



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Notice and Agenda
Mi-Wuk Sugar Pine Fire Protection District
Board of Directors
Regular Meeting, 6:00 PM, Tuesday, July 11, 2023
Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108, Mi Wuk Village, California

1. Call to Order _____
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald _____
 - b. Vice President Afshar _____
 - c. Treasurer Costa _____
 - d. Director Doss _____
 - e. Director Schwarz _____
 - f. Also Present:
 - i. Chief Klyn _____
 - ii. Office Manager/Board Clerk Dahlin _____
 - iii. Guests: _____
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.
5. Approval of the Minutes of the June 13, 2023 Regular Meeting.
 - a. Written Communications: There were none.
6. Reports:
 - a. Auxiliary Report: Ann Coleman, MWSPFPD Auxiliary President: No Action Required
 - b. CAL FIRE Report: No Action Required
 - c. Chief's Reports: James Klyn, Fire Chief. No Action Required

7. Standing Committee Reports for Discussion and Action:
 - a. District Policies & Procedures Committee: Director Doss.
 - i. Possible revision to Policy and Procedures Administrative Manual: Chapter 2.15.100 Social Media; Chief Klyn
 - b. Treasurers Report on Budget Committee and May Financial Summary; Treasurer Costa
 - i. Receive Tuolumne County Financial Reports
 1. Tuolumne County Trial Balance for Month Ending May 31, 2023
 2. Tuolumne County Budget vs Actual for Month Ending May 31, 2023
8. Discussion and Action Items:
 - a. Possible enrollment in the State of California ScholarShare 529 Workplace Savings Program; Chief Klyn
 - b. Discussion regarding potential District out-of-state response under CFAA Agreement; Chief Klyn
 - c. Local Ordinance for Cost Recovery Committee Report and possible draft resolution; Director Doss
 - d. Community Room / Training Room electronic equipment quotes; Director Doss
9. Continuing Business – Discussion Only. No Action Items:
 - a. Staffing Levels and Recruitment
 - b. Fleet
10. 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.
11. Final audience comments:
12. Adjournment: _____

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e. auxiliary aids or services) in order to participate in this public meeting, please contact the District at (209) 586-5256. Notification 48 hours prior to the start of the meeting will enable the District to make reasonable accommodation to ensure accessibility to this public meeting. Pursuant to the California Government Code section 54957.5, public records, including writings relating to an agenda item for open session of a meeting and distributed less than 72 hours prior to the meeting, are available for public inspection at the Mi-Wuk Sugar Pine Fire Protection District office at 24247 Highway 108, Mi Wuk Village, California

This Notice and Agenda was posted pursuant to District Policy on July 7, 2023



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

DRAFT

Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Regular Meeting, 6:00 PM, Tuesday, June 13, 2023

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order - 6:00 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: Chris Coulter from SCI
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. PUBLIC HEARING: Benefit Assessment for FY23/24 and Engineer's Report
 - a. Open Public Hearing regarding Benefit Assessment for FY23/24 – 6:02 PM
 - b. Review of Engineer's Report for Fire Protection and Emergency Response Services Assessment dated June 2023. – Chris Coulter of SCI explained the process used for the Engineers Report, how the 4% increase to the Benefit Assessment was determined and answered questions from the board.
 - c. Public Comment - There were no questions or comments from the public.
 - d. Close Public Hearing – 6:11 PM
6. Resolution No. 2023.06.13.1 Approving Engineer's Report, Confirming Diagram And Assessment, And Ordering The Levy Of Assessments For Fiscal Year 2023/24 For The Mi-Wuk/Sugar Pine Fire Protection District Fire Suppression And Protection Services Assessment.
Moved to Approve: Director Doss Seconded: Vice President Afshar
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0

