



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Regular Meeting, **6:00 PM**, Tuesday, February 8, 2022

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 Massman - Present
 - d. Director Doss - Present
 - e. Director Blake - Absent
 - f. 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 Engineer; Chief Klyn swore in Engineer Scheller and pinned his badge.
5. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There was none.
6. Approval of the Minutes of the January 11, 2022, Regular Meeting.
Moved to Approve: Director Doss Seconded: Vice President Afshar
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
7. Written Communications:
 - a. CSDA 2021 Flyer
 - b. Memorandum of Change of Notification Procedure by Grand Jury

8. Reports:

- a. Auxiliary Report: Sherry Blake, MWSPFPD Auxiliary President gave a brief verbal report on upcoming activities.
- b. CAL FIRE Report: No report.
- c. Chief's Report: James Klyn, Fire Chief read and elaborated on the written report that is in the meeting record.

9. Standing Committee Reports for Discussion and Action

- a. District Policies & Procedures Committee: Director Doss reported that he is still waiting for the water district employee they'll be working with to call when he is ready to begin hydrant inspections. Chief Klyn informed the board that he will do a soft rollout of Lexipol on Monday, February 14, 2022. Once everyone has access to the new policies the Policy Committee will be able to review them and refer them to the board for approval.
- b. Treasurers Report on Budget Committee and Financial Reports: Treasurer Massman went over the reports and elaborated on his written report that is in the meeting record.

Financial Reports for Month Ending December 31, 2021:

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

Moved to Receive: Vice President Afshar Seconded: Director Doss

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

10. Discussion and Action Items:

- a. Resignation of Director Carrie Blake from the Mi-Wuk Sugar Pine Fire Protection District Board of Directors effective May 11, 2022;
Moved to Accept: Director Doss Seconded: Vice President Afshar
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
- b. Draft Notice of Vacancy on the Board of Directors; the consensus of the board was to have Board Clerk Dahlin complete the vacancy notice with an application due date of June 14, 2022, by 5:00 PM and post it as required.
- c. Draft Agreement Between Yosemite Community College District and The Participating Fire Agencies; Chief Klyn went over the draft agreement and explained that they are still working out details would like to know if the board will support the general concept. A final version will be brought to the board at a later date.
Director Doss moved to approve moving forward with the program.
Seconded: Vice President Afshar
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
- d. Draft Tuolumne County Regional Fire Internship Program Code of Conduct; Chief Klyn briefly went over this and explained that it will be a part of the former item.
No action was taken.

- e. Possible purchase of a water tender; Chief Klyn requested that the board authorize him to pursue negotiations to purchase a 2005 Ford F750 4x4 tactical type 2 water tender that is for sale in Utah at an asking price of \$80,000 and is better suited to the needs of the District. He would like to pay cash, if possible. He explained that he does not want to wait until after WT777 is sold so that the District won't be without a water tender.

President McDonald moved to authorize Chief Klyn to negotiate a price and make a down payment subject to further discussion and approval at a Special Meeting later this week.

Seconded: Treasurer Massman

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

11. Director's Comments and Requests: Directors may report about various matters involving the District or may request matters be included on subsequent meeting agenda(s) for discussion and/or action. Discussion will be limited to that necessary to clarify an issue or request. No action will be taken. There were none.
12. Final audience comments: There were none.
13. Adjournment: 7:30 PM

Approved by the District Board of Directors in the meeting assembled March 8, 2022.

President McDonald



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Minutes

Mi-Wuk Sugar Pine Fire Protection District
Board of Directors

SPECIAL Meeting, 4:00 PM, Friday, February 11, 2022

Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108, Mi Wuk Village, California

1. Call to Order – 4:00 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald - Present
 - b. Vice President Afshar - Present
 - c. Treasurer Massman - Present
 - d. Director Doss - Absent
 - e. Director Blake - Present
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin - Present
 - iii. Guests: None
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors.
5. Possible cash purchase of a 2005 Ford F750 4x4 Tactical Type 2 Water Tender for \$77,950. Chief Klyn informed the board that he paid a \$1500.00 deposit to Outback Fire Apparatus, 50% reimbursable, and would like to fly out to Utah to inspect the vehicle. He stated that he will have WT777 ready to list to sell this coming weekend but thinks it is very important to not be without a water tender. Treasurer Massman reviewed the estimated cash flow through the end of the fiscal year and the status of existing loans which are in the meeting record. After further discussion, President McDonald moved to authorize the purchase and to send Chief Klyn, at the District's expense, to make a final inspection and complete the purchase if the water tender meets his expectations.

