



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

"Providing Quality Emergency Response And Fire Protection For The Public"

Minutes of the Board of Directors
Mi-Wuk Sugar Pine Fire Protection District
Regular Meeting, 7:00 PM, Tuesday, October 9, 2018
Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108, Mi Wuk Village, California

1. Call to Order 7:00 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President Klipple Present
 - b. Vice President Doss Present
 - c. Treasurer Massman Absent
 - d. Director McDonald Present
 - e. Director Afshar Absent
 - f. Also Present:
 - i. Chief McClintock Present
 - ii. Department Secretary Dahlin Present
 - iii. Guests: Anaiah Kirk and Laurie Sylwester - Candidates for Tuolumne County Board of Supervisors, District 3
4. Question and Answer Session with the Candidates. The candidates each answered the questions that are in the meeting record as well as questions from the audience.
5. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There were none.
6. Approval of the Minutes of the September 11, 2018 Regular Meeting.
Moved to Approve: Director McDonald Seconded: Director Doss
Ayes: 3 Noes: 0 Absent: Directors Massman and Afshar Abstain: 0

7. Written Communications:

- a. Letter from SDRMA Re: No Paid Workers' Compensation Claims in 2017-18
- b. Email from Sloane Dell'Orto, Streamline, regarding SB 929 – The Special Districts Transparency Act and a free webinar on complying with the new requirements.
- c. Letter from the Tuolumne County Community Resources Agency regarding a rate change in the Tuolumne County's Fleet Services hourly rate.

8. Reports:

a. Financial Reports for Month Ending August 31, 2018:

- i. Tuolumne County Trial Balance
- ii. Tuolumne County Budget Status
- iii. Month End Cash on Hand History

Moved to Receive: Director McDonald Seconded: Director Doss

Ayes: 3 Noes: 0 Absent: Directors Massman and Afshar Abstain: 0

- b. Auxiliary Report: Sherry Blake, MWSPFPD Auxiliary President, read and elaborated on the written report that is in the meeting record.
- c. USFS Report; No report.
- d. CAL FIRE Report; Andrew Murphy, Assistant Chief, CAL FIRE / TCU reminded everyone that the fire season is not over and that at this time last year there were major fires in the state including the Thomas Fire. He also spoke about Fire Prevention Week.
- e. Highway 108 FireSafe Council Report; No report.
- f. Chief's Report; Steve McClintock, Fire Chief, read and elaborated on the written report that is in the meeting record.
- g. Strategic Plan Update; Steve McClintock, Fire Chief, reported that they met on October 9 and continued to work on the possibility of a stabilization fee.
- h. Budget Committee; Treasurer Massman. No meeting.
- i. District Policies & Procedures Committee; Director Doss reported that they are almost finished with their work on job descriptions.

9. Discussion and Action Items:

- a. Letter to owners of unimproved parcels within the District regarding fire safety clearance.

Moved to Approve: Director McDonald Seconded: Director Doss

Ayes: 3 Noes: 0 Absent: Directors Massman and Afshar Abstain: 0

- b. Lease Agreement between Jim Krussow and the District for a 1999 Jeep Cherokee in the amount of \$12.00 annually.

Moved to Approve: Director McDonald Seconded: Director Doss

Ayes: 3 Noes: 0 Absent: Directors Massman and Afshar Abstain: 0

10. Director's Comments and Requests: Directors may report about various matters involving the District or may request matters be included on subsequent meeting agenda(s) for discussion and/or action. Discussion will be limited to that necessary to clarify an issue or request. There were no reports and no requests for future agenda items.
11. Final audience comments: There were none.
12. Adjournment: 8:50 PM

Approved by the District Board of Directors in the meeting assembled November 13, 2018.

Blythe Klipple, President

Selection Criteria:

Fiscal Year 2019 Period 3 (September)
Fund 9030 Mi-Wuk Fire District

Account	Description	Beginning	Net Activity	Ending
100100	Equity In Treasurers Pooled Ca	77,662.37	-46,949.29	30,713.08
100400	Petty Cash	500.00	0.00	500.00
120000	Land	73,132.00	0.00	73,132.00
122000	Buildings And Improvements	731,393.11	0.00	731,393.11
124000	Equipment	281,761.74	0.00	281,761.74
127000	Accum Depreciation-Bldgs & Imp	-260,933.00	0.00	-260,933.00
129100	Accum Depreciation-Equipment	-156,028.00	0.00	-156,028.00
	Total Assets	747,488.22	-46,949.29	700,538.93
201210	Notes Payable-Current	0.00	-5,574.33	-5,574.33
202200	Sales Tax Payable	-79.25	-10.79	-90.04
203150	Payroll Clearing Account	0.00	0.00	0.00
203210	Salaries & Benefits Payable	-12,725.36	2,259.80	-10,465.56
203215	Accrued Vacation	-6,657.00	0.00	-6,657.00
203225	Accrued Sick	-2,634.00	0.00	-2,634.00
203500	Federal Withholding Payable	-2,232.31	575.75	-1,656.56
203600	FICA Payable	-2,622.00	410.86	-2,211.14
203700	State Withholding Payable	-887.74	283.33	-604.41
203935	Deferred Compensation Benefits	-475.00	0.00	-475.00
203945	SDI Payable	-171.37	26.86	-144.51
221005	Notes Payable-Long Term	0.00	-128,194.10	-128,194.10
	Total Liabilities	-28,484.03	-130,222.62	-158,706.65
262010	Agency Obligation	-213,372.05	0.00	-213,372.05
280600	Capital Assets, net	-669,325.85	0.00	-669,325.85
	Total Fund Balance	-882,697.90	0.00	-882,697.90
412110	Ppty Taxes - Current Unsecured	164.88	-4,265.25	-4,100.37
441110	Interest Income	0.00	-543.70	-543.70
459119	State - Emergency Fire Fightin	5,493.00	0.00	5,493.00
469207	Fed- VFA Grant	0.48	0.00	0.48
483111	Misc Income - Reimbursements	-201.66	0.00	-201.66
496000	Donations	-1,000.00	0.00	-1,000.00
496060	Donations- Auxiliary-Utilities	-226.82	-143.59	-370.41
496063	Donations- Auxiliary- Clothing	0.00	-2,666.93	-2,666.93
496065	Donations- Auxiliary- Misc	-10,375.87	-1,054.27	-11,430.14
	Total Revenue	-6,145.99	-8,673.74	-14,819.73
511110	Regular Salaries	95,318.01	27,899.08	123,217.09
511132	Recruitment Expense	0.00	253.00	253.00
511150	Part-Time Salaries	125.00	0.00	125.00
511153	Part-Time/Reserve Salaries	2,538.54	1,754.17	4,292.71
511160	Overtime Salaries	16,900.89	4,416.00	21,316.89
512215	Employee Physicals	0.00	161.00	161.00
512225	Life Insurance	0.00	60.75	60.75
512310	Workers Compensation Insurance	19,080.52	0.00	19,080.52
512320	Sheriff (4850) Salaries	888.56	-257.56	631.00
512410	F.I.C.A.	8,786.83	2,606.29	11,393.12
512420	Unemployment Insurance	250.00	125.00	375.00
521210	Clothing & Personal Supplies	0.00	2,965.73	2,965.73
521310	Communications	556.72	2,419.21	2,975.93
521425	Food - Other	181.38	43.96	225.34
521510	Household Expense	192.28	326.29	518.57
521610	Insurance	3,474.00	0.00	3,474.00
522110	Maintenance Equipment	138.50	0.00	138.50
522120	Maint Equip-Vehicles	1,469.97	2,169.52	3,639.49

