

## **Current Board of Directors**

**President: Jim McDonald**

**Vice-President:**

**Treasurer: Pauline Costa**

**Director: Ron Doss**

**Director: William Schwarz**

**Board Secretary/Clerk to the Board: Bonnie Dahlin**

## **Standing Committees**

### **Budget Committee**

**Chair: Treasurer Costa**

**President McDonald**

**Chief Klyn**

**Office Manager Dahlin**

**Joan Walton**

### **Policies and Procedures Committee**

**Chair: Director Doss**

**Chief Klyn**

**David Straub**

## **Ad Hoc Committee**

### **Local Ordinance for Cost Recovery Committee**

**Chair: Director Doss**

**Director Schwarz**

**David Straub**



# 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

Regular Meeting, 6:00 PM, Tuesday, January 9, 2024

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order – 6:03 PM
2. Pledge of Allegiance
3. Roll Call
  - a. President McDonald - Present
  - b. Treasurer Costa - Present
  - c. Director Doss - Present
  - d. Director Schwarz - Absent
  - e. Also Present:
    - i. Chief Klyn - Present
    - ii. Office Manager/Board Clerk Dahlin - Present
    - iii. Guests: There were none.
4. Swearing in and badge pinning of a Firefighter; Chief Klyn - Tabled
5. Board selection of the 2024 offices - Tabled
  - a. President
  - b. Vice President
  - c. Treasurer
  - d. Clerk to the Board
6. Board appointment of 2024 committee chairs and members - Tabled
  - a. Budget Committee
  - b. Policy and Procedures Committee
7. Board consideration of date, time, and place of Regular Board Meetings for 2024. - Tabled
8. Board consideration of Directors compensation as referenced in the Mi-Wuk Sugar Pine Fire Protection District Policy and Procedures Board Manual: Chapter 1.04.141: Compensation and Benefits.  
Director Doss moved that, for the upcoming year, the Board of Directors not be compensated.  
Seconded: Treasurer Costa  
Ayes:   3   Noes:   0   Absent:   1   Abstain:   0
9. 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.

10. Approval of the Minutes of the December 12, 2023, Regular Meeting. Treasurer Costa noted that her last name was misspelled as “Cost” in agenda item 11a. Office Manager Dahlin will make the correction.

Treasurer Costa moved to approve, with the correction.

Seconded: Director Doss

Ayes:   3   Noes:   0   Absent:   1   Abstain:   0  

11. Written Communications: There were none.

12. Reports:

- a. Auxiliary Report: Ann Coleman, MWSPFPD Auxiliary President, did not provide a report. Treasurer Costa reported that the Photos with Santa event raised a little over \$1,100 and elaborated on the activities. She added that, in June through December they have raised almost \$6,000 gross sales in swag. Auxiliary Treasurer Joan Walton reported on the three major fundraisers of the year; the Rummage Sale over \$6,000, the Membership Drive and Pancake Breakfast over \$7,000
- b. CAL FIRE Report: No Action Required
- c. Chief’s Reports: James Klyn, Fire Chief, read and elaborated on the written report that is in the meeting record. He noted that the month in the heading should be December, not October.

13. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Doss reported the Treasure Costa has been helping the committee re-do and digitize the manual and bring it up to date. The Committee has reviewed policies and new laws. Treasurer Costa informed the board that the first version should be ready to present to the board in March.
- b. Treasurers Report on Budget Committee and MWSP Budget Snapshot FY23/24; Treasurer Costa explained that the County has not yet provided the November reports.

14. Discussion and Action Items:

- a. Draft Request for Proposal for an Independent Audit for the fiscal years ending June 30, 2023, 2024 and 2025. - Tabled
- b. Discussion regarding the Tuolumne County Multi-Jurisdictional Hazard Mitigation Plan; Chief Klyn reported that the plan has been sent to OES for review. Once reviewed it will come to the board for approval.
- c. Discussion regarding two grants, one for a new 4x4 Type 1 engine and another for exhaust extraction units in the apparatus bay, which are being written for the District; Chief Klyn informed the board that he has been working with a grant writer, his fee will be \$4,500 for the exhaust extraction. If the District proceeds with both grants his fee will be \$3,750 for each. There is a 90% chance of receiving the exhaust grant, but the engine grant is more difficult. If the engine grant is not successful, the fee for resubmitting it next year would be \$1,500. There would be no charge to resubmit a third year. The cost to the District for the engine if successful would be approximately \$25,000 of a total purchase price of approximately \$900,000.

Treasurer Costa moved to approve the funding of both grants, contingent upon the Auxiliary Board funding approval.

Seconded: Director Doss

Ayes:   3   Noes:   0   Absent:   1   Abstain:   0

- d. Discussion regarding the possible purchase of a snowplow attachment for C770; Chief Klyn reported that he has found a v-plow snowplow attachment and explained the benefits of it, versus a straight blade plow. The cost will be approximately \$12,000 installed.

Director Doss moved to approve the purchase of the snowplow attachment for C770, contingent upon the Auxiliary Board approval of funding.

Seconded: Treasurer Costa

Ayes:   3   Noes:   0   Absent:   1   Abstain:   0  

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

- a. Staffing Levels and Recruitment – Chief Klyn explained that the firefighter who was supposed to be sworn in was unable to attend this meeting. He will be sworn in at the next meeting.
- b. Fleet – Chief Klyn reported that the pump on the water tender has been repaired and they will run tests to confirm. He added that E772 is okay. It had oil residual in the radiator that was flushed. It does not have a blown head gasket.

16. 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.

President McDonald shared a thank you card to the Firefighters from the Auxiliary and a Christmas card from Blythe and Russ Klipple.

Treasurer Costa requested that an item be placed on the next agenda regarding, per the Policy Manual, the need for the board to vote on providing health benefits to board members. She requested that Director Doss, with the Policy Committee, revise the policy for the board's January organization meeting to include this item, and all other related items. She also asked if a thank you card had been sent to the Friends of Pinecrest for their donation. Joan Walton confirmed that a card was sent by the Auxiliary.

17. Final audience comments: There were none.

18. Adjournment – 6:45 PM

Approved by the District Board of Directors in the meeting assembled February 13, 2024.

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Jim McDonald, Board President

**Mi Wuk Sugar Pine Fire Protection District  
Budget Snap Shot  
FY 23/24**

**November 2023**

	Nov-23	YTD FY23/24	Nov-22
Cash Fund Balance	\$283,478	\$283,478	\$216,952
Strike Team (Gross)	\$0	\$0	\$0
Auxiliary Donations	\$1,429	\$29,907	\$307
<b>Revenue</b>			
Dept 230 Revenue	\$22,433	\$28,637	\$21,187
Dept 235 Revenue	\$4,058	\$40,536	\$307
<b>Total Revenue</b>	\$26,491	\$69,173	\$21,494
<b>Expenses</b>			
Salaries and Benefits	\$37,355	\$195,349	\$34,078
Services and Supplies	\$9,201	\$48,347	\$11,241
Professional Services	\$0	\$4,541	\$0
Debt Service	\$0	-\$2,201	\$0
Dept 235 Expenses	\$5,407	\$206,379	\$2,102
<b>Total Expenses</b>	\$51,963	\$452,415	\$47,421
<b>Grand Total</b>	<b>-\$25,472</b>	<b>-\$383,242</b>	<b>-\$25,927</b>

**CURRENT MONTH OBSERVATIONS**

**Revenue**

- Still operating in the red, as bulk of Property Tax revenue comes during the months of Nov, Dec, Apr, & Jun
- Received loans from County for \$
- Awaiting \$280,040 from OES reimbursements

**Expenditures (Unexpected or over 1k)**

- Anthem Blue Cross and Delta Dental ~ \$5,871.
- App Bay Door Repairs ~\$1,237.
- Reich Enterprises (Zak's) ~ \$1,691.
- Western Extraction Mutual Aid Tool ~\$15,036.

**INFREQUENT/UNPLANNED EXPENSES  
ON THE HORIZON**

**Upcoming Expenses**

*December Expenditures*

- Gas Meter Service (Gas Monitoring Device Tool; Annual) ~\$464.
- CSDA Renewal (Annual) ~\$2006.
- Security System (Quarterly)~\$114.
- PageFreezer (Annual) ~\$1700.

*January Expenditures*

- Go Daddy (email; Semi-Annual) ~\$230.
- PC Maintenance (Quarterly) ~\$480.