7. Approval of the Minutes of the May 9, 2023, Regular Meeting.
Moved to Approve: Director Schwarz Seconded: Treasurer Costa
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
8. Written Communications: There were none.
9. Reports:
 - a. Auxiliary Report: Ann Coleman, MWSPFPD Auxiliary President, was not present. President McDonald read her written report that is in the meeting record.
 - b. CAL FIRE Report: No report.
 - c. Chief's Reports: James Klyn, Fire Chief, reported that the regional grant for SCBA's has been approved. The Auxiliary has committed to an \$8000.00 donation for the District's share of the costs. He also reported that Captain Sedlmeyer has in been contact with an individual who would like to donate a carport or shed which would be used for the tractor.
10. Standing Committee Reports for Discussion and Action:
 - a. District Policies & Procedures Committee: Director Doss reported that they did not meet.
 - b. Treasurers Report on Budget Committee and April Financial Summary; Treasurer Costa reviewed the April reports and noted that there are some over budget items and a couple of items that are due to misposts by the County which will be corrected.
 - i. Receive Tuolumne County Financial Reports
 1. Tuolumne County Trial Balance for Month Ending April 30, 2023
 2. Tuolumne County Budget vs Actual for Month Ending April 30, 2023Moved to Receive: Vice President Afshar Seconded: Director Doss
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
11. Discussion and Action Items:
 - a. Review and adoption of the Preliminary Budget for FY 23/24 pursuant to Health & Safety Code section 13890 and directing the Fire Chief to post a notice pursuant to section 13893; Treasurer Costa reviewed the preliminary budget, noting that the June reports will be used to develop the final budget in September. She also reported that the budget committee increased the budget for SDE-Awards & Certificates to \$500.00 as suggested at a previous board meeting and requested that the Policy Committee develop a policy for a Firefighter of the Year Program with a recommended award of \$100.00.
Moved to Adopt: Director Doss Seconded: Treasurer Costa
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
 - b. Adoption of the Mi-Wuk/Sugar Pine Fire Protection District, Tuolumne County, California District Manual, (originally) Adopted July 10, 2012, in its current version, including all revisions and additions subsequent to July 10, 2012, and superseding all prior policies contained within the Lexipol system; Chief Klyn informed the board that the Policy Committee will need to go through it and bring it up to date with all revisions since 2012 consolidated and reformatted within the manual. The manual will then be accessible in one place, possibly on the District website. He will also look into hiring someone to digitize the manual. Treasurer Costa offered to help.
Moved to Adopt: Treasurer Costa Seconded: Director Doss
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0

- c. Lease Renewal from the California Department of Transportation District 10 Central Region Right of Way extending the rental term on a lease agreement dated 9/21/2017, identified as Account No. 10-007317-0001-02, for an additional five years ending 2/29/2028; Chief Klyn informed the board that it is basically the same terms, with the annual payment remaining at \$135.00.
Moved to Approve: Vice President Afshar Seconded: Director Doss
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
- d. Revision to Vehicle Rental Agreement dated 9/13/2022 between the District and James Krussow for E775, a 2008 Ford F350 Type VI, VIN ending 9459; Chief Klyn and Volunteer Asst. Krussow informed the board of several changes to the agreement made to reflect the change in ownership of the vehicle from Asst. Chief Krussow to his wife's, business. Chief Klyn noted that there is a typo in the third from last paragraph on page 1, CFAS should be CFAA, which will be corrected in the final agreement. The revised agreement will be between the District and Delfred Carol Dodrill.
Moved to Approve: Vice President Afshar Seconded: Director Doss
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
- e. SDRMA Board of Directors 2023 Election Ballot; No action was taken.
- f. Letters from Fiona Ma, CPA, Treasurer, State of California Re: ScholarShare 529 and possible enrollment in the ScholarShare 529 Workplace Savings Program; - Tabled
Office Manager Dahlin will contact the Tuolumne County payroll department to see if they will be able to accommodate the payroll deductions.
- g. Board approval to remove the gutters from the station building; Chief Klyn explained that nearly every year the gutters are damaged by the snow and he is considering removing them, with board approval. The consensus of the board was to delegate the decision to Chief Klyn.
- h. Community Room / Training Room equipment quotes; Director Doss reported on the work that has been done to date and provided a list of the costs for the various components of the project, which is in the meeting record. Auxiliary Treasurer Joan Walton informed the board that the Auxiliary can cover \$8450 for the sheetrock of \$3950, \$1500 towards painting, and \$3000 towards the floor (including the prep equipment rental and staining) using the rest of the Chief's Discretionary Fund for 2023 and other Auxiliary funds. The consensus of the board was to wait on the electronic package.
Treasurer Costa moved to approve the expenditures for painting, sheet rocking and flooring (as listed above).
Seconded: President McDonald.
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
- i. IEC – In-Service Training Program update; Director Doss reported that the hours for the VIP Defensible Space Inspections qualify to earn credits in this program.
- j. Hydrant testing program with Mi Wuk Village Mutual Water Co. update; Director Doss reported that he talked to the general manager and they are still working on this.
- k. Local Ordinance for Cost Recovery Committee Report and possible draft resolution; Director Doss did not have anything new to report.

