



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, November 14, 2023

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order – 6:01 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald - Present
 - b. Vice President Afshar - Present
 - c. Treasurer Costa - Present
 - d. Director Doss - Present
 - e. Director Schwarz - Present
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin - Present
 - iii. Guests: There were none.
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There were none.
5. Approval of the Minutes of the September 28, 2023, Special Meeting.
Moved to Approve: Director Schwarz Seconded: Treasurer Costa
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
6. Written Communications: There were none.
7. Reports:
 - a. Auxiliary Report: Ann Coleman, MWSPFPD Auxiliary President, did not have a report. Treasurer Costa reported that 'Photos with Santa' is coming up on December 16th and will be their last fund raiser of the year.
 - b. CAL FIRE Report: No report
8. Chief's Reports: James Klyn, Fire Chief, read and elaborated on his 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 they have written the policies and procedures for the hydrant inspection program, they just need to be formatted and numbered for the policy manual. He explained the scope of the work that will be done under the program. Chief Klyn added that Treasurer Costa has combined all previous policies and revisions into one place, and has added a few necessary new ones. The Committee will meet next month and hopes to have it ready after the next meeting.
- b. Treasurers Report on Budget Committee and August & September Financial Summary; Treasurer Costa asked if there were any questions. There were none.
 - i. Receive Tuolumne County Financial Reports
 1. Tuolumne County Trial Balance for Month Ending August 31, 2023
 2. Tuolumne County Budget vs Actual for Month Ending August 31, 2023
 3. Tuolumne County Trial Balance for Month Ending September 30, 2023
 4. Tuolumne County Budget vs Actual for Month Ending September 30, 2023Moved to Receive: Vice President Afshar Seconded: Director Doss
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
 - ii. Discussion of possible future budget snapshot summaries; Treasurer Costa reviewed the draft of a possible new report, which is in the meeting record. She requested feedback and asked if they would like to try it. The consensus was that she and Office Manager Dahlin will work together to combine the Financial Summary information and the new draft and that the Budget vs Actual will no longer include the margin notes.

10. Discussion and Action Items:

- a. Resignation of Vice President Carol Afshar from the Mi-Wuk Sugar Pine Fire Protection District Board of Directors; Vice President Afshar read aloud her resignation letter, which is in the meeting record, and stated that it will be effective December 13, 2023.
Moved to Approve: Treasurer Costa Seconded: Director Schwarz
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
- b. Draft Notice of Vacancy on the Board of Directors; President McDonald reviewed the Notice of Vacancy. The wording will be updated to say there will be a vacancy and the deadline February 13, 2024, at 6:00 PM.
Moved to Approve: Director Schwarz Seconded: Vice President Afshar
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
- c. Local Ordinance for Cost Recovery Committee Report and possible draft resolution; Director Doss did not have anything to report. The item will be removed from future agendas until there is new information to discuss.
- d. Restatement of the Mi-Wuk Sugar Pine Fire Protection District Financial Statements and Independent Auditor's Report for the fiscal year ended June 30, 2022, from Blomberg & Griffin Accountancy Corporation due to incorrect adjustments to capital assets; President McDonald reviewed the reason the District requested the restatement. Office Manager Dahlin pointed out that neither the cover page nor the Independent Auditors Report (pgs. 1-3) make any indication that it's a restatement done in November 2023.

Treasurer Costa added, in regard to the list of pages that were changed, that she would like the auditor to lay out the changes made or provide a summary letter for future reference. Treasurer Costa moved that the board not approve it, but instead request that the auditor provide a succinct summary of the items changed and that the cover page clearly indicates that it's a restatement as of November 2023.

Seconded: Director Schwarz

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

- e. Independent Audit Proposal for the fiscal year ending June 30, 2023, from Blomberg & Griffin Accountancy Corporation.

Director Schwarz moved to reject the proposal and look into other auditors.

Seconded by Director Doss, following some discussion regarding local options, the possible need for an RFP, and timelines for audits.

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

- f. Discussion regarding the cell tower Option Lease Agreement with Vertical Bridge dated June 29, 2023; Director Doss pointed out the contract states that the time period that the \$8000 initial payment covers is for 24 months, while the cover letter to the contract lists the dates of June 29, 2023, to December 28, 2025, which is 30 months. He added that he would like to add an addendum that they provide documentation of fees they receive from the carriers which the Districts 25%, in 3(c), is based on. Director Doss will contact the Districts legal representative.
- g. Discussion regarding the Tuolumne County Multi-Jurisdictional Hazard Mitigation Plan; Chief Klyn explained this is done every 5 years and that by being a part of this it provides opportunities for grants, for emergency aid or mitigation. He discussed a number of potential hazards, such as the fuel break that has not been maintained, which he will be bringing to the County to be included in the plan. It is available for everyone to look at and he is open to any input. They plan to have a rough draft by the end of December.
- h. Possible contract for hydrant service with Sierra Park Water Co; Chief Klyn explained that he was asked by them if the District services their hydrants and if so, could they have the records, and if not would the District contract to do so.

Director Schwarz moved that the District decline to contract to service their hydrants.

Seconded: Vice President Afshar

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

- i. Possible shed/garage purchase for tractor; Chief Klyn reported that the Auxiliary has agreed to provide \$7500 to purchase a carport. He described several options that he is considering.

President McDonald moved to move forward with purchasing a shed/carport for the tractor and utility vehicle.

Seconded: Director Schwarz

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

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

- a. Staffing Levels and Recruitment – Chief Klyn reported that A Shift has 4 people, B Shift has 2 people and C Shift has 3 people. There have been several recent Ride-Alongs that are interested in being interns.
- b. Fleet – Chief Klyn reported that E772 has a blown head gasket. It's in the shop in Oakdale and he is waiting for a quote. Our new Volunteer Firefighter is a diesel mechanic and may be able to do the work. He has been doing the Districts BIT Inspections.

12. Director's Comments and Requests:

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

Director Doss requested that the Chief's annual evaluation be on the December agenda. Chief Klyn added that Steve McClintock says 'Hi' to everyone.