**UPCOMING BUDGET COMMITTEE ACTIONS**

- Anticipate Budget Transfer for Strike Team expenses in February of 2024
- Working on Succession Plan for Office Manager position
- Developing a reserve approach for year's we have financial short fall

# Mi Wuk Sugar Pine Fire Protection District

## Budget Snap Shot

### FY 23/24

**FY 23/24 Budget is \$1,372,680.00**

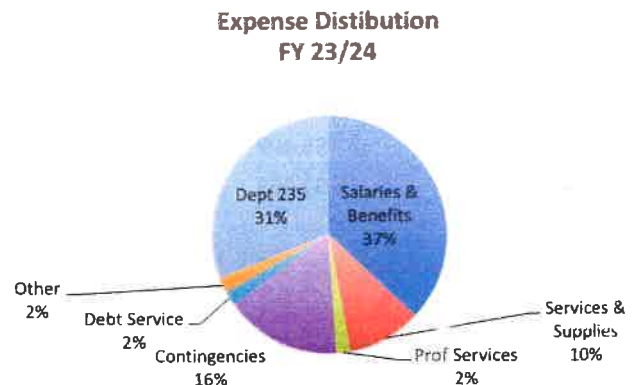
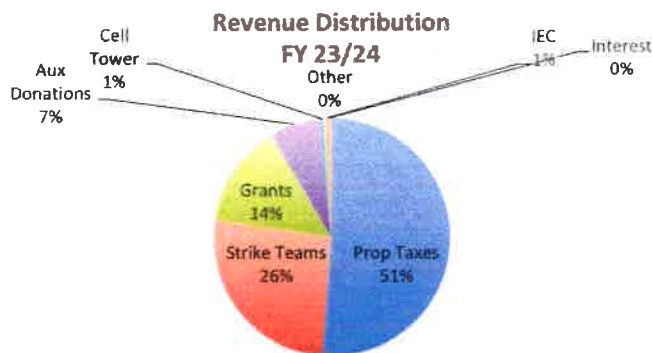
**Fund Balance (Est)**                      \$283,478.00

#### Revenue

Property Taxes	\$553,918.00
Grants	\$155,635.00
IEC	\$8,800.00
Strike Team	\$283,630.00
Cell Tower	\$8,000.00
Donations Auxiliary	\$77,060.00
Ambulance Services	Future?
Training Room	Future?
Other	\$10,959.00

#### Expenses

Salaries & Benefits	\$509,793.00
Services & Supplies	\$131,679.00
Prof Services	\$33,600.00
Contingencies	\$226,321.00
Debt Service	\$22,821.00
Other	\$21,200.00
Dept 235	\$427,267.00

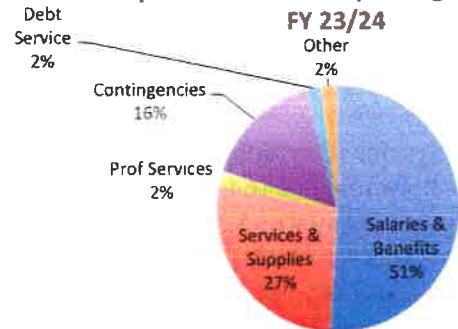


#### Property Tax Distribution Schedule

**Estimated Revenue: \$553,918**

	Oct	Nov	Dec	Apr	May	Jun
Current Secured		X	X	X		X
Current Unsecured	X					X
Prior Unsecured						X
Supplemental						X
State HO Property Tax		X	X	X	X	
Other Govn SF Benefits			X			
Assessment			X	X		X

#### Expense Distribution (inclndg dept 235)



November 30, 2023  
**FEFS017TC Trial Balance**  
 Ledger: GL - General Ledger  
 All Account Types  
 Fiscal Period 05/2024

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Page 1

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

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	52.08	128,362.61	128,361.42	1.19	53.27
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>881,558.00</b>	<b>128,362.61</b>	<b>128,361.42</b>	<b>1.19</b>	<b>881,559.19</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	0.00	25,434.11	25,434.11	0.00	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	(60,050.00)	60,050.00	100,900.00	(40,850.00)	(100,900.00)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
<b>20 Type Total</b>	<b>(317,631.50)</b>	<b>85,484.11</b>	<b>126,334.11</b>	<b>(40,850.00)</b>	<b>(358,481.50)</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>
<b>Type - 40 - Revenues</b>					

# FEFS017TC Trial Balance

Ledger: GL - General Ledger

All Account Types

Fiscal Period 05/2024

Report Generated on Jan 18, 2024 3:56:11 PM

Page 2

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
411110 - Pty Taxes-Current Secured	0.00	0.00	22,310.85	(22,310.85)	(22,310.85)
412110 - Pty Taxes-Current Unsecured	(4,944.43)	0.00	7.49	(7.49)	(4,951.92)
441110 - Interest Income	(1,260.30)	5.61	0.00	5.61	(1,254.69)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
459119 - State-Emergency Fire Fighting	0.00	0.00	0.00	0.00	0.00
474250 - Fees-Fleet Services	0.00	0.00	2,628.38	(2,628.38)	(2,628.38)
496000 - Donations	0.00	0.00	120.00	(120.00)	(120.00)
496060 - Donations-Auxiliary Utilities	(693.92)	0.00	138.39	(138.39)	(832.31)
496065 - Donations-Auxiliary Misc	(27,783.94)	0.00	1,290.91	(1,290.91)	(29,074.85)
<b>40 Type Total</b>	<b>(42,682.59)</b>	<b>5.61</b>	<b>26,496.02</b>	<b>(26,490.41)</b>	<b>(69,173.00)</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	247,523.15	22,433.01	2.79	22,430.22	269,953.37
511115 - Salaries-Part Time	0.00	0.00	0.00	0.00	0.00
511120 - Salaries-Reserve	16,214.59	3,889.58	0.00	3,889.58	20,104.17
511125 - Salaries-Overtime	17,970.44	3,450.00	0.00	3,450.00	21,420.44
512115 - FICA	21,550.74	2,277.38	0.00	2,277.38	23,828.12
512120 - Unemployment Insurance	500.00	125.00	0.00	125.00	625.00
512305 - Employees Group Insurance	25,070.07	5,872.23	723.14	5,149.09	30,219.16
512325 - Life Insurance	175.50	33.75	0.00	33.75	209.25
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
521145 - Small Tools	90.03	21.74	0.00	21.74	111.77
521150 - Expendable Equipment	1,758.66	2,651.53	350.53	2,301.00	4,059.66
521173 - Food-Other	149.98	0.00	0.00	0.00	149.98
521180 - Clothing & Personal Supplies	264.67	0.00	0.00	0.00	264.67
521190 - Household Expense	738.89	294.24	0.00	294.24	1,033.13
521310 - Communications	1,466.22	431.43	0.00	431.43	1,897.65
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	2,931.20	184.03	0.00	184.03	3,115.23
522130 - Maint-Equip Vehicles	5,158.33	1,717.03	47.17	1,669.86	6,828.19
522205 - Maint-Buildings & Improvements	1,784.62	1,923.30	0.00	1,923.30	3,707.92
522225 - Maint-Grounds	0.00	976.88	0.00	976.88	976.88
523210 - Dues & Memberships	570.08	0.00	0.00	0.00	570.08



**FEFS017TC Trial Balance**

Ledger: GL - General Ledger

All Account Types

Fiscal Period 05/2024

Report Generated on Jan 18, 2024 3:56:11 PM

Page 3

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
525110 - Office Expense	303.79	281.79	45.72	236.07	539.86
525140 - Office-Photocopy	273.89	310.12	246.27	63.85	337.74
525150 - Office-Postage	5.34	0.00	0.00	0.00	5.34
526110 - PS&S-Professional Services	4,541.09	0.00	0.00	0.00	4,541.09
526124 - PS&S-Auditor-Controller	777.00	152.25	0.00	152.25	929.25
527210 - Rents-Equipment	545.00	79.25	0.00	79.25	624.25
528000 - SDE Special Department Expense	0.00	781.66	22.31	759.35	759.35
529105 - Travel	237.14	2,606.98	2.79	2,604.19	2,841.33
529110 - Travel & Trans-Fuel	8,456.90	1,691.14	0.00	1,691.14	10,148.04
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	239.25	340.00	0.00	340.00	579.25
529210 - Utilities	2,287.70	879.47	0.00	879.47	3,167.17
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
542000 - Buildings & Improvements	6,777.00	0.00	0.00	0.00	6,777.00
544400 - Misc/Specialized Equipment	0.00	15,376.15	0.00	15,376.15	15,376.15
<b>50 Type Total</b>	<b>400,451.69</b>	<b>68,779.94</b>	<b>1,440.72</b>	<b>67,339.22</b>	<b>467,790.91</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>282,632.27</b>	<b>282,632.27</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 Nov

