



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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## Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Regular Meeting, **6:00 PM**, Tuesday, September 13, 2022

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 Massman - 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.
5. Approval of the Minutes of the July 12, 2022, Regular Meeting.  
Moved to Approve: Vice President Afshar   Seconded: President McDonald  
Ayes:   5   Noes:   0   Absent:   0   Abstain:   0
6. Written Communications:
  - a. Email and documents from Tuolumne Public Power Agency Re: TPPA Rate FY22-23
7. Reports:
  - a. Auxiliary Report: Paula Massman, MWSPFPD Auxiliary President, read and elaborated on the written report that is in the meeting record.
  - 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.

8. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Doss reported that the committee met and talked about Lexipol and the EIC program. He and Chief Klyn reported that the EIC Program has begun and explained how it will work. Director Doss reported that he is still waiting on the water company to begin the hydrant testing. Chief Klyn reported that the details of the County Regional Intern Program have not been finalized.
- b. Treasurers Report on Budget Committee, Month End Cash on Hand History and Financial Reports; Treasurer Massman read and elaborated on his written reports that are in the meeting record.
  - i. Receive Financial Reports for Month Ending June 30, 2022:
    1. Tuolumne County Trial Balance
    2. Tuolumne County Budget vs Actual
  - ii. Receive Financial Reports for Month Ending July 31, 2022:
    1. Tuolumne County Trial Balance
    2. Tuolumne County Budget vs Actual

Moved to Receive: Director Doss    Seconded: Vice President Afshar

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

9. Discussion and Action Items:

- a. Possible addition of an MOU to Fire Chief employment contract regarding deployment reimbursements; Tabled
- b. Possible pass through of a portion of CFAA strike team admin fee reimbursements to Office Manager; Chief Klyn explained that at other agencies the administrative fee that is reimbursed under the CFAA agreements is paid to the fire chief, he also noted that many agencies have an admin fee as high as 24% and he plans to pursue requesting a higher admin fee also. The District currently receives the default admin fee of 10% and Chief Klyn proposed that it should be paid to the office manager. It was discussed that the District should use a portion of the fee to cover the cost of FICA on strike team wages, which is 7.65%, and pay the remainder to the office manager. Office Manager Dahlin noted that there are three drafts of the FY23 budget to consider later in the meeting and that draft 2 includes \$8499 as 'Salaries-Emergency Admin'. This is the amount of admin fee, less FICA, that the District has earned, this fiscal year to date, on strike teams. The board directed the Policy Committee to write a policy addressing this to bring to the board for approval at the next meeting.
- c. Possible repair of FEPP F350 for a cost between \$9,400 and \$26,000 (currently not included in draft budget); Chief Klyn explained that the new Ford F350 was acquired at no cost to the District, other than transportation, through the Federal Excess Property Program. The District does not own it but can keep it indefinitely. To date, about \$5000 has been spent on outfitting it. It now needs a new motor. Sonora Ford and Sonora Diesel gave quotes of \$26,000 and \$21,000. Chief Krussow obtained a quote from Performance Brake and Muffler, in Oakdale, for about \$9500. Chief Klyn explained the available options, including returning it to the FEPP.

Director Schwarz moved to approve the repair at the lower estimate and add \$10,000 to the FY23 budget.

Seconded: Director Doss

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

- d. PUBLIC HEARING on the 2022/2023 Final Budget for the Mi-Wuk Sugar Pine Fire Protection District;

President McDonald opened the Public Hearing at 8:20 PM

The board discussed Draft 2 of the budget developed by the Budget Committee, which includes a line item for the 10% admin fee, less FICA. Office Manager noted that several changes were made after the committee met. These included increases to the tax revenues to reflect the estimates received from the County after the meeting. Also increased were the State Emergency Firefighting revenues and associated payroll expenses to reflect strike team activity since the meeting. Changes were made, in coordination with Joan Walton, to the Auxiliary Donations and the expenses funded by those donations. One final change was made to include a reimbursement just received from Anthem Blue Cross in the amount of \$659 and the associated refund to employees.

There were no further comments or questions.

President McDonald closed the Public Hearing at 8:27 PM

- e. Adoption of the 2022/2023 Final Budget:

President McDonald moved to adopt Draft 2 with the changes to include \$10,000 in Maint-Equip Vehicles for the truck repair and to decrease Appropriation-Contingencies to \$189,135.

Seconded: Director Schwarz

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

- f. Proposed agreement between the District and Jim Krussow for the use of a Type VI; Chief Klyn described the Type VI that Chief Krussow built and the option to rent it from him, with him as the operator, when needed for OES assignments. He detailed the financial benefits for both parties.