13. Final audience comments:

14. Adjournment: 7:46 PM

Approved by the District Board of Directors in the meeting assembled December 12, 2023.

Jim McDonald, Board President



November 19, 2023

Chief James Kyn
Mi Wuk Fire Department
24247 Highway 108,
Mi Wuk Village, CA
95346

Chief Kyn,

Good morning, this past summer your department assisted us with the Emergency Services Fundraiser up in Pinecrest. Thank you, we really appreciated your assistance.

All of our donations have been tabulated and we are at a point where we would like to make distributions. We are happy to announce an award of 1800.00 to the Mi Wuk Fire Department Auxiliary. The check should arrive shortly.

Friends of Pinecrest considers the Mi Wuk Fire Department to be a cornerstone in protection of the public. As first responders we are grateful for your commitment to our communities. We recognize that your department finds itself coming up the hill many times a year to assist our local departments. Thank you.

My best,

Dave Holland
Friends of Pinecrest
Emergency Services Fundraiser 2023
daveholland@friendsofpinecrest.org

PO Box 1124 Pinecrest, Ca. 94564

friendsofpinecrest.org

October 2023 Financial Summary

Significant October Financial Activity and Budget Status
Target of 66.67% Remaining Budget for FY24

- **Overall Salaries and Benefits (Dept 230) is on target with 69% remaining as of October 31st**
- **Overall Services and Supplies (Dept 230) is under budget with 78% remaining as of October 31st**
- Have received loans totaling \$60,050 from the County general fund. Shown on the Trial Balance - 205310 Advances From Other Funds
- Received \$25,704 in donations from the Auxiliary. Primarily for the SCBA Grant and the Meeting Room Project.
- Have earned \$280,040 in OES reimbursements YTD, have not received any to date
- Have paid \$174,467 in OES strike team wages YTD.
- Paid \$5,508 in Employees Group Insurance
- Paid \$3,310 in Maint-Equip Vehicles for tires and miscellaneous repairs
- Paid \$1,089 in Dept 230 Travel & Trans-Fuel
- Paid \$1,631 in Dept 235 Travel & Trans-Fuel for strike team fuel. Some will be reimbursed by OES

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		\$53.41	\$ 1,691.61	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31		\$18,798.99	\$ 215,046.09	\$ 89.36	\$ 140,891.71	\$ 185,032.02	\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31		\$397,360.54	\$ 364,986.75	\$ 41.62	\$ 87,320.27	\$ 172,709.26	\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28		\$336,726.55	\$ 270,328.59	\$ 47.06	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31		\$222,690.02	\$ 270,259.11	\$ 66,178.68	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30		\$378,793.20	\$ 393,006.91	\$ 406,275.87	\$ 264,014.83	\$ 275,251.54	\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$330,825.40	\$ 308,662.07	\$ 285,520.93	\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$290,144.00	\$ 259,482.59	\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

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

October 2023

	Oct-23	YTD FY23/24	Oct-22
Fund Balance	\$283,478	\$283,478	\$216,952
Strike Team (Gross)	\$0	\$0	\$85,566
Auxiliary Donations	\$25,704	\$28,478	\$616
Revenue			
Dept 230 Revenue	-\$3	\$6,205	-\$10
Dept 235 Revenue	\$25,074	\$36,478	\$86,183
Total Revenue	\$25,071	\$42,683	\$86,173
Expenses			
Salaries and Benefits	\$32,990	\$157,994	\$29,141
Services and Supplies	\$6,896	\$39,146	\$12,542
Professional Services	\$0	\$4,541	\$0
Debt Service	\$0	-\$2,201	\$0
Dept 235 Expenses	\$21,173	\$200,972	\$110,417
Total Expenses	\$61,059	\$400,452	\$152,100
Grand Total	-\$35,988	-\$357,769	-\$65,927

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 \$60,050
- Auxiliary Donations were \$25,704 (SCBA grant and meeting room)
- Awaiting \$280,040 from OES reimbursements

Expenditures (Unexpected or over 1k)

- Employee Group Life Insurance \$5,508
- Maintenance for Buildings and Improvements were \$928
- Vehicle maintenance \$3,310 for tires and misc repairs
- Travel and Transportation Fuel \$1,089
- Strike Team Fuel \$1,631 (portion to be reimbursed by OES)

**INFREQUENT/UNPLANNED EXPENSES
ON THE HORIZON**

Expenses Already Incurred

- PC Maintenance (Quarterly) ~\$480
- Generator Service (Annual) ~ \$655
- LAFCO (FY24 & FY23 Adj; Annual) ~\$570

Upcoming Expenses

December Expenditures

- Life Insurance (Annual) ~\$2270
- Gas Meter Service (Gas Monitoring Device Tool; Annual) ~\$464
- CSDA Renewal (Annual) ~\$2006
- Security System (Quarterly)~114

January Expenditures

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

UPCOMING BUDGET COMMITTEE ACTIONS

- Budget committee meeting scheduled for Jan 2024
- Anticipate Budget Transfer for Strike Team expenses in Jan 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

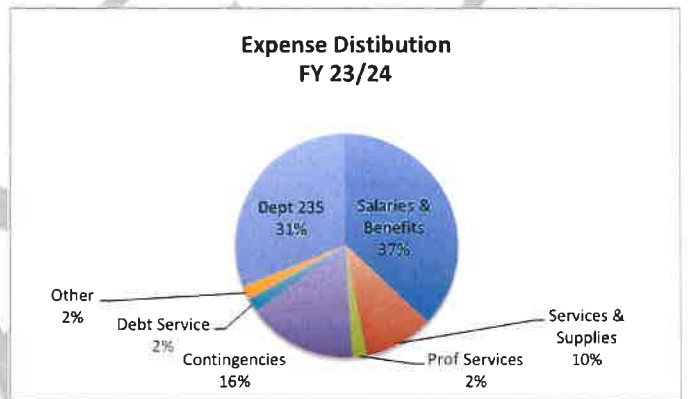
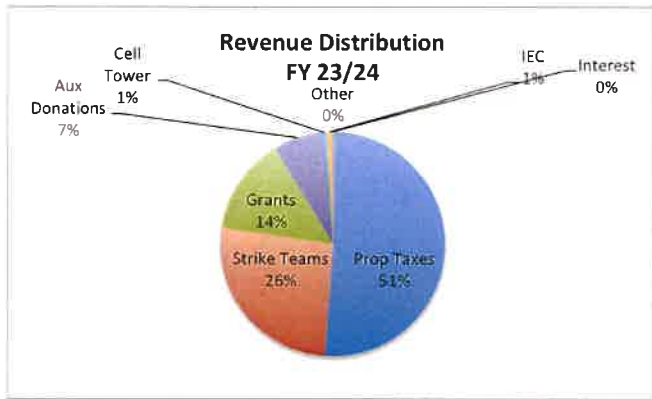
Fund Balance (Est) \$283,478.00