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GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204230 - Mi-Wuk Fire District</b>								
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	22,310.85	0.00	22,310.85	202,307.15	90%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	7.49	0.00	4,951.92	-23.92	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>22,318.34</b>	<b>0.00</b>	<b>27,262.77</b>	<b>209,472.23</b>	<b>88%</b>
9030204230	441110	Interest Income	1,500.00	-5.61	0.00	1,254.69	245.31	16%
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>-5.61</b>	<b>0.00</b>	<b>1,254.69</b>	<b>245.31</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%
9030204230	474200	IEC In-Service Training Prog	0.77	0.00	0.00	0.00	0.77	100%
<b>Total Charges for Services</b>			<b>314,625.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>314,625.77</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>
9030204230	496000	Donations	0.00	120.00	0.00	120.00	-120.00	
<b>Total Other Finance Sources</b>			<b>0.00</b>	<b>120.00</b>	<b>0.00</b>	<b>120.00</b>	<b>-120.00</b>	<b>/0</b>
<b>Total Revenue</b>			<b>556,077.77</b>	<b>22,432.73</b>	<b>0.00</b>	<b>28,637.46</b>	<b>527,440.31</b>	<b>95%</b>
9030204230	511110	Salaries-Reg	282,181.00	22,430.22	0.00	95,486.86	186,694.14	66%
9030204230	511120	Salaries-Reserve	73,000.00	3,889.58	0.00	20,104.17	52,895.83	72%
9030204230	511125	Salaries-Overtime	35,000.00	3,450.00	0.00	21,420.44	13,579.56	39%
9030204230	512115	FICA	29,751.00	2,277.38	0.00	10,481.39	19,269.61	65%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	625.00	875.00	58%
9030204230	512305	Employees Group Insurance	61,000.00	5,149.09	0.00	30,219.16	30,780.84	50%
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	209.25	2,465.75	92%
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>37,355.02</b>	<b>0.00</b>	<b>195,348.61</b>	<b>309,012.39</b>	<b>61%</b>
9030204230	521145	Small Tools	500.00	21.74	0.00	111.77	388.23	78%
9030204230	521150	Expendable Equipment	2,200.00	933.35	0.00	1,415.75	784.25	36%
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	264.67	1,235.33	82%
9030204230	521190	Household Expense	2,100.00	120.21	0.00	289.92	1,810.08	86%
9030204230	521310	Communications	5,400.00	431.43	0.00	1,897.65	3,502.35	65%
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	184.03	0.00	3,115.23	2,884.77	48%
9030204230	522130	Maint-Equip Vehicles	25,000.00	1,669.86	0.00	6,721.50	18,278.50	73%
9030204230	522205	Maint-Buildings & Improvements	3,000.00	1,756.08	0.00	2,775.68	224.32	7%
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	570.08	3,702.92	87%
9030204230	525110	Office Expense	1,000.00	236.07	0.00	452.88	547.12	55%
9030204230	525140	Office-Photocopy	700.00	63.85	0.00	337.74	362.26	52%
9030204230	525150	Office-Postage	400.00	0.00	0.00	5.34	394.66	99%
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	4,541.09	9,458.91	68%
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	152.25	0.00	929.25	1,570.75	63%

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

For 2024 Period Nov

Run Date: Jan 18, 2024 3:50:51 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	624.25	785.75	56%
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%
9030204230	528000	SDE Special Department Expense	21,200.00	759.35	0.00	759.35	20,440.65	96%
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	1,691.14	0.00	7,477.59	17,522.41	70%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	340.00	0.00	579.25	2,920.75	83%
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	762.14	0.00	2,433.30	9,666.70	80%
<b>Total Services and Supplies</b>			<b>199,307.00</b>	<b>9,200.75</b>	<b>0.00</b>	<b>52,887.86</b>	<b>146,419.14</b>	<b>73%</b>
9030204230	544400	Misc/Specialized Equipment	15,425.00	15,376.15	0.00	15,376.15	48.85	0%
<b>Total Fixed Assets</b>			<b>15,425.00</b>	<b>15,376.15</b>	<b>0.00</b>	<b>15,376.15</b>	<b>48.85</b>	<b>0%</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>61,931.92</b>	<b>0.00</b>	<b>261,411.70</b>	<b>684,002.30</b>	<b>72%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-389,336.23</b>	<b>-39,499.19</b>	<b>0.00</b>	<b>-232,774.24</b>	<b>-156,561.99</b>	

**Dept 235**  
**Budget vs Actual**  
**Tuolumne County of Tuolumne**  
**Mi-Wuk Fire Special Projects**

For 2024 Period Nov

Run Date: Jan 18, 2024 3:50:51 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	0.00	0.00	0.00	283,630.00	100%
<b>Total State Revenue</b>			<b>283,630.00</b>	<b>0.00</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%
9030204235	474250	Fees-Fleet Services	0.00	2,628.38	0.00	2,628.38	-2,628.38	
<b>Total Charges for Services</b>			<b>8,800.00</b>	<b>2,628.38</b>	<b>0.00</b>	<b>2,628.38</b>	<b>6,171.62</b>	<b>70%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	138.39	0.00	832.31	4,067.69	83%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	1,290.91	0.00	29,074.85	43,085.15	60%
<b>Total Other Finance Sources</b>			<b>77,060.00</b>	<b>1,429.30</b>	<b>0.00</b>	<b>29,907.16</b>	<b>47,152.84</b>	<b>61%</b>
<b>Total Revenue</b>			<b>533,125.00</b>	<b>4,057.68</b>	<b>0.00</b>	<b>40,535.54</b>	<b>492,589.46</b>	<b>92%</b>
9030204235	511110	Salaries-Reg	157,000.00	0.00	0.00	174,466.51	-17,466.51	-11%
9030204235	511147	Salaries-Emergency Admin	13,950.00	0.00	0.00	0.00	13,950.00	100%
9030204235	512115	FICA	13,078.00	0.00	0.00	13,346.73	-268.73	-2%
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>0.00</b>	<b>0.00</b>	<b>187,813.24</b>	<b>5,814.76</b>	<b>3%</b>
9030204235	521150	Expendable Equipment	34,496.00	1,367.65	0.00	2,643.91	31,852.09	92%
9030204235	521173	Food-Other	660.00	0.00	0.00	149.98	510.02	77%
9030204235	521190	Household Expense	2,200.00	174.03	0.00	743.21	1,456.79	66%
9030204235	522130	Maint-Equip Vehicles	700.00	0.00	0.00	106.69	593.31	85%
9030204235	522205	Maint-Buildings & Improvements	22,796.00	167.22	0.00	932.24	21,863.76	96%
9030204235	522225	Maint-Grounds	9,000.00	976.88	0.00	976.88	8,023.12	89%
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	2,604.19	0.00	2,744.76	-2,694.76	-5,390%
9030204235	529110	Travel & Trans-Fuel	1,500.00	0.00	0.00	2,670.45	-1,170.45	-78%
9030204235	529210	Utilities	4,900.00	117.33	0.00	733.87	4,166.13	85%
<b>Total Services and Supplies</b>			<b>77,226.00</b>	<b>5,407.30</b>	<b>0.00</b>	<b>11,788.97</b>	<b>65,437.03</b>	<b>85%</b>
9030204235	542000	Buildings & Improvements	8,000.00	0.00	0.00	6,777.00	1,223.00	15%
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>6,777.00</b>	<b>149,636.00</b>	<b>96%</b>
<b>Total Expenditures</b>			<b>427,267.00</b>	<b>5,407.30</b>	<b>0.00</b>	<b>206,379.21</b>	<b>220,887.79</b>	<b>52%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>105,858.00</b>	<b>-1,349.62</b>	<b>0.00</b>	<b>-165,843.67</b>	<b>271,701.67</b>	
<b>Total Revenues</b>			<b>1,089,202.77</b>	<b>69,173.00</b>	<b>0.00</b>	<b>69,173.00</b>	<b>1,020,029.77</b>	<b>1.06</b>
<b>Total Expenditures</b>			<b>1,372,681.00</b>	<b>467,790.91</b>	<b>0.00</b>	<b>467,790.91</b>	<b>904,890.09</b>	<b>0.66</b>
<b>Net Total</b>			<b>-283,478.23</b>	<b>-398,617.91</b>	<b>0.00</b>	<b>-398,617.91</b>	<b>115,139.68</b>	<b>-41%</b>

**Mi Wuk Sugar Pine Fire Protection District  
Budget Snap Shot  
FY 23/24**

**December 2023**

	Dec-23	YTD FY23/24	Dec-22
Cash Fund Balance	\$283,478	\$283,478	\$216,952
Strike Team (Gross)	\$0	\$0	\$16,268
Auxiliary Donations	\$0	\$29,907	\$761
<b>Revenue</b>			
Dept 230 Revenue	\$274,431	\$303,068	\$261,232
Dept 235 Revenue	\$0	\$40,536	\$17,029
<b>Total Revenue</b>	\$274,431	\$343,604	\$278,261
<b>Expenses</b>			
Salaries and Benefits	\$34,888	\$230,236	\$36,008
Services and Supplies	\$6,724	\$55,071	\$13,066
Professional Services	\$1,200	\$5,741	\$1,700
Debt Service	\$0	-\$2,201	\$0
Dept 235 Expenses	\$7,179	\$213,559	\$50,774
<b>Total Expenses</b>	\$49,991	\$502,406	\$101,548
<b>Grand Total</b>	<b>224440</b>	<b>-\$158,802</b>	<b>\$176,713</b>

**CURRENT MONTH OBSERVATIONS**

**Revenue**

- Still operating in the red for YTD, but proposed budget transfer should rectify
- Awaiting \$280,040 from OES reimbursements

**Expenditures (Unexpected or over 1k)**

- Anthem Blue Cross and Delta Dental ~ \$5,871.
- Reich Enterprises (Zak's) ~ \$1,250.