Seconded: Director Blake

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

6. Director's Comments and Requests: Directors may report about various matters involving the District or may request matters be included on subsequent meeting agenda(s) for discussion and/or action. Discussion will be limited to that necessary to clarify an issue or request. No action will be taken. Treasurer Massman reported that he picked up the motor for the boat the Auxiliary is selling and prepared a sales agreement for the buyer and Auxiliary, but that the buyer has not made further contact.
7. Final audience comments: There were none.
8. Adjournment: 4:20 PM

Approved by the District Board of Directors in the meeting assembled March 8, 2022.

President McDonald

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MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

SPECIAL Meeting, 4:00 PM, Thursday, February 17, 2022

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order – 4:00 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald - Present
 - b. Vice President Afshar - Present
 - c. Treasurer Massman - Present
 - d. Director Doss - Present
 - e. Director Blake - Absent
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin - Present
 - iii. Guests: There were none.
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There were none.
5. Budget Transfer to move funds out of Appropriations-Contingencies for the purchase of a 2005 Ford F750 4x4 Tactical Type 2 Water Tender from Outback Fire Apparatus (approved at the February 11, 2022, Special Meeting) along with the estimated DMV fees, subject to final inspection of the vehicle by Chief Klyn. Also included is \$5,000 to cover the costs of the recent septic tank repairs, for a total of \$89,000. (4/5 vote required)

It was noted by Office Manager Dahlin that the actual purchase price is \$77,995, not \$77,950 as stated on the February 11 Special Meeting agenda.

Moved to Approve: Treasurer Massman Seconded: Vice President Afshar

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

6. Director's Comments and Requests: Directors may report about various matters involving the District or may request matters be included on subsequent meeting agenda(s) for discussion and/or action. Discussion will be limited to that necessary to clarify an issue or request. No action will be taken. There were none.
7. Final audience comments: There were none.
8. Adjournment: 4:03 PM

Approved by the District Board of Directors in the meeting assembled March 8, 2022.

President McDonald

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BETTY T. YEE
California State Controller

February 23, 2022

Jim McDonald, President
Board of Directors
Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108
Mi-Wuk Village, CA 95346

Re: Applying Agreed-upon Procedures to Salary Surveys and Mutual Aid Reimbursement Claims Submitted by Mi-Wuk Sugar Pine Fire Protection District

Dear Mr. McDonald:

This letter constitutes initiation of an agreed-upon procedures engagement by the State Controller's Office (SCO) related to the salary surveys and mutual aid reimbursement claims submitted by Mi-Wuk Sugar Pine Fire Protection District (MWSPFPD) to the California Governor's Office of Emergency Services (Cal OES) during calendar year 2018. The SCO will conduct this engagement under the authority of Interagency Agreement Number 6065-2019 with the Cal OES. Under the Interagency Agreement, Cal OES selects the procedures to be performed, the applicable fire agencies, and the invoices submitted for reimbursement.

We will apply the agreed-upon procedures (listed on Attachment A) in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of the procedures to be performed is solely the responsibility of Cal OES. The MWSPFPD is responsible for providing the records to support the average actual hourly rates reported in its salary surveys and the amounts subsequently claimed for mutual aid reimbursement. SCO was not engaged to conduct an examination or review, the objective of which would be to express an opinion or conclusion on compliance with applicable requirements contained within the CFAA. Accordingly, SCO will not express such an opinion.

Vladimir Goncharenko, of our office, contacted the MWSPFPD on February 15, 2022, to schedule an entrance conference for Thursday, February 24, 2022, at 11:00 a.m. We will begin engagement fieldwork after the entrance conference.

Attachment B lists the documents that we will need to begin the engagement. We request that this information be made available at the entrance conference. We will request additional documentation during the engagement, if necessary.

Jim McDonald, President
February 23, 2022
Page 2

Lisa Kurokawa is the Bureau Chief with overall responsibility for the agreed-upon procedures engagement. Kimberly Tarvin, CPA, is the Division Chief, and is responsible for final review and signing the independent accountant's report.

