



Lathrop-Manteca Fire Protection District

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • www.lmfire.org •

November 21, 2019
Regular Board Meeting
7:00 P.M.

Meeting Location: **Lathrop City Hall,
390 Towne Centre Drive
Lathrop, CA 95330**

A*G*E*N*D*A

1. CALL TO ORDER
2. CLOSED SESSION: 6:00 p.m.
 - 2.1. Conference with Labor Negotiators
Organization: Lathrop Manteca Firefighters Association
Designated Representative: Fire Chief, Gene Neely
Pursuant to Government Code Section 54957.6

Return to Open Session
 - 2.2. Report from Closed Session
3. ROLL CALL
4. PLEDGE OF ALLEGIANCE
5. DECLARATION OF CONFLICT OF INTEREST
6. PRESENTATIONS:
 - 6.1. CSDA presentation of Certificate of Recognition in Special District Good Governance
 - 6.2. Recognition of Lathrop First Responders Committee and BBQ Volunteers



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7. PUBLIC COMMENTS

Persons who wish to speak to the Board regarding an item that is not on tonight's agenda, or wish to ask the Board to pull an item from the Consent Calendar may do so at this time.

Please submit the Public Comment form to the Board Secretary prior to the commencement of the Board Meeting. When called upon, please come to the podium, state your name and address, and limit your remarks to five (5) minutes.

Please be aware the California Government Code prohibits the Board from taking any immediate action on an item which does not appear on the agenda, unless the item meets stringent statutory requirements. However, your concerns can be referred to the Staff for review and reported back to the Board at a later date.

Comments on agenda items, including items pulled from the Consent Calendar, will be allowed at this time or when they are being considered by the Board.

NO PERSONAL ATTACKS WILL BE PERMITTED

8. CONSENT ITEMS:

- 8.1. October 17, 2019 Regular Fire Board Meeting Minutes
- 8.2. Monthly Register of Warrants
- 8.3. Receive and file October, 2019 Incident and Training Report
- 8.4. Receive and file Monthly / Year-to-Date Budget Report

9. SCHEDULED ITEMS:

- 9.1. Approve and Adopt amended Policy #0.30 Capital Asset Policy



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10. INFORMATIONAL ITEMS:

10.1. CHIEF'S REPORT

- a. Update on Strike Teams
- b. Update on correspondence with the LEMSA
- c. Holiday Party – November 30th

10.2. Chief's Update of District's Goals and Objectives

- a. Strategic Operational Objective Planning (S.O.O.P) Goals List
 - i. Begin to lay a foundation for regional training
 - Sending two people to classes to work on the steps to attain certifications in Regional Fire Training Instructor and State Fire Training Instructor
 - ii. Continue to establish clearly defined governance policies
 - Adopted new policies to enhance good governance policies and procedures
 - iii. Provide a pathway to attain excellent governance practices as an agency
 - Provided training for two Board Directors and Staff member at CSDA Special District Leadership Academy Conference
 - Conducted anti-harassment (SB1343/AB 1825) and ethics (AB 1234) training with the Fire Board
 - Provided resources for Board and Staff to attend the CSDA Annual Conference
 - **Board member and Staff member received recognition for Good Governance**
 - iv. Establish new methods of communication that identify District strengths
 - Conducted first quarter "Quarterly Address" video to inform the community about Fireworks Safety
 - Hosted "Gelati with the Fire Chief" at Rita's Italian Ice in Lathrop for the community to attend
 - v. Continue to engage the community to support and provide volunteer service to enhance our mission



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- Conducted Open Houses
- Utilized CERT members at the Open House events to help inform the community about disaster preparedness
- Mobilized the CERT team to help with weed abatements to mitigate fire hazards within the District
- Hosted training nights for the Explorers to help enhance and progress their fire skills
- CPR with San Joaquin County EMS Agency for “National Preparedness Month”

11. BOARD COMMENTS / REFERRALS

12. ADJOURNMENT

Meeting adjourned to the next Regular Board Meeting scheduled for December 19, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, CA.

Dated: 11/15/2019

Gene Neely
Fire Chief / Board Secretary

This agenda was posted at the following locations: website: www.lmfire.org . Fire Stations 31, 32, 33, 34, and 35.

Note: A copy of the information packet for Board Members in preparation of this meeting is available for public view at: Administration Office, 19001 Somerston Parkway, Lathrop, California

**IN COMPLIANCE WITH THE AMERICAN WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CALL (209) 941-5107.
NOTIFICATION 48 HOURS PRIOR TO THE MEETING WILL ENABLE THE FIRE DISTRICT TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THIS MEETING. [28
CFR 35.102-35.104 ADA TITLE II]**



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October 17, 2019
Regular Board Meeting
7:00 P.M.

Meeting Location: **Lathrop City Hall,
390 Towne Centre Drive
Lathrop, CA 95330**

MINUTES

1. CALL TO ORDER

2. CLOSED SESSION: *6:01 p.m.*

2.1. Conference with Labor Negotiators

Organization: Lathrop Manteca Firefighters Association

Designated Representative: Fire Chief, Gene Neely

Pursuant to Government Code Section 54957.6

Return to Open Session

2.2. Report from Closed Session

Nothing to report from closed session.

3. ROLL CALL

Present:

Chairman Mark Elliott, Vice-Chair Tosh Ishihara, Director Gloryanna Rhodes, Director Bennie Gatto and Fire Chief Gene Neely.

Absent:

Director Jeremy Coe



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4. PLEDGE OF ALLEGIANCE

5. DECLARATION OF CONFLICT OF INTEREST: *None*

6. PRESENTATIONS: *None*

7. PUBLIC COMMENTS

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NO PERSONAL ATTACKS WILL BE PERMITTED

Tyler Silva, Engineer, thanked the Board for their continued support of the LMFD Firefighters that go and participate in the Scott's Stair Climb in Seattle which supports the Leukemia and Lymphoma Society. He informed the Board that this year, they will have 9 individuals participating in the climb and they would collectively like to raise \$8,000 for the cause before the climb on March 8th of 2020. Director Ishihara stated he appreciated their efforts and pledged to personally donate \$100 to the stair climb team.



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8. CONSENT ITEMS:

- 8.1. September 10, 2019 Regular Fire Board Meeting Minutes
- 8.2. September 19, 2019 Special Fire Board Meeting Minutes
- 8.3. Monthly Register of Warrants
- 8.4. Receive and file September, 2019 Incident and Training Report
- 8.5. Receive and file Monthly / Year-to-Date Budget Report

Director Gatto made a motion to approve the Consent Calendar Items 8.1., 8.2., 8.3., 8.4. and 8.5.

Chairman Elliott seconds the motion.

Roll call vote:

Ayes:	Rhodes, Gatto, Ishihara, Elliott
Noes:	None
Abstain:	None
Absent:	None

9. PUBLIC HEARING:

- 9.1. Approve and Adopt Resolution #R-2019-08, Fire Facility Fee Report

Chief Neely gave background on the Fire Facility Fee Report and the information that the report outlines regarding fees received, expenditures, and interest collected. He informed the Board that all this information has to be documented and sent to the City of Lathrop and the County every year. He explained that the exact expenditures for each project are specified in the Capital Improvement Plan.

Vice Chair Ishihara made a motion to Approve and Adopt Resolution #R-2019-08, Fire Facility Fee Report

Director Rhodes seconds the motion.

Roll call vote:

Ayes:	Rhodes, Gatto, Ishihara, Elliott
Noes:	None
Abstain:	None
Absent:	None

10. SCHEDULED ITEMS: *None*



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11. INFORMATIONAL ITEMS:

11.1. CHIEF'S REPORT

a. Update on Staffing – Deputy Fire Marshal

Chief Neely informed the Board that we need a Deputy Fire Marshal to augment the workload for current staff to help with plan reviews and in the field. He also said it will help with perpetual growth so that staff can be able to attend trainings and classes to move forward toward building a fire investigation bureau. A flyer was put out, soliciting applicants for the Deputy Fire Marshal position and the District received one applicant, who is currently in backgrounds for the position.

b. FEMA Assistance to Firefighters Grant to support emergency communications

The Fire Chief stated that the District has received and accepted a grant of about \$320,000. The District has a buy in of 10% of the total award. The grant will help the District purchase about 41 brand-new portable radios and some for our District vehicles.

11.2. Chief's Update of District's Goals and Objectives

a. Strategic Operational Objective Planning (S.O.O.P) Goals List

i. Begin to lay a foundation for regional training

- Sending two people to classes to work on the steps to attain certifications in Regional Fire Training Instructor and State Fire Training Instructor.

Chief Neely informed the Board that he has started having discussions with a school, within our jurisdiction, that has a Career Technology Education (CTE) program. We are looking to partner with them to provide hands on training for the students in the CTE program. From there, we will be able to supply training to students from schools within that District which will help lay a foundation for regional training. The students trained in the CTE program can move on to become LMFD Explorers, Reserves, and potentially career Firefighters for the District.

ii. Continue to establish clearly defined governance policies

- Adopted new policies to enhance good governance policies and procedures



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The Fire Chief commented that the District has been bringing new and/or revised policies to the Board for approval. He informed the Board that we are currently working on revising the Capitalization Policy and will be bringing that to the Board.

iii. Provide a pathway to attain excellent governance practices as an agency

- Provided training for two Board Directors and Staff member at CSDA Special District Leadership Academy Conference
- Conducted anti-harassment (SB1343/AB 1825) and ethics (AB 1234) training with the Fire Board
- Provided resources for Board and Staff to attend the CSDA Annual Conference

Chief Neely stated that the District just renewed the membership with CSDA to continue to promote good governance. Board Clerk Salazar explained that through attending the SDLA conference and the CSDA annual conference, Vice-Chair Ishihara and herself are now eligible to receive the special recognition in good governance from the SDLF and the applications have been sent for approval.

iv. Establish new methods of communication that identify District strengths

- Conducted first quarter “Quarterly Address” video to inform the community about Fireworks Safety
- Hosted “Gelati with the Fire Chief” at Rita’s Italian Ice in Lathrop for the community to attend

The Fire Chief shared that after the new In-N-Out has some time to settle in, we are going to host a “Burger with the Chief” event for the community to attend.

v. Continue to engage the community to support and provide volunteer service to enhance our mission

- Conducted Open Houses
- Utilized CERT members at the Open House events to help inform the community about disaster preparedness
- Mobilized the CERT team to help with weed abatements to mitigate fire hazards within the District
- Hosted training nights for the Explorers to help enhance and progress their fire skills
- CPR with San Joaquin County EMS Agency for “National Preparedness Month”



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12. BOARD COMMENTS / REFERRALS

Director Rhodes: Wished the Chief safe travels and a safe time at his next assignment.

Vice-Chair Ishihara: Commented he was happy we had one strike team crew return home safely. Thanked Staff and Hailey for helping him with the travel to Anaheim for the CSDA conference. He shared he enjoyed the conference and speaking to all of the other Special Districts in attendance.

Director Gatto: Told the Chief to keep up the good work and commended the staff for their good work as well. He also told the Chief to have a safe trip down South and back.

Chairman Elliott: Spoke about the call volume going up and the excellent service that our Firefighters provide. He commented that the Board is not only proud of the Chief for representing the District, but going on strike teams, learning and bringing that back as well. He also thanked the staff for their time and quality work.

13. ADJOURNMENT: 8:09 p.m.

Meeting adjourned to the next Regular Board Meeting scheduled for November 21, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, CA.

Dated: 11/05/2019

Hailey Salazar
Executive Assistant / Board Clerk

This agenda was posted at the following locations: website: www.lmfire.org, Fire Stations 31, 32, 33, 34, and 35.

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[Back to AGENDA](#)



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Re: Department #4999000000

Date: November 21, 2019

Roll call vote of Board Members present for approval for payment authorization of **\$ 97,287.99**

Tosh Ishihara: _____

Gloryanna Rhodes: _____

Jeremy Coe: _____

Mark Elliott: _____

Bennie Gatto: _____

Gene Neely: _____

Roll Call:

Yes: _____

No: _____

Absent: _____

**PLEASE CALL OUR OFFICE WHEN THE WARRANTS ARE READY.
WE WILL SEND SOMEONE TO PICK THEM UP.**

THANK YOU!

LATHROP-MANTECA FIRE PROTECTION DISTRICT
(209) 941-5105

**Lathrop-Manteca Fire Protection District
Warrants For November 2019
Draft v3 **

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Salaries & Wages - Regular				
49001-6001000000	Lathrop Manteca F/F Association	General Fund	October 2019 (Pay Period Ending 10/13/2019)	\$ 2,614.32
	Lathrop Manteca F/F Association	General Fund	2019 (Pay Period Ending 00/00/2019)	
	American Fidelity	General Fund	Salaries - Regular	\$ 835.41
	American Fidelity	General Fund	Salaries - Regular (Flex)	\$ 1,399.98
	Employment Development Department	General Fund	Employment Tax (Period Ending Sept. 30, 2019)	\$ 1,350.00
				\$ 6,199.71
Salaries-Extra Help				
49001-6002000000	Alford, Jared	General Fund	Reserve	\$ 300.00
	Amarante, Anthony	General Fund	Reserve	\$ 150.00
	Anderson, Dakota	General Fund	Reserve	\$ 325.00
	Costa, Jordyn	General Fund	Reserve	\$ 300.00
	Davis, Drew	General Fund	Reserve	\$ 25.00
	D'Onofrio, Pasquale	General Fund	Reserve	\$ 625.00
	Foster, Dylan	General Fund	Reserve	\$ 450.00
	Fry, Leslie	General Fund	Reserve	\$ 675.00
	Gibbons, Connor	General Fund	Reserve	\$ 975.00
	Jaimes, Noel	General Fund	Reserve	\$ 625.00
	Julien, Dane	General Fund	Reserve	\$ 325.00
	McNely, Daniele	General Fund	Reserve	\$ 475.00
	Ryan, Brenden	General Fund	Reserve	\$ 475.00
	Salazar, Craig	General Fund	Reserve	\$ 1,500.00
	Silvia, Lauren	General Fund	Reserve	\$ 325.00
	Treat, Ryan	General Fund	Reserve	\$ 350.00
	Watrous, Trevor	General Fund	Reserve	\$ 425.00
	Whalen, Ryan	General Fund	Reserve	\$ 325.00
	Wilder, Porter	General Fund	Reserve	\$ 175.00
	Silva, Steve	General Fund	Reserve	\$ 1,749.00
				\$ 10,574.00
Health Insurance				
49001-6050000000	CalPERS	General Fund	Health Insurance	\$ 81,309.48
	Sun Life Financial / Assurant	General Fund	Health Insurance	\$ 6,295.07
	Vision Service Plan	General Fund	Health Insurance	\$ 892.04
				\$ 88,496.59

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Office Expense				
49001-6201000000	Staples Credit Plan	General Fund	Office Supplies	\$ 90.47
	Staples Credit Plan	General Fund	Office Supplies	\$ 217.40
	Staples Credit Plan	General Fund	Office Supplies	\$ 147.65
	Staples Credit Plan	General Fund	Office Supplies	\$ 256.53
	Lucas Business Systems Inc	General Fund	Contract Number: CN11872-01 - (Stations 31 - 34)	\$ 510.64
	Lucas Business Systems Inc	General Fund	Contract Number: CN9298-01 - (Admin.)	\$ 1.08
Office Expense	Cal Card - Rhodes, R.	General Fund	Intuit QuickBooks	\$ 75.00
49001-6201000000	Cal Card - Rhodes, R.	General Fund	Battery Junction	\$ 88.48
	Cal Card - Rhodes, R.	General Fund	USPS - Stamps	\$ 221.80
	Cal Card - Madoski	General Fund	Microsoft Store - Microsoft Office	\$ 249.99
	Cal Card - Madoski	General Fund	Target - Apple Items	\$ 351.20
				\$ 2,210.24
Communications				
49001-6206000000	Verizon	General Fund	Communications - (November 2019)	\$ 2,255.90
	City of Lathrop - Finance Dept.	General Fund	Communications (IT Service)	\$ 800.00
	Comcast	General Fund	Communications (Station 31)	\$ 238.33
	Comcast	General Fund	Communications (Station 34)	\$ 7.54
	Comcast	General Fund	Communications (Station 33)	\$ 33.87
	Directv	General Fund	Communications (Station 32)	\$ 47.57
	TelePacific Communications	General Fund	Communications	\$ 976.67
				\$ 4,359.88
Memberships				
49001-6209000000	California Fire Chiefs Association	General Fund	Memberships (CA Fire Chiefs Association)	\$ 960.00
				\$ 960.00
Maintenance-Equipment				
49001-6211000000	FleetPride Truck & Trailer Parts	General Fund	Parts to Repair Air Horn Assembly (WT31)	\$ 1.85
	FleetPride Truck & Trailer Parts	General Fund	Back Up Lamp (BR30)	\$ 7.79
	FleetPride Truck & Trailer Parts	General Fund	Battery Terminal End (E36)	\$ 3.23
	FleetPride Truck & Trailer Parts	General Fund	Elbow Air Line Fitting (E34)	\$ 15.18
	FleetPride Truck & Trailer Parts	General Fund	Rear Scene Lamp (E32)	\$ 39.59
	LN Curtis & Sons Inc	General Fund	SCBA Parts	\$ 632.27
	LN Curtis & Sons Inc	General Fund	SCBA Compressor Service	\$ 1,429.44
	LN Curtis & Sons Inc	General Fund	SCBA Parts	\$ 65.68
	LN Curtis & Sons Inc	General Fund	SCBA Parts	\$ 216.01
	LN Curtis & Sons Inc	General Fund	SCBA Parts	\$ 132.13
	LN Curtis & Sons Inc	General Fund	Equipment for USAR Program	\$ 1,745.20
	LN Curtis & Sons Inc	General Fund	Equipment for USAR Program	\$ 1,068.58
	LN Curtis & Sons Inc	General Fund	Equipment for USAR Program	\$ 267.53
	LN Curtis & Sons Inc	General Fund	Equipment for USAR Program	\$ 2,709.39