**INFREQUENT/UNPLANNED EXPENSES  
ON THE HORIZON**

*January Expenditures*

- Go Daddy (email; Semi-Annual) ~\$230.
- PC Maintenance (Quarterly) ~\$480.

*February Expenditures*

- Cisco Fire Sprinklers (Annual) ~\$310.
- PC Maintenance (Quarterly) ~\$480.
- SCI Consulting (Semi-Annual) ~\$3,100.

**UPCOMING BUDGET COMMITTEE ACTIONS**

- Working on Succession Plan for Office Manager position
- Developing a reserve approach for year's we have financial short fall

# Mi Wuk Sugar Pine Fire Protection District

## Budget Snap Shot

### FY 23/24

**FY 23/24 Budget is \$1,372,680.00**

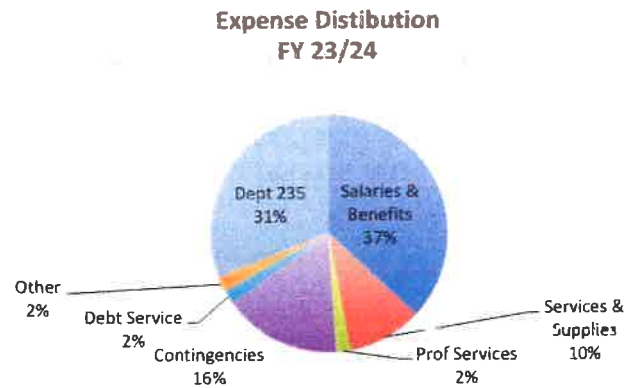
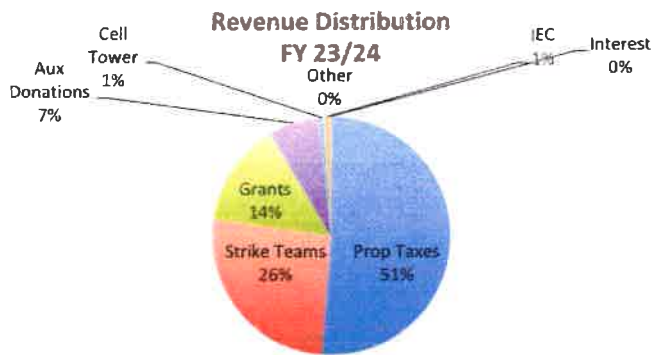
**Fund Balance (Est)**                      \$283,478.00

#### Revenue

Property Taxes	\$553,918.00
Grants	\$155,635.00
IEC	\$8,800.00
Strike Team	\$283,630.00
Cell Tower	\$8,000.00
Donations Auxiliary	\$77,060.00
Ambulance Services	Future?
Training Room	Future?
Other	\$10,959.00

#### Expenses

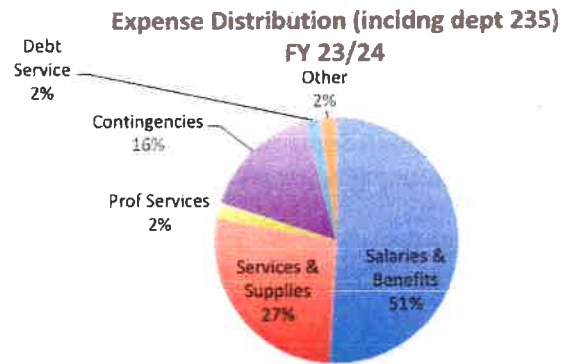
Salaries & Benefits	\$509,793.00
Services & Supplies	\$131,679.00
Prof Services	\$33,600.00
Contingencies	\$226,321.00
Debt Service	\$22,821.00
Other	\$21,200.00
Dept 235	\$427,267.00



#### Property Tax Distribution Schedule

**Estimated Revenue: \$553,918**

	Oct	Nov	Dec	Apr	May	Jun
Current Secured		X	X	X		X
Current Unsecured	X					X
Prior Unsecured						X
Supplemental						X
State HO Property						
Tax		X	X	X	X	
Other Govn SF			X			
Benefits						
Assessment			X	X		X



December 31, 2023  
**FEFS017TC Trial Balance**  
 Ledger: GL - General Ledger  
 All Account Types  
 Fiscal Period 06/2024

Report Generated on Feb 8, 2024 10:24:09 AM

Page 1

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

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	53.27	275,268.28	151,729.13	123,539.15	123,592.42
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>881,559.19</b>	<b>275,268.28</b>	<b>151,729.13</b>	<b>123,539.15</b>	<b>1,005,098.34</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	0.00	7,466.17	7,466.17	0.00	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	(100,900.00)	100,900.00	0.00	100,900.00	0.00
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
<b>20 Type Total</b>	<b>(358,481.50)</b>	<b>108,366.17</b>	<b>7,466.17</b>	<b>100,900.00</b>	<b>(257,581.50)</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 06/2024

Report Generated on Feb 8, 2024 10:24:09 AM

Page 2

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 40 - Revenues</b>					
411110 - Pty Taxes-Current Secured	(22,310.85)	2,533.57	103,486.41	(100,952.84)	(123,263.69)
412110 - Pty Taxes-Current Unsecured	(4,951.92)	0.00	0.00	0.00	(4,951.92)
416110 - Pty Taxes-Supplemental	0.00	0.00	1,409.53	(1,409.53)	(1,409.53)
441110 - Interest Income	(1,254.69)	114.56	0.00	114.56	(1,140.13)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
458110 - State-Homeowners Property Tax	0.00	0.00	189.73	(189.73)	(189.73)
459119 - State-Emergency Fire Fighting	0.00	0.00	0.00	0.00	0.00
469840 - Other Govts-San Francisco	0.00	0.00	613.00	(613.00)	(613.00)
471211 - Benefit Assessments-Fire Assmt	0.00	2,109.00	173,489.04	(171,380.04)	(171,380.04)
474200 - IEC In-Service Training Prog	(2,628.38)	0.00	0.00	0.00	(2,628.38)
474250 - Fees-Fleet Services	0.00	0.00	0.00	0.00	0.00
496000 - Donations	(120.00)	0.00	0.00	0.00	(120.00)
496060 - Donations-Auxiliary Utilities	(832.31)	0.00	0.00	0.00	(832.31)
496065 - Donations-Auxiliary Misc	(29,074.85)	0.00	0.00	0.00	(29,074.85)
<b>40 Type Total</b>	<b>(69,173.00)</b>	<b>4,757.13</b>	<b>279,187.71</b>	<b>(274,430.58)</b>	<b>(343,603.58)</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	269,953.37	22,225.01	2.79	22,222.22	292,175.59
511115 - Salaries-Part Time	0.00	0.00	0.00	0.00	0.00
511120 - Salaries-Reserve	20,104.17	3,316.66	0.00	3,316.66	23,420.83
511125 - Salaries-Overtime	21,420.44	1,638.00	0.00	1,638.00	23,058.44
512115 - FICA	23,828.12	2,079.02	0.00	2,079.02	25,907.14
512120 - Unemployment Insurance	625.00	125.00	0.00	125.00	750.00
512305 - Employees Group Insurance	30,219.16	5,872.23	723.14	5,149.09	35,368.25
512325 - Life Insurance	209.25	33.75	0.00	33.75	243.00
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
512510 - Recruitment Expense	0.00	324.00	0.00	324.00	324.00
521145 - Small Tools	111.77	54.35	0.00	54.35	166.12
521150 - Expendable Equipment	4,059.66	723.53	110.45	613.08	4,672.74
521173 - Food-Other	149.98	0.00	0.00	0.00	149.98
521180 - Clothing & Personal	264.67	0.00	0.00	0.00	264.67



**FEFS017TC Trial Balance**

Ledger: GL - General Ledger

All Account Types

Fiscal Period 06/2024

Report Generated on Feb 8, 2024 10:24:09 AM

Page 3

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Supplies					
521190 - Household Expense	1,033.13	205.85	0.00	205.85	1,238.98
521310 - Communications	1,897.65	362.06	0.00	362.06	2,259.71
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	3,115.23	0.00	0.00	0.00	3,115.23
522130 - Maint-Equip Vehicles	6,828.19	709.62	0.00	709.62	7,537.81
522205 - Maint-Buildings & Improvements	3,707.92	703.32	0.00	703.32	4,411.24
522225 - Maint-Grounds	976.88	14.74	0.00	14.74	991.62
523210 - Dues & Memberships	570.08	2,204.00	0.00	2,204.00	2,774.08
525110 - Office Expense	539.86	0.00	0.00	0.00	539.86
525140 - Office-Photocopy	337.74	81.94	0.00	81.94	419.68
525150 - Office-Postage	5.34	0.00	0.00	0.00	5.34
526110 - PS&S-Professional Services	4,541.09	1,800.00	0.00	1,800.00	6,341.09
526124 - PS&S-Auditor-Controller	929.25	136.50	0.00	136.50	1,065.75
527210 - Rents-Equipment	624.25	193.25	0.00	193.25	817.50
528000 - SDE Special Department Expense	759.35	0.00	0.00	0.00	759.35
528184 - SDE-Awards & Certificates	0.00	13.69	0.00	13.69	13.69
529105 - Travel	2,841.33	2.79	0.00	2.79	2,844.12
529110 - Travel & Trans-Fuel	10,148.04	1,250.29	0.00	1,250.29	11,398.33
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	579.25	0.00	0.00	0.00	579.25
529210 - Utilities	3,167.17	1,042.99	0.00	1,042.99	4,210.16
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
542000 - Buildings & Improvements	6,777.00	0.00	0.00	0.00	6,777.00
544400 - Misc/Specialized Equipment	15,376.15	5,715.22	0.00	5,715.22	21,091.37
<b>50 Type Total</b>	<b>467,790.91</b>	<b>50,827.81</b>	<b>836.38</b>	<b>49,991.43</b>	<b>517,782.34</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>439,219.39</b>	<b>439,219.39</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 Dec