1. Proposal from Assurance Development, authorized representative for Vertical Bridge, to lease District property for a cell phone tower, and revised Option and Lease Agreement between Mi-Wuk Sugar Pine Fire Protection District and VB BTS II, LLC, a Delaware limited liability company; Chief Klyn reported that the red-lined copy of the revised agreement is in the packets so that the changes made after the Districts suggested changes and those made by their legal team can be seen. He noted some of the changes, including that they added a section that allows the District to put a repeater on the tower at no charge and they want to make it taller than originally planned. Legal has reviewed it. One concern that was not addressed before, and is not included in the agreement, is that there is no requirement that they provide documentation of their profit, of which the District is to receive 25%. Legal has advised that that can be addressed at a later date.
Director Doss moved to accept the proposed contract from Assurance Development for Vertical Bridge for the cell tower installation with the agreement that they pay \$8000.00 up front, \$2000.00 per month once the program begins in a couple of years, and 25% of the profit with an annual increase of 2%.
Seconded: Director Schwarz
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
12. Continuing Business – Discussion Only. No Action Items:
 - a. Staffing Levels and Recruitment – Chief Klyn reported that one firefighter is leaving for a position with Cal Fire. Staffing is still good.
 - b. Fleet – no report.
13. 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.
14. Final audience comments: Jim Krussow reported that he has received three more digital radios from Cal Fire.
15. Adjournment: 7:58 PM

Approved by the District Board of Directors in the meeting assembled July 11, 2023.

Jim McDonald, Board President

May 2023 Financial Summary

Significant May Financial Activity and Budget Status

Target of 8.33% Remaining Budget for FY23

- As of May reports, have received \$515,436.43 in OES reimbursements
- March preposition deployments should total an approximate reimbursement of \$30,300, not yet reimbursed
- Paid \$4,140 in OES Admin pay
- Paid Anthem Blue Cross Premium of \$4,652
- Paid \$2,234 Maint-Equip Vehicles - including \$2,110 for U779 tie rods, ball joints, sway bar
- Paid \$2,201 in Maint-Buildings & Improvements - including \$1,401 for insulation for the meeting room (partial) & \$500 for an app bay door repair (partial)
- Paid \$1,098 PS&S-Legal
- Paid \$1,152 Travel & Trans-Fuel
- Overall Salaries and Benefits (Dept 230) has 22% remaining
- Overall Services and Supplies (Dept 230) has 9% remaining
- Line items over budget due to annual payments, with no additional expected expenditures, are not noted as overbudget on the Budget vs Actual report.

Cash Balance History

	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	\$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	\$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	\$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		\$ 259,482.59	\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

MAY 31, 2023
FEFS017TC Trial Balance
 Ledger: GL - General Ledger
 All Account Types
 Fiscal Period 11/2023

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Fund: 9030 - Mi-Wuk Fire District

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 10 - Assets					
100100 - Claim on Pooled Cash	378,793.20	3,957.71	51,925.51	(47,967.80)	330,825.40
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102000 - Accounts Receivable	0.00	0.00	0.00	0.00	0.00
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	370,583.88	0.00	0.00	0.00	370,583.88
129100 - Accum Depreciation- Structures	(359,388.00)	0.00	0.00	0.00	(359,388.00)
129200 - Accum Depreciation- Equipment	(145,528.92)	0.00	0.00	0.00	(145,528.92)
10 Type Total	1,071,938.80	3,957.71	51,925.51	(47,967.80)	1,023,971.00
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	8,180.65	8,180.65	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
203200 - Federal Withholding Payable	0.00	0.00	0.00	0.00	0.00
203210 - FICA Payable	0.00	0.00	0.00	0.00	0.00
203220 - State Withholding Payable	0.00	0.00	0.00	0.00	0.00
203230 - State Disability Payable	0.00	0.00	0.00	0.00	0.00
203310 - Deferred Compensation Payable	0.00	0.00	0.00	0.00	0.00
203400 - Health Insurance Payable	0.00	0.00	0.00	0.00	0.00
203420 - Workers Compensation Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(9,424.00)	0.00	0.00	0.00	(9,424.00)
203920 - Accrued Sick	(8,745.00)	0.00	0.00	0.00	(8,745.00)
205310 - Advances From Other Funds	0.00	0.00	0.00	0.00	0.00
20 Type Total	(18,452.91)	8,180.65	8,180.65	0.00	(18,452.91)
Type - 30 - Fund Balance					

