



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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## Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Special Meeting, 2:00 PM, Tuesday, September 28, 2023

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order – 2:03 PM
2. Pledge of Allegiance
3. Roll Call
  - a. President McDonald - Present
  - b. Vice President Afshar - Present
  - c. Treasurer Costa - Present
  - d. Director Doss - Present
  - e. Director Schwarz - Present
  - f. Also Present:
    - i. Chief Klyn - Present
    - ii. Office Manager/Board Clerk Dahlin - Present
    - iii. Guests: There were none
4. 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.
5. Approval of the Minutes of the July 11, 2023, Regular Meeting.  
Moved to Approve: Vice President Afshar      Seconded: Treasurer Costa  
Ayes:   5   Noes:   0   Absent:   0   Abstain:   0
6. Written Communications: Email from Groveland Community Services District Re: October 9th CHAPTER OF THE YEAR Tuolumne Special Districts Association meeting. Chief Klyn will check on the time of the meeting for those who would like to attend.
7. Reports:
  - a. Auxiliary Report: Ann Coleman, MWSPFPD Auxiliary President, was not present. Treasurer Costa read her report which is in the meeting record.
  - b. CAL FIRE Report: No report

- c. Chief's Reports: James Klyn, Fire Chief, reported that all of the officers were on strike team deployments except for the one who usually goes and that while there haven't been a lot of deployments, there may still be later this year. He also reported that one of the engines has water in the oil. There is a new volunteer firefighter in the application process who is also a mechanic and will be able to work on the engines.

There is not a written report.

8. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Doss reported that he will be meeting with the water company Monday or Tuesday and that he thinks the hydrant program will be running by winter.
- b. Treasurers Report on Budget Committee and June & July Financial Summary; Treasurer Costa noted the age of the reports but offered to answer questions on them.

- i. Receive Tuolumne County Financial Reports

- 1. Tuolumne County Trial Balance for Month Ending June 30, 2023
    - 2. Tuolumne County Budget vs Actual for Month Ending June 30, 2023
    - 3. Tuolumne County Trial Balance for Month Ending July 31, 2023
    - 4. Tuolumne County Budget vs Actual for Month Ending July 31, 2023

- Moved to Receive: Vice President Afshar    Seconded: Director Doss

- Ayes:   5   Noes:   0   Absent:   0   Abstain:   0

9. Discussion and Action Items:

- a. Price quote from Western Extrication Specialist, Inc. in the amount of \$15424 for possible purchase of a spreading ram. (Included in draft Final Budget); Chief Klyn explained that this is a rod/ram that is an essential part of extrication tools, the rest of which the District already has.

Moved to Approve: Director Schwarz    Seconded: Treasurer Costa

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0  

- b. Price quote from Garton Tractor in the approximate amount of \$5000 for the possible purchase of a snow blower attachment for the Kubota tractor. (Included in draft Final Budget); Chief Klyn reported that this is the most affordable solution for improving snow removal.

Moved to Approve: Treasurer Costa    Seconded: Vice President Afshar    Ayes:

  5   Noes:   0   Absent:   0   Abstain:   0  

- c. PUBLIC HEARING on the 2023/2024 Final Budget for the Mi-Wuk Sugar Pine Fire Protection District;

President McDonald opened the PUBLIC HEARING at 2:26 PM

Treasurer Costa commented that it includes strike team activity through September 25<sup>th</sup> and that it also includes a grant for new SCBA's, a portion of which the District will need to pay. She also discussed a number of categories that have increased due to inflation, increased staffing, planned purchases and upcoming projects. Director Doss had questions regarding the revenue from future classes.

The topic was referred to the Budget Committee. President McDonald pointed out the contingency amount of \$191,321 is unencumbered funds which can be used for emergencies or additional needs. Office Manager Dahlin explained that the adjustment to the Fund Balance was due to Worker's Comp Insurance incurred for FYE23 strike team wages which was not invoiced or paid until September. She also explained that the County Auditors Office changed the way that the Fund Balance is calculated, reducing Capital Assets, Net and increasing Fund Balance, by the combined amounts of short and long-term notes, to be consistent with what is reported in the Financial Statements and Independent Auditor's Reports each fiscal year. She added that the current year's loan payment is in the budget. Director Costa noted that a payment of \$8,000 was received in accordance with the cell tower contract. Office Manager Dahlin added that the payment was for fiscal years 24 and 25 and that an adjustment may be made at the end of the fiscal year.

There were no public comments.

President McDonald closed the PUBLIC HEARING at 2:40 PM

d. Adoption of the 2023/2024 Final Budget:

Moved to Adopt: Director Schwarz    Seconded: President McDonald

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0  

e. Local Ordinance for Cost Recovery Committee Report and possible draft resolution;

Director Doss reported that they are working on the charges for services. Once that is done, he will meet with legal to write the resolution and ordinance.

f. Request for a restatement of the Mi-Wuk Sugar Pine Fire Protection District Financial Statements and Independent Auditor's Report for the fiscal year ended June 30, 2022, from Blomberg & Griffin Accountancy Corporation due to incorrect adjustments to capital assets; Office Manager Dahlin explained to the board that in auditors report, the book value and the accumulated depreciation of the two engines that were sold were reversed which resulted in the report showing a gain in the sale of \$91,325 rather than a loss of \$243. It also incorrectly reduced the balance of accumulated depreciation by \$160,243 instead of \$68,675. She added that there were two smaller errors as well. She informed the board the Tuolumne County Auditor/Controller recommended that Blomberg & Griffin provide a restatement.