Run Date: Feb 8, 2024 10:23:18 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204230 - Mi-Wuk Fire District</b>								
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	100,952.84	0.00	123,263.69	101,354.31	45%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	0.00	0.00	4,951.92	-23.92	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	1,409.53	0.00	1,409.53	5,730.47	80%
<b>Total Taxes</b>			<b>236,735.00</b>	<b>102,362.37</b>	<b>0.00</b>	<b>129,625.14</b>	<b>107,109.86</b>	<b>45%</b>
9030204230	441110	Interest Income	1,500.00	-114.56	0.00	1,140.13	359.87	24%
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>-114.56</b>	<b>0.00</b>	<b>1,140.13</b>	<b>359.87</b>	<b>24%</b>
9030204230	458110	State-Homeowners Property Tax	1,945.00	189.73	0.00	189.73	1,755.27	90%
<b>Total State Revenue</b>			<b>1,945.00</b>	<b>189.73</b>	<b>0.00</b>	<b>189.73</b>	<b>1,755.27</b>	<b>90%</b>
9030204230	469840	Other Govts-San Francisco	613.00	613.00	0.00	613.00	0.00	0%
<b>Total Other Governments</b>			<b>613.00</b>	<b>613.00</b>	<b>0.00</b>	<b>613.00</b>	<b>0.00</b>	<b>0%</b>
9030204230	471211	Benefit Assessments-Fire Assmt	314,625.00	171,380.04	0.00	171,380.04	143,244.96	46%
9030204230	474200	IEC In-Service Training Prog	0.77	0.00	0.00	0.00	0.77	100%
<b>Total Charges for Services</b>			<b>314,625.77</b>	<b>171,380.04</b>	<b>0.00</b>	<b>171,380.04</b>	<b>143,245.73</b>	<b>46%</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>
9030204230	496000	Donations	0.00	0.00	0.00	120.00	-120.00	
<b>Total Other Finance Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.00</b>	<b>-120.00</b>	<b>/0</b>
<b>Total Revenue</b>			<b>556,077.77</b>	<b>274,430.58</b>	<b>0.00</b>	<b>303,068.04</b>	<b>253,009.73</b>	<b>45%</b>
9030204230	511110	Salaries-Reg	282,181.00	22,222.22	0.00	117,709.08	164,471.92	58%
9030204230	511120	Salaries-Reserve	73,000.00	3,316.66	0.00	23,420.83	49,579.17	68%
9030204230	511125	Salaries-Overtime	35,000.00	1,638.00	0.00	23,058.44	11,941.56	34%
9030204230	512115	FICA	29,751.00	2,079.02	0.00	12,560.41	17,190.59	58%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	750.00	750.00	50%
9030204230	512305	Employees Group Insurance	61,000.00	5,149.09	0.00	35,368.25	25,631.75	42%
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	243.00	2,432.00	91%
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	324.00	0.00	324.00	1,676.00	84%
<b>Total Salaries and Benefits</b>			<b>504,361.00</b>	<b>34,887.74</b>	<b>0.00</b>	<b>230,236.35</b>	<b>274,124.65</b>	<b>54%</b>
9030204230	521145	Small Tools	500.00	54.35	0.00	166.12	333.88	67%
9030204230	521150	Expendable Equipment	2,200.00	178.41	0.00	1,594.16	605.84	28%
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	264.67	1,235.33	82%
9030204230	521190	Household Expense	2,100.00	83.34	0.00	373.26	1,726.74	82%
9030204230	521310	Communications	5,400.00	362.06	0.00	2,259.71	3,140.29	58%
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	0.00	0.00	3,115.23	2,884.77	48%
9030204230	522130	Maint-Equip Vehicles	25,000.00	709.62	0.00	7,431.12	17,568.88	70%
9030204230	522205	Maint-Buildings & Improvements	3,000.00	703.32	0.00	3,479.00	-479.00	-16%
9030204230	522225	Maint-Grounds	1,500.00	14.74	0.00	14.74	1,485.26	99%
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%
9030204230	523210	Dues & Memberships	4,273.00	2,204.00	0.00	2,774.08	1,498.92	35%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	452.88	547.12	55%
9030204230	525140	Office-Photocopy	700.00	81.94	0.00	419.68	280.32	40%
9030204230	525150	Office-Postage	400.00	0.00	0.00	5.34	394.66	99%
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	1,200.00	0.00	5,741.09	8,258.91	59%
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	136.50	0.00	1,065.75	1,434.25	57%

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

For 2024 Period Dec

Run Date: Feb 8, 2024 10:23:18 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	527210	Rents-Equipment	1,410.00	193.25	0.00	817.50	592.50	42%
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%
9030204230	528000	SDE Special Department Expense	21,200.00	0.00	0.00	759.35	20,440.65	96%
9030204230	528184	SDE-Awards & Certificates	500.00	13.69	0.00	13.69	486.31	97%
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	1,250.29	0.00	8,727.88	16,272.12	65%
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	579.25	2,920.75	83%
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	738.78	0.00	3,172.08	8,927.92	74%
<b>Total Services and Supplies</b>			<b>199,307.00</b>	<b>7,924.29</b>	<b>0.00</b>	<b>60,812.15</b>	<b>138,494.85</b>	<b>69%</b>
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	15,376.15	48.85	0%
<b>Total Fixed Assets</b>			<b>15,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,376.15</b>	<b>48.85</b>	<b>0%</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>42,812.03</b>	<b>0.00</b>	<b>304,223.73</b>	<b>641,190.27</b>	<b>68%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-389,336.23</b>	<b>231,618.55</b>	<b>0.00</b>	<b>-1,155.69</b>	<b>-388,180.54</b>	

**Dept 235**  
**Budget vs Actual**  
**Tuolumne County of Tuolumne**  
**Mi-Wuk Fire Special Projects**

For 2024 Period Dec

Run Date: Feb 8, 2024 10:23:18 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	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	0.00	0.00	0.00	283,630.00	100%
<b>Total State Revenue</b>			<b>283,630.00</b>	<b>0.00</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	2,628.38	6,171.62	70%
<b>Total Charges for Services</b>			<b>8,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,628.38</b>	<b>6,171.62</b>	<b>70%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	0.00	0.00	832.31	4,067.69	83%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	0.00	0.00	29,074.85	43,085.15	60%
<b>Total Other Finance Sources</b>			<b>77,060.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,907.16</b>	<b>47,152.84</b>	<b>61%</b>
<b>Total Revenue</b>			<b>533,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,535.54</b>	<b>492,589.46</b>	<b>92%</b>
9030204235	511110	Salaries-Reg	157,000.00	0.00	0.00	174,466.51	-17,466.51	-11%
9030204235	511147	Salaries-Emergency Admin	13,950.00	0.00	0.00	0.00	13,950.00	100%
9030204235	512115	FICA	13,078.00	0.00	0.00	13,346.73	-268.73	-2%
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>0.00</b>	<b>0.00</b>	<b>187,813.24</b>	<b>5,814.76</b>	<b>3%</b>
9030204235	521150	Expendable Equipment	34,496.00	434.67	0.00	3,078.58	31,417.42	91%
9030204235	521173	Food-Other	660.00	0.00	0.00	149.98	510.02	77%
9030204235	521190	Household Expense	2,200.00	122.51	0.00	865.72	1,334.28	61%
9030204235	522130	Maint-Equip Vehicles	700.00	0.00	0.00	106.69	593.31	85%
9030204235	522205	Maint-Buildings & Improvements	22,796.00	0.00	0.00	932.24	21,863.76	96%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	976.88	8,023.12	89%
9030204235	525110	Office Expense	330.00	0.00	0.00	86.98	243.02	74%
9030204235	526110	PS&S-Professional Services	0.00	600.00	0.00	600.00	-600.00	
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	50.00	2.79	0.00	2,747.55	-2,697.55	-5,395%
9030204235	529110	Travel & Trans-Fuel	1,500.00	0.00	0.00	2,670.45	-1,170.45	-78%
9030204235	529210	Utilities	4,900.00	304.21	0.00	1,038.08	3,861.92	79%
<b>Total Services and Supplies</b>			<b>77,226.00</b>	<b>1,464.18</b>	<b>0.00</b>	<b>13,253.15</b>	<b>63,972.85</b>	<b>83%</b>
9030204235	542000	Buildings & Improvements	8,000.00	0.00	0.00	6,777.00	1,223.00	15%
9030204235	544200	Fire Equipment	148,413.00	0.00	0.00	0.00	148,413.00	100%
9030204235	544400	Misc/Specialized Equipment	0.00	5,715.22	0.00	5,715.22	-5,715.22	
<b>Total Fixed Assets</b>			<b>156,413.00</b>	<b>5,715.22</b>	<b>0.00</b>	<b>12,492.22</b>	<b>143,920.78</b>	<b>92%</b>
<b>Total Expenditures</b>			<b>427,267.00</b>	<b>7,179.40</b>	<b>0.00</b>	<b>213,558.61</b>	<b>213,708.39</b>	<b>50%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>105,858.00</b>	<b>-7,179.40</b>	<b>0.00</b>	<b>-173,023.07</b>	<b>278,881.07</b>	
<b>Total Revenues</b>			<b>1,089,202.77</b>	<b>343,603.58</b>	<b>0.00</b>	<b>343,603.58</b>	<b>745,599.19</b>	<b>1.32</b>
<b>Total Expenditures</b>			<b>1,372,681.00</b>	<b>517,782.34</b>	<b>0.00</b>	<b>517,782.34</b>	<b>854,898.66</b>	<b>0.62</b>
<b>Net Total</b>			<b>-283,478.23</b>	<b>-174,178.76</b>	<b>0.00</b>	<b>-174,178.76</b>	<b>-109,299.47</b>	<b>39%</b>