If you have any questions, please contact me by telephone at (916) 322-9887, or by email at jvenneman@sco.ca.gov.

Sincerely,

Original signed by

JIM VENNEMAN, CPA, Audit Manager
Compliance Audits Bureau
Division of Audits

JV/ac

21035

Attachments:

Attachment A—Agreed-upon Procedures
Attachment B—Records Request for Agreed-upon Procedures

cc: James Klyn, Fire Chief
 Mi-Wuk Sugar Pine Fire Protection District
Bonnie Dahlin, Office Manager/Board Clerk
 Mi-Wuk Sugar Pine Fire Protection District
Ralph Zavala, Chief
 Internal Audits Office
 California Governor's Office of Emergency Services
Joyce Ruan, Contract Manager
 Internal Audits Office
 California Governor's Office of Emergency Services
Brian Marshall, State Fire Chief
 Fire and Rescue Division
 California Governor's Office of Emergency Services
Lori Lopez, Deputy Chief
 Fire and Rescue Division
 California Governor's Office of Emergency Services
Lisa Kurokawa, Bureau Chief
 Division of Audits
 State Controller's Office
Vladimir Goncharenko, Auditor
 Division of Audits
 State Controller's Office

Attachment A— Agreed-upon Procedures

The State Controller's Office will complete the following procedures, as applicable, based on Mi-Wuk Sugar Pine Fire Protection District's (MWSPFPD) salary survey(s) and its related mutual aid reimbursement claim(s).

i. SALARY SURVEYS

- (a) Verify the accuracy of all hourly rates that exceed the standard-time (ST) base rates claimed on the MWSPFPD salary survey(s) by tracing the annual salary and the average number of hours worked to the MWSPFPD payroll records for the employee classifications included in its salary survey(s).
- (b) If the MWSPFPD claimed the ST rates, determine whether it incurred personnel costs greater than the ST rates by computing actual productive hourly rates based on information obtained from applicable agency payroll records for the employee classifications included in its salary survey(s).
- (c) Verify the accuracy of workers' compensation insurance rates claimed by comparing them to supporting MWSPFPD payroll records.
- (d) Verify the accuracy of unemployment insurance rates claimed by comparing them to supporting MWSPFPD payroll records.
- (e) If claimed administrative cost rates exceed the default 10% rate, request indirect cost rate proposals from the MWSPFPD. Verify that the amounts included as direct and indirect costs are consistent with Title 2, Code of Federal Regulations, Subtitle A, Chapter II, part 225 (A-87), and ensure that the MWSPFPD can support expenditure amounts in its administrative rate calculation with information from its accounting system.
- (f) If the MWSPFPD claimed costs exceeding the ST rate for personnel above the Battalion Chief level, ensure that it has a Memorandum of Understanding (MOU), Memorandum of Agreement (MOA), Governing Body Resolution (GBR), or equivalent on file with the California Governor's Office of Emergency Services (OES).
- (g) If the MWSPFPD claimed reimbursement for more than actual hours worked on an incident, ensure that it has an MOU, MOA, GBR or equivalent on file with OES.

ii. AGENCY REIMBURSEMENTS

- (a) Determine whether the MWSPFPD received reimbursement payments from the state or federal government within 60 calendar days of OES receiving its invoice(s) by comparing the date(s) of the invoice(s) submitted to the date(s) of related payment(s) received.
- (b) If the MWSPFPD utilized personnel classified as volunteers, ensure that such personnel received compensation for their services consistent with the amounts that the MWSPFPD claimed and was reimbursed on its invoice(s). Request that the MWSPFPD provide documentation supporting such compensation based on appropriate accounting records.

**Attachment B—
Records Request for Agreed-upon Procedures**

1. Worksheets supporting the productive hourly rates and benefit rates used
2. Access to payroll records showing employee classifications, salaries and benefits paid, workers' compensation insurance rates, and unemployment insurance rates during the engagement period
3. Employee time sheets and/or time logs
4. Supporting documentation for the district's indirect cost rate proposal (if applicable)
5. Access to general ledger accounts that support disbursements made and reimbursements received
6. Copies of other documents as necessary to support mutual aid reimbursement claims

NOTE: This is a preliminary list of documents that we need to begin the engagement. We will request additional documentation during the engagement, if necessary.