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 11/2023

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
331200 - Agency Obligation	(216,952.16)	0.00	0.00	0.00	(216,952.16)
380600 - Capital Assets, Net	(692,645.60)	0.00	0.00	0.00	(692,645.60)
30 Type Total	(909,597.76)	0.00	0.00	0.00	(909,597.76)
Type - 40 - Revenues					
411110 - Ppty Taxes-Current Secured	(199,954.78)	0.00	0.00	0.00	(199,954.78)
412110 - Ppty Taxes-Current Unsecured	(4,347.65)	0.00	0.00	0.00	(4,347.65)
416110 - Ppty Taxes-Supplemental	(4,021.89)	0.00	0.00	0.00	(4,021.89)
441110 - Interest Income	(1,746.94)	0.00	0.00	0.00	(1,746.94)
458110 - State-Homeowners Property Tax	(1,632.08)	0.00	0.00	0.00	(1,632.08)
459119 - State-Emergency Fire Fighting	(515,436.43)	0.00	0.00	0.00	(515,436.43)
469840 - Other Govts-San Francisco	(613.00)	0.00	0.00	0.00	(613.00)
471211 - Benefit Assessments-Fire Assmt	(283,932.43)	0.00	0.00	0.00	(283,932.43)
474200 - IEC In-Service Training Prog	(2,248.00)	0.00	0.00	0.00	(2,248.00)
483111 - Misc Income-Reimbursements	0.00	0.00	0.00	0.00	0.00
483450 - Refunds-Insurance Premiums	(658.13)	0.00	0.00	0.00	(658.13)
496060 - Donations-Auxiliary Utilities	(4,747.21)	0.00	634.39	(634.39)	(5,381.60)
496063 - Donations-Auxiliary Clothing	(939.06)	0.00	0.00	0.00	(939.06)
496065 - Donations-Auxiliary Misc	(5,044.80)	0.00	2,872.50	(2,872.50)	(7,917.30)
40 Type Total	(1,025,322.40)	0.00	3,506.89	(3,506.89)	(1,028,829.29)
Type - 50 - Expenditures					
511110 - Salaries-Reg	510,803.14	20,818.22	0.00	20,818.22	531,621.36
511115 - Salaries-Part Time	0.00	700.00	0.00	700.00	700.00
511120 - Salaries-Reserve	31,063.44	3,177.07	0.00	3,177.07	34,240.51
511125 - Salaries-Overtime	48,906.90	5,268.00	0.00	5,268.00	54,174.90
511140 - Salaries-Termination	3,232.16	0.00	0.00	0.00	3,232.16
511147 - Salaries-Emergency Admin	7,710.48	4,140.13	0.00	4,140.13	11,850.61
512115 - FICA	45,332.93	2,608.92	0.00	2,608.92	47,941.85
512120 - Unemployment Insurance	1,250.00	125.00	0.00	125.00	1,375.00
512305 - Employees Group Insurance	45,067.91	5,102.33	450.82	4,651.51	49,719.42
512325 - Life Insurance	2,580.50	27.00	0.00	27.00	2,607.50
512330 - Workers Comp Insurance	15,070.48	0.00	0.00	0.00	15,070.48
512505 - Employee Physicals	175.00	0.00	0.00	0.00	175.00