## December 2023 Financial Summary

- Overall Salaries and Benefits (Dept 230) is under budget with 54% remaining as of December 31st, 2023
- Overall Services and Supplies (Dept 230) is under budget with 69% remaining as of December 31st, 2023

### 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	\$52.08	\$77.12	\$ 22,257.21	\$ 73.81	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30	\$53.27	\$53.41	\$ 1,691.61	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31	\$123,592.42	\$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

#### **1.04.051 Standing Committees**

The Board President shall appoint the Chairperson and publicly announce the members of the standing committees for the ensuing year not later than the Board's regular meeting in January. The Board's standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated concerns, as specified below. Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Any recommendations resulting from said review should be submitted to the Board via written or oral report. All Standing Committees are subject to the requirements of the Ralph M. Brown Act.

The following are the standing committees of the Board of Directors:

- a) Policy and Procedures Committee – The Board's Policy and Procedures Committee is responsible for maintaining and reviewing existing policies and procedures as well as writing and presenting to the Board any new policies and procedures for Board approval. Once approved, the Office Manager/Board Clerk will insert new policies or procedures into the District Manual. The committee is made up of 1 firefighter, 2 Board members, and the Fire Chief. The committee meets on an as needed basis to discuss any actions the committee deems necessary. Whenever the committee meets, the Board will be apprised of the meeting(s) and be provided with any information the Board requests. The committee coordinates with Legal council any time issues of legality need clarification.
- b) Budget Committee - The Board's standing Budget Committee shall prepare an annual budget with input from all interested parties which may include all required and anticipated expenditures for the fiscal year, no later than the June 30<sup>th</sup> of each year. This budget shall include, but is not limited to, a capital and operating budget. It shall include estimates to covers supplies and equipment, including training aids and maintenance of equipment. The Chair of the Budget Committee shall also have the responsibilities stated above in 1.04.043.

### **2.03.030 Basis of Payment**

All employees are paid on an hourly basis, except for contract employees whose pay is based on the terms of that specific contract.

Employee rates of pay are as follows:

- a) Fire Chief: Pursuant to employment contract terms.
- b) Assistant Fire Chief: Pursuant to employment contract terms.
- c) Battalion Chief: Pursuant to employment contract terms.
- d) Captain: Starting wage \$18.00 per hour
- e) Engineer: Starting wage \$16.00 per hour
- f) Relief Engineers and Relief Captains: Starting wage \$16.00 per hour
- g) Intern Engineers: \$100.00 stipend per 24 hour shift
- h) Intern Firefighters: \$50.00 stipend per 24 hour shift
- i) Office Manager / Board Clerk: Starting wage \$18.00 per hour

## **2.03.041** Strike Teams and Out-of-District Response Compensation

Strike team members and firefighter back fills will be paid strike team wages, depending on classification, as listed below. In addition, the Office Manager/Board Clerk will receive additional compensation as stated below. All pay will go through normal payroll procedures.

Firefighters (Intern and Volunteer): Pass through of wages to be reimbursed by a State or Federal agency when on assignment under ABH or CFAA Agreement at the OES (or ABH, depending on assignment) overtime rate in effect at time of assignment, portal to portal, when not on regular scheduled shift days. On regular scheduled shift days wages will be one half of the OES (or ABH, depending on assignment) overtime rate in effect at the time of assignment.

Firefighter backfill (Intern and Volunteer): Pass through of wages to be reimbursed by a State or Federal agency when providing station coverage for a firefighter on assignment under ABH or CFAA Agreement at one half of the OES (or ABH, depending on assignment) overtime rate in effect at time of assignment, portal to portal, when not on regular scheduled shift days.

Engine Boss: Pass through of wages to be reimbursed by a State or Federal agency when on assignment under ABH or CFAA Agreement, at the OES (or ABH, depending on assignment) overtime rate in effect at time of assignment, portal to portal.

Office Manager/Board Clerk (Effective 7/01/2022): In addition to the base hourly rate, the Office Manager/Board Clerk will receive additional compensation from the administrative rate reimbursement provided under the CFAA and ABH agreements for OES strike teams and out-of-District responses if the District participates in such responses. The additional compensation will be equal to the 10% administrative rate, minus the FICA payroll tax amount paid by the District on wages of deployed and backfill personnel. If the administrative rate increases, the additional compensation will remain at 10% minus FICA (as stated above). Once the final invoice from OES is signed and submitted for reimbursement, the Office Manager/Board Clerk will be paid the additional compensation within a reasonable time. Reimbursements to the Office Manager/Board Clerk under this provision may not exceed \$20,000.00 in a single fiscal year. This additional compensation can be modified, reduced, or terminated by the District at any time.



2.03.080  
Deferred Compensation Plan Policy

Mi Wuk Sugar Pine Fire Protection District offers a Deferred Compensation 457(b) Retirement plan, which is designed to help employees save for retirement on a tax-advantaged basis. The Deferred Compensation 457(b) Retirement plan is an important component of the District's commitment to providing retirement benefits to its employees. Employees are encouraged to review the plan document and consult with a financial advisor to make informed decisions regarding their participation in the plan. This policy outlines the rules, guidelines, and procedures governing the plan.

**Eligible Employees:** All full-time, paid employees of the District are eligible to participate in the Deferred Compensation 457(b) Retirement plan, subject to any applicable legal restrictions. Eligible employees may enroll in the plan upon meeting the plan's eligibility requirements, as determined by the plan document and applicable law.

**Employee Contributions:** Employees may elect to make pre-tax or post-tax contributions to the Deferred Compensation 457(b) Retirement plan, within the limits set by the Internal Revenue Service (IRS). Employees are responsible for specifying the amount they wish to contribute, and these contributions will be deducted from their compensation via a payroll deduction. Employees are subject to annual contribution limits as set by the IRS. These limits may change from year to year, and employees are responsible for ensuring their contributions remain within these limits. Employee contributions are fully vested.

**Employer Contributions:** The District, at this time, does not offer any contributions and/or matching of employee's contributions.

**Plan Administration:** The District has appointed Nationwide Retirement Solutions as the plan administrator, responsible for managing the day-to-day operations of the Deferred Compensation 457(b) Retirement plan and ensuring compliance with all applicable laws and regulations.

For all withdrawals and distributions, please refer to Plan Administrator. In addition, when employment is terminated, the employee should contact the Plan Administrator for actions available.

The District reserves the right to amend, modify, or terminate the Deferred Compensation 457(b) Retirement plan at its discretion. Any changes will be communicated to employees in a timely manner.

The District is committed to complying with all relevant laws and regulations governing the Deferred Compensation 457(b) Retirement plan, including those established by the IRS and other relevant government authorities.

This policy is not intended to serve as the plan document itself but rather as a summary of key provisions. Employees are encouraged to refer to the plan document and consult with the plan administrator for detailed information regarding the Deferred Compensation 457(b) Retirement plan.

**2.03.120 Sick Leave Benefits (See 2.10.110 for Sick Leave Use)**

**2.03.121 General Policy**

It is the general policy of the District to provide paid employees, who work for the District for 30 or more days within a year from the commencement of employment, or 30 days or more in a subsequent calendar year, with sick leave credits that may be used to take time off from scheduled work to care for themselves or family members who are sick or injured and require assistance. Volunteers who receive a stipend or are unpaid are not entitled to sick leave.

