



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, March 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 - 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 February 8, 2022, Regular Meeting.
Moved to Approve: Director Doss Seconded: Vice President Afshar
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
6. Approval of the Minutes of the February 11, 2022, Special Meeting.
Moved to Approve: Director Blake Seconded: Treasurer Massman
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
7. Approval of the Minutes of the February 17, 2022, Special Meeting.
Moved to Approve: Vice President Afshar Seconded: Director Blake
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0

8. Written Communications: Letter from the California State Controller's Office Re: Applying Agreed-upon Procedures to Salary Surveys and Mutual Aid Reimbursement Claims Submitted by Mi-Wuk Sugar Pine Fire Protection District; President McDonald briefly explained that this is regarding how the District handled OES reimbursements and personnel wages in 2018 and that Office Manager Dahlin is working on providing the documents they have requested. Officer Manager Dahlin added that the District was one of a few agencies randomly selected for this review which is being done on behalf of OES by an auditing agency because they have been too busy to do it themselves.
9. Reports:
 - a. Auxiliary Report: Sherry Blake, MWSPFPD Auxiliary President, was not present. Joan Walton, Auxiliary Treasurer, reported that it would have been Sherry's last meeting and that Paula Massman will be the interim President. Sherry will be at the luncheon tomorrow to say goodbye to everyone.
 - 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.
10. Standing Committee Reports for Discussion and Action
 - a. District Policies & Procedures Committee: Director Doss reported that he is still trying to work with the water company on starting the hydrant testing. He has not been able to log into Lexipol yet but has been reviewing the overview of the program. Chief Klyn reported that he has been working on Lexipol every week, and meeting with them every week. Once he has done his portion it will be emailed to the committee members and there will be a soft rollout where everyone will have access on a phone app but it will not be implemented until the Policy Committee reviews it and then presents it to the board for approval. This should happen by the next meeting.
 - b. Treasurers Report on Budget Committee and Financial Reports: Treasurer Massman read and elaborated on his written report that is in the meeting record.

Financial Reports for Month Ending January 31, 2022:

 - i. Tuolumne County Trial Balance
 - ii. Tuolumne County Budget vs Actual
 - iii. Month End Cash on Hand HistoryMoved to Receive: Director Doss Seconded: Director Blake
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0
11. 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, 2021, prepared by Blomberg & Griffin Accountancy Corporation; Treasurer Massman reported that he and Office Manager Dahlin have reviewed the report and that there is nothing unusual. She added that on page 21 of the draft in the meeting packets there were a few errors on the top of the page. The auditor has made the necessary corrections and a copy of the corrected page 21 has been added to the packets.

Vice President Afshar moved to receive the auditor's report with the corrected version of page 21.

Seconded: Treasurer Massman
Ayes: 5 Noes: 0 Absent: 0 Abstain: 0

- b. Re-evaluate the value of and asking price for WT777 which Chief Klyn had previously been authorized to sell for no less than \$104,832 at the March 9, 2021, board meeting; Chief Klyn explained that after contacting numerous dealers regarding consigning it, he has learned that it will probably not sell for that amount. He requested that he be allowed to accept the best offer he can get without having to wait for another board approval and possibly lose a sale. He plans to list it with a broker that advertises internationally. President McDonald moved to authorize Chief Klyn to sell WT777 at his discretionary price.

Seconded: Directed Blake

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

12. 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. Director Blake informed the board that this meeting will be her last one. She had planned on staying on until May but needs to move up her resignation for personal reasons. She requested that they remember to say, what she would always say, "Jim, what do you think?" because "he's the Chief" and "he is very wise."
Chief Klyn presented her with a certificate of appreciation for her service on the board.
13. Final audience comments: Joan Walton reminded everyone to come to the luncheon tomorrow at 12:00 at My Garden Café.
14. Adjournment: 6:40 PM

Approved by the District Board of Directors in the meeting assembled April 12, 2022.