Moved to Approve: Vice President Afshar Seconded: President McDonald

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

- g. Report on meeting with Tuolumne County officials; Chief Klyn reported that in the course of exploring the option of an annex, as directed by the board, he contacted many people which resulted in a meeting at the District with County Administrator Tracie Riggs and District 3 Supervisor Anaiah Kirk which he attended along with President McDonald, Director Doss and Office Manager Dahlin. The County representatives presented the option of the District becoming a Cal Fire Schedule A station, but they did not have all of the numbers needed to evaluate it. He is still exploring all options but does not have the data for an annex yet either. He has been in contact with Columbia Fire who is currently working through the process to annex with LAFCO.
- h. Outreach and public education regarding services rendered outside of the District; Tabled

- i. Possible appointment of committee to begin development of a local ordinance for a District cost recovery program; Director Doss reported that the program would allow the District to bill insurance companies for responses to calls for service by non-District citizens. He explained that there is a legal process that the District will need to follow beginning with the presentation of the idea to the board and the creation of a committee to draft a resolution. Following a lengthy discussion, President McDonald made a motion to form a committee to draft a resolution for a local ordinance for cost recovery.

Seconded: Treasurer Massman

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

President McDonald then appointed Director Doss, Director Schwarz and David Straub to the Local Ordinance for Cost Recovery Committee.

- j. Use of District social media accounts; Director Schwarz described a recent incident which was brought to his attention, and which he had no knowledge of, regarding a Facebook post which led him to ask if the District has policies in place for the use of social media and who oversees the District's accounts. Chief Klyn stated that Provisional Engineer Swanson runs the Facebook page and that he oversees him. He explained in depth the incident in question and the outcome. It was confirmed that there are policies in place but that they were written in 2012. The Policies and Procedures Committee was directed to review them and Chief Klyn is looking into sending Provisional Engineer Swanson to PIO training.
- k. Possible contract for archiving social media accounts; Chief Klyn explained the need for this service and presented proposals from two companies, ArchiveSocial and Pagefreezer, which are in the meeting record.  
Director Schwarz moved to approve the proposal from Pagefreezer, for \$100.00 per month.  
Seconded: President McDonald  
Ayes:   5   Noes:   0   Absent:   0   Abstain:   0    
It was added that the term and addition to the budget would be addressed at a later date.

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

- a. Staffing Levels and Recruitment – Chief Klyn reported we will soon have full staffing.
- b. Fleet

11. 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.

12. Final audience comments – there were none.

13. Adjournment – 8:33 PM

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

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Jim McDonald, Board President

**City of Yreka**

701 Fourth Street • Yreka, CA 96097  
(530) 841-2386 • FAX (530) 842-4836



August 16, 2022

Multi-Agency Support  
Providers - McKinney Fire

Greetings from Yreka!

The City of Yreka wishes to express its heartfelt gratitude for the support numerous professionals, from a multitude of agencies, provided during the McKinney fire. This tragic and violent fire seriously impacted residents, the community, and government with some even losing their lives. We are also aware that some of your firefighters were injured in the line of duty. We wish them a full recovery! We want to thank and recognize the professionals who gave time, and extreme effort while risking their lives, and being away from their families, to help protect the City of Yreka during this raging fire.

The McKinney fire was a very tragic event being considered the deadliest wildfire in California in 2022, and the second most destructive of the year, thus far. Sadly, human lives perished, approximately 185 structures were destroyed, and 60,392 acres burned during this unforgiving wildfire. As you might imagine, this event rocked the core of who we are as a community. Your persistence in fighting this fire, and commitment to the greater good were determining factors in keeping our community safe and calm. The sacrifices and hard work of your fire and emergency response professionals/teams saved lives! Thank you for making a difference in the lives of City of Yreka residents and surrounding areas.

We offer our most sincere appreciation for your assistance when this community needed it most. We are forever indebted to all of you for your commitment, and persistence in fighting the McKinney fire.

With sincere gratitude,

A handwritten signature in blue ink, appearing to read "Duane Kegg", written over a white background.