Treasurer Costa moved to request a restatement of the Financial Statements and Independent Auditor's Report for the fiscal year ended June 30, 2022, from Blomberg & Griffin Accountancy Corporation.

Seconded: Vice President Afshar

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0  

g. Request for an Independent Audit Proposal for the fiscal year ending June 30, 2023, from Blomberg & Griffin Accountancy Corporation; President McDonald

Moved to Approve: Vice President Afshar    Seconded: Director Doss

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0

- h. Declare the 2007 Ford Expedition VIN ending 2447, U778, as surplus to the needs of the District and authorize Chief Klyn to dispose of it or replace the motor at an estimated cost of \$4000.00; Chief Klyn explained that many things are breaking on the vehicle and his opinion is that it's not worth fixing.

Director Schwarz moved to declare it surplus and give Chief Klyn the authority to dispose of it.

Seconded: Director Doss

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0  

- i. Voluntary Participation Agreement in Tuolumne County Multi-Jurisdictional Hazard Mitigation Plan Update; Chief Klyn explained the plan, that it is renewed every five years, and that participation is required for many grants. He will be gathering public input and meeting with a committee to update the plan.

Director Doss moved to give Chief Klyn the authority to sign the agreement to continue participation in the plan update.

Seconded: Treasurer Costa

Ayes:   5   Noes:   0   Absent:   0   Abstain:   0  

10. Continuing Business – Discussion Only. No Action Items:

- a. Staffing Levels and Recruitment – Chief Klyn reported that a couple of former Intern Firefighters have moved to Volunteer status.
- b. Fleet – Chief Klyn reported that a mechanic has volunteered to look at the oil problem in E772.

11. Director's Comments and Requests:

- Directors may report about various matters involving the District.
- Directors may request matters to be included on subsequent meeting agenda(s) for discussion and/or action. The Director may be asked to make a **brief** clarification.
- No discussion will be allowed.
- No action will be taken.

Director Doss requested that discussion of the cell tower contract be on the November agenda. Chief Klyn reported on the Firewise meeting that was held on September 23<sup>rd</sup>.

Director Doss reported that he will meet with Word of Life to give them information on the Firewise program.

12. Final audience comments:

13. Adjournment – 3:19 PM

Approved by the District Board of Directors in the meeting assembled November 14, 2023.

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Jim McDonald, Board President

## August & September 2023 Financial Summary

### Significant August & September Financial Activity and Budget Status

September Target of 75% Remaining Budget for FY24 -

Line items with less than 75% remaining are marked 'over budget' in the right hand margin of the Budget vs Actual reports.  
(Worker's Comp Insurance and Insurance are fully paid for the year and, as such, show zero remaining)

- **Overall Salaries and Benefits (Dept 230) is on target with 75% remaining as of September 30th**
- **Overall Services and Supplies (Dept 230) is under budget with 82% remaining as of September 30th**
- Received a \$24,700 loan from the County general fund. Shown on the Trial Balance - 205310 Advances From Other Funds
- Received \$4,944 in property tax revenue
- Received \$1,264 in interest
- As of September 30th reports, have earned \$280,040 in OES reimbursements, have not received any to date
- As of September 30th reports, have paid \$156,949 in OES strike team wages
- Paid two premiums for September in Employees Group Insurance due to transition to new broker & plans.  
Credited on Oct & Nov invoices
- September report shows \$4579.76 in Office-Photocopy in error. Correct account is PS&S Professional Services for SCL initial payment
- Paid \$6,777 in Maint-Buildings & Improvements 542000 for meeting room flooring
- Paid \$2,924 in August and \$1,773 in September for Travel & Trans-Fuel

### Cash Balance History

	FY 23/24	FY 22/23	FY 21/22	FY 20/21	FY 19/20	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$211,909.63	\$167,585.32	\$253,303.84	\$ 139,966.78	\$ 202,670.42	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$170,995.54	\$38,504.33	\$ 186,690.69	\$ 109,571.47	\$ 158,568.34	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$60.66	\$55.08	\$ 93,563.21	\$ 94.93	\$ 97,354.43	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31		\$77.12	\$ 22,257.21	\$ 73.81	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30		\$53.41	\$ 1,691.61	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31		\$18,798.99	\$ 215,046.09	\$ 89.36	\$ 140,891.71	\$ 185,032.02	\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31		\$397,360.54	\$ 364,986.75	\$ 41.62	\$ 87,320.27	\$ 172,709.26	\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28		\$336,726.55	\$ 270,328.59	\$ 47.06	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31		\$222,690.02	\$ 270,259.11	\$ 66,178.68	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30		\$378,793.20	\$ 393,006.91	\$ 406,275.87	\$ 264,014.83	\$ 275,251.54	\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$330,825.40	\$ 308,662.07	\$ 285,520.93	\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$290,144.00	\$ 259,482.59	\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

August 31, 2023  
**FEFS017TC Trial Balance**  
 Ledger: GL - General Ledger  
 All Account Types  
 Fiscal Period 02/2024

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**Fund: 9030 - Mi-Wuk Fire District**