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Maintenance-Equipment	Interstate Truck Center	General Fund	Replaced Pump Switch (BR30)	\$ 371.37
49001-621100000	Interstate Truck Center	General Fund	Antifreeze (T30)	\$ 232.70
	O'Reilly Auto Parts	General Fund	Repair Coolant Leak (E36)	\$ 18.84
	O'Reilly Auto Parts	General Fund	Door Rod Clip (E34)	\$ 3.62
	O'Reilly Auto Parts	General Fund	Microfiber Pads & Grease (E32)	\$ 17.37
	O'Reilly Auto Parts	General Fund	Apparatus Winterization Items (Station 35)	\$ 28.80
	O'Reilly Auto Parts	General Fund	Lawn Mower Battery (Station 34)	\$ 45.48
	O'Reilly Auto Parts	General Fund	Mini Lamp Bulb (WT31)	\$ 14.25
	O'Reilly Auto Parts	General Fund	Wiper Blade (Utility 31)	\$ 21.90
	O'Reilly Auto Parts	General Fund	Misc. Repair Items (EM Tools, 15-01, T31)	\$ 82.83
	Roadrunner Glass	General Fund	Replaced Windshield (Vehicle 15-01)	\$ 363.15
	Napa Auto Parts / Tilbury Auto Parts, Inc.	General Fund	Replace Heater Core (E36)	\$ 83.23
	Burton's Fire, Inc	General Fund	Aux Pump (E31)	\$ 154.59
	Burton's Fire, Inc	General Fund	Repaired Pump (E34)	\$ 3,204.43
	Burton's Fire, Inc	General Fund	Replaced Bulbs (WR31)	\$ 92.45
	Burton's Fire, Inc	General Fund	Light Bulbs (BR30)	\$ 8.48
	Burton's Fire, Inc	General Fund	Sight Tube (E36)	\$ 13.02
	SpeedDee Oil Change and Tune-Up	General Fund	Oil Change and Service (Vehicle 15-01)	\$ 127.73
	Golden State Emergency Vehicle Services	General Fund	Repaired Wheel Hub Seal (T30)	\$ 583.76
	Bill's Mower & Saw	General Fund	Portable generator insulating rubber feet (E34)	\$ 26.19
	Cal Card - Capper	General Fund	LKQ - Replaced Air Horn Activator (WT31)	\$ 170.91
	Cal Card - Capper	General Fund	Harbor Freight Tools - New Trailer Hitch	\$ 32.56
	Cal Card - Capper	General Fund	Harbor Freight Tools - Air Hose (Station 35)	\$ 25.53
	Cal Card - Capper	General Fund	Harbor Freight Tools - Air Tools (BR30)	\$ 16.20
	Cal Card - Capper	General Fund	Harbor Freight Tools - Cribbing Straps & Jack	\$ 46.29
				\$ 14,119.55
Radio Maintenance				
49001-6211000100	Cal Card - Capper	General Fund	Amazon - Radio Amp (Station 33)	\$ 169.90
	Ray's Radio Shop, Inc.	General Fund	Replacement Ear Pieces For Headsets (E32)	\$ 18.88
				\$ 188.78
Fuel				
49001-6211000400	Stockton Petroleum	General Fund	Diesel (Station 31)	\$ 325.51
	Stockton Petroleum	General Fund	Diesel (Station 31)	\$ 817.12
	Stockton Petroleum	General Fund	Diesel (Station 31)	\$ 125.32
	Stockton Petroleum	General Fund	Diesel (Station 31)	\$ 369.48
	Stockton Petroleum	General Fund	Diesel (Station 33)	\$ 388.93
	Stockton Petroleum	General Fund	Gas (Station 35)	\$ 743.80
	Stockton Petroleum	General Fund	Diesel (Station 35)	\$ 645.94
	Cal Card - Chief	General Fund	76 Arcadia (Strike Team)	\$ 125.00
	Cal Card - Chief	General Fund	76 Arcadia (Strike Team)	\$ 72.54
	Cal Card - Chief	General Fund	Shell Los Banos (Strike Team)	\$ 85.80
				\$ 3,699.44

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Tires & Tubes				
49001-6211000500	Les Schwab Tire Center	General Fund	Front Left Tire (E32)	\$ 479.09
	Les Schwab Tire Center	General Fund	2 Front Tires (E31)	\$ 1,503.87
	Les Schwab Tire Center	General Fund	Repaired Brakes (Vehicle 15-01)	\$ 114.99
				\$ 2,097.95
Professional Services				
49001-6221000000	Solari, Nicole F.	General Fund	Audit Preparation (10/01/19 - 10/31/19)	\$ 4,625.00
	WLC Architects Inc.	General Fund	LMFD Fire Station 31 Remodel	\$ 19,300.00
	American Medical Response, Inc.	General Fund	Meds Program - September 2019	\$ 118.00
	American Medical Response, Inc.	General Fund	Meds Program - August 2019	\$ 355.00
	California Association of Employers	General Fund	Dues Level: Premier Member (12/01/2019 to 02/29/2020)	\$ 598.75
				\$ 24,996.75
Professional Services Legal				
49001-6221000000	Neumiller & Beardslee	General Fund	Professional Services	\$ 3,106.00
	Neumiller & Beardslee	General Fund	Professional Services	\$ 700.00
	Neumiller & Beardslee	General Fund	Professional Services	\$ 1,848.50
	Colantuono, Highsmith & Whatley	General Fund	Professional Services	\$ 322.50
				\$ 5,977.00
Dispatching				
49001-6221010100	San Joaquin County Regional Fire Dispatch Authority	General Fund	Dispatching - Payment 5 of 12	\$ 8,535.83
	AT&T Mobility	General Fund	Dispatching (09-22-2019 to 10-21-2019)	\$ 683.51
				\$ 9,219.34
Publications & Legal Notices				
49001-6223000000	Manteca Bulletin	General Fund	Notice of Public Hearing (Resolution #2019-08, 2018-2019 Fire Facility Fee Report)	\$ 135.00
	Manteca Bulletin	General Fund	Notice of Request For Proposal (Station 31)	\$ 30.00
				\$ 165.00
Physical Examinations				
49001-6226005300	OCCU-MED	General Fund	Firefighter Series (Gish, J.)	\$ 97.25
	Co Occupational Medical Partners	General Fund	Firefighter Physicals & Shots - (Kovacs)	\$ 565.00
				\$ 662.25
Firefighter Physicals & Shots				
49001-6226008800	Co Occupational Medical Partners	General Fund	Firefighter Physicals & Shots	\$ 625.00
				\$ 625.00

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Directors Expenses				
49001-6226010300	Elliott, Mark	General Fund	Director Expense - October Regular Board Meeting	\$ 100.00
	Rhodes, Gloryanna	General Fund	Director Expense - October Regular Board Meeting	\$ 100.00
	Ishihara, Tosh	General Fund	Director Expense - October Regular Board Meeting	\$ 100.00
	Gatto, Benny	General Fund	Director Expense - October Regular Board Meeting	\$ 100.00
				\$ 400.00
Fire Prevention				
49001-6226010400	Cal Card - Smith, D.	General Fund	Parcel Quest	\$ 149.95
				\$ 149.95
Public Relations Training				
49001-6226010700	D & J Rosa Welding Service	General Fund	Welding Patch On Burn Pan (Station 31)	\$ 50.00
	Redi Mark	General Fund	2 X 8 Name Plates	\$ 34.64
	Neely, Gene	General Fund	Alaska Airlines - League of CA Cities Conference, Garden Grove	\$ 913.40
	California Department of Justice	General Fund	Fingerprint Apps	\$ 143.00
	Personal Exposure Reporting	General Fund	Billing Period: 7/1/19 - 6/30/20	\$ 340.00
	Cal Card - Salazar, H.	General Fund	CA Special Districts Association - Recognition in Good Governance Application Fee (Salazar, H.)	\$ 65.00
	Cal Card - Salazar, H.	General Fund	CA Special Districts Association - Recognition in Good Governance Application Fee (Director Ishihara)	\$ 65.00
	Cal Card - Salazar, H.	General Fund	CA Special Districts Association - 2019 Board Secretary/Clerk Conference	\$ 225.00
	Cal Card - Chief	General Fund	The League of CA Cities - Fire Chiefs Leadership Seminar	\$ 350.00
	Cal Card - Chief	General Fund	DoubleTree, Monrovia	\$ 16.05
	Cal Card - Chief	General Fund	DoubleTree, Monrovia	\$ 14.24
	Cal Card - Chief	General Fund	Villa Catrina, Arcadia (Strike Team)	\$ 22.94
	Cal Card - Chief	General Fund	DoubleTree, Monrovia (Strike Team)	\$ 31.28
	Cal Card - Chief	General Fund	Poke Bar (Strike Team)	\$ 18.67
	Cal Card - Chief	General Fund	Basil Thai (Strike Team)	\$ 28.43
	Cal Card - Chief	General Fund	Double Tree, Monrovia (Strike Team)	\$ 829.79
	Cal Card - Chief	General Fund	Goldsteins Bagel (Strike Team)	\$ 34.66
	Cal Card - Chief	General Fund	Poke Bar (Strike Team)	\$ 17.47
	Cal Card - Chief	General Fund	Pho Ha Restaurant (Strike Team)	\$ 43.54
	Cal Card - Chief	General Fund	Goldsteins Bagel (Strike Team)	\$ 37.16
	Cal Card - Chief	General Fund	The Derby Restaurant (Strike Team)	\$ 74.27
	Cal Card - Chief	General Fund	Goldsteins Bagel (Strike Team)	\$ 28.87
	Cal Card - Chief	General Fund	Ahi Poki Bowl (Strike Team)	\$ 18.40
	Cal Card - Chief	General Fund	Uber (Strike Team)	\$ 6.01
	Cal Card - Chief	General Fund	Double Tree, Monrovia (Strike Team)	\$ 1,299.13
	Cal Card - Chief	General Fund	www.Reservations.com (Strike Team)	\$ 19.99
	Cal Card - Smith, D.	General Fund	ASHI - (Juarez, Victor)	\$ 10.38

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Public Relations Training	Cal Card - Isham	General Fund	Home Depot - Saw Blades & Plywood (Training)	\$ 74.25
49001-6226010700	Cal Card - Isham	General Fund	Costco - Halloween 2019 Candy (All Stations)	\$ 7.18
	Cal Card - Isham	General Fund	Mikasa Japanese Bistro - Meeting with SCD Dispatchers	\$ 99.15
	Cal Card - Goldberg	General Fund	Farmer Boys - Haz-Mat FRO-DECON Training Class	\$ 8.62
	Cal Card - Goldberg	General Fund	Starbucks - Haz-Mat FRO-DECON Training Class	\$ 5.95
	Cal Card - Goldberg	General Fund	Taco Bell - Haz-Mat FRO-DECON Training Class	\$ 7.10
	Cal Card - Goldberg	General Fund	Farmer Boys - Haz-Mat FRO-DECON Training Class	\$ 7.54
	Cal Card - Goldberg	General Fund	Starbucks - Haz-Mat FRO-DECON Training Class	\$ 5.95
	Cal Card - Rhodes, R.	General Fund	Liebert Cassidy Whitmore - 2020 LCW Annual Conference	\$ 1,190.00
				\$ 6,143.06
Fire Fighting Supplies				
49001-6226011000	Cal Card - Norman	General Fund	Amazon - Skilsaw (USAR)	\$ 367.63
	GoldenState Lumber	General Fund	Lumber (R30)	\$ 352.62
	Home Depot	General Fund	Ply Wood & Saw Blade (R30 / USAR)	\$ 120.18
	Home Depot	General Fund	Items to Replace Cribbing Cache (T30 & T31)	\$ 73.67
	Plaza Cleaners	General Fund	Sleeping Bag (Strike Team)	\$ 16.20
	Plaza Cleaners	General Fund	Sleeping Bags (Strike Team)	\$ 64.80
Fire Fighting Supplies	LN Curtis & Sons Inc	General Fund	Boxlight Battery (E32)	\$ 72.80
49001-6226011000	LN Curtis & Sons Inc	General Fund	Streamlight flashlight switches (Spares)	\$ 64.85
	LN Curtis & Sons Inc	General Fund	Boxlight (E34)	\$ 120.65
	LN Curtis & Sons Inc	General Fund	Boxlight Battery (OES316)	\$ 55.42
	LN Curtis & Sons Inc	General Fund	TIC Battery (E33)	\$ 143.50
	LN Curtis & Sons Inc	General Fund	Streamlight flashlight switches (Lockup)	\$ 64.95
	LN Curtis & Sons Inc	General Fund	Streamlight flashlight replacement switches (Lockup)	\$ 64.87
				\$ 1,582.14
Firefighter PPE & Uniforms				
49001-6240010200	Suarez, Daniel	General Fund	Amazon - New Dive Team Board Shorts Reimbursement	\$ 1,101.67
	Cal Card - Salazar, H.	General Fund	UPS - Uniforms Returned to CrewBoss	\$ 20.84
	Central Valley Screen Printing & Embroidery	General Fund	Embroidery For New Dive Board Shorts	\$ 320.00
				\$ 1,442.51
Household Expense				
49001-6246000000	Daiohs First Choice Service	General Fund	Coffee Service (Station 35)	\$ 188.73
	Ernest Packaging Solutions	General Fund	Household Cleaner (Station 32)	\$ 72.69
	Ernest Packaging Solutions	General Fund	Household Cleaner (Station 32)	\$ 8.70
	Ernest Packaging Solutions	General Fund	Household Cleaner (All Stations)	\$ 651.90
	Ernest Packaging Solutions	General Fund	Household Cleaner (All Stations)	\$ 309.79
	Ernest Packaging Solutions	General Fund	Household Cleaner (All Stations)	\$ 32.63
	Ernest Packaging Solutions	General Fund	Household Cleaner (All Stations)	\$ 73.95
				\$ 1,338.39

Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Utilities				
49001-6249000000	Pacific Gas & Electric Co.	General Fund	Utilities - (Admin)	\$ 47.37
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 31)	\$ 436.33
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 32)	\$ 295.59
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 33)	\$ 422.13
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 34)	\$ 1,117.47
	Lathrop Irrigation District	General Fund	Utilities - (Station 35)	\$ 2,075.21
	City of Lathrop - Water	General Fund	Utilities - (Station 31)	\$ 257.41
	City of Lathrop - Water	General Fund	Utilities - (Station 34)	\$ 159.44
	City of Lathrop - Water	General Fund	Utilities - (Station 35)	\$ 118.50
				\$ 4,929.45
Medical Supplies				
49001-6255050100				
	Neuman, Michael	General Fund	EMT Recert Reimbursement	\$ 150.37
	Airgas USA, LLC	General Fund	Medical Walk Abouts (Cylinders)	\$ 155.63
	Airgas USA, LLC	General Fund	Oxygen Rental	\$ 343.55
				\$ 649.55
Maint-Structure & Ground				
49001-6260000000	Bay Alarm	General Fund	Alarm System - 11/01/19 - 02/01/20 (Station 35)	\$ 330.00
	Bay Alarm	General Fund	Underwriters Lab . Certificate - Annual Fee (Station 35)	\$ 115.00
	Clark Pest Control Inc.	General Fund	Pest Control (Station 33)	\$ 280.00
	Clark Pest Control Inc.	General Fund	Pest Control (Station 34)	\$ 68.00
	Home Depot	General Fund	Sprinkler Timer & Solenoid Valves	\$ 48.62
	Home Depot	General Fund	Light Bulbs (Station 34) & Liquid Plumber (Station 32)	\$ 48.27
	Home Depot	General Fund	Shower Curtain Rod, Garage Door Lube, Thread Sealant & Brass Adapter	\$ 32.45
	Home Depot	General Fund	Shower Curtain and Rings (Station 32)	\$ 17.82
	Home Depot	General Fund	Misc. Items for Bathroom (Station 32)	\$ 44.33
	Home Depot	General Fund	Leaf Rake Combo (Station 32)	\$ 28.12
	Eden Garden & Landscape Supply	General Fund	Landscaping Supplies (Station 34)	\$ 1,176.68
	Eden Garden & Landscape Supply	General Fund	Landscaping Supplies (Station 34)	\$ 241.02
	Republic Services	General Fund	Trash Service (Station 32)	\$ 140.00
	Republic Services	General Fund	Trash Service (Station 33)	\$ 138.39

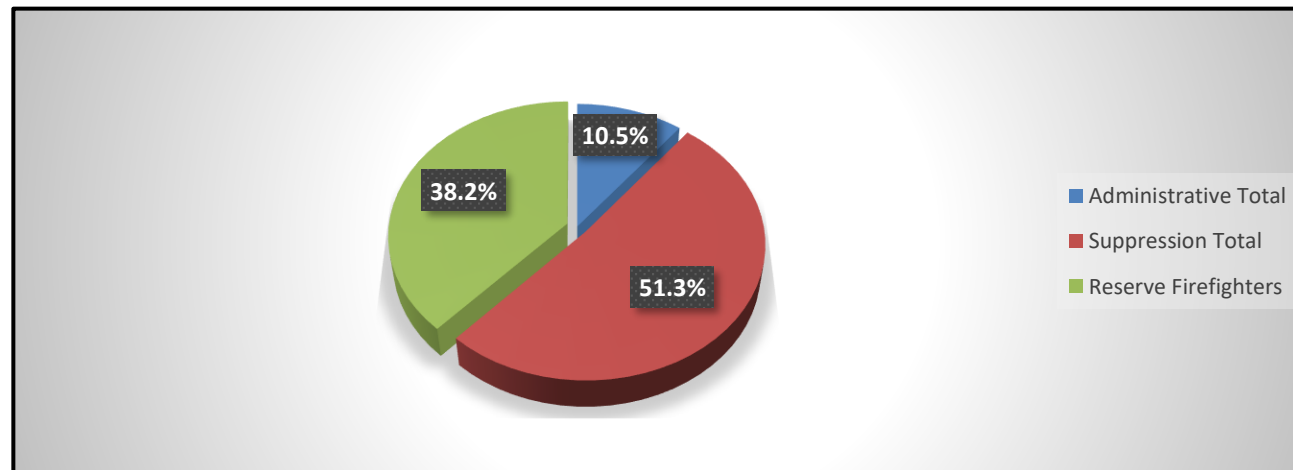
Lathrop-Manteca Fire Protection District
Warrants For November 2019
*****Draft v3 *****