President McDonald

Report of the Auxiliary President March 2022

- No Potluck was held this month. We are resuming Potlucks next month.
- The Auxiliary lunch and meeting was held at the My Garden Café in Sonora. We also said our farewells to Auxiliary President Sherry Blake and Paula Massman has stepped up as the interim Auxiliary President.
- The Sailboat has been purchased for \$2,000. Buyer requested to allow sum to be paid in 6 payments. We have received 2 payment of \$333.33 as to date. Many thanks to Mark Massman for managing the sale.
- Our Memorial Bricks fundraiser has started back up. Thanks to Tim & Laurie Wallace for managing this fundraiser.
- "Coin Bank" donations continue to bring in a lot of loose change over \$500 to date. Thanks to Joan Walton for managing this fundraiser.
- Evacuated and Pet emergency signs are being sold for \$5 each. Thanks to Shirley Vieth for taking over sales for Sherry Blake.
- This year's fundraiser's are as followed. Flyers for events will be posted as event(s) get closer.
 - o Rummage Sale May 27 & 28 Chairs: Ann Coleman, Donna Thiercof and Grechen Gehres volunteered to help. Thank you ladies for taking on this HUGE responsibility.
 - o Spaghetti TAKE-OUT dinner and sauce. Dinners & Sauce will be pre-ordered. Pick-up of orders will be on September 3, 2022. Thanks to Toni Richardson for managing this fundraiser.
 - o Pie Fundraiser. We will be selling frozen pies from Andy's. This too will be a pre-order sell. Pick-up orders will be on July 2, 2022. Thanks to Cathy Richardson and Val Ogletee for managing this fundraiser.
- The Auxiliary has applied for a donation of Gatorade from the SafewayFoundation.org. No response yet. Thanks to Brandon Ohler for writing the grant.
- Nickie Doss is hosting the dessert tonight.

Paula Massman

Interim Auxiliary President

FEBRUARY
FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2022

Report Generated on Mar 30, 2022 9:54:28 AM

Page 1

Fund: 9030 - Mi-Wuk Fire District

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 10 - Assets					
100100 - Claim on Pooled Cash	364,986.75	30,755.89	125,414.05	(94,658.16)	270,328.59
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	1,058,132.35	30,755.89	125,414.05	(94,658.16)	963,474.19
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	91,366.87	91,366.87	0.00	0.00
202200 - Sales Tax Payable	(0.47)	0.00	0.00	0.00	(0.47)
203100 - Salaries Payable	(10,565.13)	19,269.84	18,862.48	407.36	(10,157.77)
203200 - Federal Withholding Payable	(1,393.61)	2,569.24	2,580.63	(11.39)	(1,405.00)
203210 - FICA Payable	(2,137.90)	3,893.04	3,833.56	59.48	(2,078.42)
203220 - State Withholding Payable	(547.50)	998.77	996.52	2.25	(545.25)
203230 - State Disability Payable	(153.67)	279.89	275.14	4.75	(148.92)
203310 - Deferred Compensation Payable	(248.05)	451.00	451.00	0.00	(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)
221005 - Notes Payable-Long Term	(35,280.34)	0.00	0.00	0.00	(35,280.34)

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2022

Report Generated on Mar 30, 2022 9:54:28 AM

Page 2

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
20 Type Total	(76,616.99)	118,828.65	118,366.20	462.45	(76,154.54)
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	(912.70)	0.00	0.00	0.00	(912.70)
459119 - State-Emergency Fire Fighting	(198,096.00)	0.00	30,057.22	(30,057.22)	(228,153.22)
469840 - Other Govts-San Francisco	0.00	0.00	613.00	(613.00)	(613.00)
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	(3,275.60)	0.00	85.67	(85.67)	(3,361.27)
496000 - Donations	(1,065.00)	0.00	0.00	0.00	(1,065.00)
496060 - Donations-Auxiliary Utilities	(1,651.97)	0.00	0.00	0.00	(1,651.97)
496065 - Donations-Auxiliary Misc	(17,067.24)	0.00	0.00	0.00	(17,067.24)
40 Type Total	(493,094.09)	0.00	30,755.89	(30,755.89)	(523,849.98)
Type - 50 - Expenditures					
511110 - Salaries-Reg	237,202.04	21,783.02	0.00	21,783.02	258,985.06
511120 - Salaries-Reserve	21,424.14	1,698.96	0.00	1,698.96	23,123.10
511125 - Salaries-Overtime	28,105.62	1,526.40	0.00	1,526.40	29,632.02
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	22,074.15	1,920.16	0.00	1,920.16	23,994.31
512120 - Unemployment Insurance	875.00	125.00	0.00	125.00	1,000.00
512305 - Employees Group Insurance	31,155.88	4,506.75	0.00	4,506.75	35,662.63