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	211,909.63	10,679.65	51,593.74	(40,914.09)	170,995.54
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	57,763.88	0.00	0.00	0.00	57,763.88
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation-Structures	(410,990.00)	0.00	0.00	0.00	(410,990.00)
129200 - Accum Depreciation-Equipment	(160,274.92)	0.00	0.00	0.00	(160,274.92)
<b>10 Type Total</b>	<b>1,093,415.55</b>	<b>10,679.65</b>	<b>51,593.74</b>	<b>(40,914.09)</b>	<b>1,052,501.46</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	(18,291.52)	14,400.68	14,400.68	0.00	(18,291.52)
202200 - Sales Tax Payable	(283.91)	0.00	0.00	0.00	(283.91)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(8,664.00)	0.00	0.00	0.00	(8,664.00)
203920 - Accrued Sick	(5,845.00)	0.00	0.00	0.00	(5,845.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(15,551.45)	0.00	0.00	0.00	(15,551.45)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
<b>20 Type Total</b>	<b>(275,873.02)</b>	<b>14,400.68</b>	<b>14,400.68</b>	<b>0.00</b>	<b>(275,873.02)</b>
<b>Type - 30 - Fund Balance</b>					
331200 - Agency Obligation	(283,478.23)	0.00	0.00	0.00	(283,478.23)
380600 - Capital Assets, Net	(638,217.37)	0.00	0.00	0.00	(638,217.37)
<b>30 Type Total</b>	<b>(921,695.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(921,695.60)</b>
<b>Type - 40 - Revenues</b>					
412110 - Ppty Taxes-Current	449.71	0.00	0.00	0.00	449.71

**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 02/2024**

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Unsecured.					
443300 - Rents	0.00	0.00	8,000.00	(8,000.00)	(8,000.00)
459119 - State-Emergency Fire Fighting	42,826.66	0.00	0.00	0.00	42,826.66
496060 - Donations-Auxiliary Utilities	(166.55)	0.00	166.55	(166.55)	(333.10)
496065 - Donations-Auxiliary Misc	(580.08)	0.00	1,860.60	(1,860.60)	(2,440.68)
<b>40 Type Total</b>	<b>42,529.74</b>	<b>0.00</b>	<b>10,027.15</b>	<b>(10,027.15)</b>	<b>32,502.59</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	10,329.11	23,584.36	0.00	23,584.36	33,913.47
511115 - Salaries-Part Time	0.00	58.33	0.00	58.33	58.33
511120 - Salaries-Reserve	2,493.74	4,675.02	0.00	4,675.02	7,168.76
511125 - Salaries-Overtime	2,088.00	1,500.00	0.00	1,500.00	3,588.00
512115 - FICA	1,140.71	2,281.06	0.00	2,281.06	3,421.77
512120 - Unemployment Insurance	125.00	125.00	0.00	125.00	250.00
512305 - Employees Group Insurance	9,552.16	11,385.75	652.50	10,733.25	20,285.41
512325 - Life Insurance	74.25	33.75	0.00	33.75	108.00
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
521145 - Small Tools	0.00	0.00	0.00	0.00	0.00
521150 - Expendable Equipment	100.80	1,261.22	7.50	1,253.72	1,354.52
521190 - Household Expense	201.01	22.15	0.00	22.15	223.16
521310 - Communications	173.80	578.52	0.00	578.52	752.32
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	1,948.50	277.55	0.00	277.55	2,226.05
522130 - Maint-Equip Vehicles	0.00	755.31	0.00	755.31	755.31
522205 - Maint-Buildings & Improvements	127.67	253.55	0.00	253.55	381.22
522225 - Maint-Grounds	0.00	0.00	0.00	0.00	0.00
525110 - Office Expense	208.48	16.07	0.00	16.07	224.55
525140 - Office-Photocopy	87.51	87.70	0.00	87.70	175.21
526124 - PS&S-Auditor-Controller	185.50	175.00	0.00	175.00	360.50
527210 - Rents-Equipment	193.25	79.25	0.00	79.25	272.50
529105 - Travel	0.00	121.93	0.00	121.93	121.93
529110 - Travel & Trans-Fuel	0.00	3,726.77	0.00	3,726.77	3,726.77
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00

**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 02/2024**

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	<b>Balance Forward</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Amount</b>	<b>Ending Balance</b>
529210 - Utilities	503.42	602.95	0.00	602.95	1,106.37
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
<b>50 Type Total</b>	<b>61,623.33</b>	<b>51,601.24</b>	<b>660.00</b>	<b>50,941.24</b>	<b>112,564.57</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>76,681.57</b>	<b>76,681.57</b>	<b>0.00</b>	<b>0.00</b>