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

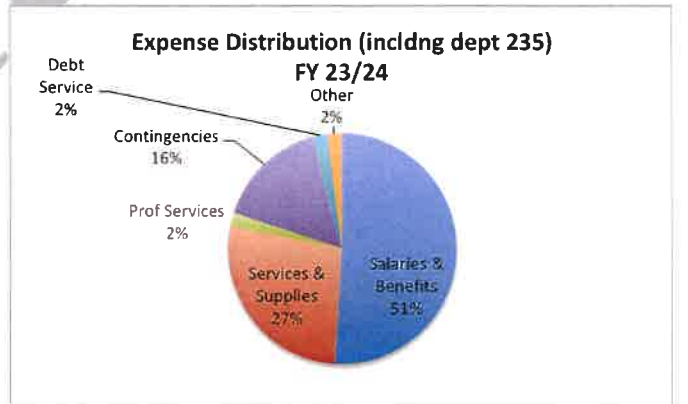
Expenses

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 State HO Property Tax		x	x	x	x	
Other Govn SF Benefits Assessment			x	x		x



October 31, 2023
FEFS017TC Trial Balance
 Ledger: GL - General Ledger
 All Account Types
 Fiscal Period 04/2024

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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	60.66	88,275.41	88,283.99	(8.58)	52.08
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)
10 Type Total	881,566.58	88,275.41	88,283.99	(8.58)	881,558.00
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	11,310.93	11,310.93	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	(24,700.00)	24,700.00	60,050.00	(35,350.00)	(60,050.00)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
20 Type Total	(282,281.50)	36,010.93	71,360.93	(35,350.00)	(317,631.50)
Type - 30 - Fund Balance					
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)
30 Type Total	(921,695.60)	0.00	0.00	0.00	(921,695.60)

FEFS017TC Trial Balance

Ledger: GL - General Ledger

All Account Types

Fiscal Period 04/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 40 - Revenues					
412110 - Pty Taxes-Current Unsecured	(4,944.43)	0.00	0.00	0.00	(4,944.43)
441110 - Interest Income	(1,263.64)	3.34	0.00	3.34	(1,260.30)
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
496060 - Donations-Auxiliary Utilities	(333.10)	0.00	360.82	(360.82)	(693.92)
496065 - Donations-Auxiliary Misc	(2,440.68)	0.00	25,343.26	(25,343.26)	(27,783.94)
40 Type Total	(16,981.85)	3.34	25,704.08	(25,700.74)	(42,682.59)
Type - 50 - Expenditures					
511110 - Salaries-Reg	212,399.60	35,123.55	0.00	35,123.55	247,523.15
511115 - Salaries-Part Time	0.00	100.00	0.00	100.00	100.00
511120 - Salaries-Reserve	12,333.34	3,781.25	0.00	3,781.25	16,114.59
511125 - Salaries-Overtime	14,076.44	3,894.00	0.00	3,894.00	17,970.44
512115 - FICA	18,268.95	3,281.79	0.00	3,281.79	21,550.74
512120 - Unemployment Insurance	375.00	125.00	0.00	125.00	500.00
512305 - Employees Group Insurance	19,562.27	6,230.94	723.14	5,507.80	25,070.07
512325 - Life Insurance	141.75	33.75	0.00	33.75	175.50
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
521145 - Small Tools	90.03	0.00	0.00	0.00	90.03
521150 - Expendable Equipment	1,354.52	404.14	0.00	404.14	1,758.66
521173 - Food-Other	149.98	5.82	5.82	0.00	149.98
521180 - Clothing & Personal Supplies	264.67	0.00	0.00	0.00	264.67
521190 - Household Expense	616.38	122.51	0.00	122.51	738.89
521310 - Communications	1,112.23	353.99	0.00	353.99	1,466.22
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	2,788.98	142.22	0.00	142.22	2,931.20
522130 - Maint-Equip Vehicles	1,839.42	3,341.42	22.51	3,318.91	5,158.33
522205 - Maint-Buildings & Improvements	535.34	1,249.28	0.00	1,249.28	1,784.62
522225 - Maint-Grounds	0.00	0.00	0.00	0.00	0.00
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 04/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
525110 - Office Expense	303.79	0.00	0.00	0.00	303.79
525140 - Office-Photocopy	213.88	60.01	0.00	60.01	273.89
525150 - Office-Postage	0.00	5.34	0.00	5.34	5.34
526110 - PS&S-Professional Services	4,541.09	0.00	0.00	0.00	4,541.09
526124 - PS&S-Auditor-Controller	621.25	155.75	0.00	155.75	777.00
527210 - Rents-Equipment	465.75	79.25	0.00	79.25	545.00
529105 - Travel	121.93	115.21	0.00	115.21	237.14
529110 - Travel & Trans-Fuel	5,736.68	4,493.42	1,773.20	2,720.22	8,456.90
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	145.00	94.25	0.00	94.25	239.25
529210 - Utilities	1,896.60	391.10	0.00	391.10	2,287.70
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
50 Type Total	339,392.37	63,583.99	2,524.67	61,059.32	400,451.69
9030 - Mi-Wuk Fire District Total	0.00	187,873.67	187,873.67	0.00	0.00