**2.03.122 Accrual**

Sick leave credits accrue at rates specified below unless a specific employment agreement specifies otherwise.

- a) Exempt employees, paid employees who work a 40-hour work week, and part-time paid employees, accrue sick leave credits at the rate of 1.05 hours of sick leave credit for every 30 hours worked.
- b) Paid Fire Protection Employees who work a 56-hour duty week accrue sick leave credits at the rate of 2.25 hours of sick leave credit for every 30 hours worked.
- c) Employees begin accruing sick leave credits on the first day of employment.
- d) Sick leave credits shall be posted to the employee's balances at the end of each pay period. A statement of the balance of accrued sick leave shall be provided to each employee on each pay date.
- e) Sick leave credits may be used after 90 days of employment.
- b) Sick Leave Credits continue to accrue pursuant to these policy provisions during times of paid vacation and while on strike team assignments.
- a) Employees on paid sick leave or on unpaid leave do not earn sick leave credits.

**2.03.123 Maximum Accruals**

- a) Fire Protection Employees may accrue no more than 240 of sick leave credit.
- b) All other employees may accrue no more than 96 hours of sick leave credit.
- c) Once an employee's sick leave balance has reached the maximum, the employee will cease earning and accruing sick leave credits. Once the sick leave credits have been reduced below the maximum, the employee will again begin accruing sick leave credits pursuant to this policy.

**2.03.124 Unused Sick Leave**

Accumulated and unused Sick Leave Credits may be cashed out under the following conditions:

- a) Only exempt employees, paid employees who work a 40-hour work week, and paid Fire Protection Employees who work a 56-hour duty week are eligible to cash out Sick Leave Credits.
- b) The balance remaining AFTER cashing out must be at least equal to the Sick Leave Credits that were earned in the preceding twelve (12) months; and,
- c) Credits may be cashed out one time each year during the month of November.

**2.03.125 Limit to Use of Accrued Sick Leave**

Part-time, relief and temporary employees shall be limited to using no more than 5 days (based on number of regular scheduled workday hours) per calendar year.

**2.03.134****Employee Death**

- a) In the event of death, the beneficiary of the employee shall be paid for all benefits that the employee would have been entitled to had he or she voluntarily separated from service in good standing with the District.

## **2.10.225 Crime Victims Leave Policy**

**California's Crime Victims Leave (Labor Code 230.2)** – The District must provide employees with unpaid time off for a victim of a serious or violent felony to attend judicial proceedings related to the crime when requested. The term "crime victim" applies to an employee who is a victim, the immediate family member of a victim, the registered domestic partner of a victim or the child of a domestic partner of a victim. The employee can take the leave after providing notice of the scheduled proceeding (see below for the steps to request leave); such notice is provided to victims by the courts, prosecuting offices or victims advocate offices.

### **Time Off for Judicial Proceedings**

Time off from work must be used to attend judicial proceedings related to a:

- Violent felony
- Serious felony
- Felony theft or felony embezzlement

Immediate family members under this act include the employee's:

- Child – regardless of age, who is a biological, adopted, or foster child, stepchild, or legal ward, a child of a domestic partner, a child to whom the employee stands in loco parentis, or a person to whom the employee stood in loco parentis when the person was a minor.
- Spouse – person to whom the employee is legally married under the laws of any state, or a domestic partner of an employee.
- Parent – a biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or an employee's spouse or domestic partner, or a person who stood in loco parentis when the employee's spouse or domestic partner was a minor child.
- Sibling – a biological, foster, or adoptive sibling, a stepsibling, or a half-sibling.

### **Requesting Leave**

Before taking leave to attend the judicial proceeding, the employee must give one's immediate supervisor or the Fire Chief a copy of the notice of each scheduled proceeding. Such notices can come from any of the following sources:

- The Court or government agency setting the hearing.
- The district attorney or prosecuting attorney's office.
- The victim or witness assistance office advocating on the victim's behalf.

When advance notice is not feasible or an unscheduled absence occurs, action against the employee cannot be taken if they, within a reasonable time after the absence, provide one's immediate supervisor or the Fire Chief with the documentation from one of the above sources confirming the judicial proceeding.

- If the court proceeding is completed before the end of the employee's regularly scheduled shift, the employee is expected to call the immediate supervisor or Fire Chief as soon as possible and report to work if requested.

### **Eligibility**

All District employees are eligible. There are no service or hours worked requirements.

**Duration**

Leave can be of any length.

**Pay**

This leave is unpaid, as such employees do not earn sick leave credits or vacation leave credits while on this leave. However, employees can use available sick leave or vacation credits, if available, for their leave.

**Enforcement**

The District cannot terminate or discriminate against an employee who is absent to attend judicial proceedings related to a crime. The employee is entitled to the conditions and privileges of employment.

The District must keep any records regarding this leave confidential.

#### **2.15.184 Meal and Incidental Expenses**

The District will reimburse a member for meals when traveling for District business during meal times; however, this does not apply to strike team deployments (see policy 3.04.170 for strike team deployment and reimbursement rates). Members will be reimbursed for the amount spent on meals, not to exceed \$59.00 per day for three (3) meals and incidentals (Breakfast \$13, Lunch \$15, Dinner \$26, Incidentals \$5). Incidental expenses include laundry, fees, and tips for services. If a member is provided a meal with the class or conference fees, there will be no reimbursement for a meal at an alternate restaurant, unless travel prohibits eating the included meal.

Members are encouraged to utilize their District credit card for expenses when possible; however, if a member must use another form of payment, the member will be reimbursed, according to the above guidelines and other District purchasing policies. Paid receipts are required for all expenditures, regardless of form of payment.

If a member exceeds \$59.00 a day, the member is expected to reimburse the District of any overages within a two-week time period from the date of the transaction if such overages were charged to the District credit card, unless such overages were approved by the Fire Chief or Board after submitting a written explanation of overages. Please note that members are responsible for all tax implications associated with any overages.

**3.04.172** Strike Team Compensation

- a) For Strike Team Compensation pay rates, please see Section 2.03.41



## Mission Statement

The mission of the Mi-Wuk Sugar Pine Fire Protection District is to serve the residents of and visitors to the communities and to partner with them to provide protection from fire, medical emergencies, and other dangerous conditions.

## Vision Statement

While carrying out the mission of the Mi-Wuk Sugar Pine Fire Protection District, we will seek to:

- Be there to help when asked, to enhance the quality of life for Mi-Wuk and Sugar Pine residents.
- Provide the highest level of service possible to optimize safety.
- Develop and maintain effective internal and external relationships in a transparent, responsible, and proactive manner.
- Promote an effective work environment through respect, honesty, and integrity.
- Set attainable goals that can be achieved through shared responsibility and accountability.

Our future depends on shared leadership, employee empowerment, and responsiveness to the community.



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

**RESOLUTION NUMBER 2024.02.13.1**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MI WUK/SUGAR PINE FIRE PROTECTION DISTRICT ACKNOWLEDGING AND COMPLYING WITH  
CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 13146.2, 13146.3, AND 13146.4**

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 require all fire departments, including Mi Wuk Sugar Pine Fire Protection District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided; and,

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments, including Mi Wuk Sugar Pine Fire Protection District, that provide fire protection services, to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3; and,

THEREFORE, be it resolved that James Klyn, Fire Chief for the Mi-Wuk/Sugar Pine Fire Protection District, is hereby authorized on behalf of the Mi-Wuk/Sugar Pine Fire Protection District to fulfill the requirements of the California Health & Safety Code and put forth a local program to comply with California Health & Safety Code Sections 13146.2, 13146.3, and 13146.4.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District at a regular meeting thereof held on February 13th, 2024, at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95364.

AYES:

NOES:

ABSTAINED:

ABSENT:

\_\_\_\_\_  
Jim McDonald, President, Board of Directors  
Mi-Wuk/Sugar Pine Fire Protection District

\_\_\_\_\_  
Date

Attest:

\_\_\_\_\_  
Bonnie Dahlin, Clerk, Board of Directors  
Mi-Wuk Sugar Pine Fire Protection District

\_\_\_\_\_  
Date



RECEIVED FEB 01 2024

36182 4 373 T118 P1  
Mi Wuk Sugar Pine Fire Dist  
PO Box 530  
Mi Wuk Vlg, CA 95346-0530



# Notice of Pending Regulatory Application

Application 23-03-003

January 22, 2024

AT&T California has submitted an application to the California Public Utilities Commission (CPUC) that, if approved, would remove AT&T's obligation under California law to provide traditional landline phone service in a large portion of our service territory in California. This message explains what's in AT&T's application and how to find out more information.