Selection Criteria:

Fiscal Year 2019 Period 3 (September)
Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
522510	Maintenance - Buildings & Imps	5,832.69	345.89	6,178.58
523210	Dues & Memberships	400.00	0.00	400.00
525110	Office Expense	151.06	0.00	151.06
525150	Office Expense - Postage	23.14	25.62	48.76
526110	P S & S-Professional Services	0.00	3,657.53	3,657.53
526124	P S & S-Auditor-Controller	234.50	136.50	371.00
527210	Rents & Leases-Equipment	508.96	197.48	706.44
527410	Small Tools	25.25	13.99	39.24
528110	Special Departmental Expense	0.00	618.99	618.99
529110	Transp. & Travel - Fuel	1,415.92	1,276.91	2,692.83
529130	Trans. & Travel - Private Auto	110.31	0.00	110.31
529210	Utilities	671.17	611.87	1,283.04
529910	Expendable Equipment	785.50	250.00	1,035.50
543000	Vehicles	9,780.00	133,768.43	143,548.43
	Total Expenditures	169,839.70	185,845.65	355,685.35
822	Overtime Hours	611.00	184.00	795.00
850	Vacation Taken	36.00	40.00	76.00
852	Sick Leave	8.00	0.00	8.00
	Total Non-Budgetary Expenditures	655.00	224.00	879.00
		655.00	224.00	879.00

TRIAL BALANCE

BY FUND

Selection Criteria:

Fiscal Year 2019 Period 3 (September)
Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
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PeopleSoft
ORGANIZATION BUDGET STATUS

Department 500 Revenue

Mi Muk Fire

Report ID: TCGL0012R
Fiscal Year: 2019 As of: 09-30-2018
Fund: 9030
Department: 4
Beg. Account: 4
Program Code: 4

Program Code: 4
to 9999999

Target 75%

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030	204500	0000	411110	Ppty Taxes -Current Secured	174,465.00	0.00	0.00	174,465.00	100.00
9030	204500	0000	412110	Ppty Taxes - Current Unsecured	4,501.00	4,265.25	4,100.37	400.63	8.90
9030	204500	0000	414110	Ppty Taxes - Prior Unsecured	89.00	0.00	0.00	89.00	100.00
9030	204500	0000	416110	Supplemental Property Taxes -	2,090.00	0.00	0.00	2,090.00	100.00
				Total Taxes	181,145.00	4,265.25	4,100.37	177,044.63	97.74
9030	204500	0000	441110	Interest Income	500.00	543.70	543.70	-43.70	-8.74
				Total Revenue From Use of Money And	500.00	543.70	543.70	-43.70	-8.74
9030	204500	0000	458110	State - Homeowners' Property T	2,110.00	0.00	0.00	2,110.00	100.00
				Total State Revenues	2,110.00	0.00	0.00	2,110.00	100.00
9030	204500	0000	469840	Other Govs- San Francisco	600.00	0.00	0.00	600.00	100.00
				Total Federal Revenues	600.00	0.00	0.00	600.00	100.00
9030	204500	0000	471211	Benefit Assessments-Fire Assmt	267,009.00	0.00	0.00	267,009.00	100.00
				Total Charges for Services	267,009.00	0.00	0.00	267,009.00	100.00
9030	204500	0000	483111	Misc Income - Reimbursements	0.00	0.00	0.00	0.00	0.00
				Total Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	496000	Donations	0.00	0.00	0.00	0.00	0.00
				Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00
				Department Total	451,364.00	4,808.95	4,644.07	446,719.93	98.97