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

For 2024 Period Oct

Run Date: Dec 5, 2023 10:37:24 AM

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	224,618.00	0.00	0.00	0.00	224,618.00	100%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	0.00	0.00	4,944.43	-16.43	0%
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	0.00	0.00	0.00	7,140.00	100%
Total Taxes			236,735.00	0.00	0.00	4,944.43	231,790.57	98%
9030204230	441110	Interest Income	1,500.00	-3.34	0.00	1,260.30	239.70	16%
Total Use of Money & Property			1,500.00	-3.34	0.00	1,260.30	239.70	16%
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	0.00	1,945.00	100%
Total State Revenue			1,945.00	0.00	0.00	0.00	1,945.00	100%
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	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%
Total Charges for Services			314,625.77	0.00	0.00	0.00	314,625.77	100%
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%
Total Miscellaneous Revenue			659.00	0.00	0.00	0.00	659.00	100%
Total Revenue			556,077.77	-3.34	0.00	6,204.73	549,873.04	99%
9030204230	511110	Salaries-Reg	282,181.00	17,606.40	0.00	73,056.64	209,124.36	74%
9030204230	511115	Salaries-Part Time	0.00	100.00	0.00	100.00	-100.00	
9030204230	511120	Salaries-Reserve	73,000.00	3,781.25	0.00	16,114.59	56,885.41	78%
9030204230	511125	Salaries-Overtime	35,000.00	3,894.00	0.00	17,970.44	17,029.56	49%
9030204230	512115	FICA	29,751.00	1,941.72	0.00	8,204.01	21,546.99	72%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	500.00	1,000.00	67%
9030204230	512305	Employees Group Insurance	61,000.00	5,507.80	0.00	25,070.07	35,929.93	59%
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	175.50	2,499.50	93%
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%
Total Salaries and Benefits			504,361.00	32,989.92	0.00	157,993.59	346,367.41	69%
9030204230	521145	Small Tools	500.00	0.00	0.00	90.03	409.97	82%
9030204230	521150	Expendable Equipment	2,200.00	404.14	0.00	482.40	1,717.60	78%
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	0.00	0.00	169.71	1,930.29	92%
9030204230	521310	Communications	5,400.00	353.99	0.00	1,466.22	3,933.78	73%
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	142.22	0.00	2,931.20	3,068.80	51%
9030204230	522130	Maint-Equip Vehicles	25,000.00	3,310.30	0.00	5,051.64	19,948.36	80%
9030204230	522205	Maint-Buildings & Improvements	3,000.00	928.04	0.00	1,019.60	1,980.40	66%
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	0.00	0.00	216.81	783.19	78%
9030204230	525140	Office-Photocopy	700.00	60.01	0.00	273.89	426.11	61%
9030204230	525150	Office-Postage	400.00	5.34	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	155.75	0.00	777.00	1,723.00	69%
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	545.00	865.00	61%

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

For 2024 Period Oct

Run Date: Dec 5, 2023 10:37:24 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
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	0.00	21,200.00	100%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	0.00	500.00	100%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	0.00	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	1,089.11	0.00	5,786.45	19,213.55	77%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	94.25	0.00	239.25	3,260.75	93%
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	273.77	0.00	1,671.16	10,428.84	86%
Total Services and Supplies			199,307.00	6,896.17	0.00	43,687.11	155,619.89	78%
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	0.00	15,425.00	100%
Total Fixed Assets			15,425.00	0.00	0.00	0.00	15,425.00	100%
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,200.92	2,200.92	
Total Other Financing Uses			0.00	0.00	0.00	-2,200.92	2,200.92	/0
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%
Total Contingencies			226,321.00	0.00	0.00	0.00	226,321.00	100%
Total Expenditures			945,414.00	39,886.09	0.00	199,479.78	745,934.22	79%
Total Net Mi-Wuk Fire District			-389,336.23	-39,889.43	0.00	-193,275.05	-196,061.18	

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

For 2024 Period Oct

Run Date: Dec 5, 2023 10:37:24 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204235 - Mi-Wuk Fire Special Projects								
9030204235	443300	Rents	8,000.00	0.00	0.00	8,000.00	0.00	0%
Total Use of Money & Property			8,000.00	0.00	0.00	8,000.00	0.00	0%
9030204235	459119	State-Emergency Fire Fighting	283,630.00	0.00	0.00	0.00	283,630.00	100%
Total State Revenue			283,630.00	0.00	0.00	0.00	283,630.00	100%
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	0.00	0.00	0.00	155,635.00	100%
Total Federal Revenue			155,635.00	0.00	0.00	0.00	155,635.00	100%
9030204235	474200	IEC In-Service Training Prog	8,800.00	0.00	0.00	0.00	8,800.00	100%
Total Charges for Services			8,800.00	0.00	0.00	0.00	8,800.00	100%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	360.82	0.00	693.92	4,206.08	86%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	25,343.26	0.00	27,783.94	44,376.06	61%
Total Other Finance Sources			77,060.00	25,704.08	0.00	28,477.86	48,582.14	63%
Total Revenue			533,125.00	25,704.08	0.00	36,477.86	496,647.14	93%
9030204235	511110	Salaries-Reg	157,000.00	17,517.15	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	1,340.07	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%
Total Salaries and Benefits			193,628.00	18,857.22	0.00	187,813.24	5,814.76	3%
9030204235	521150	Expendable Equipment	34,496.00	0.00	0.00	1,276.26	33,219.74	96%
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	569.18	1,630.82	74%
9030204235	522130	Maint-Equip Vehicles	700.00	8.61	0.00	106.69	593.31	85%
9030204235	522205	Maint-Buildings & Improvements	22,796.00	321.24	0.00	765.02	22,030.98	97%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	0.00	9,000.00	100%
9030204235	525110	Office Expense	330.00	0.00	0.00	86.98	243.02	74%
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	50.00	115.21	0.00	140.57	-90.57	-181%
9030204235	529110	Travel & Trans-Fuel	1,500.00	1,631.11	0.00	2,670.45	-1,170.45	-78%
9030204235	529210	Utilities	4,900.00	117.33	0.00	616.54	4,283.46	87%
Total Services and Supplies			77,226.00	2,316.01	0.00	6,381.67	70,844.33	92%
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%
Total Fixed Assets			156,413.00	0.00	0.00	6,777.00	149,636.00	96%
Total Expenditures			427,267.00	21,173.23	0.00	200,971.91	226,295.09	53%
Total Net Mi-Wuk Fire Special Projects			105,858.00	4,530.85	0.00	-164,494.05	270,352.05	
Total Revenues			1,089,202.77	42,682.59	0.00	42,682.59	1,046,520.18	1.04
Total Expenditures			1,372,681.00	400,451.69	0.00	400,451.69	972,229.31	0.71
Net Total			-283,478.23	-357,769.10	0.00	-357,769.10	74,290.87	-26%



