3,920.40
495 · Miscellaneous	16.00	2,500.00	-2,484.00
Total Income	71,951.89	3,009,256.00	-2,937,304.11
Expense			
500 · Personnel			
510 · Salaries - Regular	545,264.12	1,203,020.00	-657,755.88

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

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
512 · Salaries - Overtime	88,681.18	150,000.00	-61,318.82
513 · Salaries - FLSA	12,655.44	29,000.00	-16,344.56
514 · Salaries - Strike Team Overtime	145,452.88	0.00	145,452.88
515 · Salaries - Extra Help	0.00	22,000.00	-22,000.00
517 · Salaries - Holiday	75,625.38	80,300.00	-4,674.62
518 · Salaries - Volunteers	3,560.00	9,000.00	-5,440.00
519 · Educational Incentive	4,015.68	15,600.00	-11,584.32
521 · Retirement	390,618.46	538,946.62	-148,328.16
525 · Social Security	220.72	3,000.00	-2,779.28
527 · Social Security - Medicare	11,453.43	22,000.00	-10,546.57
530 · Insurance- Medical	121,042.86	240,000.00	-118,957.14
531 · Insurance- Medical (retirees)	19,131.86	60,000.00	-40,868.14
532 · Insurance- Dental	4,729.47	15,000.00	-10,270.53
533 · Insurance - Vision	789.26	2,500.00	-1,710.74
534 · Insurance -Life	440.25	1,400.00	-959.75
535 · Insurance- Worker's comp	107,866.00	115,000.00	-7,134.00
536 · Director's Fees	2,225.00	6,000.00	-3,775.00
Total 500 · Personnel	<u>1,533,771.99</u>	<u>2,512,766.62</u>	<u>-978,994.63</u>
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	17,276.04	26,000.00	-8,723.96
543 · Tires	1,845.21	3,000.00	-1,154.79
544 · Parts/Supplies	571.68	9,000.00	-8,428.32
545 · Maintenance & Repair	16,595.48	40,000.00	-23,404.52
547 · Radios	191.47	15,000.00	-14,808.53
549 · SCBA	119.00	1,000.00	-881.00
550-4 · Small Tools & Equipment	1,377.30	15,000.00	-13,622.70
551 · Medical equip, supplies, oxygen	771.06	5,000.00	-4,228.94
552 · Ladder Purchase/ Maintenance	870.24	1,000.00	-129.76

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

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 540 · Vehicle & Equipment	39,617.48	115,000.00	-75,382.52
560 · Buildings & Grounds			
564 · Furniture	2,524.58	2,000.00	524.58
580 · Maintenance & Repair	19,056.39	30,000.00	-10,943.61
Total 560 · Buildings & Grounds	21,580.97	32,000.00	-10,419.03
600 · Supplies			
600-1 · Grant Expense-Supplies	191.47	25,000.00	-24,808.53
602 · Computer Hardware & Software	6,307.90	15,000.00	-8,692.10
606 · Office supplies	1,569.57	4,000.00	-2,430.43
607 · Postage	127.13	500.00	-372.87
608 · Station Supplies	3,678.28	10,000.00	-6,321.72
613 · Clothing-uniforms	150.01	3,000.00	-2,849.99
616 · Clothing- Safety	6,244.25	14,000.00	-7,755.75
625 · Utilities- Electric/ Gas	10,620.67	18,000.00	-7,379.33
626 · Utilities- Water	1,643.35	4,200.00	-2,556.65
627 · Utilities- Cable TV	1,168.72	2,400.00	-1,231.28
630 · Utilities - Telephone/Cell/CAD	2,462.03	6,500.00	-4,037.97
631 · Utilities - Garbage	1,748.68	4,200.00	-2,451.32
635 · Fire Fighting Foam	0.00	3,000.00	-3,000.00
Total 600 · Supplies	35,912.06	109,800.00	-73,887.94
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	0.00	32,000.00	-32,000.00
655 · Annual Audit	1,350.00	17,000.00	-15,650.00
656 · S.J. Co. Tax Admin Chg	0.00	47,800.00	-47,800.00
657 · Dispatching	5,981.31	16,500.00	-10,518.69
658 · Computer Support	1,770.00	5,000.00	-3,230.00
665 · Physical Exams	1,670.00	3,300.00	-1,630.00