PeopleSoft
ORGANIZATION BUDGET STATUS

Department 550 Revenue

Target 75%

Report ID: TCGU0012R

Fiscal Year: 2019 As of: 09-30-2018

Fund: 9030

Department: %

Beg. Account: 4%

Program Code: %

to 99999999

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030	204550	459119	State - Emergency Fire Fightin	144,680.00	0.00	-5,493.00	150,173.00	103.80
			Total State Revenues	144,680.00	0.00	-5,493.00	150,173.00	103.80
9030	204550	469207	Fed- VFA Grant	19,139.00	0.00	-0.48	19,139.48	100.00
9030	204550	469805	Other Govts- TPPA Energy Grant	5,478.00	0.00	0.00	5,478.00	100.00
			Total Federal Revenues	24,617.00	0.00	-0.48	24,617.48	100.00
9030	204550	483111	Misc Income - Reimbursements	750.00	0.00	201.66	548.34	73.11
			Total Miscellaneous Revenues	750.00	0.00	201.66	548.34	73.11
9030	204550	496000	Donations	1,000.00	0.00	1,000.00	0.00	0.00
9030	204550	496060	Donations- Auxiliary-Utilities	3,667.00	143.59	370.41	3,296.59	89.90
9030	204550	496063	Donations- Auxiliary- Clothing	12,969.00	2,666.93	2,666.93	10,302.07	79.44
9030	204550	496065	Donations- Auxiliary- Misc	15,363.00	1,034.27	11,430.14	3,932.86	25.60
			Total Other Financing Sources	32,999.00	3,864.79	15,467.48	17,531.52	53.13
			Department Total	203,046.00	3,864.79	10,175.66	192,870.34	94.99
			Fund Total	654,410.00	8,673.74	14,819.74	639,590.27	97.74

End of Report

PeopleSoft
ORGANIZATION BUDGET STATUS

Department 500 Expense

Mi Wuk Fire

Target 75%

Report ID: TCGL0012
Fiscal Year: 2019 As of: 09-30-2018
Fund: 9030
Department: *
Beg. Account: 4*
Program Code: *

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Re-aging
9030	204500	0000	511110	Regular Salaries	249,855.00	16,604.16	0.00	48,017.32	201,837.68	80.78
9030	204500	0000	511132	Recruitment Expense	6,629.00	253.00	0.00	253.00	6,376.00	96.18
9030	204500	0000	511140	Salaries - Termination	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	511150	Part-Time Salaries	0.00	0.00	0.00	125.00	-125.00	0.00
9030	204500	0000	511153	Part-Time/Reserve Salaries	36,500.00	1,754.17	0.00	4,292.71	32,207.29	88.24
9030	204500	0000	511160	Overtime Salaries	30,773.00	4,416.00	0.00	21,316.89	9,456.11	30.73
9030	204500	0000	512215	Employee Physicals	161.00	161.00	0.00	161.00	0.00	0.00
9030	204500	0000	512225	Life Insurance	2,803.00	60.75	0.00	60.75	2,742.25	97.83
9030	204500	0000	512310	Workers Compensation Insurance	21,151.00	0.00	0.00	19,080.52	2,070.48	9.79
9030	204500	0000	512320	Sheriff (4850) Salaries	2,741.00	-257.56	0.00	631.00	110.00	14.84
9030	204500	0000	512410	F.I.C.A.	24,317.00	1,742.23	0.00	6,088.84	18,228.16	74.96
9030	204500	0000	512420	Unemployment Insurance	1,500.00	125.00	0.00	375.00	1,125.00	75.00
				Total Salaries and Employee Benefits	374,430.00	24,858.75	0.00	100,402.03	274,027.97	73.19
9030	204500	0000	521210	Clothing & Personal Supplies	480.00	298.80	0.00	298.80	181.20	37.75
9030	204500	0000	521310	Communications	4,100.00	2,394.21	0.00	2,925.93	1,174.07	28.64
9030	204500	0000	521425	Food - Other	215.00	0.00	0.00	72.53	142.47	66.27
9030	204500	0000	521510	Household Expense	317.00	126.48	0.00	172.29	144.71	45.65
9030	204500	0000	521610	Insurance	4,089.00	0.00	0.00	3,474.00	615.00	15.04
9030	204500	0000	522110	Maintenance Equipment	2,000.00	0.00	0.00	135.40	1,864.60	93.23
9030	204500	0000	522120	Maint Equip-Vehicles	8,500.00	1,476.81	0.00	2,946.78	5,553.22	65.33
9030	204500	0000	522122	Maint- Vehicles- Internal	4,612.00	0.00	0.00	0.00	4,612.00	100.00
9030	204500	0000	522177	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100.00
9030	204500	0000	522510	Maintenance - Buildings & Imps	4,620.00	220.89	0.00	482.98	4,137.02	89.55
9030	204500	0000	522512	Maintenance - Grounds	2,875.00	0.00	0.00	0.00	2,875.00	100.00
9030	204500	0000	523210	Dues & Memberships	3,082.00	0.00	0.00	400.00	2,682.00	87.02
9030	204500	0000	525110	Office Expense	500.00	0.00	0.00	54.12	445.88	89.16
9030	204500	0000	525140	Office Expense - Photocopy	100.00	0.00	0.00	0.00	100.00	100.00
9030	204500	0000	525150	Office Expense - Postage	350.00	25.62	0.00	48.76	301.24	86.07
9030	204500	0000	526106	P S & S - Tax Admin Fee	4,629.00	0.00	0.00	0.00	4,629.00	100.00
9030	204500	0000	526107	P S & S - Tax Parcel Fee	3,864.00	0.00	0.00	0.00	3,864.00	100.00
9030	204500	0000	526111	P S & S-Professional Services	9,631.00	3,657.53	0.00	3,657.53	5,973.47	62.03
9030	204500	0000	526111	P S & S-Legal	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	526124	P S & S-Auditor-Controller	2,274.00	136.50	0.00	371.00	1,903.00	83.69
9030	204500	0000	527110	Publications & Legal Notices	2,239.00	0.00	0.00	0.00	2,239.00	100.00
9030	204500	0000	527210	Rents & Leases-Equipment	3,085.00	197.48	0.00	706.44	2,378.56	77.10
9030	204500	0000	527310	Rents & Leases - Bldgs & Impro	135.00	0.00	0.00	0.00	135.00	100.00
9030	204500	0000	527410	Small Tools	100.00	13.99	0.00	39.24	60.76	60.76
9030	204500	0000	528110	Special Departmental Expense	638.00	618.99	0.00	618.99	19.01	2.98
9030	204500	0000	528184	SDE-Awards & Certificates	100.00	0.00	0.00	0.00	100.00	100.00
9030	204500	0000	529110	Transp. & Travel - Fuel	7,480.00	1,174.44	0.00	1,862.52	5,617.48	75.10
9030	204500	0000	529120	Travel - Training And Seminars	2,000.00	0.00	0.00	0.00	2,000.00	100.00