Capital Outlay	Special Check Request			
Fire Facility Fee	New Warrant			
Measure C	Estimate			
Development Fund	Change to Warrant Amount			
Maint-Structure & Ground	City of Lathrop	General Fund	Residential Lighting Maintenance District	\$ 151.50
49001-626000000	Ray's Radio Shop, Inc.	General Fund	Radio Work/Labor (Station 32)	\$ 3,344.00
	Economy Signs	General Fund	Aluminum Signs (Station 32 & Station 33)	\$ 440.00
	Ready Refresh	General Fund	Water Service	\$ 399.77
	Regal Pacific Contracting & Compliance	General Fund	Fuel System Vehicle Installation	\$ 413.00
	Cal Card - Jones	General Fund	Furnace Fan/Limit Control (Station 32)	\$ 114.13
49090-626000000	Central Restaurant Products	Fire Facility	Ice Maker (Station 35)	\$ 4,431.08
	Home Depot	Fire Facility	Misc. Items for Ice Maker (Station 35)	\$ 116.30
	Donlee Pump Company	Fire Facility	Upgrade Gasoline Pump Unit - 700 to 300 (Station 35)	\$ 2,500.03
				\$ 14,618.51
			Total:	\$ 205,805.04
	CalPERS	General Fund	Health Insurance	\$ 81,309.48
	Sun Life Financial / Assurant	General Fund	Health Insurance	\$ 6,295.07
	Verizon	General Fund	Communications - (November 2019)	\$ 2,255.90
	San Joaquin County Regional Fire Dispatch Authority	General Fund	Dispatching - Payment 5 of 12	\$ 8,535.83
	Pacific Gas & Electric Co.	General Fund	Utilities - (Admin)	\$ 47.37
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 31)	\$ 436.33
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 32)	\$ 295.59
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 33)	\$ 422.13
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 34)	\$ 1,117.47
	Lathrop Irrigation District	General Fund	Utilities - (Station 35)	\$ 2,075.21
	Solari, Nicole F.	General Fund	Audit Preparation (10/01/19 - 10/31/19)	\$ 4,625.00
	Suarez, Daniel	General Fund	Amazon - New Dive Team Board Shorts Reimbursement	\$ 1,101.67
			Special Checks Total:	\$ 108,517.05
	Central Restaurant Products	Fire Facility	Ice Maker (Station 35)	\$ 4,431.08
	Home Depot	Fire Facility	Misc. Items for Ice Maker (Station 35)	\$ 116.30
	Donlee Pump Company	Fire Facility	Upgrade Gasoline Pump Unit - 700 to 300 (Station 35)	\$ 2,500.03
			Fire Facility Fund Total:	\$ 7,047.41



Incident and Training Report

Authorized Personnel	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
Administrative													
Fire Chief	1	1	1	1	1	1	1	1	1	1			1
Division Chief	1	1	1	1	1	1	1	1	1	1			1
Deputy Fire Marshal	1	1	1	1	1	1	1	1	1	1			1
Fire Inspector	1	1	1	1	1	1	1	1	1	1			1
Executive Assistant	1	1	1	1	1	1	1	1	1	1			1
Permits Clerk	1	1	1	1	1	1	1	1	1	1			1
Office Assistant	1	1	1	1	1	1	1	1	1	1			1
Office Clerk	1	1	1	1	1	1	1	1	1	1			1
Administrative Total	8	8	8	8	8	8	8	8	8	8			8
Suppression													
Line Battalion Chief	3	3	3	3	3	3	3	3	3	3			3
Captain	15	15	15	15	15	15	15	15	15	15			15
Engineer	12	12	12	12	12	12	12	12	12	12			12
Firefighter	9	9	9	9	9	9	9	9	9	9			9
Suppression Total	39	39	39	39	39	39	39	39	39	39			39
Reserve Firefighters	25	25	25	25	25	25	35	35	35	35			29
Total Auth. Personnel	72	72	72	72	72	72	82	82	82	82			76



Actual Personnel	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
Administrative													
Fire Chief	1	1	1	1	1	1	1	1	1	1			1
Division Chief	1	1	1	1	1	1	1	1	1	1			1
Deputy Fire Marshal	0	0	0	0	0	0	0	0	0	0			0
Fire Inspector	2	2	2	2	2	2	2	2	2	2			2
Executive Assistant	1	1	1	1	1	1	1	1	1	1			1
Permits Clerk	1	1	1	1	1	1	1	1	1	1			1
Office Assistant	1	1	1	1	1	1	1	1	1	1			1
Office Clerk	1	1	1	1	1	1	1	0	0	0			0.5
Administrative Total	8	8	8	8	8	8	8	7	7	7			8
Suppression													
Line Battalion Chief	3	3	3	3	3	3	3	3	3	3			3
Captain	12	12	12	12	12	15	15	15	15	15			14
Acting Captain	3	3	3	3	3	0	0	0	0	0			2
Engineer	8	8	12	12	12	12	12	12	12	12			11
Firefighter	9	9	7	7	7	7	7	7	7	7			7
Probationary Firefighter	2	2	0	0	0	0	2	2	2	2			1
Suppression Total	37	37	37	37	37	37	39	39	39	39			38
*Reserve Firefighters	17	17	17	16	14	13	21	21	21	21			18
Actual Personnel Total	62	62	62	61	59	58	68	67	67	67			63

January

Fire Inspector- Hired 1 addnl.

March

Eng.- Filled 2 vacancies

Eng.- Filled 2 openings to open S35

FF- Promoted 4 to Engineer

P/FF- 2 FFs passed prob.

April

R/FF- Resigned

May

R/FF- Resigned

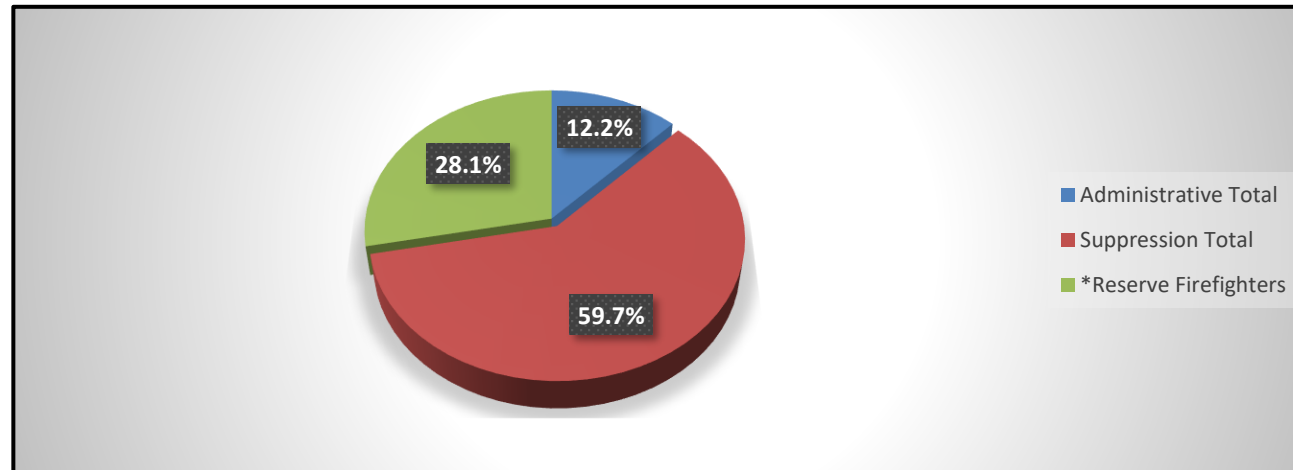
June

R/FF- Resigned

July

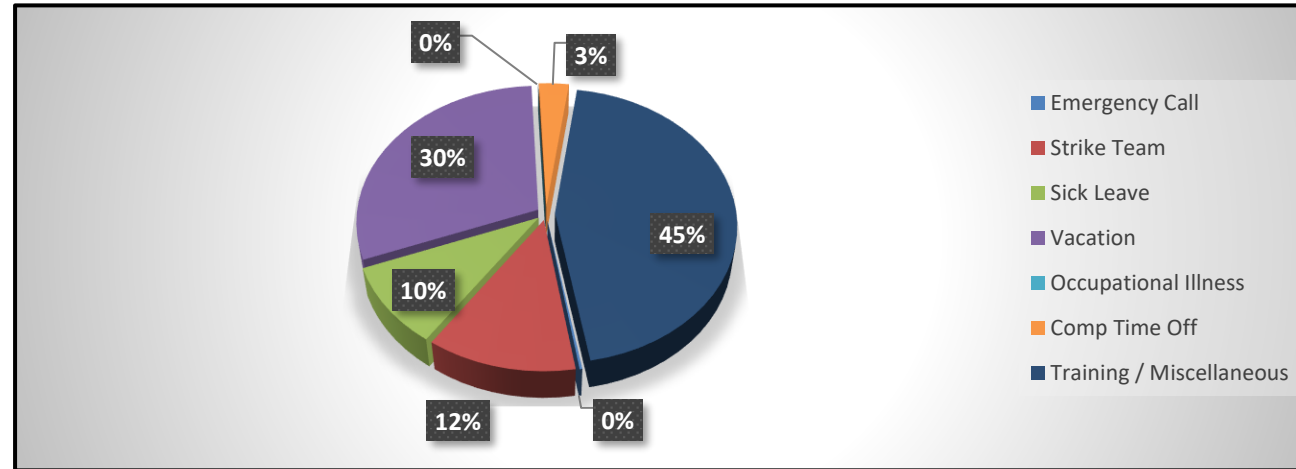
R/FF- 10 Hired, 1 to P/FF, 1 Resigned

P/FF- 2 Hired



Overtime Hours

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Emergency Call	0.5	0	2.25	18.25	6	0.5	0	5.5	8	1			42
Strike Team	0	0	0	0	0	38	0	0	414.75	1918.8			2371.5
Sick Leave	96	168	24	144	288	408	168	230	189	144			1859
Vacation	267	528	672	384	660	744	672	684	564	683			5858
Occupational Illness	0	0	0	0	0	0	0	0	0	0			0
Comp Time Off	84	6	5	48	164	60	48	24	120	7			566
Training / Miscellaneous	382.5	571.5	463.5	409.3	675	547	1759.5	1413	1544.1	996.5			8761.8
Total Overtime Hours	830	1274	1167	1004	1793	1798	2647.5	2356.5	2839.8	3750.3			19458

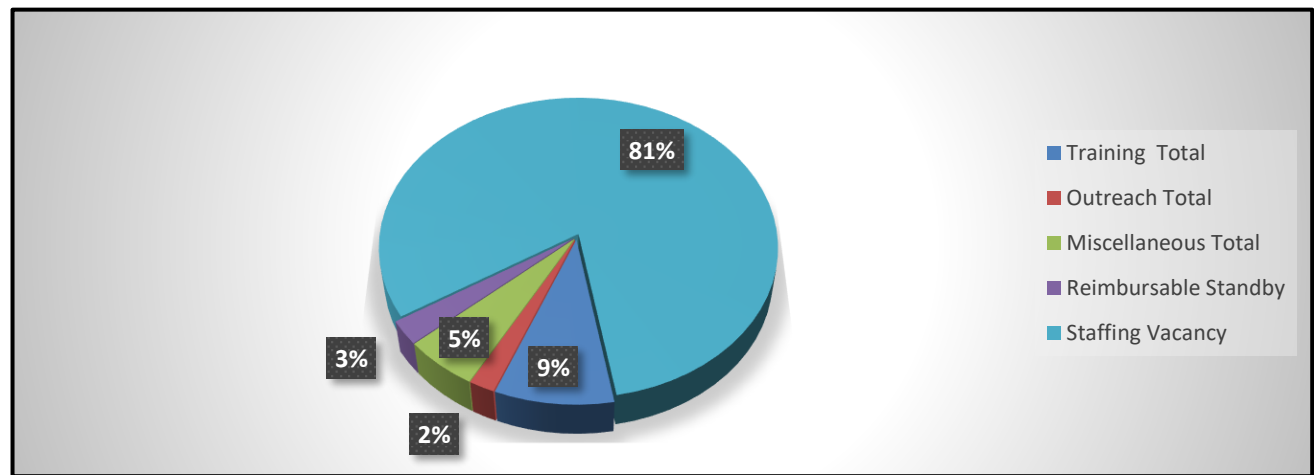


Overtime Hours Breakdown

Training & Misc.

Training

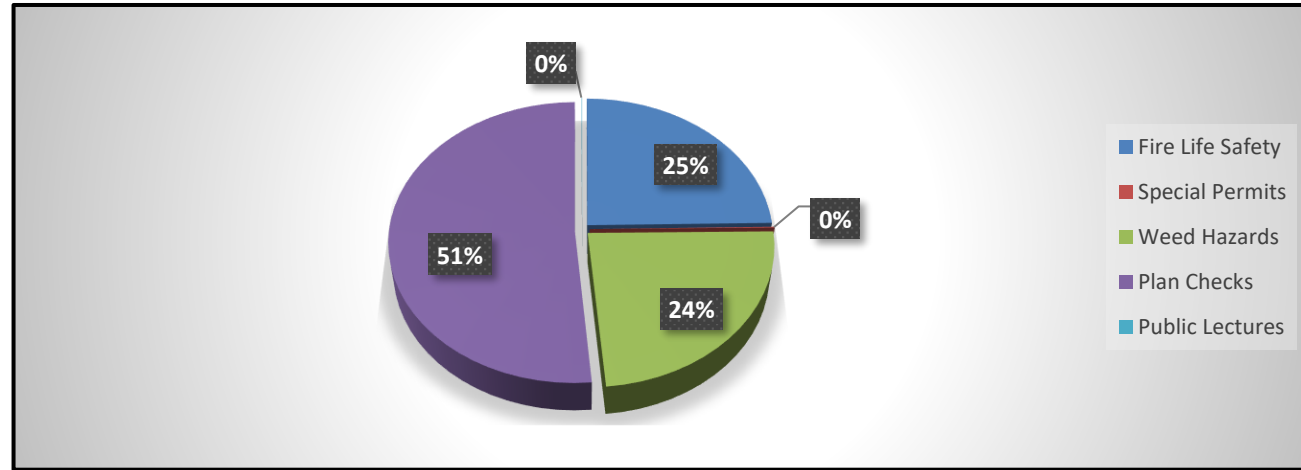
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Staff													
Fire Board	0	0	0	0	0	0	0	0	0	0			0
Admin.	0	0	0	0	0	0	0	0	0	0			0
Suppression													
Outside Training	5.5	72	0	0	0	0	0	0	0	0			77.5
Live Fire Exercise	0	0	0	0	0	0	20	0	0	0			20
Hazmat	69.5	264.5	14	1.5	38	0	3	0	79	124.5			594
USAR	0	0	12	0	0	0	0	0	12	0			24
Dive	24	0	0	37.25	0	0	0	0	0	0			61.25
Training Total	99	336.5	26	38.75	38	0	23	0	91	124.5			776.75
Community Outreach													
Every 15 Minutes	0	0	59.75	0	0	0	0	0	0	0			59.75
Hands Only CPR	0	0	4	0	0	0	0	0	0	0			4
C.E.R.T.	0	0	0	0	12.25	1	6	0	0	0			19.25
Jr. Fire Academy	0	0	0	0	0	50	36	0	0	0			86
Outreach Total	0	0	63.75	0	12.25	51	42	0	0	0			169
Miscellaneous													
Project Mgmt.													
Apparatus Maint.	0	0	1.25	0	0	6.5	0	0	0	2			9.75
Ladder Testing	0	0	0	0	0	0	0	0	0	0			0
Radio Maint.	3.5	0	4	3.5	0	2	2	0	0	2			17
EMS	0	0	0	3	3	0	10	0	0	0			16
PPE Maint.	0	8.5	0	1.5	0	0	0	0	0	0			10
Admin. Assignment	8	0.5	43	22	139.3	3	66.5	64	0.3	16			362.55
Staff Meetings	8	10	13.5	4.5	2.5	4.5	8	5	12.75	2.5			71.25
Miscellaneous Total	19.5	19	61.75	34.5	144.8	16	86.5	69	13.05	22.5			486.55
Reimbursable Standby	0	0	0	0	0	0	0	0	48	177.5			225.5
Staffing Vacancy	264	216	312	336	480	480	1608	1344	1392	672			7104



Fire Prevention

Fire Life Safety
 Special Permits
 Weed Hazards
 Plan Checks
 Public Lectures
 Total Activities

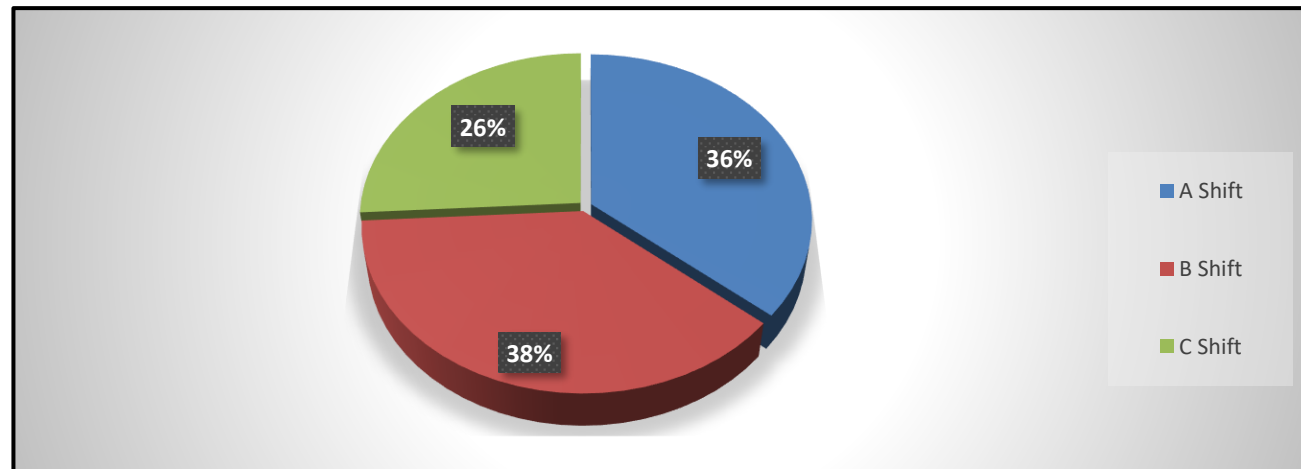
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire Life Safety	69	90	49	57	44	46	39	61	39	54			548
Special Permits	0	0	1	0	0	1	0	0	0	0			2
Weed Hazards	0	2	2	123	231	98	36	22	13	0			527
Plan Checks	148	132	104	155	131	33	115	78	136	106			1138
Public Lectures	0	0	0	0	0	1	0	0	0	0			1
Total Activities	217	224	156	335	406	179	190	161	188	160			2216