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

Chiefs Notes For February 2022

1. New type 3 (E774) ready for pick up in Idaho!
2. New used tactical water tender made it home from Utah. Snow 90% of the way!
3. Old water tender listed for sale.
4. All SCBAs (Self contained breathing apparatus) had their yearly inspections and repairs (Bench testing) by Bauer Compressors Inc.
5. All ladders had yearly testing done by Ross Ladder Service.
6. E771 and E773 yearly pump test done by Burtons
7. Incident breakdown for January:
 - a. **37 incidents**
 - b. 16 in District
 - c. 21 out of District
 - d. 20 EMS (Emergency Medical Service)
 - e. 04 MVA (Motor Vehicle Accident)
 - f. 02 Fires
 - g. 04 PSA (Public Service Assist)
 - h. 03 Smoke Checks
 - i. 03 Alarm Sounding
 - j. 01 Emergency Standby (Helicopter, Powerlines, Gas)

January

FEFS017TC Trial Balance Ledger: GL - General Ledger All Account Types Fiscal Period 07/2022

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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	215,046.09	193,125.95	43,185.29	149,940.66	364,986.75
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
100200 - Cash Clearing	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	908,191.69	193,125.95	43,185.29	149,940.66	1,058,132.35
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	7,319.47	7,319.47	0.00	0.00
202200 - Sales Tax Payable	(40.47)	40.00	0.00	40.00	(0.47)
203100 - Salaries Payable	(9,758.75)	19,552.33	20,358.71	(806.38)	(10,565.13)
203200 - Federal Withholding Payable	(1,209.46)	2,442.29	2,626.44	(184.15)	(1,393.61)
203210 - FICA Payable	(1,959.10)	3,920.08	4,098.88	(178.80)	(2,137.90)
203220 - State Withholding Payable	(490.83)	982.37	1,039.04	(56.67)	(547.50)
203230 - State Disability Payable	(140.85)	281.83	294.65	(12.82)	(153.67)
203310 - Deferred Compensation Payable	(225.00)	450.50	473.55	(23.05)	(248.05)
203420 - Workers Compensation Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(4,020.00)	0.00	0.00	0.00	(4,020.00)
203920 - Accrued Sick	(5,434.00)	0.00	0.00	0.00	(5,434.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(16,836.32)	0.00	0.00	0.00	(16,836.32)

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 07/2022

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
221005 - Notes Payable-Long Term	(35,280.34)	0.00	0.00	0.00	(35,280.34)
20 Type Total	(75,395.12)	34,988.87	36,210.74	(1,221.87)	(76,616.99)
Type - 30 - Fund Balance					
331200 - Agency Obligation	(249,158.99)	0.00	0.00	0.00	(249,158.99)
380600 - Capital Assets, Net	(692,645.60)	0.00	0.00	0.00	(692,645.60)
30 Type Total	(941,804.59)	0.00	0.00	0.00	(941,804.59)
Type - 40 - Revenues					
411110 - Pty Taxes-Current Secured	(107,229.89)	0.00	0.00	0.00	(107,229.89)
412110 - Pty Taxes-Current Unsecured	(4,042.44)	0.00	0.00	0.00	(4,042.44)
416110 - Pty Taxes-Supplemental	(768.52)	0.00	0.00	0.00	(768.52)
441110 - Interest Income	(925.75)	0.00	0.00	0.00	(925.75)
458110 - State-Homeowners Property Tax	(171.77)	0.00	740.93	(740.93)	(912.70)
459119 - State-Emergency Fire Fighting	(6,764.81)	0.00	191,331.19	(191,331.19)	(198,096.00)
471211 - Benefit Assessments-Fire Assmt	(158,058.98)	0.00	0.00	0.00	(158,058.98)
483110 - Misc Income	0.00	0.00	0.00	0.00	0.00
483111 - Misc Income- Reimbursements	(3,122.60)	0.00	153.00	(153.00)	(3,275.60)
496000 - Donations	(1,065.00)	0.00	0.00	0.00	(1,065.00)
496060 - Donations-Auxiliary Utilities	(1,175.16)	0.00	476.81	(476.81)	(1,651.97)
496065 - Donations-Auxiliary Misc	(16,643.22)	0.00	424.02	(424.02)	(17,067.24)
40 Type Total	(299,968.14)	0.00	193,125.95	(193,125.95)	(493,094.09)
Type - 50 - Expenditures					
511110 - Salaries-Reg	214,410.51	22,791.53	0.00	22,791.53	237,202.04
511120 - Salaries-Reserve	19,039.76	2,384.38	0.00	2,384.38	21,424.14
511125 - Salaries-Overtime	26,488.02	1,617.60	0.00	1,617.60	28,105.62
511140 - Salaries-Termination	797.04	0.00	0.00	0.00	797.04
511145 - Cash Outs-Vacation	0.00	0.00	0.00	0.00	0.00
511150 - Cash Outs-Leave	1,042.96	0.00	0.00	0.00	1,042.96
512115 - FICA	20,024.44	2,049.71	0.00	2,049.71	22,074.15
512120 - Unemployment Insurance	750.00	125.00	0.00	125.00	875.00
512305 - Employees Group Insurance	26,649.13	4,506.75	0.00	4,506.75	31,155.88