Blomberg & Griffin Accountancy Corporation
 Certified Public Accountant

Mi-Wuk Sugar Pine Fire Protection District

FY 2022 Audit Report Restatement

We have restated Mi-Wuk Sugar Pine Fire Protection District comparative audit report for the fiscal year ended June 30, 2022, and 2021. The initial report dated February 18, 2023, was restated, and reissued on November 20, 2023. The restatement was due to an error recording for the sale of assets. While recording the sale of assets transaction, the accumulated depreciation in the amount of \$68,675, and the book value of the sold assets in the amount of \$160,243 were reversed. Therefore, it caused the net position to be overstated by \$91,568. There were no effects/changes on the general fund statements.

Below is the summary of the initial and corrected transactions:

Sales of Assets, Initial Recording		Sales of Assets, Correct Recording	
Purchased Price	\$ 228,918	Purchased Price	\$ 228,918
Accumualted Depreciation	<u>(160,243)</u>	Accumualted Depreciation	<u>(68,675)</u>
Book Value	<u>68,675</u>	Book Value	<u>160,243</u>
Sale Proceeds	<u>160,000</u>	Sale Proceeds	<u>160,000</u>
Profit (Loss)	<u>\$ 91,325</u>	Profit (Loss)	<u>\$ (243)</u>

Due to the restatement/reissued of the financial statements, the following pages in the financial statements were updated:

Management Discussion and Analysis: **Pages 4-7**

Statement of Net Position: **Page 8**

Statement of Activities: **Page 9**

Reconciliation of the Governmental Funds – Balance sheet to the Statement of Net Position: **Page 11**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activitgies- Governmental Activities: **Page 13**

Notes to Basic Financial Statements: **page 19 Note 3: Property Plant & Equipment**

Blomberg & Griffin A.C.
 Stockton, CA
 November 21, 2023



RESTATED AS OF NOVEMBER 2023

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

JUNE 30, 2022 and 2021

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and 2021 and the related notes to the financial statements, which collectively comprise the Mi-Wuk/Sugar Pine Fire Protection District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Mi-Wuk/Sugar Pine Fire Protection District, as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mi-Wuk/Sugar Pine Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mi-Wuk/Sugar Pine Fire Protection District ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mi-Wuk/Sugar Pine Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mi-Wuk/Sugar Pine Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 and budget and actual statement on page 22 and 23 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the

United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Blomberg & Griffin A.C.
Stockton, CA

November 20, 2023

MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

Our discussion and analysis of the Mi-Wuk Sugar Pine Fire Protection District's financial performance provides an overview of the District's financial activities for the years ended June 30, 2022 and 2021. Please, read it in conjunction with the District's basic financial statements, which begin on page 6.

Basic Financial Statements

The District's basic financial statements include three components:

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

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

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

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

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

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

Financial Highlights

Mi-Wuk Sugar Pine Fire Protection District net position net position decrease by \$23,210 for the fiscal year ended June 30, 2022. The net position decreased primarily due to decrease in state emergency fire revenue.

Mi-Wuk Sugar Pine Fire Protection District net position net position increase by \$208,109 for the fiscal year ended June 30, 2021. The net position increased primarily due to operating grants, contribution, and other revenue of \$550,362.

**MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021**

Financial Analysis of the District

Mi-Wuk Sugar Pine Fire Protection District current assets decreased by 16.80% due to the decrease in the cash balance. An increase in non-current assets by 39.67% is primarily due to capital additions exceeded depreciation expenses. An increase of current liabilities is primarily due to increase in accounts payable and accrued liabilities. The noncurrent liabilities increased due to the District entered into lease agreement with Republic First National Corporation. Net position decreased by 2.46% due to expenses exceeded the revenues.

Mi-Wuk Sugar Pine Fire Protection District

Statement of Net Position

	30-Jun			
	2022	2021	\$ Change	Percent Change
Current Assets	\$ 278,793	\$ 335,101	\$ (56,308)	-16.80%
Non Current Assets	967,438	692,646	274,792	39.67%
Total Assets	1,246,231	1,027,747	218,484	21.26%
Current Liabilities	84,847	50,662	34,185	67.48%
Non Current Liabilities	242,789	35,280	207,509	588.18%
Total Liabilities	327,636	85,942	241,694	281.23%
Net Position	918,595	941,805	(23,210)	-2.46%
Total Liabilities & Net Position	\$ 1,246,231	\$ 1,027,747	\$ 218,484	21.26%

Summary of Statement of Activity

Fiscal Year 2022 - Mi-Wuk Sugar Pine Fire Protection District Net Position decreased by \$23,210 primarily due to the expenses exceeded revenues. Mi-Wuk Sugar Pine Fire Protection District total expenses decreased by 5.53% and total revenues decreased by 26.38%. The decrease in revenue resulted from decrease in state emergency fire revenues, contribution, and other revenue. The decrease in expenses resulted primarily from decrease in salaries and benefits expenses.