Pre-Fire Inspections

A Shift
 B Shift
 C Shift
 Total Inspections

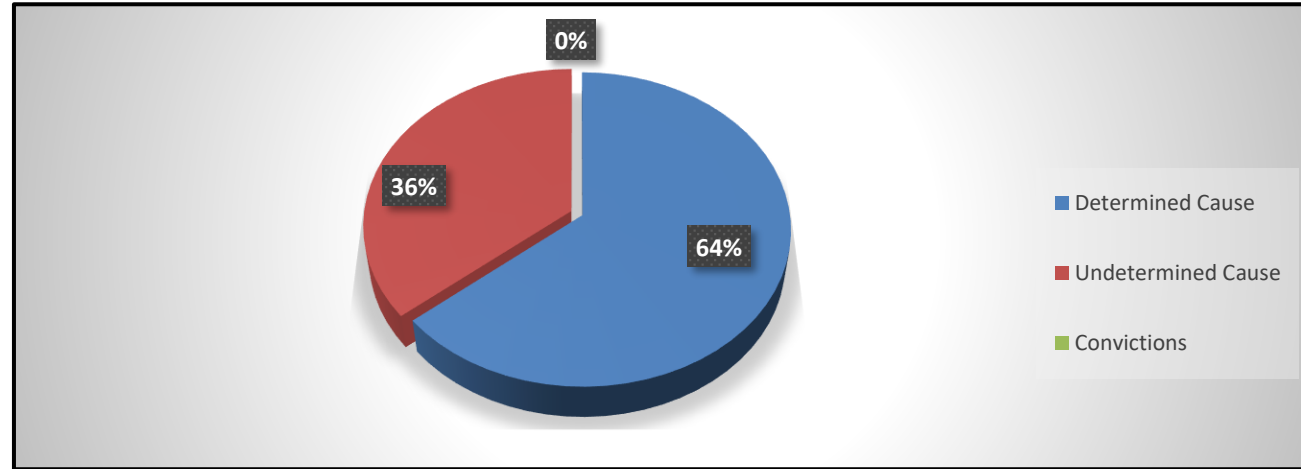
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
A Shift	11	10	9	6	12	9	3	14	8	7			89
B Shift	8	3	17	9	16	9	5	9	4	14			94
C Shift	9	5	6	10	17	1	3	0	0	13			64
Total Inspections	28	18	32	25	45	19	11	23	12	34	0	0	247



Fire Investigations

Determined Cause
 Undetermined Cause
 Convictions
 Total Investigations

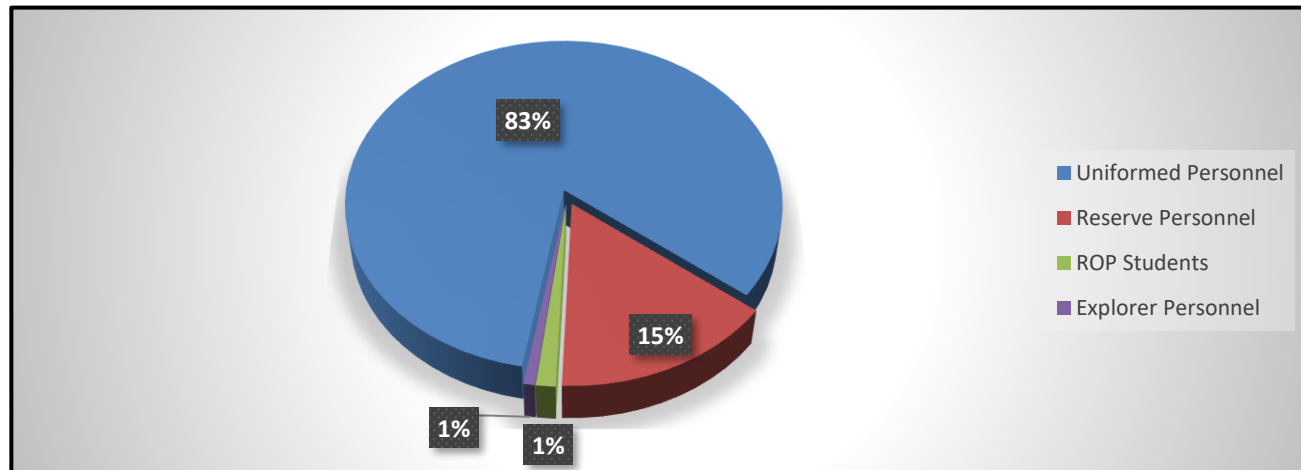
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Determined Cause	2	2	4	2	8	7	12	10	14	12			73
Undetermined Cause	2	0	0	2	2	6	8	6	5	10			41
Convictions	0	0	0	0	0	0	0	0	0	0			0
Total Investigations	4	2	4	4	10	13	20	16	19	22			114



Training Hours

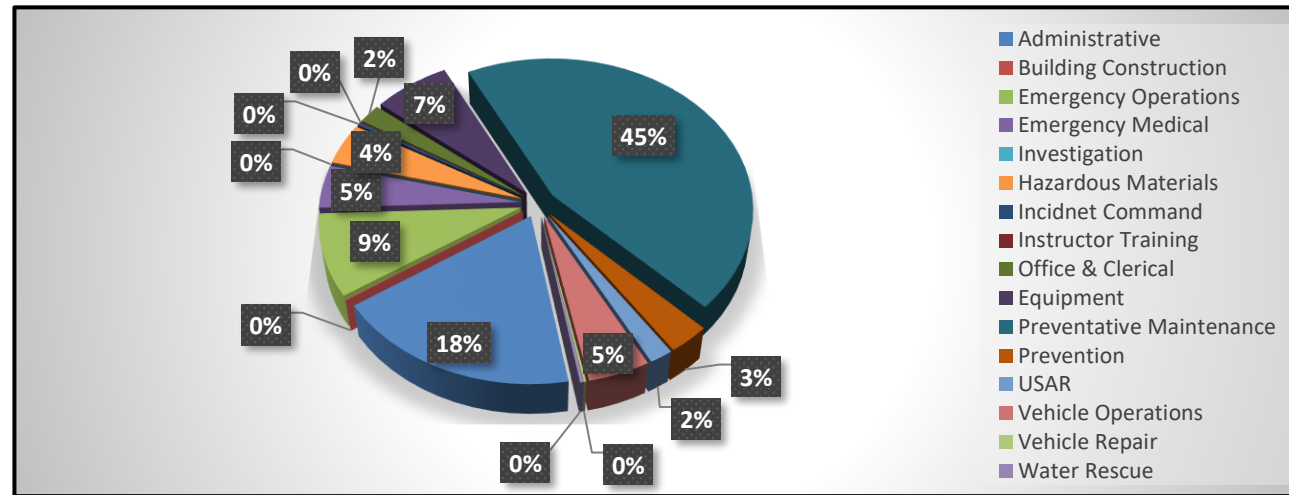
Uniformed Personnel
 Reserve Personnel
 ROP Students
 Explorer Personnel
 Total Hours

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Uniformed Personnel	1673.2	1520	1700	1567	1753	1007	931.25	825.8	805.25	1006.5			12788
Reserve Personnel	216.81	198.7	262.8	212.5	246	172.5	307.5	307.5	316.25	117			2358
ROP Students	0	15.3	38	72.5	79.25	0	0	0	0	0			205
Explorer Personnel	0	0	0	0	0	12	27	27	27	27			120
Total Hours	1890	1734	2001	1852	2078	1191	1265.8	1160.3	1148.5	1150.5			15471



Training Hours Breakdown

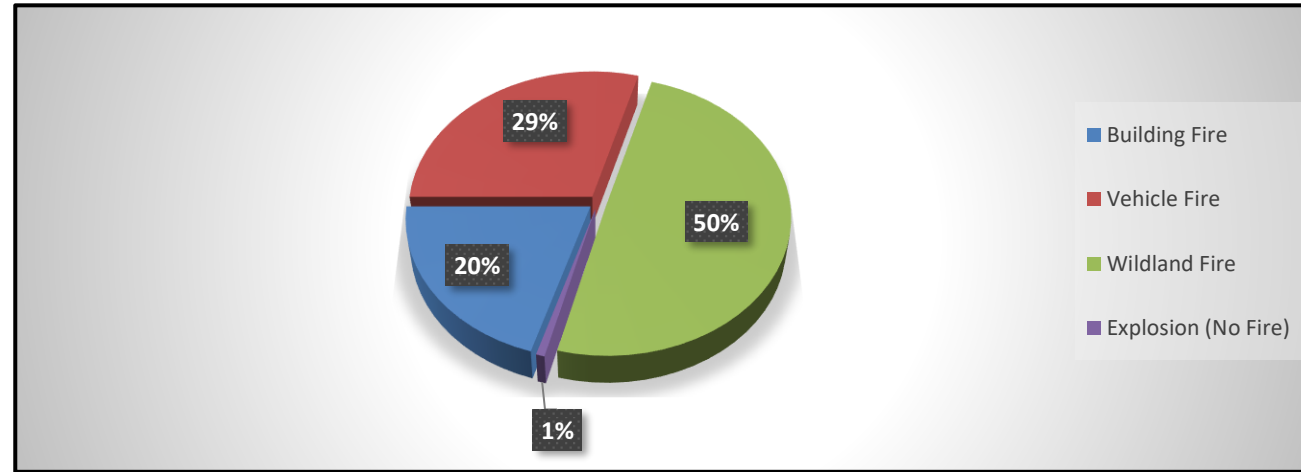
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Administrative	320	264.8	360.8	219.8	493.2	197.5	265.25	159.25	124.25	203.16			2607.9
Building Construction	0	0	8	2	0	0	1	0	0	1			12
Emergency Operations	187.5	185.9	307.5	76.75	168.5	71.5	71	81	66	26			1241.7
Emergency Medical	125.5	43.5	39	190.5	89.83	83	23	16.5	19.5	18.5			648.83
Investigation	0	0	0	0	0	0	0	0	0	0			0
Hazardous Materials	144	264	5	68.5	50.5	3	12	54	12	12			625
Incidnet Command	0	9	10	1	27.5	0	0	0	0	0			47.5
Instructor Training	3	1	0	0	0	0	0	0	0	12			16
Office & Clerical	11	14.5	45	49	108.5	7.5	0	16.5	18.5	17.3			287.8
Equipment	144	103.8	136	125	120.7	30.5	80	39.5	110	70.5			959.95
Preventative Maintenance	767.75	757.8	903.5	852.5	750.5	616.5	433.5	388.5	355	544.6			6370.1
Prevention	51.75	17	78	45.75	118	14.5	20.5	43.5	11.5	36.5			437
USAR	20.75	11	18	20.1	3	29	0	5.75	15	125.75			248.35
Vehicle Operations	114.75	47	52.5	84	68.5	119.5	20.5	21.3	69.5	52			649.55
Vehicle Repair	0	0	0	6.5	0	6	4.5	0	4	4			25
Water Rescue	0	0	0	37.25	0	0	0	0	0	0			37.25
Total Hours	1890	1719	1963	1779	1999	1179	931.25	825.8	805.25	1123.3			14214



Incident Report Summary

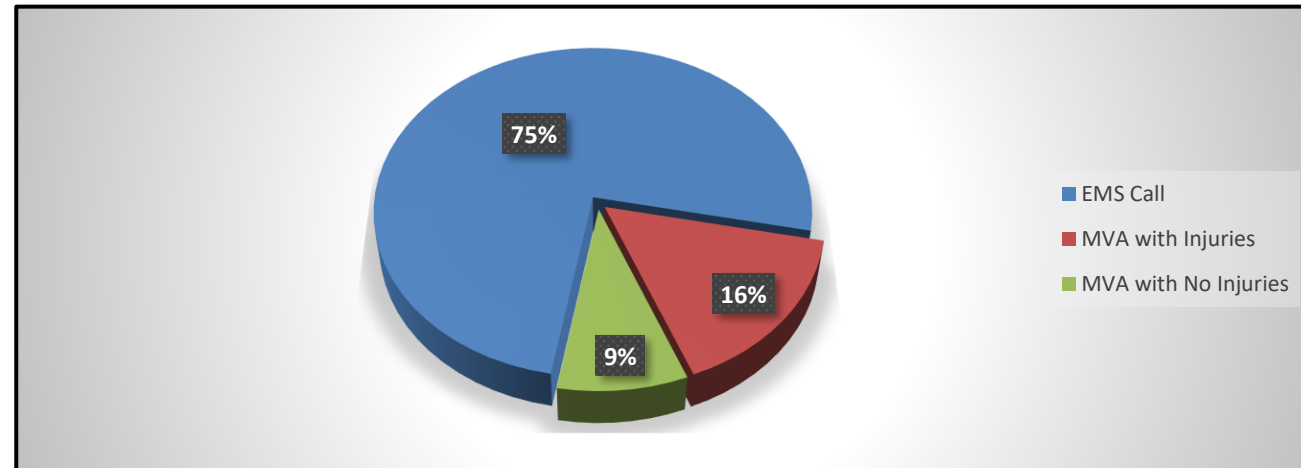
Fire / Explosion

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Building Fire	3	2	4	4	1	9	11	8	6	9			57
Vehicle Fire	4	0	1	1	6	9	3	2	4	7			37
Wildland Fire	5	4	3	4	12	21	19	12	20	14			114
Explosion (No Fire)	0	0	0	0	1	0	0	0	0	0			1
Total Alarms	12	6	8	9	20	39	33	22	30	30			209



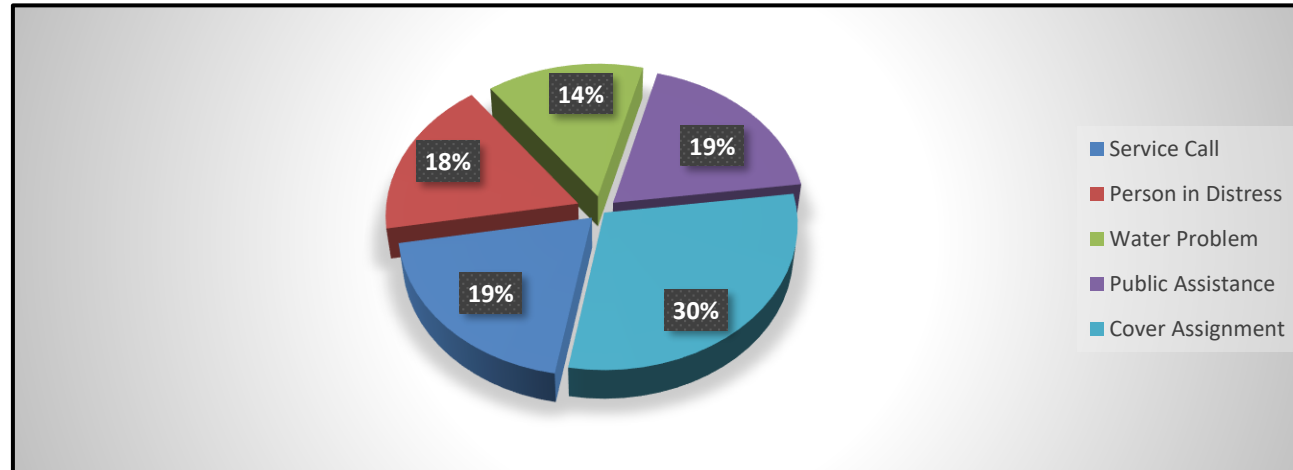
Rescue/EMS

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
EMS Call	94	98	108	99	109	90	112	111	94	108			1023
MVA with Injuries	14	20	21	15	20	28	17	21	29	29			214
MVA with No Injuries	15	8	13	8	11	13	15	14	6	16			119
Total Alarms	123	126	142	122	140	131	144	146	129	153			1356



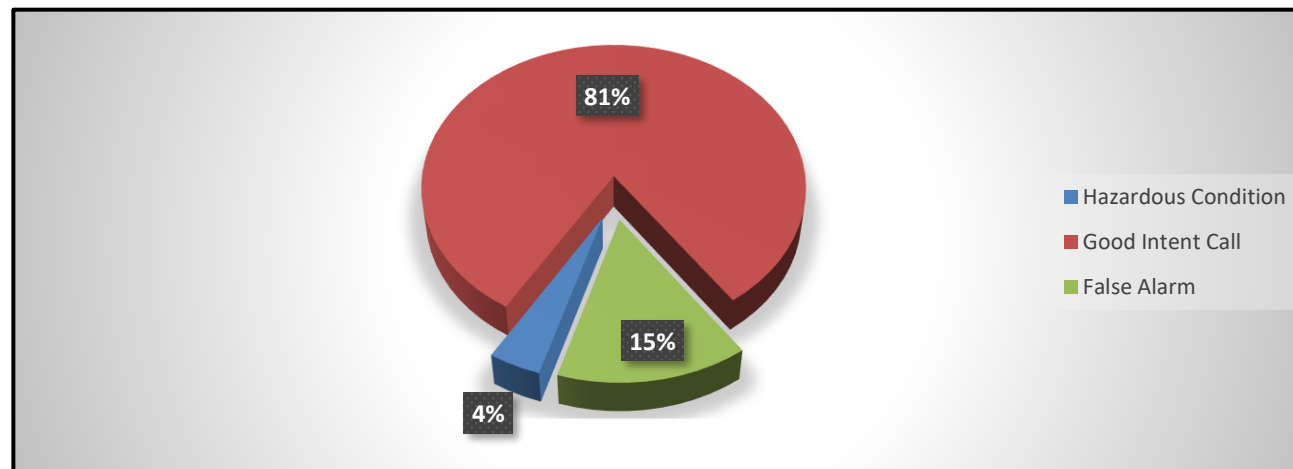
Service Calls

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Service Call	4	8	2	5	2	1	2	1	3	2			30
Person in Distress	3	3	3	4	2	1	1	5	2	3			27
Water Problem	3	3	1	4	3	2	1	1	2	2			22
Public Assistance	5	0	1	3	6	4	2	5	2	1			29
Cover Assignment	6	7	1	11	8	7	3	0	3	0			46
Total Alarms	21	21	8	27	21	15	9	12	12	8			154