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 07/2022

Report Generated on Feb 28, 2022 2:52:14 PM

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
512325 - Life Insurance	2,452.25	33.75	0.00	33.75	2,486.00
512330 - Workers Comp Insurance	12,237.04	0.00	0.00	0.00	12,237.04
512505 - Employee Physicals	294.40	0.00	0.00	0.00	294.40
512510 - Recruitment Expense	1,053.43	23.00	10.00	13.00	1,066.43
521150 - Expendable Equipment	2,675.80	0.00	0.00	0.00	2,675.80
521173 - Food-Other	225.91	88.07	0.00	88.07	313.98
521180 - Clothing & Personal Supplies	868.10	0.00	0.00	0.00	868.10
521190 - Household Expense	2,261.64	608.78	0.00	608.78	2,870.42
521310 - Communications	1,866.92	414.38	0.00	414.38	2,281.30
521610 - Insurance	11,529.00	0.00	0.00	0.00	11,529.00
522120 - Maint-Internal Vehicles	5,646.23	238.72	0.00	238.72	5,884.95
522125 - Maint-Equipment	2,887.63	340.42	0.00	340.42	3,228.05
522130 - Maint-Equip Vehicles	24,212.00	1,601.45	0.00	1,601.45	25,813.45
522205 - Maint-Buildings & Improvements	4,134.85	472.41	0.00	472.41	4,607.26
522225 - Maint-Grounds	26.11	0.00	0.00	0.00	26.11
523210 - Dues & Memberships	392.18	2,886.00	0.00	2,886.00	3,278.18
525110 - Office Expense	606.37	92.64	0.00	92.64	699.01
525140 - Office-Photocopy	207.31	34.42	0.00	34.42	241.73
525150 - Office-Postage	143.83	0.00	0.00	0.00	143.83
526110 - PS&S-Professional Services	7,275.62	0.00	0.00	0.00	7,275.62
526111 - PS&S-Contract Svcs	0.00	75.00	0.00	75.00	75.00
526124 - PS&S-Auditor-Controller	1,004.50	147.00	0.00	147.00	1,151.50
527210 - Rents-Equipment	624.25	193.25	0.00	193.25	817.50
528000 - SDE Special Department Expense	3,850.00	50.91	0.00	50.91	3,900.91
529105 - Travel	2,409.66	256.42	0.00	256.42	2,666.08
529110 - Travel & Trans-Fuel	5,850.93	1,422.46	0.00	1,422.46	7,273.39
529112 - Travel & Trans-Priv Auto	199.19	48.05	0.00	48.05	247.24
529116 - Training-Travel	1,014.27	325.00	0.00	325.00	1,339.27
529210 - Utilities	3,973.31	1,590.06	0.00	1,590.06	5,563.37
532460 - Interest-Long Term Debt	(148.43)	0.00	0.00	0.00	(148.43)
50 Type Total	408,976.16	44,417.16	10.00	44,407.16	453,383.32
9030 - Mi-Wuk Fire District Total	0.00	272,531.98	272,531.98	0.00	0.00