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

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
667 · Fire Prevention Bureau	2,396.77	3,500.00	-1,103.23
670 · Assoc. Memberships	845.00	4,000.00	-3,155.00
675 · Training	1,195.40	12,000.00	-10,804.60
677 · Consultant Services	525.00	3,000.00	-2,475.00
678 · Attorney Fee's	0.00	5,000.00	-5,000.00
690 · Services Contingencies	3,794.26	5,000.00	-1,205.74
691 · Bank Fees	353.25	1,000.00	-646.75
Total 650 · Services	<u>19,880.99</u>	<u>155,100.00</u>	<u>-135,219.01</u>
695 · Zone 1			
696 · Hydrant Rental	475.00	1,200.00	-725.00
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>475.00</u>	<u>15,500.00</u>	<u>-15,025.00</u>
Total Expense	<u>1,651,238.49</u>	<u>2,940,166.62</u>	<u>-1,288,928.13</u>
Net Ordinary Income	<u>-1,579,286.60</u>	<u>69,089.38</u>	<u>-1,648,375.98</u>
Net Income	<u><u>-1,579,286.60</u></u>	<u><u>69,089.38</u></u>	<u><u>-1,648,375.98</u></u>

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
410-1 · Property Tax See- Z1	-19.28	64.79	-84.07	-129.8%
410 · Property Tax Current Secured	-2,125.22	11,378.54	-13,503.76	-118.7%
415-1 · Property Tax Unsecured - Z1	16.84	6.07	10.77	177.4%
415 · Property Tax Curr Unsecured	2,928.03	1,066.04	1,861.99	174.7%
420-1 · SB813 - Z1	77.95	177.62	-99.67	-56.1%
420 · SB813 Supplemental	13,450.37	31,191.60	-17,741.23	-56.9%
425-1 · Prior Tax - ZZ1	15.40	12.62	2.78	22.0%
425 · Prior Years	1,595.77	2,237.42	-641.65	-28.7%
440-1 · Interest Income-48901 SJC Acct	637.00	356.00	281.00	78.9%
450-1 · Interest - Z1	23.62	28.55	-4.93	-17.3%
450-2 · Interest - Benefits Reserve	5.07	6.29	-1.22	-19.4%
450-4 · Interest - General Fund	243.43	334.79	-91.36	-27.3%
450-5 · Interest -Equipment Replace F...	69.59	60.22	9.37	15.6%
450 · Interest - Checking	1.50	1.80	-0.30	-16.7%
462 · Grant Income	9,358.25	0.00	9,358.25	100.0%
465 · Fire Prevention Service	4,619.00	1,427.00	3,192.00	223.7%
475 · Strike Team Reimbursement	37,854.10	56,119.92	-18,265.82	-32.6%
480 · LCWD Fuel Reimbursement	2,794.87	1,825.61	969.26	53.1%
492-3 · Service Fees	389.60	3,073.44	-2,683.84	-87.3%
495 · Miscellaneous	16.00	335.34	-319.34	-95.2%
Total Income	71,951.89	109,703.66	-37,751.77	-34.4%
Expense				
500 · Personnel				
510 · Salaries - Regular	500,067.16	484,547.02	15,520.14	3.2%
512 · Salaries - Overtime	61,976.29	46,621.47	15,354.82	32.9%
513 · Salaries - FLSA	11,600.82	11,255.19	345.63	3.1%
514 · Salaries - Strike Team Overtime	145,452.88	208,804.05	-63,351.17	-30.3%