PeopleSoft
ORGANIZATION BUDGET STATUS

Department 500 Expense

Report ID: TCGL0012 Fiscal Year: 2019 As of: 09-30-2018 MI Muk Fire

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030 204500	0000	529130	Trans. & Travel - Private Auto	300.00	0.00	0.00	110.31	189.69	63.23
9030 204500	0000	529140	Travel	100.00	0.00	0.00	0.00	100.00	100.00
9030 204500	0000	529210	Utilities	7,229.00	486.78	0.00	906.00	6,323.00	87.47
9030 204500	0000	529910	Expendable Equipment	9,087.00	250.00	0.00	250.00	8,837.00	97.25
			Total Services and Supplies	87,073.00	11,078.52	0.00	19,533.62	67,539.38	77.57
9030 204500	0000	543000	Vehicles	16,165.00	133,768.43	0.00	133,768.43	-117,603.43	-727.52
			Total Fixed Assets	16,165.00	133,768.43	0.00	133,768.43	-117,603.43	-727.52
9030 204500	0000	691110	Appropriation For Contingencie	236,667.00	0.00	0.00	0.00	236,667.00	100.00
			Total Appropriation for Contingencie	236,667.00	0.00	0.00	0.00	236,667.00	100.00
			Department Total	714,335.00	169,705.70	0.00	253,704.08	460,630.92	64.48

Target 75%

PeopleSoft
ORGANIZATION BUDGET STATUS

Department 550 Expense

Target 75%

Report ID: TCGL0012
Fiscal Year: 2019 As of: 09-30-2018
Fund: 9030
Department: %
Beg. Account: 4%
Program Code: %

MI Wuk- Special Projects
to 9999999

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204550	0000	511110	Regular Salaries	82,036.00	11,294.92	0.00	75,199.77	6,836.23	8.33
9030	204550	0000	511150	Part-Time Salaries	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	511160	Overtime Salaries	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	512310	Workers Compensation Insurance	5,972.00	0.00	0.00	0.00	5,972.00	100.00
9030	204550	0000	512410	F.I.C.A.	6,276.00	864.06	0.00	5,304.28	15.48	15.48
				Total Salaries and Employee Benefits	94,284.00	12,158.98	0.00	80,504.05	13,779.95	14.62
9030	204550	0000	521210	Clothing & Personal Supplies	23,270.00	2,666.93	0.00	2,666.93	20,603.07	88.54
9030	204550	0000	521310	Communications	1,300.00	25.00	0.00	50.00	1,250.00	96.15
9030	204550	0000	521425	Food - Other	450.00	43.96	0.00	152.81	297.19	66.04
9030	204550	0000	521510	Household Expense	1,722.00	199.81	0.00	346.28	1,375.72	79.89
9030	204550	0000	521643	Insurance - Liability	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	522110	Maintenance Equipment	50.00	0.00	0.00	3.10	46.90	93.80
9030	204550	0000	522120	Maint Equip-Vehicles	0.00	692.71	0.00	692.71	-692.71	0.00
9030	204550	0000	522510	Maintenance - Buildings & Imps	6,075.00	125.00	0.00	5,695.60	379.40	6.25
9030	204550	0000	522512	Maintenance - Grounds	1,000.00	0.00	0.00	0.00	1,000.00	100.00
9030	204550	0000	523210	Dues & Memberships	634.00	0.00	0.00	634.00	0.00	100.00
9030	204550	0000	525110	Office Expense	242.00	0.00	0.00	96.94	145.06	59.94
9030	204550	0000	525140	Office Expense - Photocopy	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	525150	Office Expense - Postage	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526110	P S & S-Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526120	P S & S- Jamestown Monitoring	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526191	P S & S-Contract Srv	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526688	P S & S-Regional Water Rebate	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526763	P S & S-Sm Landowner Program	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	526843	P S & S-Regional Water Program	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	527310	Rents & Leases - Bldgs & Impro	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	528110	Special Departmental Expense	1,350.00	102.47	0.00	830.31	519.69	38.50
9030	204550	0000	529120	Transp. & Travel - Fuel	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	529120	Travel - Training And Seminars	3,667.00	125.09	0.00	377.04	3,289.96	89.72
9030	204550	0000	529210	Utilities	9,623.00	0.00	0.00	785.50	8,837.50	91.84
9030	204550	0000	529310	Expendable Equipment	49,383.00	3,980.97	0.00	11,697.22	37,685.78	76.31
				Total Services and Supplies	94,284.00	12,158.98	0.00	80,504.05	13,779.95	14.62
9030	204550	0000	543000	Vehicles	9,780.00	0.00	0.00	9,780.00	0.00	0.00
				Total Fixed Assets	9,780.00	0.00	0.00	9,780.00	0.00	0.00
				Department Total	153,447.00	16,139.95	0.00	101,981.27	51,465.73	33.54
				Fund Total	867,782.00	185,845.65	0.00	355,685.35	512,096.65	59.01

End of Report

Cash on Hand by Month

	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31		\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30		\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31		\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31		\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28		\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31		\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30		\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11



**FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2018 and 2017

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

June 30, 2018 and 2017

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District
MiWuk Village, CA 95346

Report on the Financial Statements

We have audited the accompanying financial statements of Mi-Wuk/Sugar Pine Fire Protection District as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Mi-Wuk/Sugar Pine Fire Protection District, as of June 30, 2018 and 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and budget and actual statement on page 20 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 04, 2018, on our consideration of the Mi-Wuk/Sugar Pine Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mi-Wuk/Sugar Pine Fire Protection District's internal control over financial reporting and compliance.