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 11/2023

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
512510 - Recruitment Expense	2,162.60	345.00	0.00	345.00	2,507.60
521145 - Small Tools	123.36	0.00	0.00	0.00	123.36
521150 - Expendable Equipment	10,094.02	0.00	0.00	0.00	10,094.02
521173 - Food-Other	129.98	98.07	0.00	98.07	228.05
521180 - Clothing & Personal Supplies	5,213.73	0.00	0.00	0.00	5,213.73
521190 - Household Expense	2,522.76	122.51	0.00	122.51	2,645.27
521310 - Communications	3,735.76	333.18	0.00	333.18	4,068.94
521610 - Insurance	17,674.00	0.00	0.00	0.00	17,674.00
522125 - Maint-Equipment	5,700.90	263.40	86.86	176.54	5,877.44
522130 - Maint-Equip Vehicles	31,008.89	2,233.65	0.00	2,233.65	33,242.54
522150 - Maint-Equip Radio	0.00	0.00	0.00	0.00	0.00
522205 - Maint-Buildings & Improvements	3,023.08	2,201.19	0.00	2,201.19	5,224.27
522225 - Maint-Grounds	2,033.72	0.00	0.00	0.00	2,033.72
522600 - Fire Extinguisher Testing	310.00	0.00	0.00	0.00	310.00
523210 - Dues & Memberships	3,588.43	0.00	0.00	0.00	3,588.43
525110 - Office Expense	678.82	0.00	0.00	0.00	678.82
525140 - Office-Photocopy	365.60	62.94	0.00	62.94	428.54
525150 - Office-Postage	351.45	31.96	0.00	31.96	383.41
526110 - PS&S-Professional Services	15,419.37	0.00	0.00	0.00	15,419.37
526116 - PS&S-Legal	5,444.50	1,098.00	0.00	1,098.00	6,542.50
526124 - PS&S-Auditor-Controller	1,786.75	248.75	0.00	248.75	2,035.50
527210 - Rents-Equipment	1,169.25	79.25	0.00	79.25	1,248.50
527310 - Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00
528000 - SDE Special Department Expense	1,068.78	62.75	0.00	62.75	1,131.53
528184 - SDE-Awards & Certificates	68.46	0.00	0.00	0.00	68.46
528205 - SDE-Refunds	658.13	0.00	0.00	0.00	658.13
529105 - Travel	1,350.01	0.00	0.00	0.00	1,350.01
529110 - Travel & Trans-Fuel	15,645.07	1,151.77	0.00	1,151.77	16,796.84
529112 - Travel & Trans-Priv Auto	604.28	0.00	0.00	0.00	604.28
529116 - Training-Travel	1,335.46	362.84	0.00	362.84	1,698.30
529134 - Travel & Trans-Rent Payment	22,820.54	0.00	0.00	0.00	22,820.54

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 11/2023

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
529210 - Utilities	14,018.63	1,350.44	0.00	1,350.44	15,369.07
50 Type Total	881,434.27	52,012.37	537.68	51,474.69	932,908.96
9030 - Mi-Wuk Fire District Total	0.00	64,150.73	64,150.73	0.00	0.00