Fiscal Year 2021 - Mi-Wuk Sugar Pine Fire Protection District Net Position increased by \$208,109 primarily due to the operating grants, contribution, and other revenue. Mi-Wuk Sugar Pine Fire Protection District total expenses increased by 20.19% and total revenues increased by 64.89%. An increase in revenue resulted from increase in operating grants, contribution, and other revenue. The increase in expenses resulted primarily from increase in salaries and benefits expenses.

MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2022 and 2021

Statement of Activities

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>Percent Change</u>
Expenses:				
Public Safety	\$ 799,035	\$ 845,781	\$ (46,746)	-5.53%
Total Expenses	<u>799,035</u>	<u>845,781</u>	<u>(46,746)</u>	<u>-5.53%</u>
Revenues:				
Program Revenues	532,337	835,529	(303,192)	-36.29%
General Revenues	<u>243,488</u>	<u>218,361</u>	<u>25,127</u>	<u>11.51%</u>
Total Revenues	<u>775,825</u>	<u>1,053,890</u>	<u>(278,065)</u>	<u>-26.38%</u>
Change in Net Position	(23,210)	208,109	(231,319)	996.64%
Net Position- Beginning of Year	<u>941,805</u>	<u>733,696</u>	<u>208,109</u>	<u>28.36%</u>
Net Position- End of Year	<u>\$ 918,595</u>	<u>\$ 941,805</u>	<u>\$ (23,210)</u>	<u>-2.46%</u>

Capital Assets

Mi-Wuk Sugar Pine Fire Protection District has recorded assets at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at the estimated fair market value. During the fiscal year ended June 30, 2022, the fixed assets increased by \$274,792 due to addition in capital assets exceeded depreciation expense. During the fiscal year ended June 30, 2021 the fixed assets decreased by \$29,022.

Economic Factors

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

For the fiscal year ending June 30, 2022, revenues were more than budget by \$62,569 primarily due to increase in intergovernmental revenues. Expenditures were more than budget by \$648,275 due to purchase of capital assets, maintenance expense, and principal note and interest payment. A detail of budget comparison is included on page 22.

For the fiscal year ending June 30, 2021, revenues were more than budget by \$285,943 primarily due to increase in intergovernmental revenues. Expenditures were more than budget by \$442,467 due to salaries and wages and principal note and interest payment. A detail of budget comparison is included on page 23.

MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

Contacting the District's Financial Management

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



Chief Klyn



Office Manager/Board Clerk

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Net Position
Governmental Wide Financial Statement
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>
Assets:		
Current Assets:		
Cash and Investments - (Note 2)	\$ 260,339	\$ 327,242
Prepaid Expenses	7,387	4,222
Property Tax Receivable	268	216
Due from Other Government	<u>10,799</u>	<u>3,421</u>
Total Current Assets	<u>278,793</u>	<u>335,101</u>
Capital Assets:		
Land	73,132	73,132
Buildings and Improvements	753,847	753,847
Equipment & Vehicle	633,568	370,584
Less: Accumulated Depreciation	<u>(493,109)</u>	<u>(504,917)</u>
Total Capital Assets	<u>967,438</u>	<u>692,646</u>
Total Assets	<u><u>\$ 1,246,231</u></u>	<u><u>\$ 1,027,747</u></u>
Liabilities:		
Current Liabilities:		
Accounts Payable	\$ 19,283	\$ 1,805
Accrued Liabilities	50,465	32,021
Note Payable - current (Note 4)	<u>15,099</u>	<u>16,836</u>
Total Current Liabilities	<u>84,847</u>	<u>50,662</u>
Non-current Liabilities:		
Note Payable - non-current (Note 4)	<u>242,789</u>	<u>35,280</u>
Total Non-current Liabilities	<u>242,789</u>	<u>35,280</u>
Total Liabilities	<u>327,636</u>	<u>85,942</u>
Net Position:		
Invested in Capital Assets	709,550	640,530
Unrestricted	<u>209,045</u>	<u>301,275</u>
Total Net Position	<u>918,595</u>	<u>941,805</u>
Total Liabilities and Net Position	<u><u>\$ 1,246,231</u></u>	<u><u>\$ 1,027,747</u></u>

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Activities
Governmental Wide Financial Statement
For the Fiscal Year Ended June 30, 2022 and 2021

	2022 <u>Governmental Activities</u>	2021 <u>Governmental Activities</u>
Expenses:		
Salaries & Employee Benefits	\$ 542,804	\$ 644,505
Service & Supplies	199,365	147,179
Depreciation Expense	<u>56,866</u>	<u>54,097</u>
Total Expenses	<u>799,035</u>	<u>845,781</u>
Program Revenues:		
Benefit Assessments	290,895	285,167
Operating Grants, Contributions, and Other Revenues	<u>241,442</u>	<u>550,362</u>
Total Charges for Services and Operating Grants	<u>532,337</u>	<u>835,529</u>
Net Program Expenses	<u>266,698</u>	<u>10,252</u>
General Revenues:		
Property Tax	209,238	197,185
Interest Income	2,408	1,095
Interest Expense	(12,304)	(6,724)
Sale of Surplus Property (Loss)	(244)	-
Donation - Others	1,065	25
Donation - Auxiliary	39,162	22,847
Miscellaneous	<u>4,163</u>	<u>3,933</u>
Total General Revenues	<u>243,488</u>	<u>218,361</u>
Change in Net Position	(23,210)	208,109
Net Position - Beginning of Year	<u>941,805</u>	<u>733,696</u>
Net Position - End of Year	<u>\$ 918,595</u>	<u>\$ 941,805</u>

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Balance Sheet
Governmental Funds
June 30, 2022 and 2021

	2022 General Fund	2021 General Fund
Assets:		
Cash and Investments - (Note 2)	\$ 260,339	\$ 327,242
Prepaid Expenses	7,387	4,222
Property Tax Receivable	268	216
Due from Other Government	10,799	3,421
	<u> </u>	<u> </u>
Total Assets	<u>\$ 278,793</u>	<u>\$ 335,101</u>
Liabilities and Fund Balances:		
Liabilities:		
Accounts Payable	\$ 19,283	\$ 1,805
Accrued Liabilities	50,465	32,021
	<u> </u>	<u> </u>
Total Liabilities	<u>69,748</u>	<u>33,826</u>
Fund Balances:		
Assigned	7,387	4,222
Unassigned	201,658	297,053
	<u> </u>	<u> </u>
Total Fund Balances	<u>209,045</u>	<u>301,275</u>
Total Liabilities and Fund Balances	<u>\$ 278,793</u>	<u>\$ 335,101</u>