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

For 2022 Period Jan

Run Date: Feb 28, 2022 2:28:28 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230 - Mi-Wuk Fire District								
9030204230	411110	Ppty Taxes-Current Secured	193,370.00	0.00	0.00	107,229.89	86,140.11	45%
9030204230	412110	Ppty Taxes-Current Unsecured	4,376.00	0.00	0.00	4,042.44	333.56	8%
9030204230	414110	Ppty Taxes-Prior Unsecured	98.00	0.00	0.00	0.00	98.00	100%
9030204230	416110	Ppty Taxes-Supplemental	2,897.00	0.00	0.00	768.52	2,128.48	73%
Total Taxes			200,741.00	0.00	0.00	112,040.85	88,700.15	44%
9030204230	441110	Interest Income	1,500.00	0.00	0.00	925.75	574.25	38%
Total Use of Money & Property			1,500.00	0.00	0.00	925.75	574.25	38%
9030204230	458110	State-Homeowners Property Tax	1,984.00	740.93	0.00	912.70	1,071.30	54%
Total State Revenue			1,984.00	740.93	0.00	912.70	1,071.30	54%
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%
Total Other Governments			613.00	0.00	0.00	0.00	613.00	100%
9030204230	471211	Benefit Assessments-Fire Assmt	290,903.00	0.00	0.00	158,058.98	132,844.02	46%
Total Charges for Services			290,903.00	0.00	0.00	158,058.98	132,844.02	46%
9030204230	483111	Misc Income-Reimbursements	2,118.00	153.00	0.00	2,270.92	-152.92	-7%
Total Miscellaneous Revenue			2,118.00	153.00	0.00	2,270.92	-152.92	-7%
9030204230	496000	Donations	835.00	0.00	0.00	1,065.00	-230.00	-28%
Total Other Finance Sources			835.00	0.00	0.00	1,065.00	-230.00	-28%
Total Revenue			498,694.00	893.93	0.00	275,274.20	223,419.80	45%
9030204230	511110	Salaries-Reg	255,000.00	22,791.53	0.00	136,975.77	118,024.23	46%
9030204230	511120	Salaries-Reserve	47,000.00	2,384.38	0.00	21,424.14	25,575.86	54%
9030204230	511125	Salaries-Overtime	40,000.00	1,617.60	0.00	28,105.62	11,894.38	30%
9030204230	511140	Salaries-Termination	815.00	0.00	0.00	797.04	17.96	2%
9030204230	511150	Cash Outs-Leave	1,045.00	0.00	0.00	1,042.96	2.04	0%
9030204230	512115	FICA	26,290.00	2,049.71	0.00	17,387.98	8,902.02	34%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	875.00	625.00	42%
9030204230	512305	Employees Group Insurance	45,670.00	4,506.75	0.00	31,155.88	14,514.12	32%
9030204230	512325	Life Insurance	2,662.00	33.75	0.00	2,486.00	176.00	7%
9030204230	512330	Workers Comp Insurance	14,437.00	0.00	0.00	12,237.04	2,199.96	15%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	294.40	155.60	35%
9030204230	512510	Recruitment Expense	5,153.00	13.00	0.00	1,066.43	4,086.57	79%
Total Salaries and Benefits			440,022.00	33,521.72	0.00	253,848.26	186,173.74	42%
9030204230	521145	Small Tools	300.00	0.00	0.00	0.00	300.00	100%
9030204230	521150	Expendable Equipment	1,000.00	0.00	0.00	820.77	179.23	18%
9030204230	521173	Food-Other	255.00	88.07	0.00	94.02	160.98	63%
9030204230	521180	Clothing & Personal Supplies	1,712.00	0.00	0.00	868.10	843.90	49%
9030204230	521190	Household Expense	2,100.00	402.40	0.00	1,726.92	373.08	18%
9030204230	521310	Communications	4,500.00	414.38	0.00	2,281.30	2,218.70	49%
9030204230	521610	Insurance	11,529.00	0.00	0.00	11,529.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	7,000.00	238.72	0.00	5,884.95	1,115.05	16%
9030204230	522125	Maint-Equipment	5,600.00	340.42	0.00	3,228.05	2,371.95	42%
9030204230	522130	Maint-Equip Vehicles	17,000.00	1,601.45	0.00	12,582.06	4,417.94	26%
9030204230	522205	Maint-Buildings & Improvements	11,500.00	347.41	0.00	4,357.26	7,142.74	62%
9030204230	522225	Maint-Grounds	8,200.00	0.00	0.00	26.11	8,173.89	100%
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%
9030204230	523210	Dues & Memberships	4,273.00	2,886.00	0.00	3,278.18	994.82	23%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	530.97	469.03	47%
9030204230	525140	Office-Photocopy	700.00	34.42	0.00	241.73	458.27	65%
9030204230	525150	Office-Postage	400.00	0.00	0.00	143.83	256.17	64%
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%
9030204230	526106	PS&S-Tax Admin Fee	4,800.00	0.00	0.00	0.00	4,800.00	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	13,239.00	0.00	0.00	7,275.62	5,963.38	45%
9030204230	526111	PS&S-Contract Svcs	0.00	75.00	0.00	75.00	-75.00	