# Dept 230

## Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire District

For 2024 Period Aug

Run Date: Oct 3, 2023 10:59:03 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining	Target 83.33%
<b>9030204230 - Mi-Wuk Fire District</b>									
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	0.00	0.00	0.00	224,618.00	100%	
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	0.00	0.00	-449.71	5,377.71	109%	
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%	
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	0.00	0.00	0.00	7,140.00	100%	
<b>Total Taxes</b>			<b>236,735.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-449.71</b>	<b>237,184.71</b>	<b>100%</b>	
9030204230	441110	Interest Income	1,500.00	0.00	0.00	0.00	1,500.00	100%	
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>100%</b>	
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	0.00	1,945.00	100%	
<b>Total State Revenue</b>			<b>1,945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,945.00</b>	<b>100%</b>	
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%	
<b>Total Other Governments</b>			<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>100%</b>	
9030204230	471211	Benefit Assessments-Fire Assmt	314,625.00	0.00	0.00	0.00	314,625.00	100%	
<b>Total Charges for Services</b>			<b>314,625.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>314,625.00</b>	<b>100%</b>	
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%	
<b>Total Miscellaneous Revenue</b>			<b>659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>659.00</b>	<b>100%</b>	
<b>Total Revenue</b>			<b>556,077.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-449.71</b>	<b>556,526.71</b>	<b>100%</b>	
9030204230	511110	Salaries-Reg	282,181.00	22,226.22	0.00	32,555.33	249,625.67	88%	
9030204230	511115	Salaries-Part Time	0.00	58.33	0.00	58.33	-58.33		
9030204230	511120	Salaries-Reserve	73,000.00	4,675.02	0.00	7,168.76	65,831.24	90%	
9030204230	511125	Salaries-Overtime	35,000.00	1,500.00	0.00	3,588.00	31,412.00	90%	
9030204230	512115	FICA	29,751.00	2,177.16	0.00	3,317.87	26,433.13	89%	
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	250.00	1,250.00	83%	
9030204230	512305	Employees Group Insurance	61,000.00	10,733.25	0.00	20,285.41	40,714.59	67%	Over budget
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	108.00	2,567.00	96%	
9030204230	512330	Workers Comp Insurance	16,804.00	0.00	0.00	16,802.34	1.66	0%	
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%	
9030204230	512510	Recruitment Expense	2,000.00	0.00	0.00	0.00	2,000.00	100%	
<b>Total Salaries and Benefits</b>			<b>504,361.00</b>	<b>41,528.73</b>	<b>0.00</b>	<b>84,134.04</b>	<b>420,226.96</b>	<b>83%</b>	
9030204230	521145	Small Tools	500.00	0.00	0.00	0.00	500.00	100%	
9030204230	521150	Expendable Equipment	2,200.00	78.26	0.00	78.26	2,121.74	96%	
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%	
9030204230	521180	Clothing & Personal Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100%	
9030204230	521190	Household Expense	2,100.00	0.00	0.00	101.11	1,998.89	95%	
9030204230	521310	Communications	5,400.00	578.52	0.00	752.32	4,647.68	86%	
9030204230	521610	Insurance	17,489.00	0.00	0.00	17,489.00	0.00	0%	
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%	
9030204230	522125	Maint-Equipment	6,000.00	277.55	0.00	2,226.05	3,773.95	63%	Over budget
9030204230	522130	Maint-Equip Vehicles	25,000.00	755.31	0.00	755.31	24,244.69	97%	
9030204230	522205	Maint-Buildings & Improvements	3,000.00	44.84	0.00	77.44	2,922.56	97%	
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	0.00	1,500.00	100%	
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%	
9030204230	523210	Dues & Memberships	4,273.00	0.00	0.00	0.00	4,273.00	100%	
9030204230	525110	Office Expense	1,000.00	16.07	0.00	137.57	862.43	86%	
9030204230	525140	Office-Photocopy	700.00	87.70	0.00	175.21	524.79	75%	Over budget
9030204230	525150	Office-Postage	400.00	0.00	0.00	0.00	400.00	100%	
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%	
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	0.00	0.00	0.00	5,300.00	100%	
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	0.00	0.00	0.00	4,300.00	100%	
9030204230	526110	PS&S-Professional Services	14,000.00	0.00	0.00	0.00	14,000.00	100%	
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	0.00	7,500.00	100%	
9030204230	526124	PS&S-Auditor-Controller	2,500.00	175.00	0.00	360.50	2,139.50	86%	
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	272.50	1,137.50	81%	Over budget
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%	

**Budget vs Actual**  
**Tuolumne County of Tuolumne**  
**Mi-Wuk Fire District**

For 2024 Period Aug

Run Date: Oct 3, 2023 10:59:03 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	528000	SDE Special Department Expense	21,200.00	0.00	0.00	0.00	21,200.00	100%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	0.00	500.00	100%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	96.57	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	2,924.14	0.00	2,924.14	22,075.86	88%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	0.00	3,500.00	100%
9030204230	529134	Travel & Trans-Rent Payment	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	12,100.00	443.50	0.00	745.55	11,354.45	94%
<b>Total Services and Supplies</b>			<b>199,307.00</b>	<b>5,556.71</b>	<b>0.00</b>	<b>26,191.53</b>	<b>173,115.47</b>	<b>87%</b>
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	0.00	15,425.00	100%
<b>Total Fixed Assets</b>			<b>15,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,425.00</b>	<b>100%</b>
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,200.92	2,200.92	
<b>Total Other Financing Uses</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,200.92</b>	<b>2,200.92</b>	<b>/0</b>
9030204230	691110	Appropriation-Contingencies	191,321.00	0.00	0.00	0.00	191,321.00	100%
9030204230	691114	Contingency-Employee Health Be	35,000.00	0.00	0.00	0.00	35,000.00	100%
<b>Total Contingencies</b>			<b>226,321.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,321.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>945,414.00</b>	<b>47,085.44</b>	<b>0.00</b>	<b>108,124.65</b>	<b>837,289.35</b>	<b>89%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-389,337.00</b>	<b>-47,085.44</b>	<b>0.00</b>	<b>-108,574.36</b>	<b>-280,762.64</b>	