Special Incident

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Hazardous Condition	6	4	3	5	6	5	2	4	4	2			41
Good Intent Call	67	77	85	76	74	99	93	98	81	82			832
False Alarm	9	6	24	11	17	18	19	20	12	13			149
Total Alarms	82	87	112	92	97	122	114	122	97	97			1022

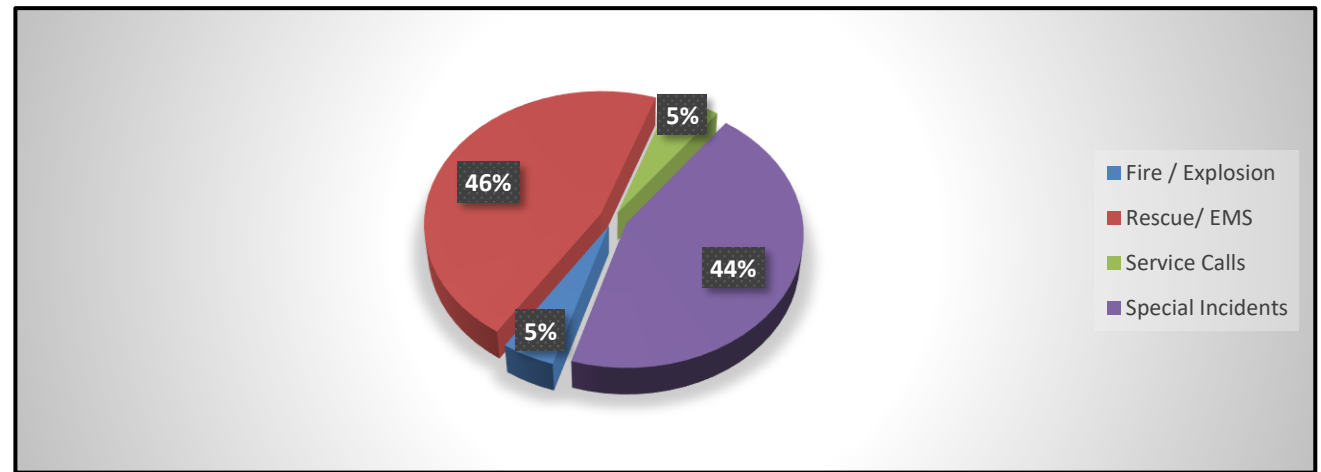


**Unit Average
Response Time**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
Station 31 (T30)	4:46	4:32	4:19	4:46	4:43	5:23	4:35	5:25	5:21	4:41			4:51
Station 32 (E32)	6:35	6:59	6:25	6:48	6:51	7:33	8:14	7:25	5:49	6:28			6:54
Station 33 (E33)	6:05	5:44	5:34	6:01	6:30	7:01	5:48	5:57	6:56	6:59			6:15
Station 34 (E34)	5:00	4:44	4:38	4:59	4:24	5:44	5:10	4:51	4:59	5:56			5:02
Station 35 (E35)				5:51	5:00	5:21	5:56	5:44	5:12	5:17			5:28

**Incident Report Summary
By Station**

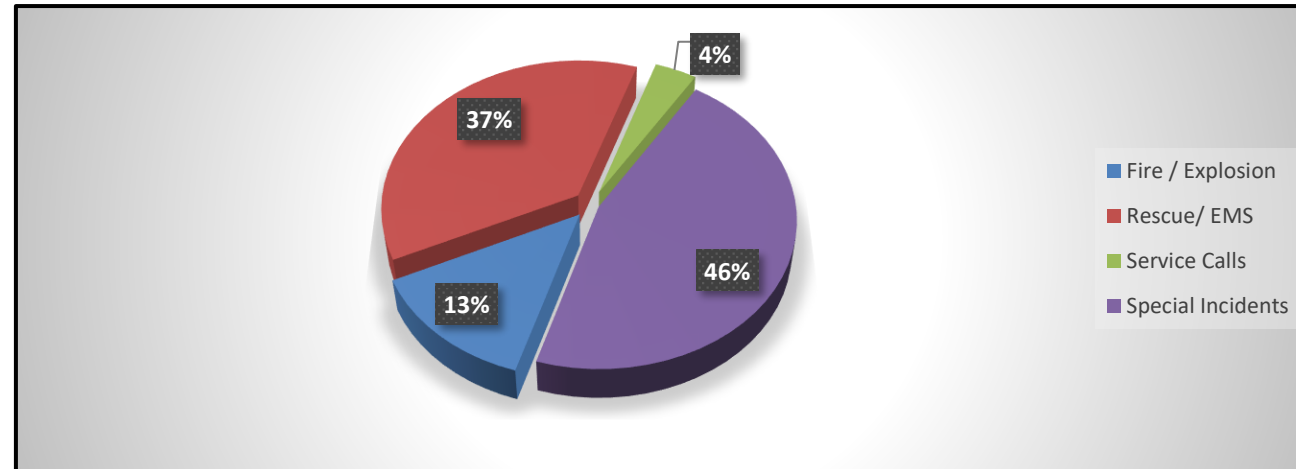
Station 31	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	2	4	1	2	6	6	6	7	7	5			46
Rescue/ EMS	50	42	61	43	48	47	39	43	38	59			470
Service Calls	6	6	4	7	9	4	3	3	3	5			50
Special Incidents	38	34	62	41	46	69	62	33	35	33			453
Total Alarms	96	86	128	93	109	126	110	86	83	102			1019



**Incident Report Summary
By Station**

Station 32

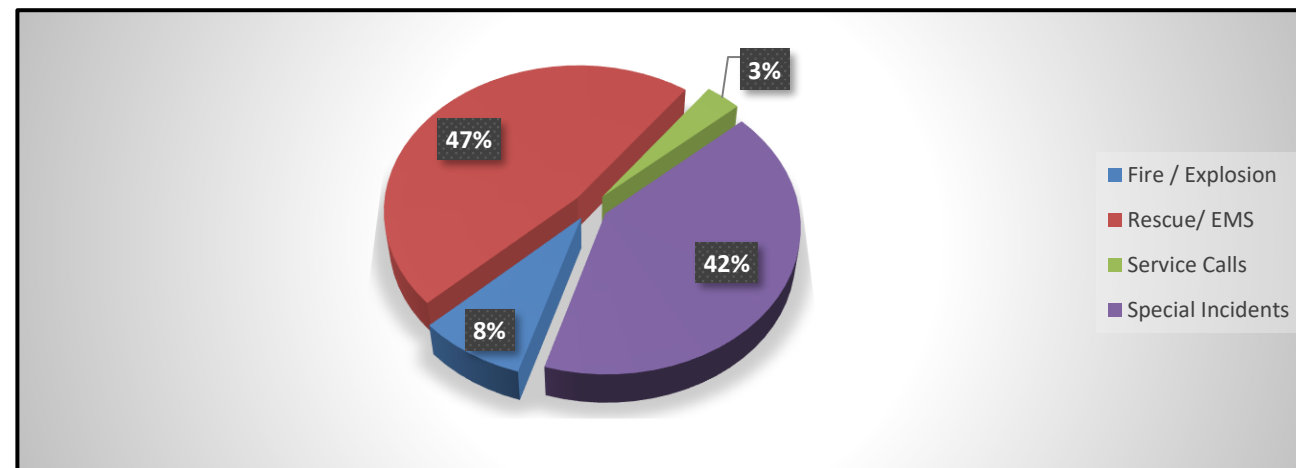
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	3	1	1	1	4	10	8	7	6	5			46
Rescue/ EMS	14	17	9	8	12	16	9	16	12	15			128
Service Calls	2	3	1	2	2	1	0	1	0	1			13
Special Incidents	17	20	17	15	16	15	22	17	6	13			158
Total Alarms	36	41	28	26	34	42	39	41	24	34			345



**Incident Report Summary
By Station**

Station 33

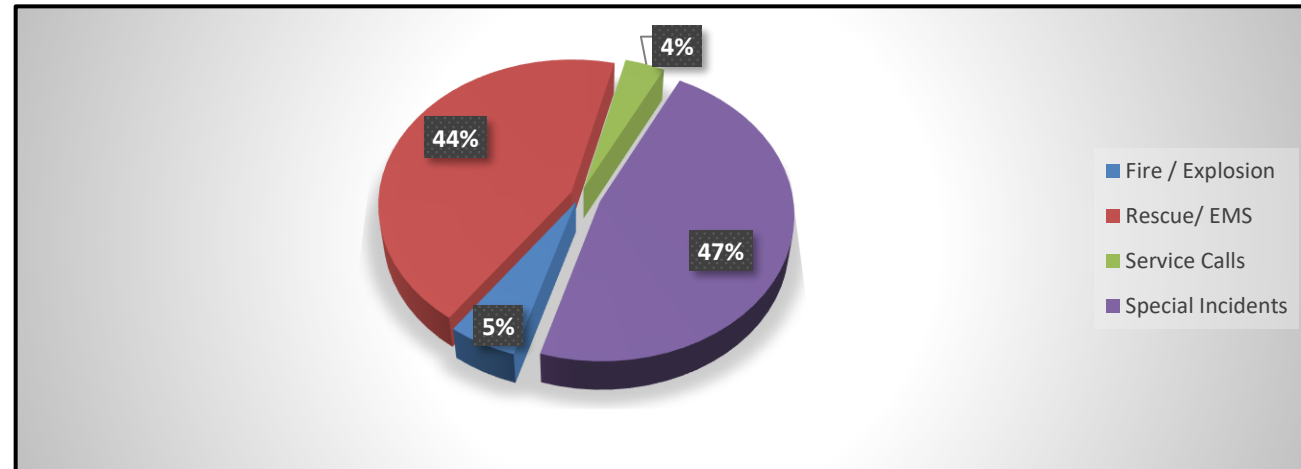
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	4	1	4	1	4	7	6	4	1	6			38
Rescue/ EMS	25	19	17	23	23	20	20	25	25	20			217
Service Calls	2	1	2	2	1	2	1	3	1	0			15
Special Incidents	12	17	22	24	19	25	29	16	13	13			190
Total Alarms	43	38	45	50	47	54	56	48	40	39			460



**Incident Report Summary
By Station**

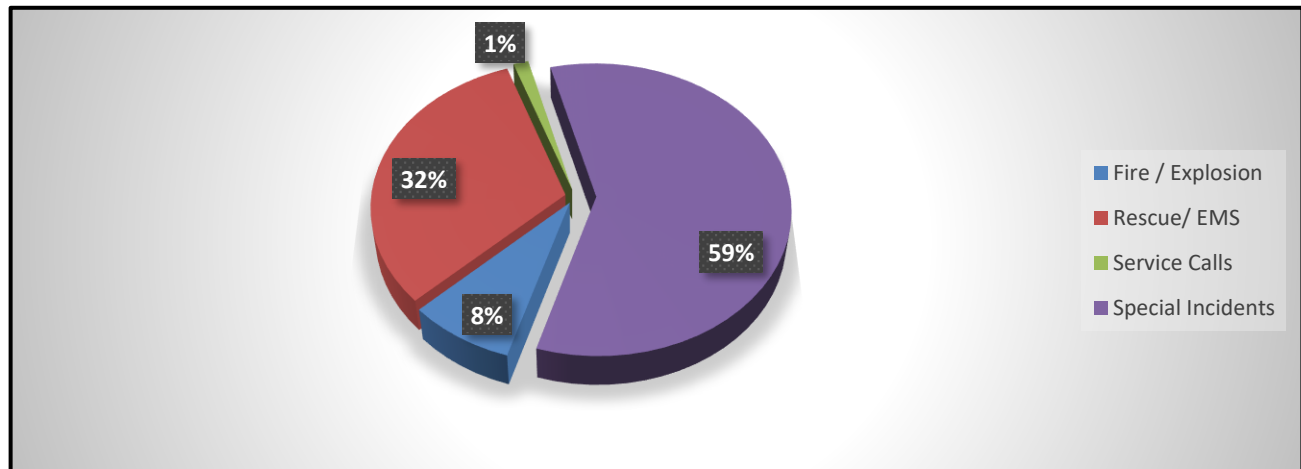
Station 34

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	3	0	2	3	5	8	8	2	7	13			51
Rescue/ EMS	34	47	55	37	49	38	43	46	36	38			423
Service Calls	4	4	2	3	6	3	1	6	4	2			35
Special Incidents	59	57	64	35	34	55	54	41	30	27			456
Total Alarms	100	108	123	78	94	104	106	95	77	80			965



Station 35

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion				2	2	8	2	2	8	0			24
Rescue/ EMS				13	7	10	13	14	15	21			93
Service Calls				0	0	0	1	3	0	0			4
Special Incidents				21	28	13	80	10	9	11			172
Total Alarms				36	37	31	96	29	32	32			293

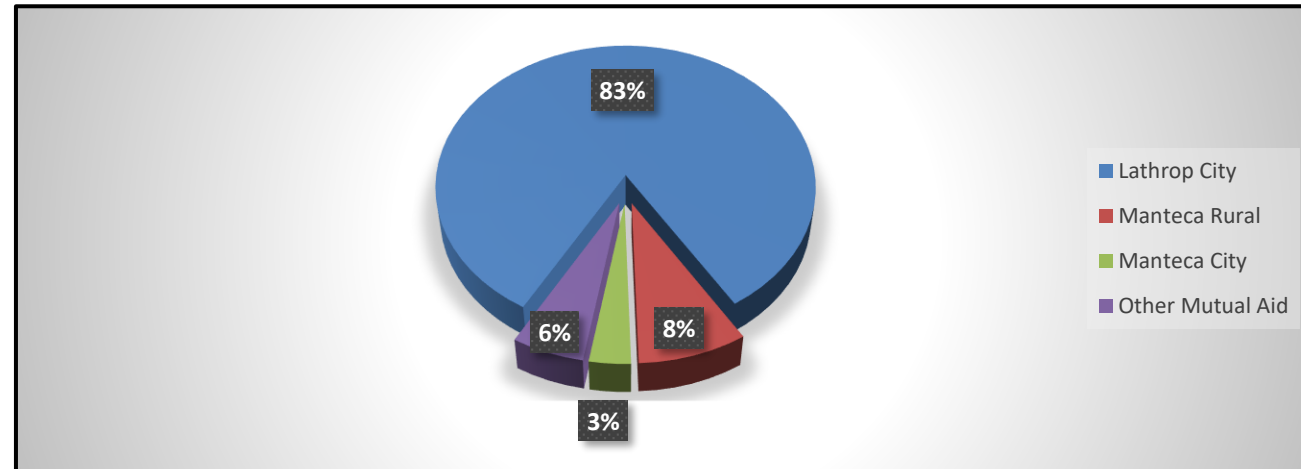


**Responses per District
by Station**

Station 31

Lathrop City
Manteca Rural
Manteca City
Other Mutual Aid
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	87	81	114	75	88	108	89	74	83	100			899
Manteca Rural	3	3	9	7	13	10	9	12	13	13			92
Manteca City	1	2	1	0	6	5	3	8	1	8			35
Other Mutual Aid	5	0	4	11	5	3	9	11	10	3			61
Total Alarms	96	86	128	93	112	126	110	105	107	124			1087

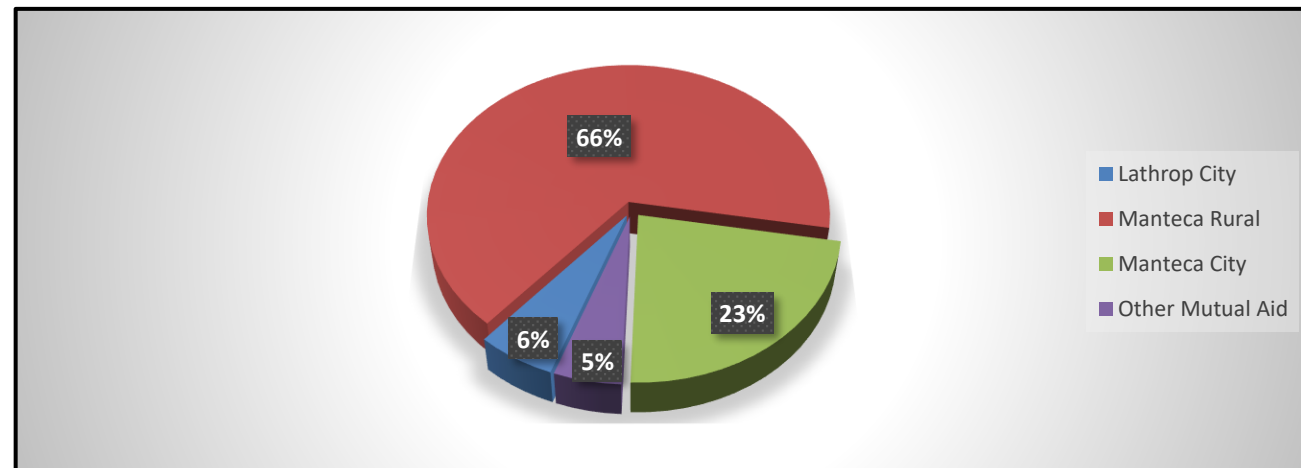


**Responses per District
by Station**

Station 32

Lathrop City
Manteca Rural
Manteca City
Other Mutual Aid
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	1	0	2	1	6	0	1	2	3	5			21
Manteca Rural	21	32	21	19	19	28	28	27	23	23			241
Manteca City	14	5	5	5	8	13	7	11	3	12			83
Other Mutual Aid	0	4	0	1	1	1	3	5	0	3			18
Total Alarms	36	41	28	26	34	42	39	45	29	43			363