Dept 230
Budget vs Actual
Tuolumne County of Tuolumne
Mi-Wuk Fire District

For 2023 Period May

Run Date: Jun 27, 2023 3:55:45 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining	Target
9030204230 - Mi-Wuk Fire District									
9030204230	411110	Ppty Taxes-Current Secured	205,453.00	0.00	0.00	199,954.78	5,498.22	3%	
9030204230	412110	Ppty Taxes-Current Unsecured	4,538.00	0.00	0.00	4,347.65	190.35	4%	
9030204230	414110	Ppty Taxes-Prior Unsecured	80.00	0.00	0.00	0.00	80.00	100%	
9030204230	416110	Ppty Taxes-Supplemental	5,158.00	0.00	0.00	4,021.89	1,136.11	22%	
Total Taxes			215,229.00	0.00	0.00	208,324.32	6,904.68	3%	
9030204230	441110	Interest Income	1,500.00	0.00	0.00	1,746.94	-246.94	-16%	
Total Use of Money & Property			1,500.00	0.00	0.00	1,746.94	-246.94	-16%	
9030204230	458110	State-Homeowners Property Tax	2,030.00	0.00	0.00	1,632.08	397.92	20%	
Total State Revenue			2,030.00	0.00	0.00	1,632.08	397.92	20%	
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	613.00	0.00	0%	
Total Other Governments			613.00	0.00	0.00	613.00	0.00	0%	
9030204230	471211	Benefit Assessments-Fire Assmt	302,526.00	0.00	0.00	283,932.43	18,593.57	6%	
Total Charges for Services			302,526.00	0.00	0.00	283,932.43	18,593.57	6%	
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	658.13	0.87	0%	
Total Miscellaneous Revenue			659.00	0.00	0.00	658.13	0.87	0%	
Total Revenue			522,557.00	0.00	0.00	496,906.90	25,650.10	5%	
9030204230	511110	Salaries-Reg	282,180.00	20,818.22	0.00	231,428.38	50,751.62	18%	
9030204230	511115	Salaries-Part Time	0.00	700.00	0.00	700.00	-700.00		
9030204230	511120	Salaries-Reserve	75,600.00	3,177.07	0.00	34,240.51	41,359.49	55%	
9030204230	511125	Salaries-Overtime	61,000.00	5,268.00	0.00	54,174.90	6,825.10	11%	
9030204230	511140	Salaries-Termination	2,167.00	0.00	0.00	3,232.16	-1,065.16	-49% Over budget	
9030204230	512115	FICA	29,352.00	2,292.20	0.00	24,339.40	5,012.60	17%	
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	1,375.00	125.00	8%	
9030204230	512305	Employees Group Insurance	63,600.00	4,651.51	0.00	49,719.42	13,880.58	22%	
9030204230	512325	Life Insurance	2,662.00	27.00	0.00	2,607.50	54.50	2%	
9030204230	512330	Workers Comp Insurance	15,071.00	0.00	0.00	15,070.48	0.52	0%	
9030204230	512505	Employee Physicals	450.00	0.00	0.00	175.00	275.00	61%	
9030204230	512510	Recruitment Expense	2,000.00	345.00	0.00	2,507.60	-507.60	-25% Over budget	
Total Salaries and Benefits			535,582.00	37,404.00	0.00	419,570.35	116,011.65	22% Under budget	
9030204230	521145	Small Tools	500.00	0.00	0.00	123.36	376.64	75%	
9030204230	521150	Expendable Equipment	4,150.00	0.00	0.00	4,967.16	-817.16	-20% Over budget	
9030204230	521173	Food-Other	255.00	98.07	0.00	98.07	156.93	62%	
9030204230	521180	Clothing & Personal Supplies	4,500.00	0.00	0.00	4,274.67	225.33	5% Over budget	
9030204230	521190	Household Expense	2,100.00	0.00	0.00	815.26	1,284.74	61%	
9030204230	521310	Communications	4,500.00	333.18	0.00	4,068.94	431.06	10%	
9030204230	521610	Insurance	17,674.00	0.00	0.00	17,674.00	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	176.54	0.00	5,877.44	122.56	2% Over budget	
9030204230	522130	Maint-Equip Vehicles	34,000.00	2,233.65	0.00	33,172.94	827.06	2% Over budget	
9030204230	522205	Maint-Buildings & Improvements	3,000.00	2,201.19	0.00	4,804.27	-1,804.27	-60% Over budget	
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	2,033.72	-533.72	-36% Over budget	
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	310.00	30.00	9%	
9030204230	523210	Dues & Memberships	4,273.00	0.00	0.00	3,588.43	684.57	16%	
9030204230	525110	Office Expense	1,000.00	0.00	0.00	385.80	614.20	61%	
9030204230	525140	Office-Photocopy	700.00	62.94	0.00	428.54	271.46	39%	
9030204230	525150	Office-Postage	400.00	31.96	0.00	383.41	16.59	4% Over budget	
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%	
9030204230	526106	PS&S-Tax Admin Fee	5,100.00	0.00	0.00	0.00	5,100.00	100%	
9030204230	526107	PS&S-Tax Parcel Fee	4,000.00	0.00	0.00	0.00	4,000.00	100%	
9030204230	526110	PS&S-Professional Services	15,439.00	0.00	0.00	15,419.37	19.63	0%	
9030204230	526116	PS&S-Legal	5,500.00	1,098.00	0.00	6,542.50	-1,042.50	-19% Over budget	
9030204230	526124	PS&S-Auditor-Controller	2,000.00	248.75	0.00	2,035.50	-35.50	-2% Over budget	
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	1,248.50	161.50	11%	