# Dept 235

## Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire Special Projects

For 2024 Period Aug

Run Date: Oct 3, 2023 10:59:03 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204235 - Mi-Wuk Fire Special Projects</b>								
9030204235	443300	Rents	8,000.00	8,000.00	0.00	8,000.00	0.00	0%
<b>Total Use of Money &amp; Property</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0%</b>
9030204235	459119	State-Emergency Fire Fighting	283,630.00	0.00	0.00	-42,826.66	326,456.66	115%
<b>Total State Revenue</b>			<b>283,630.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-42,826.66</b>	<b>326,456.66</b>	<b>115%</b>
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	0.00	0.00	0.00	155,635.00	100%
<b>Total Federal Revenue</b>			<b>155,635.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>155,635.00</b>	<b>100%</b>
9030204235	474200	IEC In-Service Training Prog	8,800.00	0.00	0.00	0.00	8,800.00	100%
<b>Total Charges for Services</b>			<b>8,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,800.00</b>	<b>100%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	166.55	0.00	333.10	4,566.90	93%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	1,860.60	0.00	2,440.68	69,719.32	97%
<b>Total Other Finance Sources</b>			<b>77,060.00</b>	<b>2,027.15</b>	<b>0.00</b>	<b>2,773.78</b>	<b>74,286.22</b>	<b>96%</b>
<b>Total Revenue</b>			<b>533,125.00</b>	<b>10,027.15</b>	<b>0.00</b>	<b>-32,052.88</b>	<b>565,177.88</b>	<b>106%</b>
9030204235	511110	Salaries-Reg	157,000.00	1,358.14	0.00	1,358.14	155,641.86	99%
9030204235	511147	Salaries-Emergency Admin	13,950.00	0.00	0.00	0.00	13,950.00	100%
9030204235	512115	FICA	13,078.00	103.90	0.00	103.90	12,974.10	99%
9030204235	512330	Workers Comp Insurance	9,600.00	0.00	0.00	0.00	9,600.00	100%
<b>Total Salaries and Benefits</b>			<b>193,628.00</b>	<b>1,462.04</b>	<b>0.00</b>	<b>1,462.04</b>	<b>192,165.96</b>	<b>99%</b>
9030204235	521150	Expendable Equipment	34,496.00	1,175.46	0.00	1,276.26	33,219.74	96%
9030204235	521173	Food-Other	660.00	0.00	0.00	0.00	660.00	100%
9030204235	521190	Household Expense	2,200.00	22.15	0.00	122.05	2,077.95	94%
9030204235	522130	Maint-Equip Vehicles	700.00	0.00	0.00	0.00	700.00	100%
9030204235	522205	Maint-Buildings & Improvements	22,796.00	208.71	0.00	303.78	22,492.22	99%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	0.00	9,000.00	100%
9030204235	525110	Office Expense	330.00	0.00	0.00	86.98	243.02	74%
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	50.00	25.36	0.00	25.36	24.64	49% Over budget
9030204235	529110	Travel & Trans-Fuel	1,500.00	802.63	0.00	802.63	697.37	46% Over budget
9030204235	529210	Utilities	4,900.00	159.45	0.00	360.82	4,539.18	93%
<b>Total Services and Supplies</b>			<b>77,226.00</b>	<b>2,393.76</b>	<b>0.00</b>	<b>2,977.88</b>	<b>74,248.12</b>	<b>96%</b>
9030204235	542000	Buildings & Improvements	8,000.00	0.00	0.00	0.00	8,000.00	100%
9030204235	544200	Fire Equipment	148,413.00	0.00	0.00	0.00	148,413.00	100%
<b>Total Fixed Assets</b>			<b>156,413.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,413.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>427,267.00</b>	<b>3,855.80</b>	<b>0.00</b>	<b>4,439.92</b>	<b>422,827.08</b>	<b>99%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>105,858.00</b>	<b>6,171.35</b>	<b>0.00</b>	<b>-36,492.80</b>	<b>142,350.80</b>	
<b>Total Revenues</b>			<b>1,089,202.00</b>	<b>-32,502.59</b>	<b>0.00</b>	<b>-32,502.59</b>	<b>1,121,704.59</b>	<b>0.97</b>
<b>Total Expenditures</b>			<b>1,372,681.00</b>	<b>112,564.57</b>	<b>0.00</b>	<b>112,564.57</b>	<b>1,260,116.43</b>	<b>0.92</b>
<b>Net Total</b>			<b>-283,479.00</b>	<b>-145,067.16</b>	<b>0.00</b>	<b>-145,067.16</b>	<b>-138,411.84</b>	<b>49%</b>

September 30, 2023  
**FEFS017TC Trial Balance**  
 Ledger: GL - General Ledger  
 All Account Types  
 Fiscal Period 03/2024

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**Fund: 9030 - Mi-Wuk Fire District**

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	170,995.54	74,907.58	245,842.46	(170,934.88)	60.66
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	57,763.88	0.00	0.00	0.00	57,763.88
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation- Structures	(410,990.00)	0.00	0.00	0.00	(410,990.00)
129200 - Accum Depreciation- Equipment	(160,274.92)	0.00	0.00	0.00	(160,274.92)
<b>10 Type Total</b>	<b>1,052,501.46</b>	<b>74,907.58</b>	<b>245,842.46</b>	<b>(170,934.88)</b>	<b>881,566.58</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	(18,291.52)	31,674.60	13,383.08	18,291.52	0.00
202200 - Sales Tax Payable	(283.91)	0.00	0.00	0.00	(283.91)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(8,664.00)	0.00	0.00	0.00	(8,664.00)
203920 - Accrued Sick	(5,845.00)	0.00	0.00	0.00	(5,845.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(15,551.45)	0.00	0.00	0.00	(15,551.45)
205310 - Advances From Other Funds	0.00	0.00	24,700.00	(24,700.00)	(24,700.00)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
<b>20 Type Total</b>	<b>(275,873.02)</b>	<b>31,674.60</b>	<b>38,083.08</b>	<b>(6,408.48)</b>	<b>(282,281.50)</b>
<b>Type - 30 - Fund Balance</b>					
331200 - Agency Obligation	(283,478.23)	0.00	0.00	0.00	(283,478.23)
380600 - Capital Assets, Net	(638,217.37)	0.00	0.00	0.00	(638,217.37)
<b>30 Type Total</b>	<b>(921,695.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(921,695.60)</b>