Blomberg & Griffin A.C.
Stockton, CA
September 04, 2018

**MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2018 and 2017**

Our discussion and analysis of the Mi-Wuk Sugar Pine Fire Protection District's financial performance provides an overview of the District's financial activities for the years ended June 30, 2018 and 2017. Please, read it in conjunction with the District's basic financial statements, which begin on page 6.

Basic Financial Statements

The District's basic financial statements include three components:

- Combined Statement of Net Position
- Combined Statement of Activities – All Fund Types
- Notes to the Financial Statements

The statement of net position includes all the District's assets and liabilities, with the difference between the two reported as net position.

The statement of net position provides the basis for evaluating the capital structure of the District and assessing its liquidity and financial flexibility.

The statement of activities presents information, which shows how, the District's net position changed during each year. Total revenues and expenses are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The statement of activities measures the success of the District's operations during the year.

These statements are different from the governmental funds statement which only account for transactions that result in cash receipts or cash disbursements.

The notes to financial statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements.

Financial Highlights

Mi-Wuk Sugar Pine Fire Protection District had a change in net position of (\$27,144) at June 30, 2018. The cumulative change is primarily due to depreciation expense of \$60,241.

**MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2018 and 2017**

Financial Analysis of the District

Mi-Wuk Sugar Pine Fire Protection District increase its current assets by 27.88% due primarily to the increase in the cash balance and due from other governments. The decrease in non-current assets of 11.24% is due to the depreciation and sale of asset. The increase of liabilities is due to the accrued sick and salaries and benefits payable. Net position decreased by 3.25 % in the statement of net position.

Mi-Wuk Sugar Pine Fire Protection District

	30-Jun		Percent Change
	2018	2017	
Current Assets	\$ 232,665	\$ 181,940	27.88%
Non Current Assets	594,085	669,326	-11.24%
Total Assets	826,750	851,266	-2.88%
Liabilities	19,226	16,598	15.83%
Total Liabilities	19,226	16,598	15.83%
Net Position	807,524	834,668	-3.25%
Total Liabilities & Net Position	\$ 826,750	\$ 851,266	-2.88%

Summary of Statement of Activity

Mi-Wuk Sugar Pine Fire Protection District Change in Net Position decrease by 3.25% primarily due to the depreciation expenses. Mi-Wuk Sugar Pine Fire Protection District total expenses decreased by 2.02% and total revenues decreased by 1.29%. The decreased in revenue resulted from decrease in grants revenue. The decrease in expenses is resulted from decrease of service and supplies expenses.

**MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>	<u>Percent Change</u>
Expenses:			
Public Safety	\$ 521,014	\$ 531,753	-2.02%
Total Expenses	<u>521,014</u>	<u>531,753</u>	<u>-2.02%</u>
Revenues:			
Program Revenues	308,915	317,084	-2.58%
General Revenues	<u>184,955</u>	<u>183,244</u>	<u>0.93%</u>
Total Revenues	<u>493,870</u>	<u>500,328</u>	<u>-1.29%</u>
Change in Net Position	(27,144)	(31,425)	-15.77%
Net Position- Beginning of Year	<u>834,668</u>	<u>866,093</u>	<u>-3.63%</u>
Net Position- End of Year	<u>\$ 807,524</u>	<u>\$ 834,668</u>	<u>-3.25%</u>

Capital Assets

Mi-Wuk Sugar Pine Fire Protection District has recorded assets at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at the estimated fair market value. During the fiscal year ended June 30, 2018 the fixed assets decreased by \$75,241 primarily due to depreciation expense and sale of asset.

Economic Factors

In addition, capital expenditures will be dependent on the completion of capital improvement plans and other related factors which cannot be accurately estimated at this time. Summary budget to actual comparison for the fiscal year were as follows:

Revenues were less than budget by \$30,364. Expenditure less than budget by \$81,774. A detail of budget comparison is included on page 20.

**MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2018 and 2017**

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Mi-Wuk Sugar Pine Fire Protection District at PO Box 530 Mi-wuk Village, CA 95346.



Chief Steve McClintock



Secretary Bonnie

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Net Position
Governmental Wide Financial Statement
June 30, 2018 and 2017

	<u>2018</u> <u>Governmental</u> <u>Activities</u>	<u>2017</u> <u>Governmental</u> <u>Activities</u>
Assets:		
Current Assets:		
Cash and Investments	\$ 225,919	\$ 181,351
Property Tax Receivable	165	144
Due from Other Government	<u>6,581</u>	<u>445</u>
Total Current Assets	<u>232,665</u>	<u>181,940</u>
Capital Assets:		
Land	73,132	73,132
Buildings and Improvements	731,393	731,393
Equipment	266,762	281,762
Less: Accumulated Depreciation	<u>(477,202)</u>	<u>(416,961)</u>
Total Capital Assets	<u>594,085</u>	<u>669,326</u>
Total Assets	<u>\$ 826,750</u>	<u>\$ 851,266</u>
Liabilities:		
Current Liabilities:		
Accounts Payable	\$ 1,144	\$ 1,106
Accrued Liabilities	<u>18,082</u>	<u>15,492</u>
Total Current Liabilities	<u>19,226</u>	<u>16,598</u>
Total Liabilities	<u>19,226</u>	<u>16,598</u>
Net Position:		
Invested in Capital Assets	594,085	669,326
Unreserved	<u>213,439</u>	<u>165,342</u>
Total Net Position	<u>807,524</u>	<u>834,668</u>
Total Liabilities and Net Position	<u>\$ 826,750</u>	<u>\$ 851,266</u>