**IMPORTANT: This letter describes an application that has not yet been approved by the CPUC. No changes are being made to your service at this time. We will let you know when and if any changes will affect your service.**

## Summary of AT&T's Application for Relief from Carrier of Last Resort Obligation

AT&T's role as the default landline phone service provider (also known as the Carrier of Last Resort or COLR) means that we must provide traditional landline phone service to any potential customer in our service territory. In our application, AT&T has asked the CPUC to remove our role as the COLR in a large portion of AT&T's service territory in California.

## If the CPUC approves AT&T's application as proposed, it would mean:

For Traditional Landline Phone Service Customers:

- AT&T would continue providing traditional landline phone service to existing customers until all federal and state regulatory processes are completed. AT&T has also committed to providing service to existing traditional landline phone customers for at least six months after the CPUC approves the application.
- Before making any changes to traditional landline phone customers' services, AT&T would provide advance notice about choices for changing existing service to either a different voice service available from AT&T, or a voice service offered by another provider in the area.
- AT&T would remain the COLR in areas where no alternative voice services are yet available and continue to provide traditional landline phone service to our customers until proven alternatives become available.

For Voice Over Internet Protocol (VoIP) Customers:

- While this application does not propose changes to VoIP service, customers with VoIP service may lose service in the future if AT&T decides it no longer wants to operate landline service in that community/market.
- AT&T would provide advance notice regarding any future changes.

For AT&T Mobility Customers:

- AT&T Mobility service would not be affected by this application.

### **Maps of Affected Areas Are Available**

A map of your zip code showing affected areas is included with this notice, and an online version of the map is available with address lookup here: <http://pub.att.com/COLRmap>

The map depicts 1) areas in AT&T California's service territory in which AT&T seeks to withdraw as a COLR, and 2) areas where AT&T may seek to withdraw as a COLR in the future using a proposed streamlined advice letter process. The Commission has not yet approved this proposed streamlined process.

### **The CPUC's Review Process**

AT&T's application is subject to approval by the CPUC. Multiple parties oppose this application. The Commission will evaluate the evidence from all parties, as well as public input, before deciding whether to approve the application. At the end of the process, the CPUC is expected to issue a final decision and vote on whether to approve the application.

### **Options to Provide Feedback on This Application to the CPUC**

The CPUC plans to gather public input about AT&T's application, and it has scheduled public participation hearings in February and March 2024. You can find more information about upcoming public participation hearings here:

<https://www.cpuc.ca.gov/pph>

Customers may also share concerns with the CPUC in writing. Please visit [apps.cpuc.ca.gov/c/A2303003](https://apps.cpuc.ca.gov/c/A2303003) to submit a public comment in this proceeding's Docket Card. You may also mail written comments to the CPUC's Public Advisor's Office at the address below. If you mail comments, please include the proceeding number A.23-03-003 on the envelope.

***IMPORTANT: This letter describes an application that has not yet been approved by the CPUC. No changes are being made to your service at this time. We will let you know when and if any changes will affect your service.***

For more information about participating in the public participation hearings, submitting comments, to request special assistance, to request a non-English or Spanish language interpreter, or if you have questions about the process, you can contact the CPUC's Public Advisor's Office at:

### **CPUC Public Advisor's Office**

505 Van Ness Avenue, San Francisco, CA 94102

Phone: 1.866.849.8390 (toll-free) or 1.415.703.2074

Email: [Public.Advisor@cpuc.ca.gov](mailto:Public.Advisor@cpuc.ca.gov)

[cpuc.ca.gov/pao](http://cpuc.ca.gov/pao)

Please reference **Application 23-03-003** in any communications you have with the CPUC regarding this matter.

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### To hear this in other languages

如需有關本文的粵語資訊，請致電：800.570.8868，然後按照提示繼續。

如需有關本文的國語資訊，請致電：800.303.8788，然後按照提示繼續。

Để biết thông tin về bài viết bằng tiếng Việt, xin gọi số 800.573.8828 và làm theo các hướng dẫn.

한글 보도자료 정보는 800.560.8878번으로 전화하여 녹음 안내를 받으십시오.

Para sa impormasyon tungkol sa artikulo sa Tagalog, mangyaring tumawag sa: 800.546.5006 at sundin ang mga dikta.

日本語版の文書をご希望の方は、800.523.1153に電話してプロンプトに従ってください。

Для получения информации о статье на русском языке звоните по телефону 866.538.6122 и следуйте указаниям.

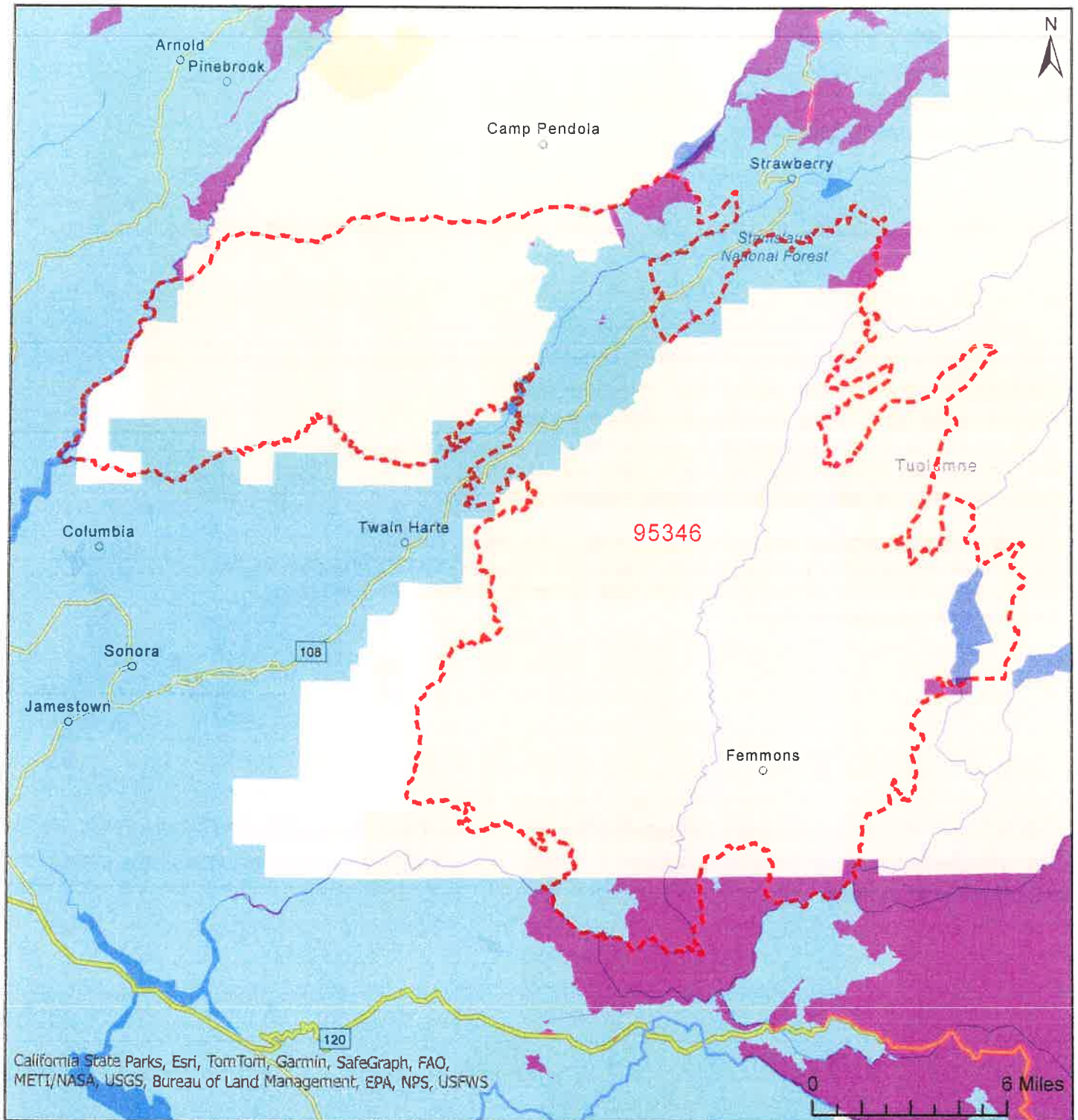
Aby uzyskać informacje o artykule w języku polskim, należy zadzwonić pod numer: 866.538.5284 i postępować zgodnie z odpowiedziami.

Your language. Delivered. Plus 240 more. Call 800.238.2020.

***IMPORTANT: This letter describes an application that has not yet been approved by the CPUC. No changes are being made to your service at this time. We will let you know when and if any changes will affect your service.***




Territory AT&T California Seeks to  
Withdraw from as a Carrier of Last Resort (COLR)  
Zip Code 95346



 Zip Code Area

 Blue shaded sections represent the territory AT&T California seeks to withdraw from as a COLR.

 Violet shaded sections represent the territory AT&T California proposes that it should be allowed to withdraw from as a COLR in the future through a proposed streamlined advice letter process. The Commission has not yet approved this proposed streamlined process.

An online version of this map with address lookup is available here: <http://pub.att.com/COLRmap>