Duane Kegg, Yreka Mayor for the City Council



1112 I Street, Suite 300  
 Sacramento, California 95814-2865  
 T 916.231.4141 or 800.537.7790 • F 916.231.4111

Maximizing Protection. Minimizing Risk. • [www.sdrma.org](http://www.sdrma.org)

October 18, 2022

Mr. Jim McDonald  
 Board President  
 Mi-Wuk/Sugar Pine Fire Protection District  
 Post Office Box 530  
 Mi- Wuk Village, California 95346

**Re: No Paid Workers' Compensation Claims in 2021-22**

Dear Mr. McDonald,

This letter is to formally acknowledge the dedicated efforts of the Mi-Wuk/Sugar Pine Fire Protection District's Governing Body, management and staff towards proactive loss prevention and workplace safety. Your agency's efforts have resulted in no "paid" workers' compensation claims for program year 2021-22. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year. This is a great accomplishment!

In addition to this annual recognition, members with no "paid" claims during 2021-22 earned one credit incentive point (CIP) thereby reducing their annual contribution amount. Also, members without claims receive a lower "experience modification factor" (EMOD), which also reduces their annual contribution amount.

As SDRMA is dedicated to serving its members and preventing claims, we would appreciate your agency taking a moment and sharing with us what made your District successful in preventing work-related injuries. Our goal is to incorporate your successful ideas and suggestions into our loss prevention programs to benefit all members of SDRMA. Please forward any ideas or suggestions to us at [memberplus@sdrma.org](mailto:memberplus@sdrma.org).

On behalf of the SDRMA Board of Directors and staff, it is my privilege to congratulate the Governing Body, management, and staff for their commitment to proactive loss prevention and safety in the workplace.

Sincerely,  
 Special District Risk Management Authority

Mike Scheafer, President  
 Board of Directors

# **MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT**

Independent Accountant's Report on  
Applying Agreed-upon Procedures

## **CALIFORNIA FIRE ASSISTANCE AGREEMENT SALARY SURVEYS AND REIMBURSEMENT CLAIMS**

*January 1, 2018, through December 31, 2018*



**BETTY T. YEE**  
California State Controller

October 2022



**BETTY T. YEE**  
California State Controller

October 5, 2022

James Klyn, Fire Chief  
Mi-Wuk Sugar Pine Fire Protection District  
P.O. Box 530  
Mi-Wuk Village, CA 95346

Dear Fire Chief Klyn:

The State Controller's Office has performed agreed-upon procedures to evaluate the salary surveys and mutual aid reimbursement claims submitted by the Mi-Wuk Sugar Pine Fire Protection District (MWSPFPD) for compliance with the California Fire Assistance Agreement. The MWSPFPD submitted salary surveys and mutual aid reimbursement claims to the California Governor's Office of Emergency Services during the period of January 1, 2018, through December 31, 2018.

The MWSPFPD claimed and was reimbursed \$32,652 during the period. As a result of performing the agreed-upon procedures, we found differences between the amount claimed on the invoice and the amounts reported in the supporting documentation, as noted in the Adjustments column of the Schedule. We also identified a procedural issue that resulted in a non-monetary finding.

We communicated the procedures performed and our findings to representatives of the MWSPFPD and the California Governor's Office of Emergency Services on August 1, 2022.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138, or by email at [lkurokawa@sco.ca.gov](mailto:lkurokawa@sco.ca.gov).

Sincerely,

*Original signed by*

**KIMBERLY TARVIN, CPA**  
Chief, Division of Audits

KT/ac



cc: The Honorable Deborah Bautista, Auditor-Controller  
Tuolumne County  
Jim McDonald, President  
Board of Directors  
Mi-Wuk Sugar Pine Fire Protection District  
Bonnie Dahlin, Clerk  
Board of Directors  
Mi-Wuk Sugar Pine Fire Protection District  
Mark Ghilarducci, Director  
California Governor's Office of Emergency Services  
Christina Curry, Chief Deputy Director  
California Governor's Office of Emergency Services  
Brian Marshall, State Fire Chief  
Fire and Rescue Division  
California Governor's Office of Emergency Services  
Lori Lopez, Deputy Chief  
Fire and Rescue Division  
California Governor's Office of Emergency Services  
Ralph Zavala, Chief  
Internal Audits Office  
California Governor's Office of Emergency Services  
Joyce Ruan, Contract Manager  
Internal Audits Office  
California Governor's Office of Emergency Services  
Mark Garcia, Staff Management Auditor  
Internal Audits Office  
California Governor's Office of Emergency Services

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**BETTY T. YEE**  
**California State Controller**

INDEPENDENT ACCOUNTANT’S REPORT ON  
 APPLYING AGREED-UPON PROCEDURES

The State Controller’s Office (SCO) has performed the procedures described below, which were agreed to by the California Governor’s Office of Emergency Services (Cal OES) and the SCO to evaluate salary surveys and mutual aid reimbursement claims submitted by the Mi-Wuk Sugar Pine Fire Protection District (MWSPFPD) for the calendar year ending December 31, 2018, to assist Cal OES management in determining whether MWSPFPD complied with the terms of the California Fire Assistance Agreement (CFAA).