The notes to the financial statements are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Activities
Governmental Wide Financial Statement
For the Fiscal Year Ended June 30, 2018 and 2017

	2018 Governmental Activities	2017 Governmental Activities
Expenses:		
Salaries & Employee Benefits	\$ 362,519	\$ 334,337
Service & Supplies	98,254	137,175
Depreciation Expense	<u>60,241</u>	<u>60,241</u>
Total Expenses	<u>521,014</u>	<u>531,753</u>
Program Revenues:		
Benefit Assessments	258,418	250,249
Operating Grants, Contributions, and Other Revenues	<u>50,497</u>	<u>66,835</u>
Total Charges for Services and Operating Grants	<u>308,915</u>	<u>317,084</u>
Net Program Expenses	<u>212,099</u>	<u>214,669</u>
General Revenues:		
Property Tax	173,953	165,844
Investment Income	1,985	1,217
Sale of Surplus Property (Loss)	(8,000)	-
Donations	211	-
Donation - Auxiliary	15,042	11,118
Miscellaneous	<u>1,764</u>	<u>5,065</u>
Total General Revenues	<u>184,955</u>	<u>183,244</u>
Change in Net Position	(27,144)	(31,425)
Net Position - Beginning of Year	<u>834,668</u>	<u>866,093</u>
Net Position - End of Year	<u>\$ 807,524</u>	<u>\$ 834,668</u>

The notes to the financial statement are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Balance Sheet

Governmental Funds

June 30, 2018 and 2017

	<u>2018 General Fund</u>	<u>2017 General Fund</u>
Assets:		
Cash and Investments	\$ 225,919	\$ 181,351
Property Tax Receivable	165	144
Due from Other Government	<u>6,581</u>	<u>445</u>
Total Assets	<u>\$ 232,665</u>	<u>\$ 181,940</u>
Liabilities and Fund Balances:		
Liabilities:		
Accounts Payable	\$ 1,144	\$ 1,106
Accrued Liabilities	<u>18,082</u>	<u>15,492</u>
Total Liabilities	<u>19,226</u>	<u>16,598</u>
Fund Balances:		
Fund Balances:		
Unassigned	<u>213,439</u>	<u>165,342</u>
Total Fund Balances	<u>213,439</u>	<u>165,342</u>
Total Liabilities and Fund Balances	<u>\$ 232,665</u>	<u>\$ 181,940</u>

The notes to the financial statements are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2018 and 2017

	2018	2017
Fund Balances - Governmental Funds	\$ 213,439	\$ 165,342
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds	594,085	669,326
Net Position - Governmental Activities	\$ 807,524	\$ 834,668



The notes to the financial statements are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Years Ended June 30, 2018 and 2017

	<u>2018 General Fund</u>	<u>2017 General Fund</u>
Revenues:		
Property Taxes	\$ 173,953	\$ 165,844
Intergovernmental Revenues	50,497	66,835
Use of Money and Property	1,985	1,217
Charges for Services	258,418	250,249
Other Revenues	<u>24,017</u>	<u>16,183</u>
Total Revenues	<u>508,870</u>	<u>500,328</u>
Expenditures:		
Current:		
Public Safety-Fire	460,773	471,511
Capital Outlay	<u>-</u>	<u>14,523</u>
Total Expenditures	<u>460,773</u>	<u>486,034</u>
Net Change in Fund Balances	48,097	14,294
Fund Balances, July 1, 2017 and 2016	<u>165,342</u>	<u>151,048</u>
Fund Balances, June 30, 2018 and 2017	<u>\$ 213,439</u>	<u>\$ 165,342</u>

The notes to the financial statements are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Years Ended June 30, 2018

	2018	2017
Net Change in Fund Balances - Total Governmental Funds	\$ 48,097	\$ 14,294
<p>Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balance because:</p>		
<p>Governmental funds reports sale of assets receipts as revenue. However, in the statement of activities, the sale of asset is reported against capital asset as a gain or a loss.</p>	(15,000)	-
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization amount</p>		
Cost of assets capitalized	-	14,523
Depreciation expense	(60,241)	(60,241)
Change in Net Position - Governmental Activities	\$ (27,144)	\$ (31,424)



The notes to the financial statements are an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note 1: Summary of Significant Accounting Policies

The Mi-Wuk Village Fire Protection District was formed by resolution of the Board of Supervisors of the County of Tuolumne, California, on January 19, 1959. On December 19, 1974 following the "Sugar Pine Annexation" the District was enlarged to its current boundaries and became the Mi-Wuk Sugar Pine Fire Protection District. The District is governed by an elected Board of Directors and is subject to various State of California statutes including the Health and Safety Code Sections 13800-13960 "The Fire Protection District Law of 1987" and others. The District provides fire protection and related services in the Mi Wuk Village and Sugar Pine areas. The District boundaries are detailed on the official records of Tuolumne County.

MI-Wuk Sugar Pine Fire District provides services outside the District as part of the mutual aid agreement with other agencies.

The District is governed by a Board of Directors. Directors are elected by the Citizens of the District for four years terms. Terms are staggered, and there are no term limits.

The financial statements of the District are prepared on the accrual basis of accounting. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the higher level of government, or a jointly appointed board.

Based on the aforementioned oversight criteria, there are no component units in accordance with Governmental Accounting Standards Board Statement No. 14.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred.