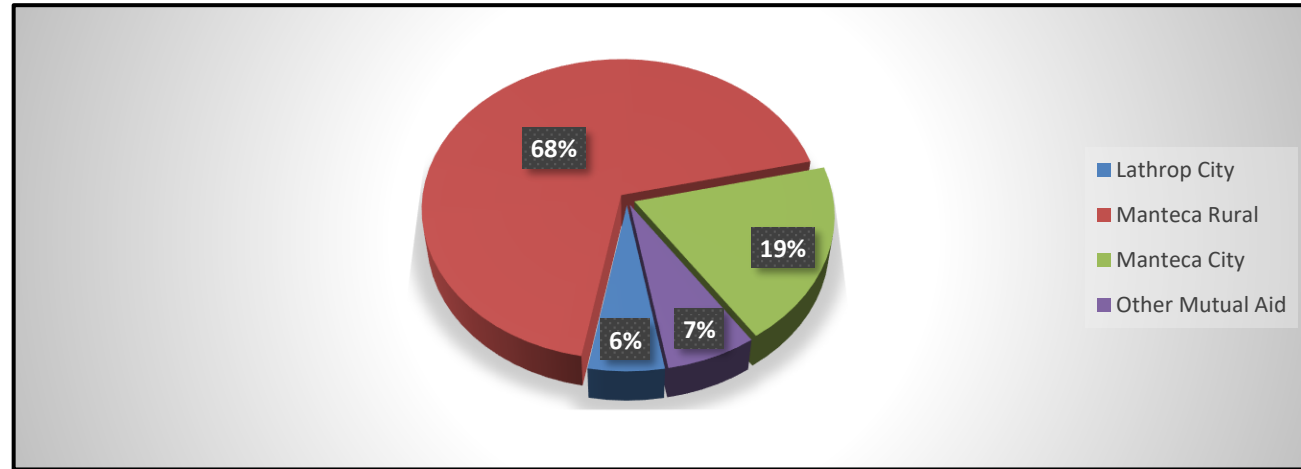


**Responses per District
by Station**

Station 33

Lathrop City
Manteca Rural
Manteca City
Other Mutual Aid
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	1	2	5	3	4	2	3	3	3	1			27
Manteca Rural	33	23	31	31	30	38	42	36	35	28			327
Manteca City	6	12	6	13	8	9	7	17	6	8			92
Other Mutual Aid	3	1	3	3	5	5	4	4	1	3			32
Total Alarms	43	38	45	50	47	54	56	60	45	40			478

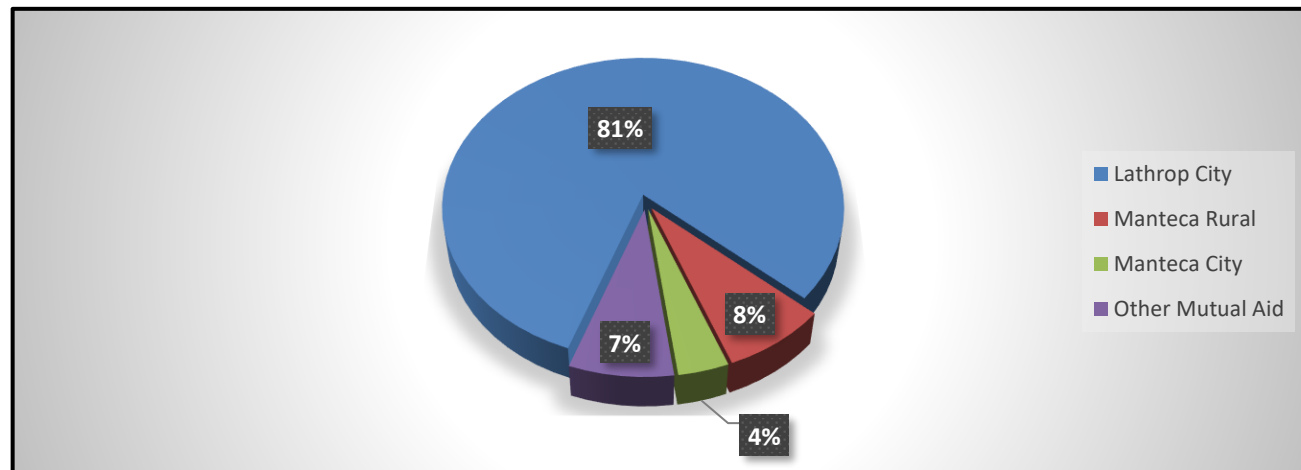


**Responses per District
by Station**

Station 34

Lathrop City
Manteca Rural
Manteca City
Other Mutual Aid
Total Alarms

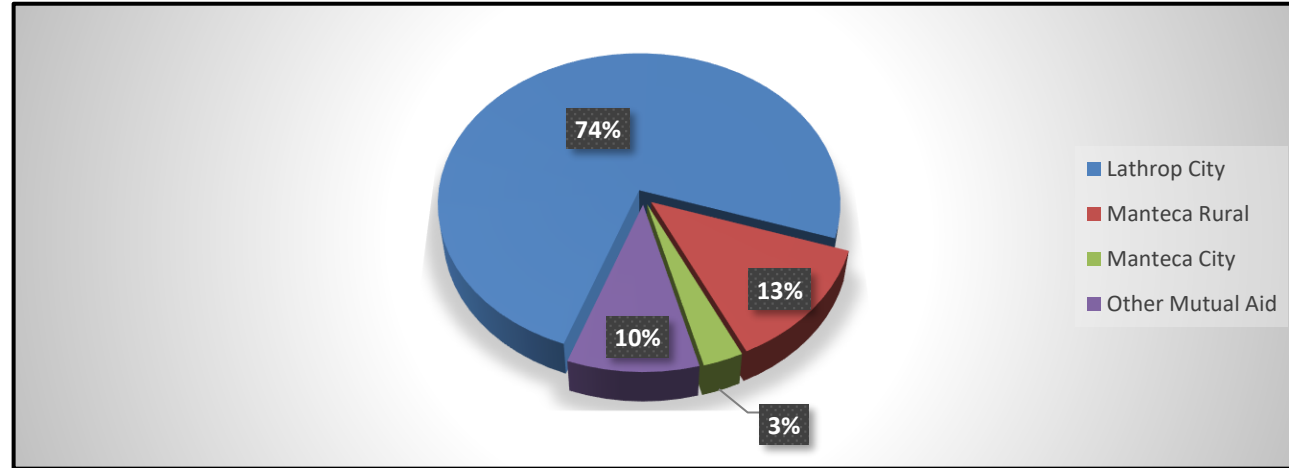
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	76	91	109	63	82	80	76	84	91	87			839
Manteca Rural	13	4	6	7	6	11	11	4	7	12			81
Manteca City	3	5	5	1	3	5	4	7	1	5			39
Other Mutual Aid	8	8	3	7	3	8	15	16	7	5			80
Total Alarms	100	108	123	78	94	104	106	111	106	109			1039



Station 35

Lathrop City
 Manteca Rural
 Manteca City
 Other Mutual Aid
 Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City				32	29	26	65	44	73	32			301
Manteca Rural				0	7	3	6	15	9	12			52
Manteca City				1	0	0	1	7	1	2			12
Other Mutual Aid				3	1	2	14	8	8	3			39
Total Alarms				36	37	31	86	74	91	49			404

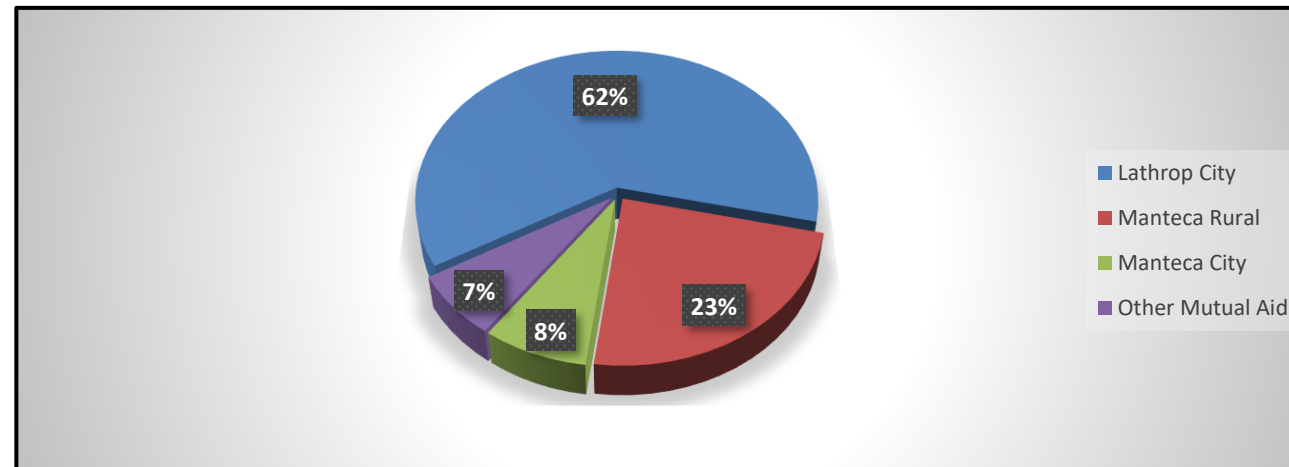


**Responses per District
 by Station Totals**

LMFD

Lathrop City
 Manteca Rural
 Manteca City
 Other Mutual Aid
 Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	165	174	230	174	209	216	234	207	253	225	0	0	2087
Manteca Rural	70	62	67	64	75	90	96	94	87	88	0	0	793
Manteca City	24	24	17	20	25	32	22	50	12	35	0	0	261
Other Mutual Aid	16	13	10	25	15	19	45	44	26	17	0	0	230
Total Alarms	275	273	324	283	324	357	397	395	378	365	0	0	3371



Mutual Aid Summary

Water Rescue

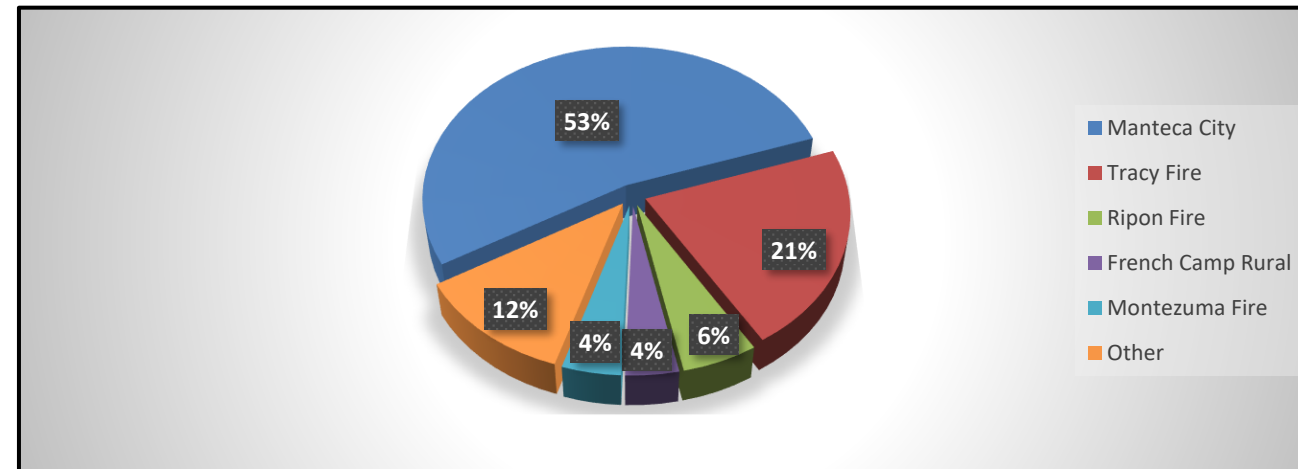
LMFD
 Stockton
 Other SJ County Areas
 Total Responses

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
LMFD	0	1	0	1	0	1	1	2	0	0			6
Stockton	2	1	2	6	2	1	2	4	6	2			28
Other SJ County Areas	2	0	1	4	1	1	3	1	2	1			16
Total Responses	4	2	3	11	3	3	6	7	8	3			50

Total Given To

Manteca City
 Tracy Fire
 Ripon Fire
 French Camp Rural
 Montezuma Fire
 Other
 Total Aid Given

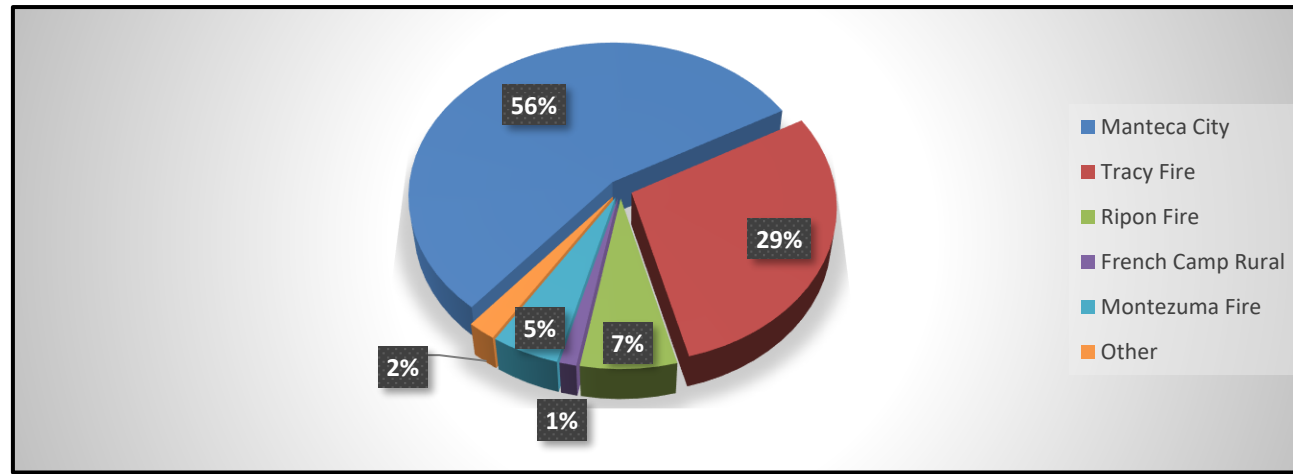
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Manteca City	24	24	17	20	25	32	22	50	12	35			261
Tracy Fire	6	4	3	9	4	8	31	21	12	7			105
Ripon Fire	1	4	2	2	1	3	4	7	0	3			27
French Camp Rural	1	2	0	3	1	3	1	7	1	0			19
Montezuma Fire	3	0	1	1	4	4	2	4	1	1			21
Other	5	3	4	10	5	1	7	5	12	6			58
Total Aid Given	40	37	27	45	40	51	67	94	38	52			491



Mutual Aid Summary

Total Received

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Manteca City	6	7	11	10	15	24	19	16	10	18			136
Tracy Fire	2	6	4	6	1	6	14	12	9	11			71
Ripon Fire	1	1	0	1	2	1	1	5	2	3			17
French Camp Rural	0	2	1	0	0	0	0	0	0	0			3
Montezuma Fire	1	0	3	0	0	0	2	3	0	3			12
Other	0	0	0	0	0	0	1	4	0	0			5
Total Aid Received	10	16	19	17	18	31	37	40	21	35			244



[Back to AGENDA](#)

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :		Balance		Budget Amount	% of Budget
	Current Month	Year to Date	As of October 31, 2019			
Fund Balance - Beginning of the Fiscal Year	-	-	2,493,694.80			
Revenues						
REVENUES-GENERAL	-	-	-			
4100100010 PROPERTY TAX-SECURED	(260.92)	4,548.98	4,548.98	4,197,426.00	0.11%	
4100200070 PROPERTY TAX-SECURED-SB813	-	39,339.92	39,339.92	142,683.00	27.57%	
4101000000 PROPERTY TAX-UNSECURED	274.89	274.89	274.89	213,680.00	0.13%	
4101000007 PROPERTY TAX-UNSECURED-SB813	-	2,359.28	2,359.28	837.00	281.87%	
4101000020 PROPERTY TAX-SB 813-PRIOR	21.67	21.67	21.67	1.00	2167.00%	
4101000030 PROPERTY TAX-UNSECURED-PRIOR	(21.67)	167.87	167.87	175.00	95.93%	
TAXES	13.97	46,712.61	46,712.61	4,554,802.00	1.03%	
4204000300 LICENSE/PERMITS-OTHER	-	-	-	320.00	0.00%	
4204000900 LICENSE/PERMITS-FIRE	10,850.00	36,618.75	36,618.75	113,493.00	32.27%	
LICENSES, PERMITS, FRANCHISES	10,850.00	36,618.75	36,618.75	113,813.00	32.17%	
FINES, FORFEITURES, PENALTIES	-	-	-			
4400000000 INTEREST INCOME	8,246.00	22,796.00	22,796.00	1,251.00	1822.22%	
4410023700 RENT MDA	1,500.00	7,500.00	7,500.00	36,000.00	20.83%	
4410041550 RENT - TOWER	3,131.81	12,527.24	12,527.24	14,561.00	86.03%	
USE OF MONEY AND PROPERTY	12,877.81	42,823.24	42,823.24	51,812.00	82.65%	
INTERGOVERNMENTAL REVENUES	-	-	-			
4505500000 ST-HOMEOWNER PROPERTY	-	-	-	29,303.00	0.00%	
4605110000 SPECIAL ASSESSMENTS-CURRENT	-	830.27	830.27	2,174,492.00	0.04%	
4623200000 OTHER SVS FEES	-	-	-	251.00	0.00%	
4625103000 PLAN CHECK FEE REV	16,827.03	69,439.03	69,439.03	175,287.00	39.61%	
4625120150 HAZARDOUS MATERIAL RESPONSE	-	-	-	40,204.00	0.00%	
4630210100 MITIGATION FEES	-	26,502.31	26,502.31	25,983.00	102.00%	
CHARGES FOR SERVICES	16,827.03	96,771.61	96,771.61	2,445,520.00	3.96%	
4634200100 STANDBY FEES	-	-	-	6,614.00	0.00%	
4702008000 PRIVATE PARTIES CONT-DONATION	-	20.00	20.00	-		
4706200000 OUTLAWED WARRANTS	400.00	400.00	400.00	700.00	57.14%	
4706500000 RETURNED CHECKS-NSF-REV	-	2,757.30	2,757.30	75.00	3676.40%	
4707000000 OTHER MISC REVENUES	275.00	788.30	788.30	4,924.00	16.01%	
4711100010 CLSP-CFD-06	-	-	-	116,397.00	0.00%	
4711100020 FEMA GRANT	-	455,999.34	455,999.34	798,405.00	57.11%	
4711100030 STATION O&M	-	-	-	17,230.00	0.00%	
4711100040 STRIKE TEAM OVERTIME	2,947.82	2,947.82	2,947.82	-		
4711100050 CPR	25.00	50.00	50.00	1,025.00	4.88%	
4711100070 REPORT REQUESTS	615.00	1,234.40	1,234.40	-		
MISCELLANEOUS REVENUES	4,262.82	464,197.16	464,197.16	945,370.00	49.10%	
4800000000 OPER TRANS-IN MEASURE C	-	1,215,423.00	1,215,423.00	2,430,846.00	50.00%	
TRANSFERS IN	-	1,215,423.00	1,215,423.00	2,430,846.00	50.00%	