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Fund Balances - Governmental Funds	\$ 209,045	\$ 301,275
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds	967,438	692,646
Note payable are not current expenditures, therefore are not included in governmental funds	<u>(257,888)</u>	<u>(52,116)</u>
Net Position - Governmental Activities	<u>\$ 918,595</u>	<u>\$ 941,805</u>



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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Years Ended June 30, 2022 and 2021

	<u>2022</u> <u>General</u> <u>Fund</u>	<u>2021</u> <u>General</u> <u>Fund</u>
Revenues:		
Property Taxes	\$ 209,238	\$ 197,185
Intergovernmental Revenues	241,442	550,362
Use of Money and Property	2,408	1,095
Charges for Services	290,895	285,167
Other Revenues	44,390	26,805
Total Revenues	<u>788,373</u>	<u>1,060,614</u>
Expenditures:		
Current:		
Public Safety-Fire	742,169	791,684
Capital Outlay	491,902	25,075
Interest Expenses on long term debt	12,304	6,724
Loan Payments - Principal	66,776	133,052
Total Expenditures	<u>1,313,151</u>	<u>956,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,778)	104,079
Other Financing Sources (Uses)		
Long-term Debt Proceeds	272,548	-
Proceeds from Sale of Capital Assets	160,000	-
Total Other Financing Sources (Uses)	<u>432,548</u>	<u>-</u>
Net Change in Fund Balance	(92,230)	104,079
Fund Balances, July 1, 2021 and 2020	<u>301,275</u>	<u>197,196</u>
Fund Balances, June 30, 2022 and 2021	<u>\$ 209,045</u>	<u>\$ 301,275</u>

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
 Reconciliation of the Statement of Revenues,
 Expenditures and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Fiscal Years Ended June 30, 2022 and 2021

	2022	2021
Net Change in Fund Balances - Total Governmental Funds	\$ (92,230)	\$ 104,079
<p>Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balance because:</p>		
<p>Governmental funds reports sale of assets receipts as revenue. However, in the statement of activities, the sale of asset is reported against capital asset as a gain or a loss. The difference in sale proceeds and booke value is not recorded as revenue in the statement of net position</p>	(160,244)	-
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization amount</p>		
Cost of assets capitalized	491,902	25,075
Depreciation expense	(56,866)	(54,097)
<p>Loan proceeds are recorded as financing sources in governmental funds. However, the loan proceeds are recorded as liability in the statement of net position.</p>	(272,548)	-
<p>Loan principal payments are recorded as a reduction of liabilities in the Statement of Net Positions.</p>	66,776	133,052
Change in Net Position - Governmental Activities	\$ (23,210)	\$ 208,109



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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

A. Reporting Entity

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

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting

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

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

C. Non-Current Governmental Assets/Liabilities

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

D. Basis of Presentation

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note I: Summary of Significant Accounting Policies (Continued)

D. Basis of Presentation (Continued)

Governmental Fund Type

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

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

E. Use of Estimates

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

F. Restricted Assets

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

G. Fund Balances

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (Continued)

H. Property Taxes

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

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

I. Capital Assets

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

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

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 2: Cash and Investments

Cash at June 30 consisted of the following:

	<u>2022</u>	<u>2021</u>
Cash with County	\$ 259,839	\$ 326,742
Petty Cash	<u>500</u>	<u>500</u>
Total	<u>\$ 260,339</u>	<u>\$ 327,242</u>

The District maintains its general cash account with Tuolumne County Treasurer's office. The County maintains the cash of the District in a "pooled" cash fund for special District's. The cash maintained in the "pooled" cash fund with Tuolumne County on June 30, 2022 was \$259,839. The District maintains the petty cash at a local bank. The petty cash on June 30, 2022 was \$500. The District's investment is presented at fair value in accordance with GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's portion in the pool.

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

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 3: Property Plant and Equipment

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

	<u>Balance</u> 6/30/2021	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 6/30/2022
Governmental Activities:				
Capital Assets, not Being Depreciated:				
Land	\$ 73,132	\$ -	\$ -	\$ 73,132
Capital Assets, Being Depreciated:				
Buildings and Improvements	753,847	-	-	753,847
Equipment/Vehicles	370,584	491,902	(228,918)	633,568
Total Capital Assets, Being Depreciated	<u>1,124,431</u>	<u>491,902</u>	<u>(228,918)</u>	<u>1,387,415</u>
Less Accumulated Depreciation for:				
Building and Improvements	(359,388)	(26,774)	-	(386,162)
Equipment	(145,529)	(30,092)	68,675	(106,946)
Total Accumulated Depreciation	<u>(504,917)</u>	<u>(56,866)</u>	<u>68,675</u>	<u>(493,108)</u>
Total Capital Assets, Being Depreciated Net	<u>619,514</u>	<u>435,036</u>	<u>(160,243)</u>	<u>894,307</u>
Governmental Activities Capital Assets, Net	<u>\$ 692,646</u>	<u>\$ 435,036</u>	<u>\$ (160,243)</u>	<u>\$ 967,439</u>

Note 4: Note Payable

1996 International 4800 4x4 Type 3 Fire Pumper: The loan amount is \$84,262.55 with a 3.15% fixed interest rate. The installment payment of \$18,477.99 is due annually. The loan term is 5 years. The loan balance was fully paid off as of June 30, 2022.

2022 International BME Type III Engine: The District entered into an agreement with Republic First National Corporation on March 11, 2021. The loan amount is \$272,548.41 with 4.00% fixed interest rate and installment payments of \$22,820.54 due annually. The loan term is 15 years with the maturity date of March 11, 2036.