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
517 · Salaries - Holiday	5,635.80	0.00	5,635.80	100.0%
518 · Salaries - Volunteers	3,560.00	2,225.00	1,335.00	60.0%
519 · Educational Incentive	3,681.04	3,681.04	0.00	0.0%
521 · Retirement	378,182.37	345,467.20	32,715.17	9.5%
525 · Social Security	220.72	137.95	82.77	60.0%
527 · Social Security - Medicare	9,482.65	9,943.46	-460.81	-4.6%
530 · Insurance- Medical	98,788.86	90,795.94	7,992.92	8.8%
531 · Insurance- Medical (retirees)	15,942.68	23,565.40	-7,622.72	-32.4%
532 · Insurance- Dental	5,070.33	4,697.49	372.84	7.9%
533 · Insurance - Vision	822.28	822.28	0.00	0.0%
534 · Insurance -Life	440.25	423.75	16.50	3.9%
535 · Insurance- Worker's comp	107,866.00	23,752.00	84,114.00	354.1%
536 · Director's Fees	1,725.00	2,075.00	-350.00	-16.9%
Total 500 · Personnel	1,350,515.13	1,258,814.24	91,700.89	7.3%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	16,678.96	12,140.82	4,538.14	37.4%
543 · Tires	1,845.21	1,094.02	751.19	68.7%
544 · Parts/Supplies	468.79	2,258.19	-1,789.40	-79.2%
545 · Maintenance & Repair	16,595.48	6,652.75	9,942.73	149.5%
547 · Radios	191.47	0.00	191.47	100.0%
549 · SCBA	119.00	0.00	119.00	100.0%
550-4 · Small Tools & Equipment	1,377.30	286.16	1,091.14	381.3%
551 · Medical equip, supplies, oxygen	612.48	1,698.74	-1,086.26	-64.0%
Total 540 · Vehicle & Equipment	37,888.69	24,130.68	13,758.01	57.0%
560 · Buildings & Grounds				
564 · Furniture	2,524.58	3,396.00	-871.42	-25.7%
580 · Maintenance & Repair	9,966.39	4,222.30	5,744.09	136.0%

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
Total 560 · Buildings & Grounds	12,490.97	7,618.30	4,872.67	64.0%
600 · Supplies				
600-1 · Grant Expense-Supplies	191.47	292.20	-100.73	-34.5%
602 · Computer Hardware & Software	6,307.90	5,441.35	866.55	15.9%
606 · Office supplies	857.23	1,148.24	-291.01	-25.3%
607 · Postage	65.45	125.20	-59.75	-47.7%
608 · Station Supplies	3,564.11	2,309.24	1,254.87	54.3%
613 · Clothing-uniforms	97.46	0.00	97.46	100.0%
616 · Clothing- Safety	6,244.25	1,791.03	4,453.22	248.6%
625 · Utilities- Electric/ Gas	10,620.67	7,823.19	2,797.48	35.8%
626 · Utilities- Water	1,643.35	1,540.40	102.95	6.7%
627 · Utilities- Cable TV	957.09	893.66	63.43	7.1%
630 · Utilities - Telephone/Cell/CAD	2,387.03	2,661.68	-274.65	-10.3%
631 · Utilities - Garbage	1,748.68	1,507.01	241.67	16.0%
Total 600 · Supplies	34,684.69	25,533.20	9,151.49	35.8%
650 · Services				
652 · Insurance/ Casul/ Eq/Bond	0.00	6,956.00	-6,956.00	-100.0%
655 · Annual Audit	1,350.00	4,000.00	-2,650.00	-66.3%
657 · Dispatching	5,981.31	5,777.12	204.19	3.5%
658 · Computer Support	1,770.00	170.00	1,600.00	941.2%
665 · Physical Exams	1,670.00	304.00	1,366.00	449.3%
667 · Fire Prevention Bureau	2,396.77	1,859.96	536.81	28.9%
670 · Assoc. Memberships	845.00	475.00	370.00	77.9%
675 · Training	439.40	785.85	-346.45	-44.1%
677 · Consultant Services	525.00	0.00	525.00	100.0%
690 · Services Contingencies	3,569.26	118.93	3,450.33	2,901.1%
691 · Bank Fees	353.25	349.50	3.75	1.1%