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2022

Report Generated on Mar 30, 2022 9:54:28 AM

Page 3

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
512325 - Life Insurance	2,486.00	33.75	0.00	33.75	2,519.75
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	1,066.43	0.00	0.00	0.00	1,066.43
521150 - Expendable Equipment	2,675.80	198.59	0.00	198.59	2,874.39
521173 - Food-Other	313.98	0.00	0.00	0.00	313.98
521180 - Clothing & Personal Supplies	868.10	0.00	0.00	0.00	868.10
521190 - Household Expense	2,570.42	0.00	0.00	0.00	2,570.42
521310 - Communications	2,281.30	283.40	0.00	283.40	2,564.70
521610 - Insurance	11,529.00	0.00	0.00	0.00	11,529.00
522120 - Maint-Internal Vehicles	5,884.95	0.00	0.00	0.00	5,884.95
522125 - Maint-Equipment	3,228.05	95.50	0.00	95.50	3,323.55
522130 - Maint-Equip Vehicles	25,813.45	1,497.67	0.00	1,497.67	27,311.12
522205 - Maint-Buildings & Improvements	4,607.26	5,425.64	0.00	5,425.64	10,032.90
522225 - Maint-Grounds	26.11	0.00	0.00	0.00	26.11
522600 - Fire Extinguisher Testing	0.00	330.81	0.00	330.81	330.81
523210 - Dues & Memberships	3,278.18	0.00	0.00	0.00	3,278.18
525110 - Office Expense	699.01	0.00	0.00	0.00	699.01
525140 - Office-Photocopy	241.73	28.87	0.00	28.87	270.60
525150 - Office-Postage	143.83	50.25	0.00	50.25	194.08
526110 - PS&S-Professional Services	7,275.62	3,000.00	0.00	3,000.00	10,275.62
526111 - PS&S-Contract Svcs	0.00	0.00	0.00	0.00	0.00
526116 - PS&S-Legal	75.00	0.00	0.00	0.00	75.00
526124 - PS&S-Auditor-Controller	1,151.50	141.75	0.00	141.75	1,293.25
527210 - Rents-Equipment	817.50	79.25	0.00	79.25	896.75
528000 - SDE Special Department Expense	3,900.91	0.00	0.00	0.00	3,900.91
529105 - Travel	2,666.08	647.86	0.00	647.86	3,313.94
529110 - Travel & Trans-Fuel	7,573.39	1,225.96	0.00	1,225.96	8,799.35
529112 - Travel & Trans-Priv Auto	247.24	70.79	0.00	70.79	318.03
529116 - Training-Travel	1,339.27	770.00	0.00	770.00	2,109.27
529210 - Utilities	5,563.37	1,217.22	0.00	1,217.22	6,780.59
532460 - Interest-Long Term Debt	(148.43)	0.00	0.00	0.00	(148.43)
543000 - Vehicles	0.00	78,294.00	0.00	78,294.00	78,294.00

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2022

Report Generated on Mar 30, 2022 9:54:28 AM

Page 4

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
50 Type Total	453,383.32	124,951.60	0.00	124,951.60	578,334.92
9030 - Mi-Wuk Fire District Total	0.00	274,536.14	274,536.14	0.00	0.00

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

For 2022 Period Feb

Run Date: Mar 31, 2022 8:41:43 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	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	0.00	0.00	912.70	1,071.30	54%
Total State Revenue			1,984.00	0.00	0.00	912.70	1,071.30	54%
9030204230	469840	Other Govts-San Francisco	613.00	613.00	0.00	613.00	0.00	0%
Total Other Governments			613.00	613.00	0.00	613.00	0.00	0%
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	0.00	0.00	2,270.92	-152.92	-7%
Total Miscellaneous Revenue			2,118.00	0.00	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	613.00	0.00	275,887.20	222,806.80	45%
9030204230	511110	Salaries-Reg	255,000.00	21,783.02	0.00	158,758.79	96,241.21	38%
9030204230	511120	Salaries-Reserve	47,000.00	1,698.96	0.00	23,123.10	23,876.90	51%
9030204230	511125	Salaries-Overtime	40,000.00	1,526.40	0.00	29,632.02	10,367.98	26%
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	1,920.16	0.00	19,308.14	6,981.86	27%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	1,000.00	500.00	33%
9030204230	512305	Employees Group Insurance	45,670.00	4,506.75	0.00	35,662.63	10,007.37	22%
9030204230	512325	Life Insurance	2,662.00	33.75	0.00	2,519.75	142.25	5%
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	0.00	0.00	1,066.43	4,086.57	79%
Total Salaries and Benefits			440,022.00	31,594.04	0.00	285,442.30	154,579.70	35%
9030204230	521145	Small Tools	300.00	0.00	0.00	0.00	300.00	100%
9030204230	521150	Expendable Equipment	1,000.00	198.59	0.00	1,019.36	-19.36	-2%
9030204230	521173	Food-Other	255.00	0.00	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	0.00	0.00	1,426.92	673.08	32%
9030204230	521310	Communications	4,500.00	283.40	0.00	2,564.70	1,935.30	43%
9030204230	521610	Insurance	11,529.00	0.00	0.00	11,529.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	7,000.00	0.00	0.00	5,884.95	1,115.05	16%
9030204230	522125	Maint-Equipment	5,600.00	95.50	0.00	3,323.55	2,276.45	41%
9030204230	522130	Maint-Equip Vehicles	17,000.00	1,470.34	0.00	14,052.40	2,947.60	17%
9030204230	522205	Maint-Buildings & Improvements	11,500.00	5,425.64	0.00	9,782.90	1,717.10	15%
9030204230	522225	Maint-Grounds	8,200.00	0.00	0.00	26.11	8,173.89	100%
9030204230	522600	Fire Extinguisher Testing	340.00	330.81	0.00	330.81	9.19	3%
9030204230	523210	Dues & Memberships	4,273.00	0.00	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	28.87	0.00	270.60	429.40	61%
9030204230	525150	Office-Postage	400.00	50.25	0.00	194.08	205.92	51%
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	3,000.00	0.00	10,275.62	2,963.38	22%
9030204230	526116	PS&S-Legal	2,500.00	0.00	0.00	75.00	2,425.00	97%