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

For 2023 Period May

Run Date: Jun 27, 2023 3:55:45 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining	Target
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	135.00	0.00	0%	
9030204230	528000	SDE Special Department Expense	1,200.00	62.75	0.00	1,131.53	68.47	6% Over budget	
9030204230	528184	SDE-Awards & Certificates	50.00	0.00	0.00	68.46	-18.46	-37% Over budget	
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	658.13	0.87	0%	
9030204230	529105	Travel	1,000.00	0.00	0.00	986.96	13.04	1% Over budget	
9030204230	529110	Travel & Trans-Fuel	15,800.00	1,151.77	0.00	15,484.85	315.15	2% Over budget	
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	604.28	-54.28	-10% Over budget	
9030204230	529116	Training-Travel	3,500.00	362.84	0.00	1,698.30	1,801.70	51%	
9030204230	529134	Travel & Transâ€"Rent Payment	22,821.00	0.00	0.00	22,820.54	0.46	0%	
9030204230	529210	Utilities	9,300.00	931.72	0.00	9,890.19	-590.19	-6% Over budget	
Total Services and Supplies			178,531.00	9,072.61	0.00	161,730.12	16,800.88	9%	
9030204230	691110	Appropriation-Contingencies	183,362.00	0.00	0.00	0.00	183,362.00	100%	
9030204230	691114	Contingency-Employee Health Be	18,750.00	0.00	0.00	0.00	18,750.00	100%	
Total Contingencies			202,112.00	0.00	0.00	0.00	202,112.00	100%	
Total Expenditures			916,225.00	46,476.61	0.00	581,300.47	334,924.53	37%	
Total Net Mi-Wuk Fire District			-393,668.00	-46,476.61	0.00	-84,393.57	-309,274.43		

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

For 2023 Period May

Run Date: Jun 27, 2023 3:55:45 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204235 - Mi-Wuk Fire Special Projects								
9030204235	459119	State-Emergency Fire Fighting	515,515.00	0.00	0.00	515,436.43	78.57	0%
Total State Revenue			515,515.00	0.00	0.00	515,436.43	78.57	0%
9030204235	474200	IEC In-Service Training Prog	0.00	0.00	0.00	2,248.00	-2,248.00	
Total Charges for Services			0.00	0.00	0.00	2,248.00	-2,248.00	/0
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	634.39	0.00	5,381.60	-481.60	-10%
9030204235	496063	Donations-Auxiliary Clothing	0.00	0.00	0.00	939.06	-939.06	
9030204235	496065	Donations-Auxiliary Misc	14,600.00	2,872.50	0.00	7,917.30	6,682.70	46%
Total Other Finance Sources			19,500.00	3,506.89	0.00	14,237.96	5,262.04	27%
Total Revenue			535,015.00	3,506.89	0.00	531,922.39	3,092.61	1%
9030204235	511110	Salaries-Reg	277,927.00	0.00	0.00	300,192.98	-22,265.98	-8%
9030204235	511147	Salaries-Emergency Admin	20,000.00	4,140.13	0.00	11,850.61	8,149.39	41%
9030204235	512115	FICA	22,852.00	316.72	0.00	23,602.45	-750.45	-3%
9030204235	512330	Workers Comp Insurance	16,575.00	0.00	0.00	0.00	16,575.00	100%
Total Salaries and Benefits			337,354.00	4,456.85	0.00	335,646.04	1,707.96	1%
9030204235	521150	Expendable Equipment	10,600.00	0.00	0.00	5,126.86	5,473.14	52%
9030204235	521173	Food-Other	600.00	0.00	0.00	129.98	470.02	78%
9030204235	521180	Clothing & Personal Supplies	0.00	0.00	0.00	939.06	-939.06	
9030204235	521190	Household Expense	2,000.00	122.51	0.00	1,830.01	169.99	8%
9030204235	522130	Maint-Equip Vehicles	25.00	0.00	0.00	69.60	-44.60	-178%
9030204235	522205	Maint-Buildings & Improvements	560.00	0.00	0.00	420.00	140.00	25%
9030204235	525110	Office Expense	300.00	0.00	0.00	293.02	6.98	2%
9030204235	528000	SDE Special Department Expense	540.00	0.00	0.00	0.00	540.00	100%
9030204235	529105	Travel	370.00	0.00	0.00	363.05	6.95	2%
9030204235	529110	Travel & Trans-Fuel	1,050.00	0.00	0.00	1,311.99	-261.99	-25%
9030204235	529210	Utilities	4,900.00	418.72	0.00	5,478.88	-578.88	-12%
Total Services and Supplies			20,945.00	541.23	0.00	15,962.45	4,982.55	24%
Total Expenditures			358,299.00	4,998.08	0.00	351,608.49	6,690.51	2%
Total Net Mi-Wuk Fire Special Projects			176,716.00	-1,491.19	0.00	180,313.90	-3,597.90	
Total Revenues			1,057,572.00	1,028,829.29	0.00	1,028,829.29	28,742.71	1.97
Total Expenditures			1,274,524.00	932,908.96	0.00	932,908.96	341,615.04	0.27
Net Total			-216,952.00	95,920.33	0.00	95,920.33	-312,872.33	144%