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
Total 650 · Services	18,899.99	20,796.36	-1,896.37	-9.1%
695 · Zone 1				
696 · Hydrant Rental	<u>475.00</u>	<u>475.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 695 · Zone 1	<u>475.00</u>	<u>475.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>1,454,954.47</u>	<u>1,337,367.78</u>	<u>117,586.69</u>	<u>8.8%</u>
Net Ordinary Income	<u>-1,383,002.58</u>	<u>-1,227,664.12</u>	<u>-155,338.46</u>	<u>-12.7%</u>
Net Income	<u>-1,383,002.58</u>	<u>-1,227,664.12</u>	<u>-155,338.46</u>	<u>-12.7%</u>



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: Duane R. Brown
Member: David Frison
Member: Paul Castillou Jr.

LINDEN – PETERS FIRE DEPARTMENT MONTHLY BOARD REPORT

December 8, 2022

FINANCIAL SUMMARY AND REPORT:

For the month ending November 30, 2022

- Accounts Balance Sheet (See attached)
- Income for the Month (See attached)
- Bills Paid Listing (See attached)
- Budget Report (See attached)
- Budget Comparison Prev. Year (See attached)
- All Accounts Balanced as of November 30, 2022

CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**
 - 11/3 LPE Board meeting
 - 11/3 LPE Finance Committee meeting
 - 11/16 JRUG meeting
 - 11/17 Blueprint 2030 FESHE Focus Group meeting
 - 11/29/2022 FDAC Collaborative Task Force
- **Correspondence/Events:** 12/3/2022 Linden Christmas Tree Lighting Event: 12/11 Christmas Party
- **Current Projects/Updates:** None

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

Activities for the Month

- Responded to 16 calls for service
 - Completed a company inspection at AGI
 - Completed an inspection at Mid Valley Ag for a temporary tent structure
 - Received two football helmet facepiece cutters and placed in E51 and E52.
 - Completed an inspection for a walkway at Linden High School
 - Completed a plan review for Morada Prodcue walnut processing building expansion.
 - Completed fire alarm test at Northern Interior Wine Partners.
-

- Completed an annual inspection at Northern Interior Wine Partners
- Completed an inspection at the Lions Club.
- Completed an inspection at Mid Valley Ag Service.
- Decorated Linden with Christmas wreaths.
- Reported that C51 SCBA17 was placed back in service.

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

Activities for the Month

- Responded to 16 calls for service
- Purchased and replaced glucometer batteries in E51 and E52.
- Picked up five cases of Def.

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

Activities for the Month

- Responded to 19 calls for service
- Serviced motor on SCBA5
- Replaced dash aux pump gauge on E52
- Serviced engine on U51

DEPARTMENT FIRE PREVENTION REPORT:

- Projects: Bellota Sub Station Power Storage Project, Sambado Walnut Storage, Morada Produce Walnut Addition, and LUSD Solar Project
- Issued four permits

ON DUTY TRAINING:

Fire Scene Ops: Ladder Throws & Carries/HazMat Refresher
EMS: EMS Patient Assessment
LPE Policy: Lexipol Policy Review
Safety: Firs Responder Operations Level Refresher (MOD 1-4)

DIVISION C TRAINING:

- 11/7, 11/9, & 11/10 RIC Drills hosted by MKE

FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATON

ACTIVITIES: No activities to report. Reminder that Christmas Party is December 11 at 6pm.