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

		Activities for :		Balance			
		Current Month	Year to Date	As of October 31, 2019	Budget Amount	% of Budget	
OTHER FINANCING SOURCES		-	-	-			
4820700000	INSUR PREM-RETIRES	5,250.56	14,577.64	14,577.64	24,925.00	58.49%	
SELF INS FUND SPECIAL REVENUES		5,250.56	14,577.64	14,577.64	24,925.00	58.49%	
MP-TEL-RADIO ISF REVENUES		-	-	-			
SOLID WASTE SPECIAL REVENUES		-	-	-			
HOSPITAL SPECIAL REVENUES		-	-	-			
AIRPORT SPECIAL REVENUES		-	-	-			
RETIREMENT FUND SPECIAL REV		-	-	-			
4950000000	AGENCY FUND RECEIPTS	-	294.00	294.00			
AGENCY FUNDS - DEPOSITS		-	294.00	294.00			
Total Revenues		50,082.19	1,917,418.01	1,917,418.01			
Expenditures							
6001000000	SALARIES & WAGES-REGULAR	265,795.39	1,068,607.58	1,068,607.58	3,467,945.00	30.81%	
6001210000	ADMINISTRATION BENEFITS	1,007.52	27,123.72	27,123.72	102,135.00	26.56%	
6001400000	SALARIES-SICKLEAVE CASH PAYOUT	-	14,782.88	14,782.88	-		
6001450000	SALARIES-LEAVE TIME PAYOFF	-	2,074.86	2,074.86	-		
6002000000	SALARIES-EXTRA HELP	8,325.00	34,200.00	34,200.00	138,250.00	24.74%	
6003000000	SALARIES-OVERTIME	104,609.01	416,853.09	416,853.09	900,000.00	46.32%	
6003100000	SALARIES-OVERTIME 12 PLAN	3.24	3.24	3.24	-		
SALARIES		379,740.16	1,563,645.37	1,563,645.37	4,608,330.00	33.93%	
6010300000	OTHER EMP BENEFITS-UNIFORM	-	41,249.74	41,249.74	40,500.00	101.85%	
6020000000	RETIREMENT-EMPLOYER SHARE	196,905.00	836,118.39	836,118.39	2,792,676.00	29.94%	
6030000000	SOCIAL SECURITY-OASDI	22,039.06	91,101.02	91,101.02	230,618.00	39.50%	
6030100000	SOCIAL SECURITY-MEDICARE	5,343.89	21,935.17	21,935.17	52,019.00	42.17%	
6030200000	SOCIAL SECURITY-EXTRA H OASDI	-	-	-	8,364.00	0.00%	
6030300000	MEDICARE EXTRA HELP	-	-	-	2,005.00	0.00%	
6050000000	HEALTH INSURANCE	92,472.09	359,186.17	359,186.17	1,229,530.00	29.21%	
6091000000	SAL & BENEFITS -SD	461.58	1,846.32	1,846.32	113.00	1633.91%	
FRINGE BENEFITS		317,221.62	1,351,436.81	1,351,436.81	4,355,825.00	31.03%	
Total Salaries and Benefits		696,961.78	2,915,082.18	2,915,082.18	8,964,155.00	32.52%	
6201000000	OFFICE EXPENSE-GENERAL	883.86	6,023.49	6,023.49	28,500.00	21.14%	
6206000000	COMMUNICATIONS	4,520.63	17,957.76	17,957.76	45,000.00	39.91%	
6209000000	MEMBERSHIPS	7,615.00	8,040.62	8,040.62	10,385.00	77.43%	
6211000000	MAINTENANCE-EQUIPMENT	6,885.14	34,915.21	34,915.21	157,446.00	22.18%	
6211000100	RADIO MAINTENANCE	-	31.34	31.34	14,102.00	0.22%	
6211000400	FUEL	7,988.72	32,973.38	32,973.38	60,000.00	54.96%	
6211000500	TIRES & TUBES	2,674.76	4,063.87	4,063.87	56,385.00	7.21%	
6220001000	AUDITOR PROLL AND A/P CHARGES	-	-	-	7,521.00	0.00%	
6220009500	AUDITOR DRCT ASSMT SERV CHRG	-	-	-	22,071.00	0.00%	
6221000000	PROFESSIONALSVS	7,072.45	35,952.60	35,952.60	81,227.00	44.26%	

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

		Activities for :		Balance			
		Current Month	Year to Date	As of October 31, 2019	Budget Amount	% of Budget	
6221010100	DISPATCHING	9,218.57	40,209.51	40,209.51	143,000.00	28.12%	
6221010200	TAX ADMINISTRATION CHARGES	-	-	-	79,557.00	0.00%	
6221030100	AUDIT	-	1,597.50	1,597.50	25,000.00	6.39%	
6223000000	PUBLICATIONS & LEGAL NOTICES	180.00	360.00	360.00	1,000.00	36.00%	
6226005300	PHYSICAL EXAMINATIONS	-	1,513.00	1,513.00	5,000.00	30.26%	
6226008800	FIRE FIGHTER PHYSICALS & SHOTS	1,100.00	6,655.00	6,655.00	3,900.00	170.64%	
6226010300	DIRECTORS EXPENSES	800.00	3,250.00	3,250.00	8,000.00	40.63%	
6226010400	FIRE PREVENTION	-	4,734.53	4,734.53	5,064.00	93.49%	
6226010500	ELECTIONS	-	-	-	12,000.00	0.00%	
6226010700	PUBLIC RELATIONS & TRAINING	5,560.01	22,379.57	22,379.57	90,616.00	24.70%	
6226011000	FIRE FIGHTING SUPPLIES	6,617.11	21,669.52	21,669.52	54,593.00	39.69%	
6232005100	INSURANCE-COMPENSATION	67,805.00	140,217.88	140,217.88	305,590.00	45.88%	
6236005330	INSURANCE-FIRE & LIABILITY	-	37,986.00	37,986.00	54,118.00	70.19%	
6240010100	FIREMENS CLOTHING	-	(15,631.00)	(15,631.00)	-		
6240010200	FIREFIGHTERS PPE & UNIFORMS	10,239.29	76,977.19	76,977.19	82,538.00	93.26%	
6246000000	HOUSEHOLD EXPENSE	1,269.91	3,491.77	3,491.77	9,244.00	37.77%	
6249000000	UTILITIES	18,717.49	46,702.60	46,702.60	46,213.00	101.06%	
6255050100	MEDICAL SUPPLIES	1,441.87	7,825.22	7,825.22	38,489.00	20.33%	
6260000000	MAINT-STRUCTURE & GROUND	6,228.26	28,264.27	28,264.27	37,388.00	75.60%	
SERVICES AND SUPPLIES-TOTAL		166,818.07	568,160.83	568,160.83	1,483,947.00	38.29%	
OTHER CHARGES		-	-	-			
OTHER FINANCING USES		-	-	-			
6451000000	EQUIPMENT	-	4,334.44	4,334.44			
CAPITAL EXPENDITURES		-	4,334.44	4,334.44			
COST REIMBURSEMENTS		-	-	-			
TRANSFERS OUT		-	-	-			
PROVISION FOR CONTINGENCY		-	-	-			
LOAN TO OTHER FUNDS		-	-	-			
CLEARING ACCOUNTS		-	-	-			
PUBLIC WORKS PROJECT EXP		-	-	-			
LIABILITY INSURANCE ISF EXP		-	-	-			
MEDICAL & DENTAL INSUR ISF EXP		-	-	-			
RETIREMENT FUND EXP		-	-	-			
AGENCY FUND DISBURSEMENT		-	-	-			
Total Expenditures		863,779.85	3,487,577.45	3,487,577.45			
Net Changes		(813,697.66)	(1,570,159.44)	(1,570,159.44)			
Fund Balance - At the end of the Period				923,535.36			

FOR INFORMATION ONLY
Designated Net Assets

- - -

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :		Balance	Budget Amount	% of Budget
	Current Month	Year to Date	As of October 31, 2019		
Voucher/AP payables			(103,901.80)		
Receivables			-		
Inventories			-		
Pre-paid Expenses			-		
Cash- 1111000000 CASH IN BANK-TREASURY			836,923.29		
Cash 1111010000 OUTSTANDING WARRANTS			(17,289.73)		
Auditor's Cash			819,633.56		

Balance Sheet		
Cash-Treasurer		836,923.29
Outstanding Checks		(17,289.73)
Net Cash-Auditor's		819,633.56
Receivables		-
Inventories		-
Pre-paid expenses		-
Total assets		819,633.56
Voucher/Ap Payables		(103,901.80)
Fund Equity (Fund Balance)		923,535.36
Total liabilities and fund equity		819,633.56

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49054-LATHRP-MNTCA FIRE PROTECT-HLTH

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Fund Balance - Beginning of the Fiscal Year	-	-	4,938.03
Revenues			
REVENUES-GENERAL	-	-	-
TAXES	-	-	-
LICENSES, PERMITS, FRANCHISES	-	-	-
FINES, FORFEITURES, PENALTIES	-	-	-
4400000000 INTEREST INCOME	25.00	50.00	50.00
USE OF MONEY AND PROPERTY	25.00	50.00	50.00
INTERGOVERNMENTAL REVENUES	-	-	-
CHARGES FOR SERVICES	-	-	-
MISCELLANOUS REVENUES	-	-	-
TRANSFERS IN	-	-	-
OTHER FINANCING SOURCES	-	-	-
SELF INS FUND SPECIAL REVENUES	-	-	-
MP-TEL-RADIO ISF REVENUES	-	-	-
SOLID WASTE SPECIAL REVENUES	-	-	-
HOSPITAL SPECIAL REVENUES	-	-	-
AIRPORT SPECIAL REVENUES	-	-	-
RETIREMENT FUND SPECIAL REV	-	-	-
AGENCY FUNDS - DEPOSITS	-	-	-
Total Revenues	25.00	50.00	50.00
Expenditures			
SALARIES	-	-	-
FRINGE BENEFITS	-	-	-
Total Salaries and Benefits	-	-	-
SERVICES AND SUPPLIES-TOTAL	-	-	-
OTHER CHARGES	-	-	-
OTHER FINANCING USES	-	-	-
CAPITAL EXPENDITURES	-	-	-
COST REIMBURSEMENTS	-	-	-
TRANSFERS OUT	-	-	-
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49054-LATHRP-MNTCA FIRE PROTECT-HLTH

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	-	-	-
Net Changes	25.00	50.00	50.00

Fund Balance - At the end of the Period 4,988.03

FOR INFORMATION ONLY

Designated Net Assets	-	-	-
Voucher/AP payables			-
Receivables			-
Inventories			-
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			4,988.03
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			<u><u>4,988.03</u></u>

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49081-LATHROP-MTCA FIRE - MEASURE C

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Fund Balance - Beginning of the Fiscal Year	-	-	1,822,951.41
Revenues			
REVENUES-GENERAL	-	-	-
TAXES	-	-	-
LICENSES, PERMITS, FRANCHISES	-	-	-
FINES, FORFEITURES, PENALTIES	-	-	-
4400000000 INTEREST INCOME	9,899.00	19,360.00	19,360.00
USE OF MONEY AND PROPERTY	9,899.00	19,360.00	19,360.00
INTERGOVERNMENTAL REVENUES	-	-	-
CHARGES FOR SERVICES	-	-	-
MISCELLANOUS REVENUES	-	-	-
TRANSFERS IN	-	-	-
OTHER FINANCING SOURCES	-	-	-
SELF INS FUND SPECIAL REVENUES	-	-	-
MP-TEL-RADIO ISF REVENUES	-	-	-
SOLID WASTE SPECIAL REVENUES	-	-	-
HOSPITAL SPECIAL REVENUES	-	-	-
AIRPORT SPECIAL REVENUES	-	-	-
RETIREMENT FUND SPECIAL REV	-	-	-
4950065000 SALES TAX-LATHROP MEASURE C	-	697,641.04	697,641.04
AGENCY FUNDS - DEPOSITS	-	697,641.04	697,641.04
Total Revenues	9,899.00	717,001.04	717,001.04
Expenditures			
SALARIES	-	-	-
FRINGE BENEFITS	-	-	-
Total Salaries and Benefits	-	-	-
SERVICES AND SUPPLIES-TOTAL	-	-	-
OTHER CHARGES	-	-	-
OTHER FINANCING USES	-	-	-
CAPITAL EXPENDITURES	-	-	-
COST REIMBURSEMENTS	-	-	-

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49081-LATHROP-MTCA FIRE - MEASURE C

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
6601000000 OPER TRF-OUT	-	1,215,423.00	1,215,423.00
TRANSFERS OUT	-	1,215,423.00	1,215,423.00
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	-	1,215,423.00	1,215,423.00
Net Changes	9,899.00	(498,421.96)	(498,421.96)

Fund Balance - At the end of the Period

1,324,529.45

FOR INFORMATION ONLY

Designated Net Assets	-	-	-
Voucher/AP payables			-
Receivables			-
Inventories			-
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			1,324,529.45
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			1,324,529.45

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49083-LATHROP-MTCA FIRE -DEVELOPMENT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Fund Balance - Beginning of the Fiscal Year	-	-	783.49
Revenues			
REVENUES-GENERAL	-	-	-
TAXES	-	-	-
LICENSES, PERMITS, FRANCHISES	-	-	-
FINES, FORFEITURES, PENALTIES	-	-	-
4400000000 INTEREST INCOME	4.00	8.00	8.00
USE OF MONEY AND PROPERTY	4.00	8.00	8.00
INTERGOVERNMENTAL REVENUES	-	-	-
CHARGES FOR SERVICES	-	-	-
MISCELLANOUS REVENUES	-	-	-
TRANSFERS IN	-	-	-
OTHER FINANCING SOURCES	-	-	-
SELF INS FUND SPECIAL REVENUES	-	-	-
MP-TEL-RADIO ISF REVENUES	-	-	-
SOLID WASTE SPECIAL REVENUES	-	-	-
HOSPITAL SPECIAL REVENUES	-	-	-
AIRPORT SPECIAL REVENUES	-	-	-
RETIREMENT FUND SPECIAL REV	-	-	-
AGENCY FUNDS - DEPOSITS	-	-	-
Total Revenues	4.00	8.00	8.00
Expenditures			
SALARIES	-	-	-
FRINGE BENEFITS	-	-	-
Total Salaries and Benefits	-	-	-
SERVICES AND SUPPLIES-TOTAL	-	-	-
OTHER CHARGES	-	-	-
OTHER FINANCING USES	-	-	-
CAPITAL EXPENDITURES	-	-	-
COST REIMBURSEMENTS	-	-	-
TRANSFERS OUT	-	-	-
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49083-LATHROP-MTCA FIRE -DEVELOPMENT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	-	-	-
Net Changes	4.00	8.00	8.00

Fund Balance - At the end of the Period **791.49**

FOR INFORMATION ONLY

Designated Net Assets	-	-	-
Voucher/AP payables			-
Receivables			-
Inventories			-
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			791.49
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			791.49

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49090-LATHROP-MANTECA FIRE FACILITY

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Fund Balance - Beginning of the Fiscal Year	-	-	1,785,912.97
Revenues			
REVENUES-GENERAL	-	-	-
TAXES	-	-	-
LICENSES, PERMITS, FRANCHISES	-	-	-
FINES, FORFEITURES, PENALTIES	-	-	-
4400000000 INTEREST INCOME	9,859.00	19,191.00	19,191.00
USE OF MONEY AND PROPERTY	9,859.00	19,191.00	19,191.00
INTERGOVERNMENTAL REVENUES	-	-	-
4630600000 IMPACT MITIGATION FEE-PRIVATE	26,925.02	138,095.39	138,095.39
CHARGES FOR SERVICES	26,925.02	138,095.39	138,095.39
MISCELLANEOUS REVENUES	-	-	-
TRANSFERS IN	-	-	-
OTHER FINANCING SOURCES	-	-	-
SELF INS FUND SPECIAL REVENUES	-	-	-
MP-TEL-RADIO ISF REVENUES	-	-	-
SOLID WASTE SPECIAL REVENUES	-	-	-
HOSPITAL SPECIAL REVENUES	-	-	-
AIRPORT SPECIAL REVENUES	-	-	-
RETIREMENT FUND SPECIAL REV	-	-	-
4950000000 AGENCY FUND RECEIPTS	7,372.03	7,372.03	7,372.03
AGENCY FUNDS - DEPOSITS	7,372.03	7,372.03	7,372.03
Total Revenues	44,156.05	164,658.42	164,658.42
Expenditures			
SALARIES	-	-	-
FRINGE BENEFITS	-	-	-
Total Salaries and Benefits	-	-	-
6201000000 OFFICE EXPENSE-GENERAL	1,203.87	14,416.49	14,416.49
6211000000 MAINTENANCE-EQUIPMENT	-	1,538.10	1,538.10
6221000000 PROFESSIONALSVS	-	8,550.00	8,550.00
6226010400 FIRE PREVENTION	-	3,164.78	3,164.78

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49090-LATHROP-MANTECA FIRE FACILITY

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
6226010700 PUBLIC RELATIONS & TRAINING	-	9,299.62	9,299.62
6226011000 FIRE FIGHTING SUPPLIES	-	55,370.75	55,370.75
6246000000 HOUSEHOLD EXPENSE	-	37.72	37.72
6260000000 MAINT-STRUCTURE & GROUND	3,702.06	77,959.93	77,959.93
SERVICES AND SUPPLIES-TOTAL	4,905.93	170,337.39	170,337.39
OTHER CHARGES	-	-	-
6331000400 INTEREST-DEBT SERVICE	-	17,857.56	17,857.56
6341000200 PRINCIPAL-DEBT SERVICE	-	84,414.04	84,414.04
OTHER FINANCING USES	-	102,271.60	102,271.60
6451000000 EQUIPMENT	-	791.01	791.01
CAPITAL EXPENDITURES	-	791.01	791.01
COST REIMBURSEMENTS	-	-	-
TRANSFERS OUT	-	-	-
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	4,905.93	273,400.00	273,400.00
Net Changes	39,250.12	(108,741.58)	(108,741.58)
Fund Balance - At the end of the Period			1,677,171.39