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

For 2022 Period Jan

Run Date: Feb 28, 2022 2:28:28 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	526116	PS&S-Legal	2,500.00	0.00	0.00	0.00	2,500.00	100%
9030204230	526124	PS&S-Auditor-Controller	2,500.00	147.00	0.00	1,151.50	1,348.50	54%
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	4,850.00	50.91	0.00	3,900.91	949.09	20%
9030204230	528184	SDE-Awards & Certificates	50.00	0.00	0.00	0.00	50.00	100%
9030204230	529105	Travel	3,100.00	256.42	0.00	1,857.64	1,242.36	40%
9030204230	529110	Travel & Trans-Fuel	11,000.00	954.78	0.00	5,325.31	5,674.69	52%
9030204230	529112	Travel & Trans-Priv Auto	450.00	48.05	0.00	247.24	202.76	45%
9030204230	529116	Training-Travel	2,500.00	325.00	0.00	1,339.27	1,160.73	46%
9030204230	529134	Trans & Travel " Rent Paymen	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	9,300.00	1,090.43	0.00	3,779.85	5,520.15	59%
Total Services and Supplies			160,239.00	9,494.11	0.00	73,363.09	86,875.91	54%
9030204230	543000	Vehicles	117,000.00	0.00	0.00	0.00	117,000.00	100%
Total Fixed Assets			117,000.00	0.00	0.00	0.00	117,000.00	100%
9030204230	532460	Interest-Long Term Debt	18,478.00	0.00	0.00	-148.43	18,626.43	101%
Total Other Financing Uses			18,478.00	0.00	0.00	-148.43	18,626.43	101%
9030204230	691110	Appropriation-Contingencies	133,669.00	0.00	0.00	0.00	133,669.00	100%
9030204230	691113	Contingency-Long Term Debt	35,280.00	0.00	0.00	0.00	35,280.00	100%
Total Contingencies			168,949.00	0.00	0.00	0.00	168,949.00	100%
Total Expenditures			904,688.00	43,015.83	0.00	327,062.92	577,625.08	64%
Total Net Mi-Wuk Fire District			-405,994.00	-42,121.90	0.00	-51,788.72	-354,205.28	

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

For 2022 Period Jan

Run Date: Feb 28, 2022 2:28:28 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	224,185.00	191,331.19	0.00	198,096.00	26,089.00	12%
Total State Revenue			224,185.00	191,331.19	0.00	198,096.00	26,089.00	12%
9030204235	483111	Misc Income-Reimbursements	2,800.00	0.00	0.00	1,004.68	1,795.32	64%
Total Miscellaneous Revenue			2,800.00	0.00	0.00	1,004.68	1,795.32	64%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	476.81	0.00	1,651.97	3,248.03	66%
9030204235	496065	Donations-Auxiliary Misc	46,825.00	424.02	0.00	17,067.24	29,757.76	64%
Total Other Finance Sources			51,725.00	900.83	0.00	18,719.21	33,005.79	64%
Total Revenue			278,710.00	192,232.02	0.00	217,819.89	60,890.11	22%
9030204235	511110	Salaries-Reg	102,657.00	0.00	0.00	100,226.27	2,430.73	2%
9030204235	512115	FICA	7,852.00	0.00	0.00	4,686.17	3,165.83	40%
9030204235	512330	Workers Comp Insurance	6,407.00	0.00	0.00	0.00	6,407.00	100%
Total Salaries and Benefits			116,916.00	0.00	0.00	104,912.44	12,003.56	10%
9030204235	521150	Expendable Equipment	12,750.00	0.00	0.00	1,855.03	10,894.97	85%
9030204235	521173	Food-Other	600.00	0.00	0.00	219.96	380.04	63%
9030204235	521190	Household Expense	1,850.00	206.38	0.00	1,143.50	706.50	38%
9030204235	522130	Maint-Equip Vehicles	13,750.00	0.00	0.00	13,231.39	518.61	4%
9030204235	522205	Maint-Buildings & Improvements	500.00	125.00	0.00	250.00	250.00	50%
9030204235	525110	Office Expense	300.00	92.64	0.00	168.04	131.96	44%
9030204235	528000	SDE Special Department Expense	575.00	0.00	0.00	0.00	575.00	100%
9030204235	529105	Travel	850.00	0.00	0.00	808.44	41.56	5%
9030204235	529110	Travel & Trans-Fuel	4,000.00	467.68	0.00	1,948.08	2,051.92	51%
9030204235	529210	Utilities	4,900.00	499.63	0.00	1,783.52	3,116.48	64%
Total Services and Supplies			40,075.00	1,391.33	0.00	21,407.96	18,667.04	47%
9030204235	543000	Vehicles	17,000.00	0.00	0.00	0.00	17,000.00	100%
Total Fixed Assets			17,000.00	0.00	0.00	0.00	17,000.00	100%
Total Expenditures			173,991.00	1,391.33	0.00	126,320.40	47,670.60	27%
Total Net Mi-Wuk Fire Special Projects			104,719.00	190,840.69	0.00	91,499.49	13,219.51	
Total Revenues			777,404.00	493,094.09	0.00	493,094.09	284,309.91	1.63
Total Expenditures			1,078,679.00	453,383.32	0.00	453,383.32	625,295.68	0.58
Net Total			-301,275.00	39,710.77	0.00	39,710.77	-340,985.77	113%