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

For 2022 Period Feb

Run Date: Mar 31, 2022 8:41:43 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	526124	PS&S-Auditor-Controller	2,500.00	141.75	0.00	1,293.25	1,206.75	48%
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	896.75	513.25	36%
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	0.00	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	647.86	0.00	2,505.50	594.50	19%
9030204230	529110	Travel & Trans-Fuel	11,000.00	834.12	0.00	6,459.43	4,540.57	41%
9030204230	529112	Travel & Trans-Priv Auto	450.00	70.79	0.00	318.03	131.97	29%
9030204230	529116	Training-Travel	2,500.00	770.00	0.00	2,109.27	390.73	16%
9030204230	529134	Trans & Travel à€" Rent Paymen	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	9,300.00	730.33	0.00	4,510.18	4,789.82	52%
Total Services and Supplies			160,239.00	14,157.50	0.00	87,520.59	72,718.41	45%
9030204230	543000	Vehicles	117,000.00	78,294.00	0.00	78,294.00	38,706.00	33%
Total Fixed Assets			117,000.00	78,294.00	0.00	78,294.00	38,706.00	33%
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	124,045.54	0.00	451,108.46	453,579.54	50%
Total Net Mi-Wuk Fire District			-405,994.00	-123,432.54	0.00	-175,221.26	-230,772.74	

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

For 2022 Period Feb

Run Date: Mar 31, 2022 8:41:43 AM

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	30,057.22	0.00	228,153.22	-3,968.22	-2%
Total State Revenue			224,185.00	30,057.22	0.00	228,153.22	-3,968.22	-2%
9030204235	483111	Misc Income-Reimbursements	2,800.00	85.67	0.00	1,090.35	1,709.65	61%
Total Miscellaneous Revenue			2,800.00	85.67	0.00	1,090.35	1,709.65	61%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	0.00	0.00	1,651.97	3,248.03	66%
9030204235	496065	Donations-Auxiliary Misc	46,825.00	0.00	0.00	17,067.24	29,757.76	64%
Total Other Finance Sources			51,725.00	0.00	0.00	18,719.21	33,005.79	64%
Total Revenue			278,710.00	30,142.89	0.00	247,962.78	30,747.22	11%
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	0.00	0.00	1,143.50	706.50	38%
9030204235	522130	Maint-Equip Vehicles	13,750.00	27.33	0.00	13,258.72	491.28	4%
9030204235	522205	Maint-Buildings & Improvements	500.00	0.00	0.00	250.00	250.00	50%
9030204235	525110	Office Expense	300.00	0.00	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	391.84	0.00	2,339.92	1,660.08	42%
9030204235	529210	Utilities	4,900.00	486.89	0.00	2,270.41	2,629.59	54%
Total Services and Supplies			40,075.00	906.06	0.00	22,314.02	17,760.98	44%
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	906.06	0.00	127,226.46	46,764.54	27%
Total Net Mi-Wuk Fire Special Projects			104,719.00	29,236.83	0.00	120,736.32	-16,017.32	
Total Revenues			777,404.00	523,849.98	0.00	523,849.98	253,554.02	1.67
Total Expenditures			1,078,679.00	578,334.92	0.00	578,334.92	500,344.08	0.46
Net Total			-301,275.00	-54,484.94	0.00	-54,484.94	-246,790.06	82%

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	\$ 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		\$ 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 February cash:

- Received \$30,057 in strike team reimbursements - final amount due for the fiscal year
- Paid \$1,470 in vehicle maintenance & repairs
- Paid monthly Anthem Blue Cross premium of \$4,507
- Paid \$5,426 in Maint-Buildings & Improvements - all except \$125 was for the plumbing and septic repairs
- Paid the final \$3,000 to SCI for FY21/22 benefit assessment services
- Paid \$78,294 for the purchase of the new water tender