**FEFS017TC Trial Balance**

Ledger: GL - General Ledger

All Account Types

Fiscal Period 03/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 40 - Revenues</b>					
412110 - Pty Taxes-Current Unsecured	449.71	0.00	5,394.14	(5,394.14)	(4,944.43)
441110 - Interest Income	0.00	1.37	1,265.01	(1,263.64)	(1,263.64)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
459119 - State-Emergency Fire Fighting	42,826.66	0.00	42,826.66	(42,826.66)	0.00
496060 - Donations-Auxiliary Utilities	(333.10)	0.00	0.00	0.00	(333.10)
496065 - Donations-Auxiliary Misc	(2,440.68)	0.00	0.00	0.00	(2,440.68)
<b>40 Type Total</b>	<b>32,502.59</b>	<b>1.37</b>	<b>49,485.81</b>	<b>(49,484.44)</b>	<b>(16,981.85)</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	33,913.47	178,486.13	0.00	178,486.13	212,399.60
511115 - Salaries-Part Time	0.00	187.50	0.00	187.50	187.50
511120 - Salaries-Reserve	7,227.09	4,918.75	0.00	4,918.75	12,145.84
511125 - Salaries-Overtime	3,588.00	10,488.44	0.00	10,488.44	14,076.44
512115 - FICA	3,421.77	14,847.18	0.00	14,847.18	18,268.95
512120 - Unemployment Insurance	250.00	125.00	0.00	125.00	375.00
512305 - Employees Group Insurance	20,285.41	0.00	723.14	(723.14)	19,562.27
512325 - Life Insurance	108.00	33.75	0.00	33.75	141.75
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
521145 - Small Tools	0.00	90.03	0.00	90.03	90.03
521150 - Expendable Equipment	1,354.52	0.00	0.00	0.00	1,354.52
521173 - Food-Other	0.00	149.98	0.00	149.98	149.98
521180 - Clothing & Personal Supplies	0.00	264.67	0.00	264.67	264.67
521190 - Household Expense	223.16	393.22	0.00	393.22	616.38
521310 - Communications	752.32	359.91	0.00	359.91	1,112.23
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	2,226.05	562.93	0.00	562.93	2,788.98
522130 - Maint-Equip Vehicles	755.31	1,084.11	0.00	1,084.11	1,839.42
522205 - Maint-Buildings & Improvements	381.22	154.12	0.00	154.12	535.34
522225 - Maint-Grounds	0.00	0.00	0.00	0.00	0.00
523210 - Dues & Memberships	0.00	570.08	0.00	570.08	570.08

**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 03/2024**

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
525110 - Office Expense	224.55	79.24	0.00	79.24	303.79
525140 - Office-Photocopy	175.21	4,579.76	0.00	4,579.76	4,754.97
526124 - PS&S-Auditor-Controller	360.50	260.75	0.00	260.75	621.25
527210 - Rents-Equipment	272.50	193.25	0.00	193.25	465.75
529105 - Travel	121.93	0.00	0.00	0.00	121.93
529110 - Travel & Trans-Fuel	3,726.77	2,009.91	0.00	2,009.91	5,736.68
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	0.00	145.00	0.00	145.00	145.00
529210 - Utilities	1,106.37	790.23	0.00	790.23	1,896.60
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
542000 - Buildings & Improvements	0.00	6,777.00	0.00	6,777.00	6,777.00
<b>50 Type Total</b>	<b>112,564.57</b>	<b>227,550.94</b>	<b>723.14</b>	<b>226,827.80</b>	<b>339,392.37</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>334,134.49</b>	<b>334,134.49</b>	<b>0.00</b>	<b>0.00</b>