RECEIVED MAY 10 2023

FIONA MA, CPATREASURER
STATE OF CALIFORNIA

May 5, 2023

Mi-Wuk Sugar Pine Fire Protection District
Attention: Director of Human Resources
PO Box 530
Mi Wuk Village, CA 95346-0530

Dear Director:

As the Chair of the ScholarShare Investment Board, which oversees *ScholarShare 529*, our state-sponsored college savings plan, I write to respectfully request your assistance in raising awareness about the importance of saving for higher education and about the significant role that a 529 college savings plan can play in that process at your workplace.

Many California parents are looking to their employers for help with their college savings needs, according to ScholarShare 529 research. A recent ScholarShare Marketplace Study of more than 1,000 California parents planning to save to help their children afford college revealed that 72 percent of respondents would feel more confident choosing a 529 plan if it were available through work, while 79 percent said a workplace college savings program shows their employer cares about its employees.

ScholarShare 529 provides families with a valuable tool that offers a diverse set of low-cost investment options, tax-deferred growth, and withdrawals free from state and federal taxes when used for qualified higher education expenses, such as tuition and fees, books, certain room and board costs, computer equipment, and other required supplies. Further, ScholarShare 529 funds are flexible and can be used at a wide variety of educational institutions, which include technical schools, community colleges, four-year public and private universities, graduate programs, and some institutions abroad.

As an employer, you can play an important role in helping your employees maximize their hard-earned savings and give them much-needed peace of mind. Here are two easy ways that, together, we can help them:

- First, make sure your organization is enrolled in the ScholarShare 529 *Workplace Savings Program*. It's a free and easy way for your employees to save for college through a simple payroll direct deposit process, while gaining access to many useful college savings tools and educational resources. It requires no reporting, no cost and no contracts for you to manage. More than 1,000 employers already participate, including numerous state, county, city, school district, and special district agencies. You can learn more about our *Workplace Savings Program* at an upcoming webinar. Visit **[ScholarShare529.com/employer](https://www.scholarshare529.com/employer)** to register.

- Second, help your employees take advantage of ScholarShare 529's upcoming special match promotion. To celebrate *National 529 College Savings Day* on May 29, 2023, ScholarShare 529 will offer up to a \$100 contribution for families who open and contribute to a new account between May 22 and May 31, 2023. You can easily share information about this promotion with your employees using our online marketing toolkit available at **ScholarShare529.com/529Offer**. The toolkit includes helpful materials, such as flyers, brochures, sample articles for e-newsletters, and sample social media posts. In addition, employees can visit www.ScholarShare529.com/529Offer to learn more about the promotion and to register for an online webinar.

By becoming a *Workplace Savings Program* partner or helping us disseminate information about our upcoming 529 Day promotion, you will undoubtedly be helping your employees better prepare for the expenses that come with pursuing a higher education and reduce the amount of money their loved ones borrow while achieving their academic goals.

For more information, contact our ScholarShare 529 staff at **scholarshare@treasurer.ca.gov** or **(916) 651-6380**. We look forward to the opportunity to partner with you on this important matter.

In Peace and Friendship,

A handwritten signature in black ink, consisting of a stylized, cursive 'S' followed by a horizontal line that extends to the right and then curves back up to meet the vertical stem of the 'S'.

With ScholarShare 529, making regular contributions automatically is easy and worry free. Set up recurring contributions from your checking or savings account to your 529 plan in minutes. Once complete, you can change Recurring Contributions to your account at any time.

What you'll need to do it online

To set up your automatic contribution plan online, you will first need to update your account information with the following information:

- Checking or savings account number
- Bank routing number
- Name as it appears on the account
- Bank's name

How to do it online

1. Log in to your account online. Once you've logged in, you will go directly to the Contribution page.
2. Select "Electronically from your bank account."
3. Enter the contribution amount.
4. Select "Recurring."
5. Select the Frequency and Start Date for the contributions.
6. Choose if you would like to automatically increase this recurring contribution annually.
7. Select the bank account, then click "Next."
8. Verify that the recurring contribution information is correct.
9. Select "Submit" and you're done.

How to set up payroll direct deposit



How to make a one-time Electronic Funds Transfer

How to set up Bill Pay with your bank

How to make payment contributions by personal check, teller's check or cashier's check