The MWSPFPD’s management is responsible for its compliance with the specified requirements. The sufficiency of these procedures is solely the responsibility of Cal OES, and the accuracy of the salary surveys and reimbursement claims is the responsibility of the MWSPFPD. Consequently, the SCO makes no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Cal OES has agreed to the procedures performed and acknowledges that they are appropriate to meet the intended purpose of determining compliance with the CFAA. The procedures performed may not address all of the items of interest to a user of this report, and may not meet the needs of all users of this report; therefore, users are responsible for determining whether the procedures are appropriate for their purposes.

The MWSPFPD claimed and was reimbursed \$32,652 for costs incurred during calendar year (CY) 2018 based on Invoice Number U-20185616, submitted to Cal OES on December 4, 2018.

As a result of performing the agreed-upon procedures, we found differences between the amount claimed on the invoice and the amounts reported in the supporting documentation, as noted in the Adjustments column of the Schedule. We also identified a procedural issue that resulted in a non-monetary finding.

<b>AGREED-UPON PROCEDURES</b>	<b>FINDINGS</b>
1. Conduct a planning meeting with Cal OES to gain relevant knowledge of the MWSPFPD’s processes and procedures, copies of filed salary surveys, and copies of reimbursement claims.	We held a teleconference with representatives of the Cal OES Fire and Rescue Division on February 23, 2022. Cal OES provided relevant documents, including the MWSPFPD’s CY 2018 salary survey dated June 14, 2018, Invoice Number U-20185616, and documentation supporting reimbursement of the invoice. The invoice covers costs associated with the Mendocino Fire, to which MWSPFPD’s strike team was deployed between July 31, 2018, and August 8, 2018.

AGREED-UPON PROCEDURES	FINDINGS
<p>2. Confirm the accuracy of all hourly rates that exceed the standard-time (ST) base rates claimed on the fire agency’s salary survey(s) by tracing the annual salary and the average number of hours worked to the fire agency’s payroll records for the employee classifications included in its salary survey(s).</p>	<p>We did not perform this procedure because the MWSPFPD claimed the ST base rates.</p>
<p>3. If the fire agency claimed the ST base rates, determine whether it incurred personnel costs greater than the ST base rates by computing actual productive hourly rates based on information obtained from applicable fire agency payroll records for the employee classifications included in its salary survey(s).</p>	<p>The MWSPFPD submitted its CY 2018 salary survey to Cal OES on June 14, 2018; it used the survey to claim \$18,621 in personnel costs on Invoice Number U-20185616. As a result of performing Agreed-upon Procedure (AUP) Number 3, we confirmed the accuracy of the average hourly rates reported in MWSPFPD’s salary survey by reconciling supporting calculations to information from its payroll system. We found that the MWSPFPD compensated its Captain at the overtime rate while compensating its Engineer and Firefighter at regular ST base rates. We noted that the MWSPFPD initially provided us with payroll records supporting that it compensated its employees \$14,482 for their work on the Mendocino Fire strike team deployment. At our request, the MWSPFPD then provided payroll information and time records supporting that it incurred costs for the remaining \$4,139 due to backfilling staff at the fire station while its strike team employees were deployed elsewhere.</p>
<p>4. Confirm the accuracy of workers’ compensation insurance rates claimed by comparing them to supporting fire agency payroll records.</p>	<p>FINDING 1: The MWSPFPD reported a workers’ compensation insurance rate of 7.28% on its salary survey, which it used to claim \$1,356 in workers’ compensation insurance costs on Invoice Number U-20185616. As a result of performing AUP Number 4, we found a difference in the claimed workers’ compensation insurance rate. Information provided by the MWSPFPD’s Workers Compensation Program invoice supported a rate of 7.52%. This rate difference resulted in a difference of \$44 in workers’ compensation insurance costs.</p> <p>See the Findings section.</p>
<p>5. Confirm the accuracy of unemployment insurance rates claimed by comparing them to supporting fire agency payroll records.</p>	<p>We did not perform this procedure because the MWSPFPD did not claim any unemployment insurance costs, and confirmed that it did not incur any costs for unemployment insurance during CY 2018.</p>