Cash on Hand by Month

	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	\$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	\$ 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	\$ 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	\$ 22,257.21	\$ 73.81	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30	\$ 1,691.61	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31	\$ 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	\$ 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		\$ 47.06	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31		\$ 66,178.68	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30		\$ 406,275.87	\$ 264,014.83	\$ 275,251.54	\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$ 285,520.93	\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

Significant impacts on January cash:

- Received \$741 in property taxes
- Received \$191,331 in strike team reimbursements
- Paid \$1,601 in vehicle maintenance & repairs
- Paid monthly Anthem Blue Cross premium of \$4,507
- Paid \$2,886 for the 2022 annual LAFCO, CSDA and CSFA memberships

- c. Chief's Report: James Klyn, Fire Chief, in addition to his written report which is in the meeting record, reported that he and Director Doss have talked to Anaiah Kirk who is working with OES and the Sheriff's Department about obtaining a side-by-side to be housed at the station for the District's use when extreme conditions are expected. He also stated that Cal Fire is working on housing one at the Long Barn station.

8. Standing Committee Reports for Discussion and Action

- a. District Policies & Procedures Committee: Director Doss. The meeting was cancelled.
- b. Treasurers Report on Budget Committee and Financial Reports: Treasurer Massman reported that the committee met on March 9th. Most of the discussion was about agenda item 9b. He also went over his written report that is in the meeting record.

Financial Reports for Month Ending January 31, 2020:

- i. Tuolumne County Trial Balance
- ii. Tuolumne County Budget Status (does not reflect January budget adjustments)
- iii. Month End Cash on Hand History

Moved to Receive: Director Blake Seconded: President McDonald

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

9. Discussion and Action Items:

- a. Receive Mi-Wuk Sugar Pine Fire Protection District Financial Statements and Independent Auditor's Report for the fiscal year ended June 30, 2020 prepared by Blomberg & Griffin Accountancy Corporation; Treasurer Massman informed the board Office Manager Dahlin had requested that the auditor make several corrections to the draft. The corrections were completed in the final report. He said that he, Chief Klyn and Office Manager Dahlin have reviewed the final report and it looks fine.

Moved to Approve: Vice President Afshar Seconded: Director Blake

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

- b. Discuss possible lease of new Type 3, possible sale of current apparatus, strike team revenue and spending priorities for FY21/22. Treasurer Massman reviewed the recommendations of the Budget Committee and the financing quotes which are in the meeting record. After discussion:

Director Blake moved that the board authorize Chief Klyn and Director Doss to secure a lease purchase agreement for new Type 3 with \$50,000 down payment, 15-year term.

Seconded: Vice President Afshar

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

President McDonald moved that the District pay off WT777 as soon as funds allow and authorize Chief Klyn to offer WT777 for sale for no less than the outstanding balance of \$104832.

Seconded: Director Blake

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0