# Dept 230

## Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire District

For 2024 Period Sep

Run Date: Oct 31, 2023 12:07:31 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining	Target 75%
<b>9030204230 - Mi-Wuk Fire District</b>									
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	0.00	0.00	0.00	224,618.00	100%	
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	5,394.14	0.00	4,944.43	-16.43	0%	
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%	
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	0.00	0.00	0.00	7,140.00	100%	
<b>Total Taxes</b>			<b>236,735.00</b>	<b>5,394.14</b>	<b>0.00</b>	<b>4,944.43</b>	<b>231,790.57</b>	<b>98%</b>	
9030204230	441110	Interest Income	1,500.00	1,263.64	0.00	1,263.64	236.36	16%	
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>1,263.64</b>	<b>0.00</b>	<b>1,263.64</b>	<b>236.36</b>	<b>16%</b>	
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	0.00	1,945.00	100%	
<b>Total State Revenue</b>			<b>1,945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,945.00</b>	<b>100%</b>	
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%	
<b>Total Other Governments</b>			<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>100%</b>	
9030204230	471211	Benefit Assessments-Fire Assmt	314,625.00	0.00	0.00	0.00	314,625.00	100%	
<b>Total Charges for Services</b>			<b>314,625.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>314,625.00</b>	<b>100%</b>	
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%	
<b>Total Miscellaneous Revenue</b>			<b>659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>659.00</b>	<b>100%</b>	
<b>Total Revenue</b>			<b>556,077.00</b>	<b>6,657.78</b>	<b>0.00</b>	<b>6,208.07</b>	<b>549,868.93</b>	<b>99%</b>	
9030204230	511110	Salaries-Reg	282,181.00	22,894.91	0.00	55,450.24	226,730.76	80%	
9030204230	511115	Salaries-Part Time	0.00	187.50	0.00	187.50	-187.50		
9030204230	511120	Salaries-Reserve	73,000.00	4,918.75	0.00	12,145.84	60,854.16	83%	
9030204230	511125	Salaries-Overtime	35,000.00	10,488.44	0.00	14,076.44	20,923.56	60%	Over budget
9030204230	512115	FICA	29,751.00	2,944.42	0.00	6,262.29	23,488.71	79%	
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	375.00	1,125.00	75%	
9030204230	512305	Employees Group Insurance	61,000.00	-723.14	0.00	19,562.27	41,437.73	68%	Over budget
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	141.75	2,533.25	95%	
9030204230	512330	Workers Comp Insurance	16,804.00	0.00	0.00	16,802.34	1.66	0%	
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%	
9030204230	512510	Recruitment Expense	2,000.00	0.00	0.00	0.00	2,000.00	100%	
<b>Total Salaries and Benefits</b>			<b>504,361.00</b>	<b>40,869.63</b>	<b>0.00</b>	<b>125,003.67</b>	<b>379,357.33</b>	<b>75%</b>	
9030204230	521145	Small Tools	500.00	90.03	0.00	90.03	409.97	82%	
9030204230	521150	Expendable Equipment	2,200.00	0.00	0.00	78.26	2,121.74	96%	
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%	
9030204230	521180	Clothing & Personal Supplies	1,500.00	264.67	0.00	264.67	1,235.33	82%	
9030204230	521190	Household Expense	2,100.00	68.60	0.00	169.71	1,930.29	92%	
9030204230	521310	Communications	5,400.00	359.91	0.00	1,112.23	4,287.77	79%	
9030204230	521610	Insurance	17,489.00	0.00	0.00	17,489.00	0.00	0%	
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%	
9030204230	522125	Maint-Equipment	6,000.00	562.93	0.00	2,788.98	3,211.02	54%	Over budget
9030204230	522130	Maint-Equip Vehicles	25,000.00	986.03	0.00	1,741.34	23,258.66	93%	
9030204230	522205	Maint-Buildings & Improvements	3,000.00	14.12	0.00	91.56	2,908.44	97%	
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	0.00	1,500.00	100%	
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%	
9030204230	523210	Dues & Memberships	4,273.00	570.08	0.00	570.08	3,702.92	87%	
9030204230	525110	Office Expense	1,000.00	79.24	0.00	216.81	783.19	78%	
9030204230	525140	Office-Photocopy	700.00	4,579.76	0.00	4,754.97	-4,054.97	-579%	County Error
9030204230	525150	Office-Postage	400.00	0.00	0.00	0.00	400.00	100%	
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%	
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	0.00	0.00	0.00	5,300.00	100%	
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	0.00	0.00	0.00	4,300.00	100%	
9030204230	526110	PS&S-Professional Services	14,000.00	0.00	0.00	0.00	14,000.00	100%	
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	0.00	7,500.00	100%	
9030204230	526124	PS&S-Auditor-Controller	2,500.00	260.75	0.00	621.25	1,878.75	75%	
9030204230	527210	Rents-Equipment	1,410.00	193.25	0.00	465.75	944.25	67%	Over budget
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%	

**Budget vs Actual**  
**Tuolumne County of Tuolumne**  
**Mi-Wuk Fire District**

For 2024 Period Sep

Run Date: Oct 31, 2023 12:07:31 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	528000	SDE Special Department Expense	21,200.00	0.00	0.00	0.00	21,200.00	100%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	0.00	500.00	100%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	0.00	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	1,773.20	0.00	4,697.34	20,302.66	81%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	145.00	0.00	145.00	3,355.00	96%
9030204230	529134	Travel & Transâ€”Rent Payment	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	12,100.00	651.84	0.00	1,397.39	10,702.61	88%
<b>Total Services and Supplies</b>			<b>199,307.00</b>	<b>10,599.41</b>	<b>0.00</b>	<b>36,790.94</b>	<b>162,516.06</b>	<b>82%</b>
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	0.00	15,425.00	100%
<b>Total Fixed Assets</b>			<b>15,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,425.00</b>	<b>100%</b>
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,200.92	2,200.92	
<b>Total Other Financing Uses</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,200.92</b>	<b>2,200.92</b>	<b>/0</b>
9030204230	691110	Appropriation-Contingencies	191,321.00	0.00	0.00	0.00	191,321.00	100%
9030204230	691114	Contingency-Employee Health Be	35,000.00	0.00	0.00	0.00	35,000.00	100%
<b>Total Contingencies</b>			<b>226,321.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,321.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>945,414.00</b>	<b>51,469.04</b>	<b>0.00</b>	<b>159,593.69</b>	<b>785,820.31</b>	<b>83%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-389,337.00</b>	<b>-44,811.26</b>	<b>0.00</b>	<b>-153,385.62</b>	<b>-235,951.38</b>	