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed in the following page.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note I: Summary of Significant Accounting Policies (Continued)

D. Basis of Presentation (Continued)

Governmental Fund Type

Governmental funds are used to account for the District's expendable financial resources and related liabilities. The measurement focus is based upon determination of changes in financial position. The following are the District's governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such structural improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Balances

Reservations of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note I: Summary of Significant Accounting Policies (Continued)

H. Property Taxes

The District receives property taxes from Tuolumne County, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on July 1 for the following fiscal year and on which date it becomes a lien on real property. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District. The County, in return, receives all penalties and interest. Penalties and interest collected by the County are not allocated to the District. Apportionments are distributed according to the following schedule:

<u>Action</u>	<u>Date</u>	<u>Percent of Levy</u>
1 st apportionment	November 25	10%
2 nd apportionment	By December 25	45%
3 rd apportionment	By April 25	40%
4 th apportionment	By June 25	5%

I. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Improvements to land	20 years
Building improvements	10-30 years
Vehicles	10-15 years
Machinery and Equipment	5 years

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note 2: Cash and Investments

Cash at June 30 consisted of the following:

	<u>2018</u>	<u>2017</u>
Cash with County	\$ 225,419	\$ 180,851
Petty Cash	<u>500</u>	<u>500</u>
Total	<u>\$ 225,919</u>	<u>\$ 181,351</u>

The District maintains its general cash account with Tuolumne County Treasurer's office. The County maintains the cash of the District in a "pooled" cash fund for special District's. The cash maintained in the "pooled" cash fund with Tuolumne County at June 30, 2018 was \$225,419. The District maintains the petty cash at a local bank. The petty cash at June 30, 2018 was \$500. The District's investment is presented at fair value in accordance with GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's portion in the pool.

California Government Code authorizes the Treasurer of the County to invest excess funds in the following list of eligible securities:

- a) Obligations of the U.S. Treasury, agencies and instrumentalities
- b) Banker's acceptances eligible for purchase by the Federal Reserve System
- c) Commercial paper with A-1 rating by Moody's Investors Service or a P-1 rating by Standard and Poor's Corporation
- d) Repurchase agreements or reverse repurchase agreements
- e) Medium-term notes with a five-year maximum maturity from corporations operating within the United States and rated in the top three rating categories by Moody's Investment Service and Standard and Poor's Corporation
- f) Shares of beneficial interest issued by the diversified management companies (money market funds) investing in securities and obligations as outlined in (a through f) above. Certain security rankings and/or organizational requirements apply to this investment

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note 3: Property Plant and Equipment

Activity for general fixed assets capitalized by the District is summarized below:

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2018</u>
Governmental Activities:				
Capital Assets, not Being Depreciated:				
Land	\$ 73,132	\$ -	\$ -	\$ 73,132
Capital Assets, Being Depreciated:				
Buildings and Improvements	731,393	-	-	731,393
Equipment/Vehicles	281,762	-	(15,000)	266,762
Total Capital Assets, Being Depreciated	<u>1,013,155</u>	<u>-</u>	<u>(15,000)</u>	<u>998,155</u>
Less Accumulated Depreciation for:				
Building and Improvements	(260,933)	(24,699)	-	(285,632)
Equipment	(156,028)	(35,542)	-	(191,570)
Total Accumulated Depreciation	<u>(416,961)</u>	<u>(60,241)</u>	<u>-</u>	<u>(477,202)</u>
Total Capital Assets, Being Depreciated Net	<u>596,194</u>	<u>(60,241)</u>	<u>-</u>	<u>520,953</u>
Governmental Activities Capital Assets, Net	<u>\$ 669,326</u>	<u>\$ (60,241)</u>	<u>\$ -</u>	<u>\$ 594,085</u>

The District has sold a vehicle during the fiscal year 2017-2018 for \$7,000. The asset was donated to District in fiscal year 2015-2016.

Note 4: Related Party Transaction

Mi-Wuk/Sugar Pine Fire Protection District auxiliary is a separate support organization that assists the District through fundraising and donations of cash, equipment, supplies, food and beverages, etc.

Note 5: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The \$1,000,000 per occurrence and \$2,000,000 aggregate covers general liability. The District also purchases auto liability, property liability and management liability. The District pays an annual premium for its general insurance coverage.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements

June 30, 2018 and 2017

Note 6: Commitments and Contingencies

The District receives federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. District management believes such disallowances, if any, would be insignificant. In the normal course of business, the District may be a defendant in lawsuits. Defense of lawsuits are handled by the District's insurance carrier, and losses, if any, would be expected to be covered by insurance. District officials are of the opinion that lawsuits, if any, will not have a material adverse effect on the District's financial position.

Note 7: Fund Balance Classifications

In pursuant of GASB 54, District procedures to classify fund balance are as follows:

- Restricted
- Nonspendable
- Committed
- Assigned
- Unassigned

In the governmental fund balance sheet and the statement of net position, the District has one classification for fund balance: Unassigned. The unassigned fund balance is used to classify the fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose.

Note 8: Mutual Aid Agreement

The District is a party to the "County of Tuolumne Fire Agencies Master Mutual Aid Agreement". The Agreement is a mutual cooperation agreement to increase fire protection resources and other emergency operations to assure adequate protection to the community. The Agreement is intended to cover day-to-day mutual aid only and shall have no force or effect when the State of California, Office of Emergency Services Master Mutual Aid Agreement becomes operative. Under the Agreement, the District assumed all costs for salaries, bonuses, or other compensation for its own personnel, apparatus, equipment, and tools used specifically in response to a request for mutual aid, and shall make no charge for such use to the requesting party. The Agreement has no termination date however; the District may at any time terminate by serving a 30-day notice in writing to all of the other parties to the agreement.