Department Report – 12/2022

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR:	Nov-22
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	5		3	102 B. RUEGSEGGER	2
VEGETATION FIRE	1		1	106 M. MOJALLI	1
VEHICLE FIRE	1			108 J. REED	
FIRE OTHER	2			105 J. GOINS	1
EMS CALL	29	3		107 K. DAHLENBURG	4
MVA	3			110 R. RUEGSEGGER	3
RESCUE CALL				111 T. WATSON	
HAZARDOUS CONDITION	1			118 M. GARCIA	2
SERVICE CALL (NON EMERGENCY)				119 M. VERDON	1
GOOD INTENT CALLS				120 B. WRIGHT	1
FALSE ALARMS	7		4	122 D. DENNIS	2
WEATHER / DISASTER				123 J. DAVIS	
SPECIAL INCIDENTS/OTHER	2	1			
TOTAL FOR THE MONTH:	51			TOTAL:	17
TOTAL FOR THE YEAR:	651			VOLUNTEER STAFF	STA COV.
PREVIOUS YEAR COMPARISON		Diff	%	117 G. SCHAEDE (VFF)	14
MONTH:	56	-5	-10%	152 P. WHITAKER (VFF)	
YEAR:	803	-152	-23%	166 A. RUEGSEGGER (VPF)	14
				160 A. PHELPS (VPF)	
				167 F. TRUJILLO (VPF)	
DAY CALLS (8AM - 5PM):	25			TOTAL:	28
NIGHT CALLS (5PM - 8AM):	26				
CALLS PER SHIFT					
A:	16				
B:	16				
C:	19				
AUTOMATIC AID					
	GIVEN	POSTED	CANCELED	RECEIVED	
WATERLOO MORADA (WMR)	5		2	1	
MOKELUMNE (MKE)	3	1	1	4	
CLEMENTS (CLE)					
FARMINGTON (FAR)				1	
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	1				
LATHROP MANTECA (LMD)					
CalFire (TCU)	1		1		
OES, XSJ, EOC, SQF, VNC, BEU, MMU					
TOTAL:	10	1	4	6	

LEGEND

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

San Joaquin County Joint Fire Investigation Unit

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

January

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

February

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

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

March - None

April

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

Meeting – Lathrop-Manteca Station 35

May - None

June

Waterloo Morada – Structure fire. Fully involved barn. Foppiano/Ashley. Covered by George Wells (WMR) and Martin Garcia (on duty).

Thornton – Structure fire. Requested by Woodbridge Fire. Juan Gallardo (CLE) responded but got canceled.

July

French Camp/Mountain House – Building Fire 11160 McKinley Ave. Covered by Martin Garcia on duty.

Thornton – Structure Fire 6811 W Woodbridge Rd. Covered by Martin Garcia, George Wells (WMR), and Bill Fisk (FRC)

FIU meeting at Frech Camp Fire Department

August

Stockton – I5 / Brush Creek. Covered by Brandon Wright (LPE) on duty, Ryan Smart (STO).

September

Woodbridge/waterloo Morada – multiple grass fires next to Micke Grove

October

Woodbridge/Waterloo Morada -Work continues with SJSO on serial fires along Pearson Rd

November

Waterloo Morada – Structure fire at 10141 N Garnet Ave. attached garage fire extended into living areas. Covered by Brandon Wright (LPE) off duty, Martin Garcia (LPE) on duty, George Wells (WMR), Jaime Ramirez (WOO), Scott Smithhart (WMR)

Subject: Approval of Agreement for MacLoed Watts, Inc.
to conduct the FYE 2022 OPEB Valuation, FYE 2023 GASB 75 Report
and the FYE 2024 GASB 75 Report

Page 1 of 1

ACTION ITEM: **APPROVAL OF AGREEMENT FOR MACLOED WATTS, INC
TO CONDUCT THE FYE 2022 OPEB VALUATION, FYE 2023
GASB 75 REPORT, AND THE FYE 2023 GASB 75 REPORT**

LEAD STAFF: **KIRK NOFFSINGER
FIRE CHIEF**

BUDGET: **\$5,925.00**

DISCUSSION:

The District provides medical coverage for retirees. As a part of the annual financial audit process, the District is required to report information regarding the other postemployment benefits (OPEB) liabilities.

ACTION:

Staff requests that the Board approve the 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 of \$5925.00.

MacLeod Watts

November 17, 2022

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 hourly rates are:

Consultant	2022 Hourly Rate
Senior Actuarial Consultants	\$390
Actuarial Consultants	305-365
Actuarial Analysts	170-280
Administrative Staff	110-140

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

Accepted: _____ Date: _____

Printed Name: _____ Title: _____