# Dept 235

## Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire Special Projects

For 2024 Period Sep

Run Date: Oct 31, 2023 12:07:31 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204235 - Mi-Wuk Fire Special Projects</b>								
9030204235	443300	Rents	8,000.00	0.00	0.00	8,000.00	0.00	0%
<b>Total Use of Money &amp; Property</b>			<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0%</b>
9030204235	459119	State-Emergency Fire Fighting	283,630.00	42,826.66	0.00	0.00	283,630.00	100%
<b>Total State Revenue</b>			<b>283,630.00</b>	<b>42,826.66</b>	<b>0.00</b>	<b>0.00</b>	<b>283,630.00</b>	<b>100%</b>
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	0.00	0.00	0.00	155,635.00	100%
<b>Total Federal Revenue</b>			<b>155,635.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>155,635.00</b>	<b>100%</b>
9030204235	474200	IEC In-Service Training Prog	8,800.00	0.00	0.00	0.00	8,800.00	100%
<b>Total Charges for Services</b>			<b>8,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,800.00</b>	<b>100%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	0.00	0.00	333.10	4,566.90	93%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	0.00	0.00	2,440.68	69,719.32	97%
<b>Total Other Finance Sources</b>			<b>77,060.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,773.78</b>	<b>74,286.22</b>	<b>96%</b>
<b>Total Revenue</b>			<b>533,125.00</b>	<b>42,826.66</b>	<b>0.00</b>	<b>10,773.78</b>	<b>522,351.22</b>	<b>98%</b>
9030204235	511110	Salaries-Reg	157,000.00	155,591.22	0.00	156,949.36	50.64	0% Over budget
9030204235	511147	Salaries-Emergency Admin	13,950.00	0.00	0.00	0.00	13,950.00	100%
9030204235	512115	FICA	13,078.00	11,902.76	0.00	12,006.66	1,071.34	8% Over budget
9030204235	512330	Workers Comp Insurance	9,600.00	0.00	0.00	0.00	9,600.00	100%
<b>Total Salaries and Benefits</b>			<b>193,628.00</b>	<b>167,493.98</b>	<b>0.00</b>	<b>168,956.02</b>	<b>24,671.98</b>	<b>13%</b>
9030204235	521150	Expendable Equipment	34,496.00	0.00	0.00	1,276.26	33,219.74	96%
9030204235	521173	Food-Other	660.00	149.98	0.00	149.98	510.02	77%
9030204235	521190	Household Expense	2,200.00	324.62	0.00	446.67	1,753.33	80%
9030204235	522130	Maint-Equip Vehicles	700.00	98.08	0.00	98.08	601.92	86%
9030204235	522205	Maint-Buildings & Improvements	22,796.00	140.00	0.00	443.78	22,352.22	98%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	0.00	9,000.00	100%
9030204235	525110	Office Expense	330.00	0.00	0.00	86.98	243.02	74%
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	50.00	0.00	0.00	25.36	24.64	49% Over budget
9030204235	529110	Travel & Trans-Fuel	1,500.00	236.71	0.00	1,039.34	460.66	31% Over budget
9030204235	529210	Utilities	4,900.00	138.39	0.00	499.21	4,400.79	90%
<b>Total Services and Supplies</b>			<b>77,226.00</b>	<b>1,087.78</b>	<b>0.00</b>	<b>4,065.66</b>	<b>73,160.34</b>	<b>95%</b>
9030204235	542000	Buildings & Improvements	8,000.00	6,777.00	0.00	6,777.00	1,223.00	15% Over budget
9030204235	544200	Fire Equipment	148,413.00	0.00	0.00	0.00	148,413.00	100%
<b>Total Fixed Assets</b>			<b>156,413.00</b>	<b>6,777.00</b>	<b>0.00</b>	<b>6,777.00</b>	<b>149,636.00</b>	<b>96%</b>
<b>Total Expenditures</b>			<b>427,267.00</b>	<b>175,358.76</b>	<b>0.00</b>	<b>179,798.68</b>	<b>247,468.32</b>	<b>58%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>105,858.00</b>	<b>-132,532.10</b>	<b>0.00</b>	<b>-169,024.90</b>	<b>274,882.90</b>	
<b>Total Revenues</b>			<b>1,089,202.00</b>	<b>16,981.85</b>	<b>0.00</b>	<b>16,981.85</b>	<b>1,072,220.15</b>	<b>1.02</b>
<b>Total Expenditures</b>			<b>1,372,681.00</b>	<b>339,392.37</b>	<b>0.00</b>	<b>339,392.37</b>	<b>1,033,288.63</b>	<b>0.75</b>
<b>Net Total</b>			<b>-283,479.00</b>	<b>-322,410.52</b>	<b>0.00</b>	<b>-322,410.52</b>	<b>38,931.52</b>	<b>-14%</b>



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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## NOTICE OF VACANCY

Interested persons are hereby notified that  
there is a vacancy on the

## BOARD OF DIRECTORS of the MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

The position to be filled is the balance of a 4-year term  
which ends at noon, Friday, December 4, 2026.

Applicants must be a resident and registered voter of the District.

**Applications are available in person at  
Mi-Wuk Sugar Pine Fire Protection District  
24247 Highway 108, Mi Wuk Village, CA 95346**

Or by contacting the District via one of the following:

PO Box 530 Mi Wuk Village, CA 95346

(209) 586-5256

James Klyn, Fire Chief: JKlyn@mwspfire.us

Bonnie Dahlin, Office Manager/Board Clerk: BDahlin@mwspfire.us

**Applications must be received by *hour, date.***