Note 9 Subsequent Events

Management has evaluated subsequent events through September 04, 2018, the date these financial statements were available for release.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and

Changes in Fund Balances

Budget and Actual - General Fund

For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance
	Initial	Final		Favorable (Unfavorable)
Revenues:				
Property Taxes	\$ 171,935	\$ 170,365	\$ 173,953	\$ 3,588
Intergovernmental Revenues	2,100	83,611	50,497	(33,114)
Use of Money and Property	500	500	1,985	1,485
Charges for Services	258,773	258,773	258,418	(355)
Other Revenues	1,113	25,985	24,017	(1,968)
Total Revenues	434,421	539,234	508,870	(30,364)
Expenditures:				
Salaries and Benefits	342,105	430,948	362,519	68,429
Clothing and Personal Supplies	-	17,510	6,474	11,036
Communications	3,100	3,846	4,785	(939)
Food- Other	400	906	830	76
Household Expenses	600	2,039	2,281	(242)
Insurance	5,900	4,089	4,089	-
Maintenance	33,000	13,777	19,954	(6,177)
Dues and Memberships	3,200	3,257	3,563	(306)
Office Expenses	3,400	2,454	1,854	600
Professional Services	24,500	16,215	21,150	(4,935)
Publications and Legal Notices	300	1,432	239	1,193
Rents and Leases	3,600	3,086	3,143	(57)
Small Tools	100	250	16	234
Special Department Expenses	1,500	975	5,719	(4,744)
SDE - Awards and Certificates	50	100	181	(81)
Transportation and Travel	9,500	10,990	9,458	1,532
Utilities	7,300	6,096	10,896	(4,800)
Equipment & Capital Outlay	500	24,577	3,622	20,955
Total Expenditures	439,055	542,547	460,773	81,774
Net Change in Fund Balances	\$ (4,634)	\$ (3,313)	48,097	\$ 51,410
Fund Balances, July 1, 2017			165,340	
Fund Balances, June 30, 2018			\$ 213,437	

The accompanying note to the required supplementary information is an integral part of this statement

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Note to the Required Supplementary Information

June 30, 2018

Note 1. Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budget for the general fund is adopted on the modified cash basis of accounting. The budget for the general fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

Note 2. Accrued Vacation and Sick Pay

The District reports an accrued liability for vacation and sick pay earned in accordance with GASB 34.



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District
Mi-Wuk Village, CA 95346

We have audited the governmental activities of the Mi-Wuk/Sugar Pine Fire Protection District as of and for the years ended June 30, 2018 and 2017, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 04, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Mi-Wuk/Sugar Pine Fire Protection District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mi-Wuk/Sugar Pine Fire Protection District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Mi-Wuk/Sugar Pine Fire Protection District's internal control over financial reporting.

A control deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected and corrected by Mi-Wuk/Sugar Pine Fire Protection District's internal controls on a timely basis.

Mi-Wuk/Sugar Pine Fire Protection District-Report on Internal Controls-Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Mi-Wuk/Sugar Pine Fire Protection District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, County, and State Auditor/Controller and is not intended to be and should not be used by anyone other than these specified parties.

Blomberg & Griffin A.C.

Blomberg & Griffin A.C.
Stockton, CA
September 04, 2018

DAMBACHER, TRUJILLO & ASSOCIATES

32 N. Washington Street
 Sonora, CA 95370
 (209) 533-1883
 Federal Tax ID #77-0050205

Invoice submitted to:

Mi-Wuk Sugar Pine Fire Protection District
 Steve McClintock
 24247 Highway 108
 Post Office Box 530
 Mi Wuk Village, CA 95346

October 22, 2018

In Reference To: Equipment Purchase
 Our File No. 8089

PS+ S Legd 500 526111 \$2484.60

Professional Services

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
7/13/2018	TTT	Office conference regarding opinion letter for Purchase and Sale Agreement; review documents from client	1.80	540.00
7/15/2018	TTT	Research regarding opinion letter; begin draft of opinion letter	1.70	510.00
7/16/2018	TTT	Finish draft of opinion letter; office consultation with county counsel; review historical formation document; review client's website; review LAFCO procedures; review LAFCO website; call client; call LAFCO.	2.30	690.00
7/17/2018	TTT	Draft certification; email to secretary; revise opinion letter; email to secretary; phone call from client	1.10	330.00
7/20/2018	TTT	Review email from staff; review sample legal opinion and assignment; review email from Morton; revise Opinion Letter; email Morton	1.30	390.00
Subtotal of charges				<u>\$2,460.00</u>
Administrative Charges (1% of fees)				\$24.60
For professional services rendered			8.20	<u>\$2,484.60</u>
Balance due				<u><u>\$2,484.60</u></u>

PLEASE INDICATE YOUR FILE NUMBER ON YOUR CHECK. THANK YOU.

For your convenience, we now accept VISA and MASTERCARD payments.
 Please call or come by the office to make arrangements for your payment.



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

"Providing Quality Emergency Response And Fire Protection For The Public"

To: Deputy Fire Chief Kent Thrasher

November 07, 2018

From: Blythe Klipple

Topic: Donation Request Letter

Dear Chief Thrasher,

My name is Blythe Klipple, and I am the President of the MiWuk-Sugar Pine Fire Board. Our Fire District and Fire Board ask that this letter serve as our official request to receive from the Belmont/Foster City/San Mateo Fire Department your generous offer of the 1996 Hi-Tech/Spartan Fire Engine. We agree to accept the Fire Engine on an "As Is, Where Is" basis". We also agree to take possession of the engine in Belmont, CA and accept it as is.

When the engine is available for pick up, we will accept an agreed upon date and time that accommodates your schedule. Two (2) MiWuk-Sugar Pine fire personnel will be sent to the designated location to meet with you or your designated personnel for the pick up. We will take possession of the engine and pink slip, therefore, we will be assuming any and all insurance concerns upon departure from your facility.

We (MiWuk-Sugar Pine Fire Protection District, Fire Board and both of our communities,) are so very grateful for your generous donation. This donation will certainly help us sustain and improve our response capabilities to our citizens going forward.

Sincerely,

President, MiWuk-Sugar Pine Fire Board