FOR INFORMATION ONLY

Designated Net Assets	-	-	-
Voucher/AP payables			104,091.84
Receivables			-
Inventories			-

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49090-LATHROP-MANTECA FIRE FACILITY

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			1,781,263.23
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			1,781,263.23

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49091-LATHROP-MNTCA FIRE PRO-CAP OUT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
Fund Balance - Beginning of the Fiscal Year	-	-	499,143.34
Revenues			
REVENUES-GENERAL	-	-	-
TAXES	-	-	-
LICENSES, PERMITS, FRANCHISES	-	-	-
FINES, FORFEITURES, PENALTIES	-	-	-
4400000000 INTEREST INCOME	3,345.00	5,734.00	5,734.00
USE OF MONEY AND PROPERTY	3,345.00	5,734.00	5,734.00
INTERGOVERNMENTAL REVENUES	-	-	-
4630210100 MITIGATION FEES	-	252,814.00	252,814.00
CHARGES FOR SERVICES	-	252,814.00	252,814.00
MISCELLANOUS REVENUES	-	-	-
TRANSFERS IN	-	-	-
OTHER FINANCING SOURCES	-	-	-
SELF INS FUND SPECIAL REVENUES	-	-	-
MP-TEL-RADIO ISF REVENUES	-	-	-
SOLID WASTE SPECIAL REVENUES	-	-	-
HOSPITAL SPECIAL REVENUES	-	-	-
AIRPORT SPECIAL REVENUES	-	-	-
RETIREMENT FUND SPECIAL REV	-	-	-
AGENCY FUNDS - DEPOSITS	-	-	-
Total Revenues	3,345.00	258,548.00	258,548.00
Expenditures			
SALARIES	-	-	-
FRINGE BENEFITS	-	-	-
Total Salaries and Benefits	-	-	-
6260000000 MAINT-STRUCTURE & GROUND	60,273.00	66,793.00	66,793.00
SERVICES AND SUPPLIES-TOTAL	60,273.00	66,793.00	66,793.00
OTHER CHARGES	-	-	-
OTHER FINANCING USES	-	-	-
CAPITAL EXPENDITURES	-	-	-

County of San Joaquin
Fund Report - Year to Date (County Fiscal Year)
As of October 31, 2019
49091-LATHROP-MNTCA FIRE PRO-CAP OUT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of October 31, 2019
COST REIMBURSEMENTS	-	-	-
TRANSFERS OUT	-	-	-
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	60,273.00	66,793.00	66,793.00
Net Changes	(56,928.00)	191,755.00	191,755.00
Fund Balance - At the end of the Period			690,898.34

FOR INFORMATION ONLY

Designated Net Assets	-	-	-
Voucher/AP payables			(190.04)
Receivables			-
Inventories			-
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			690,708.30
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			690,708.30

Back to AGENDA

Lathrop-Manteca Fire District

Approve and Adopt Amended Policy #0.30

Capital Asset Policy

1

LMFD BOARD MEETING

ITEM 9.1.

11/21/2019



SUMMARY

2

- The purpose of the amendment to Policy #0.30 is to implement the recommended changes that our accounting consultant has suggested.
- The amendments to the policy provide more clearly defined asset categories and how to properly classify assets for capitalization purposes.

Staff Recommendation

3

- Staff recommends the Board approve and adopt amended Policy : #0.30 Capital Asset Policy.

Fiscal Impact:

None.

Questions?

4

PROPOSED AMENDED POLICY

0.30 Capital Asset Policy

Effective Date: 11/01/2015

Revision Date: 11/21/2019

Capital Asset Classifications and Policy

Capital assets are assets purchased or constructed by Lathrop - Manteca Fire District that have a useable life of one or more years and an acquisition cost of \$5,000 or more are capitalized as property and equipment on Lathrop Manteca Fire District's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased. All items of property and equipment should follow the procurement policies outlined in the Purchasing Policy.

If an awarding agency requires a lower amount for equipment, the District will adhere to that dollar amount only for that program or contract.

Capital assets should be recorded at their historical cost. The cost of a capital asset should include any ancillary costs that are necessary to place the asset in its intended condition for use. These include the vendor's invoice (plus the value of any trade-in, if reflected on the invoice), initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs also include charges such as freight and transportation charges, site preparation costs and professional fees. The costs of capital assets for government activities do not include capitalized (Bond / Lease) interest.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the District's financial statements, these assets will be capitalized and depreciated according to these policies.

The Fire Chief or his/her designee within the Fire District will be assigned the responsibility for recording and maintaining the information on the property records and for monitoring the locations and use of all property held by the District.

The following categories are used for the Fire District:

- Land
- Land Improvements
- Buildings
- Building Improvements
- Office Equipment
- Computer Equipment
- Furniture
- Vehicles
- Fire Apparatus
- Fire Fighting Equipment
- Other
- Leased Assets
- Leasehold Improvements
- Construction in Progress

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15th day of the fifth month shall have eight full months of depreciation (eight-twelfths of one year) recorded for that year.)

Estimated useful lives of capitalized assets shall be determined by the Fire Chief. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

<u>Asset Category:</u>	<u>Useful Life:</u>
Land	Note 1
Land Improvements	20 Years
Buildings	40 Years
Building Improvements	20 Years
Office Equipment	5 Years
Computer Equipment	5 Years
Furniture	7 Years
Vehicles	5 Years
Fire Apparatus	15 Years
Fire Fighting Equipment	5 Years
Other	5 Years
Leased Assets	Life of Lease
Leasehold Improvements	Remaining Lease Term
Construction in Progress	Note 2

Note 1 - Not Depreciated

Note 2 - Depreciation will not be recorded on Construction in Progress. Upon completion, the asset will be recorded in appropriate asset classification and depreciation will begin in accordance with the threshold.

CAPITAL ASSET CATEGORIES

LAND

Land Definition

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs and trees. Land is characterized as having an unlimited life (indefinite).

Depreciation Methodology

Land is an inexhaustible asset and is not depreciated.

Examples of Expenditures to be Capitalized as Land

- Purchase price or fair market value at time of acquisition
- Commissions
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land

LAND IMPROVEMENTS

Land Improvement Definition

Land improvements consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use. Land improvements include such items as excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fences, and outdoor lighting. They can be exhaustible or non-exhaustible.

Non-Exhaustible land improvements – Expenditures for improvements that do not require maintenance or replacement. Expenditures to bring land into condition to commence erection of structures, and expenditures for land improvements that do not deteriorate with use or over the passage of time are additions to the cost of land and are generally not exhaustible and therefore not depreciated.

Exhaustible land improvements – Expenditures for improvements that are part of a site, such as parking lots, landscaping and fencing, are usually exhaustible and are depreciated.

Depreciation Methodology

Land Improvements that are inexhaustible assets are not depreciated. Exhaustible land improvements are depreciated on a straight-line basis over 20 years. The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for land improvements.

Examples of Expenditures to be Capitalized as Land

- Site improvements such as excavation, fill, grading, and utility installation
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Fencing and Retaining Walls
- Landscaping
- Parking Lots

BUILDINGS

Building Definition

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not to be transportable or moveable.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for buildings.

Examples of Expenditures to be Capitalized as Buildings

Purchased Buildings

- Original purchase price
- Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos abatement)
- Professional fees (legal, architect, inspections, title searched, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place the asset into operation

Constructed Buildings

- Completed project costs
- Interest accrued during construction
- Cost of excavation or grading or filling of land *for a specific building*
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions or enlargements)

BUILDING IMPROVEMENTS

Building Improvement Definition

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as a betterment and recorded as an addition of value to the existing building if the expenditure for the improvement is at the capitalization threshold, or the expenditure increases the useful life or value of the building.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for building improvements and their components.

Examples of Expenditures to be Capitalized as Improvements to Buildings

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which increases the value, and/or useful life of the building. A replacement may also be capitalized if the new item/part is of significantly improved quality or higher value compared to the old item/part, such as replacement of an old shingle roof with a new fireproof tile roof. Determinations must be made on a case-by-case basis.

- Structures *attached* to the building, such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents
- Original installation/upgrade of wall or ceiling covering, such as carpeting, tiles, or paneling.
- Structural changes, such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids or other interior framing
- Installation or upgrade of window or door frames, upgrading of windows or doors, cabinets.
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation, such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)

OTHER COSTS ASSOCIATED WITH THE ABOVE IMPROVEMENTS:

Maintenance Expense

The following are examples of expenditures **not** capitalized as improvements to buildings. Instead, these items should be recorded as maintenance expense.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovations such as repainting, replacement of deteriorated siding, roof or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old water heater with a new one of the same type and performance capabilities
- Any other maintenance-related expenditure which does not increase the value of the building

ALL OTHER CATERGORIES

All Other Categories

Fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date acquired and rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset should be capitalized as a betterment and recorded as an addition of value to the existing asset.

Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified warranties and/or maintenance agreements, which can be separately identified from the equipment, should not be capitalized.

All Other Categories

- Office Equipment
- Computer Equipment
- Furniture
- Vehicles
- Fire Apparatus
- Fire Fighting Equipment

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value divided by useful life) will be used for the above categories.

Examples of Expenditures to be Capitalized for All Other Categories:

- Original contract or invoice price
- Freight charges
- Sales, use and other taxes imposed on the acquisition
- Charges for testing and preparation for use
- Costs of reconditioning used items when purchased
- Computer software and hardware
- Costs of combi tools, radios and components, LUCAS devices, etc.
- Additional costs above \$500 incurred to put vehicles and apparatus in service
- Lot purchases of furniture
- Charges for testing and preparation for use
- Costs of reconditioning used items when purchased

CONSTRUCTION IN PROGRESS

Construction in Progress Definition

Construction in Progress reflects the economic construction activity status of buildings and other structures, infrastructure, additions, alterations, reconstruction, installation, and maintenance and repairs, which are substantially incomplete.

Depreciation Methodology

Depreciation is not applicable while assets are accounted for as Construction in Progress. Upon asset completion and placement into service, the value of such asset is removed from Construction in Progress. Depreciation then begins based upon depreciation life of the appropriate asset category.

Capitalization Threshold

Construction in progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

Aggregate Purchases

Although, in general, the threshold of \$5,000 applies to each unit purchased, consideration should also be given to the aggregate amount of large quantities of like units, which individually would not be capitalized. Capitalization of such aggregate amounts would be determined on a case by case basis, such as radios and programming software.

Leased Equipment

Equipment should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the estimated economic life of the leased property.
- The present value of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

Leases that do not meet any of the above requirements should be recorded as an operating lease and reported in the notes of the financial statements.

Residual Value

Residual value is the estimated fair value of a capital asset or infrastructure remaining at the end of its useful life. In order to calculate depreciation for an asset, the estimated residual value must be established before depreciation can be calculated. The use of historical sales information becomes a valuable method for determining the estimated residual value. Proceeds from sale of assets must be netted against residual value in computing net gain or loss from sale.

The Fire District generally purchases assets with the intent to use such assets until its usefulness is exhausted. Therefore, the Fire District will estimate residual value to be zero for all capital assets.

When an asset is sold, a gain or loss must be recognized when:

- cash is exchanged and the amount paid does not equal the net book value of the asset.
- cash is not exchanged and the asset is not fully depreciated or has a residual value.

A gain or loss is not reported when:

- cash exchanged equals the net book value and the asset does not have a residual value;
- cash is not exchanged and the asset is fully depreciated and has no residual value.

Computation of Gain and Loss from Sale of Assets

To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

Example:	Asset's Historical Cost	\$10,000
	Less: Accumulated Depreciation	\$7,000
	Net Book Value	\$3,000
	Subtract Proceeds Received	\$2,000
	Loss from Sale of Asset	\$1,000

Capital Assets Purchased with Grant Funds

The Lathrop-Manteca Fire Protection District may occasionally purchase equipment and furniture that will be used on a program funded by a State or Federal agency and/or Grant. Equipment and furniture charged to State/Federal awards will be subject to certain additional policies as described below.

For purposes of State/Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by the District.

All purchases of "equipment" with State/Federal funds shall be approved, in advance and in writing, by the State/Federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to State/Federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to State/Federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, the District shall retain the equipment without any requirement for notifying the State/Federal agency.
3. The Fire Chief, and/or his/her designee shall determine whether a specific award with a State/Federal agency includes additional equipment requirements or thresholds and reporting requirements that differ from those described above.
4. A physical inventory of all equipment purchased with State/Federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of the District.

Establishment and Maintenance of a Fixed Asset Listing

Capitalized property and equipment will be managed until transfer, replacement, or disposition takes place by maintaining a perpetual inventory of all equipment. All capitalized property and equipment shall be recorded in an inventory form. This form shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost (if cost shared: breakdown will include information on total cost and District cost)
3. Description of asset
5. Source of the equipment, including the State/Federal award number, if applicable
6. Information to calculate the State/Federal share of the cost of the equipment, if applicable
7. Location, use, and condition of asset
8. Depreciation method
9. Estimated useful life
10. All pertinent information on the ultimate transfer, replacement, or disposition of the asset.

A physical inventory of all assets capitalized under the preceding policies will be taken on an annual basis by the District. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Fire Chief.

Receipt of Newly-Purchased Capital Assets

At the time of arrival, all newly-purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Fire Chief.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the District's statement of activities.

Repairs of Capital Assets

Physical assets will be properly maintained and serviced periodically in order to keep the asset in good working order condition. Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Loss, Damage, or Theft

Physical assets will be maintained in secured areas in order to safeguard the assets and prevent loss, damage or theft. Any such event will be investigated, fully documented and reported to the Fire Chief and will make a report to the Fire Board on any major cases of loss, damage, or destruction of physical assets.

Dispositions of Capital Assets

When the Fire District disposes of or sells equipment it no longer needs, specific information regarding the sale or disposal should be documented on the inventory form. For some programs/contracts/grants, approval must be granted from the funding agency to dispose of equipment or property. The Fire Chief will review the funding terms and conditions to determine the appropriate action to be taken.

If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

Write-Offs of Capital Assets

The Fire Chief approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the office of the Fire Chief. If not located, this property will be written off the books with the proper notation specifying the reason.

Establishment of Policy

Upon adoption of this policy the Lathrop-Manteca Fire Board of Directors authorizes the Fire Chief to establish any standards and procedures which may be necessary for its implementation. The Fire Chief shall review this policy periodically and make any recommendations for changes to the Board of Directors.

CURRENT POLICY

Exhibit “A”

0.30 Property and Equipment Capitalization Policy

Effective Date: 11/01/2015

Revision Date: 00/00/0000

Capitalization Policy

Physical assets such as real property and non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more are capitalized as property and equipment on Lathrop Manteca Fire District’s financial statements. Items with unit costs below this threshold shall be expensed in the year purchased. All items of property and equipment should follow the procurement policies outlined in the Purchasing Policy.

If an awarding agency requires a lower amount for equipment, the District will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the District’s financial statements, these assets will be capitalized and depreciated according to these policies.

The Fiscal Supervisor, the Fire Chief, or his/her designee within the Fire District will be assigned the responsibility for recording and maintaining the information on the property records and for monitoring the locations and use of all property held by the District.

Equipment and Furniture Purchased With Grant Funds

The Lathrop-Manteca Fire Protection District may occasionally purchase equipment and furniture that will be used on a program funded by a State or Federal agency and/or Grant. Equipment and furniture charged to State/Federal awards will be subject to certain additional policies as described below.

For purposes of State/Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by the District.

All purchases of “equipment” with State/Federal funds shall be approved, in advance and in writing, by the State/Federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to State/Federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to State/Federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, the District shall retain the equipment without any requirement for notifying the State/Federal agency.
3. The Fire Chief, and/or his/her designee shall determine whether a specific award with a State/Federal agency includes additional equipment requirements or thresholds and reporting requirements that differ from those described above.

4. A physical inventory of all equipment purchased with State/Federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of the District.

Establishment and Maintenance of a Fixed Asset Listing

Capitalized property and equipment will be managed until transfer, replacement, or disposition takes place by maintaining a perpetual inventory of all equipment. All capitalized property and equipment shall be recorded in an inventory form. This form shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost (if cost shared: breakdown will include information on total cost and District cost)
3. Description of asset
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6. Information to calculate the State/Federal share of the cost of the equipment, if applicable
7. Location, use, and condition of asset
8. Depreciation method
9. Estimated useful life
10. All pertinent information on the ultimate transfer, replacement, or disposition of the asset.

A physical inventory of all assets capitalized under the preceding policies will be taken on an annual basis by the District. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Fire Chief.

Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15th day of the fifth month shall have eight full months of depreciation (eight-twelfths of one year) recorded for that year.)

Estimated useful lives of capitalized assets shall be determined by the Fire Chief. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Furniture and fixtures:	7 years
General office equipment:	5 years
Computer hardware and peripherals:	3-5 years
Vehicles:	5 years
Fire apparatus:	15 years
Buildings:	40 years
Leased assets	life of lease
Leasehold Improvements	remaining lease term

For accounting and financial reporting purposes, depreciation expense will be recorded on an annual basis.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Fire Chief.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the District's statement of activities.

Repairs of Property and Equipment

Physical assets will be properly maintained and serviced periodically in order to keep the asset in good working order condition. Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

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When the Fire District disposes of or sells equipment it no longer needs, specific information regarding the sale or disposal should be documented on the inventory form. For some programs/contracts/grants, approval must be granted from the funding agency to dispose of equipment or property. The Fire Chief will review the funding terms and conditions to determine the appropriate action to be taken.

If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the

money received is less than the book value) or a gain (if the money received is more than the book value).

Write-Offs of Property and Equipment

The Fire Chief approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the office of the Fire Chief. If not located, this property will be written off the books with the proper notation specifying the reason.

Establishment of Policy

Upon adoption of this policy the Lathrop-Manteca Fire Board of Directors authorizes the Fire Chief to establish any standards and procedures which may be necessary for its implementation. The Fire Chief shall review this policy periodically and make any recommendations for changes to the Board of Directors.

Back to AGENDA