	<u>Beginning</u> Balance 7/1/21	<u>Additions</u>	<u>Reduction</u>	<u>Balance 06/30/22</u>	<u>Due within</u> one year
Type 3 Fire Pumper	\$ 52,116	\$ -	\$ 52,116	\$ -	\$ -
2022 Type III Engine	-	272,548	14,660	257,888	15,099
Total	<u>\$ 52,116</u>	<u>\$ 272,548</u>	<u>\$ 66,776</u>	<u>\$ 257,888</u>	<u>\$ 15,099</u>

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 4: Note Payable (Continued)

2022 International Type III Engine

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 15,099	\$ 7,721	\$ 22,820
2024	15,551	7,269	22,820
2025	16,017	6,803	22,820
2026	16,497	6,324	22,821
Remaining	<u>194,724</u>	<u>33,483</u>	<u>228,207</u>
Total	<u>\$ 257,888</u>	<u>\$ 61,600</u>	<u>\$ 319,488</u>

Note 5: Related Party Transaction

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

Note 6: Risk Management

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

Note 7: Commitments and Contingencies

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

Note 8: Fund Balance Classifications

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

- Restricted
- Nonspendable
- Committed
- Assigned
- Unassigned

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

Note 9: Mutual Aid Agreement

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

Note 10: Subsequent Events

The District has evaluated subsequent to June 30, 2022, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through November 20, 2023, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that, no subsequent events occurred that require recognition or additional disclosures in the financial statements.

Note 11: 457 Deferred Compensation Plan:

The District maintains a deferred compensation plan for the benefit of qualified employees. The assets of the plan are not included in the financial statements of the District.

Note 12: Restatement of the Financial Statement:

This is the restated financial statement due an error. The initial report dated February 18, 2023, was restated, and reissued on November 20, 2023. The restatement was due to an error recording for the sale of assets. An error caused the net position to be overstated by \$91,568. There were no effects/changes on the general fund statements.

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and

Changes in Fund Balances

Budget and Actual - General Fund

For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Favorable (Unfavorable)
	Initial	Final		
Revenues:				
Property Taxes	\$ 198,106	\$ 200,741	\$ 209,238	\$ 8,497
Intergovernmental Revenues	2,640	175,182	241,442	66,260
Use of Money and Property	1,510	1,500	2,408	908
Charges for Services	290,903	290,903	290,895	(8)
Other Revenues	50,408	57,478	44,390	(13,088)
Total Revenues	543,567	725,804	788,373	62,569
Expenditures:				
Salaries and Benefits	428,568	437,559	542,804	(105,245)
Clothing and Personal Supplies	4,000	1,712	868	844
Communications	4,088	4,100	4,568	(468)
Food- Other	255	255	581	(326)
Household Expenses	1,100	1,100	3,657	(2,557)
Insurance	6,581	11,529	11,529	-
Maintenance	32,812	35,640	93,203	(57,563)
Dues and Memberships	3,793	4,273	3,428	845
Office Expenses	2,100	2,100	1,874	226
Professional Services	25,570	26,759	33,604	(6,845)
Publications and Legal Notices	175	175	162	13
Rents and Leases	16,246	1,545	1,542	3
Small Tools	300	300	748	(448)
Special Department Expenses	1,050	4,900	4,854	46
Transportation and Travel	13,050	14,050	23,761	(9,711)
Utilities	9,300	9,300	10,836	(1,536)
Interest & Notes Principal Payments	61,918	76,579	79,080	(2,501)
Equipment and Capital Outlay	33,000	33,000	496,052	(463,052)
Total Expenditures	643,906	664,876	1,313,151	(648,275)
Net Change in Fund Balances	\$ (100,339)	\$ 60,928	(524,778)	\$ (585,706)
Other Financing Sources (Uses)			432,548	
Fund Balance as of July 1, 2021			301,275	
Fund Balances, June 30, 2022			\$ 209,045	

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and

Changes in Fund Balances

Budget and Actual - General Fund

For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Initial	Final		Favorable (Unfavorable)
Revenues:				
Property Taxes	\$ 202,916	\$ 194,558	\$ 197,185	\$ 2,627
Intergovernmental Revenues	-	267,752	550,362	282,610
Use of Money and Property	1,510	1,500	1,096	(404)
Charges for Services	285,413	285,413	285,167	(246)
Other Revenues	47,989	25,448	26,804	1,356
Total Revenues	537,828	774,671	1,060,614	285,943
Expenditures:				
Salaries and Benefits	374,836	392,326	644,505	(252,179)
Clothing and Personal Supplies	1,000	1,000	48,514	(47,514)
Communications	4,987	4,088	4,208	(120)
Food- Other	255	255	298	(43)
Household Expenses	1,100	1,100	2,402	(1,302)
Insurance	5,637	6,581	6,581	-
Maintenance	22,525	21,862	17,860	4,002
Dues and Memberships	3,020	3,293	4,459	(1,166)
Office Expenses	2,050	2,100	2,416	(316)
Professional Services	22,315	21,360	26,506	(5,146)
Publications and Legal Notices	250	175	162	13
Rents and Leases	2,960	1,585	3,121	(1,536)
Small Tools	300	300	105	195
Special Department Expenses	1,844	1,000	1,282	(282)
SDE - Awards and Certificates	6	50	-	50
Transportation and Travel	13,050	13,050	13,646	(596)
Utilities	9,917	9,300	13,003	(3,703)
Interest & Notes Principal Paym	34,643	34,643	139,777	(105,134)
Equipment and Capital Outlay	4,092	-	27,690	(27,690)
Total Expenditures	504,787	514,068	956,535	(442,467)
Net Change in Fund Balances	\$ 33,041	\$ 260,603	104,079	\$ (156,524)
Fund Balance as of July 1, 2020			197,196	
Fund Balances, June 30, 2021			\$ 301,275	

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

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Note to the Required Supplementary Information

June 30, 2022 and 2021

Note 1. Budgets and Budgetary Accounting

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

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

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

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

Note 2. Accrued Vacation and Sick Pay

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