<p align="center"><b>AGREED-UPON PROCEDURES</b></p>	<p align="center"><b>FINDINGS</b></p>
<p>6. If the fire agency claimed administrative cost rates exceeding the default 10% rate, request indirect cost rate proposals from the fire agency. Confirm that the amounts included as direct and indirect costs are consistent with Code of Federal Regulations, Title 2, Subtitle A, Subpart E (Cost Principles), Sections 200.400 through 200.476, and trace expenditure amounts in its administrative rate calculation to information from its accounting system.</p>	<p>FINDING 2: We did not initially perform this procedure because the MWSPFPD claimed reimbursement for indirect costs using the default 10% administrative cost rate. However, after completing AUP Number 4, we used the information contained in Finding 1 to recalculate the MWSPFPD’s indirect costs. We found a difference of \$5.</p> <p>See the Findings section.</p>
<p>7. If the fire agency claimed costs exceeding the ST base rates for personnel above the Battalion Chief level, ensure that it has a Memorandum of Understanding, Memorandum of Agreement, Governing Body Resolution (GBR), or equivalent on file with Cal OES.</p>	<p>We did not perform this procedure because the MWSPFPD did not claim costs exceeding the ST base rates for personnel above the Battalion Chief level.</p>
<p>8. If the fire agency claimed reimbursement for more than the actual hours worked on an incident, determine whether it has a Memorandum of Understanding, Memorandum of Agreement, GBR, or equivalent on file with Cal OES.</p>	<p>The MWSPFPD based its Invoice Number U-20185616 on the total time that transpired from when the MWSPFPD’s employees left the fire station to work on the Mendocino Fire until they returned (200 hours), otherwise known as “portal-to-portal reimbursement.” The MWSPFPD provided a GBR adopted by its Board of Directors on September 12, 2017, and approved by Cal OES on September 13, 2017, as support for this form of reimbursement.</p> <p>We confirmed that the GBR was still in effect for reimbursement of costs during the Mendocino Fire strike team deployment. We also compared and agreed the number of hours worked on the incident per the MWSPFPD’s invoice to properly approved Emergency Activity records (OES F-42).</p>
<p>9. Determine whether the fire agency received reimbursement payments from the state or federal government within 60 calendar days of Cal OES receiving its invoice(s) by comparing the date(s) of the invoice(s) submitted to the date(s) of related payment(s) received.</p>	<p>FINDING 3: We found a non-monetary exception as a result of performing this procedure. The MWSPFPD did not receive reimbursement for Invoice Number U-20185616 within 60 calendar days.</p> <p>See the Findings section.</p>
<p>10. If the fire agency used personnel classified as volunteers, ensure that such personnel received compensation for their services consistent with the amounts that the fire agency claimed and was reimbursed on its invoice(s). Request that the fire agency provide documentation supporting such compensation based on appropriate accounting records.</p>	<p>We did not perform this procedure because the MWSPFPD did not use the services of volunteer firefighters for the Mendocino Fire deployment.</p>

This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants.

The SCO was not engaged to, and did not, conduct an examination or review, the objective of which would be to express an opinion or conclusion on the MWSPFPD's compliance with the CFAA. Accordingly, the SCO does not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

The SCO is required to be independent of the MWSPFPD and to meet other ethical responsibilities, in accordance with *Government Auditing Standards*, relating to agreed-upon procedures engagements.

The purpose of this report is to communicate to Cal OES and the MWSPFPD the results of the aforementioned agreed-upon procedures that the SCO performed in accordance with applicable standards. This report is not suitable for any other purpose. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original signed by*

KIMBERLY TARVIN, CPA  
Chief, Division of Audits

Sacramento, California

October 5, 2022

**Schedule—  
Summary of Program Costs  
Invoice Number U-20185616 Dated November 29, 2018**

Description	Costs Claimed	Adjustments	Reference
Personnel	\$ 18,621	\$ -	
Overhead	-	-	
Travel expenses	206	-	
Indirect costs <sup>1</sup>	2,968	5	Finding 2
Workers' compensation insurance	1,356	44	Finding 1
Unemployment insurance	-	-	
Equipment costs	9,501	-	
Total reimbursable costs <sup>2</sup>	<u>\$ 32,652</u>	<u>\$ 49</u>	

<sup>1</sup> An administrative cost rate of 10% was applied to personnel, workers' compensation insurance, and equipment costs. Finding 2 resulted from the cumulative effect of the differences identified in Finding 1.

<sup>2</sup> The MWSPFPD was not reimbursed 100% of claimed costs within 60 days (see Finding 3)..

# Findings

**FINDING 1—  
Difference in  
workers’  
compensation  
insurance rate**

The MWSPFPD reported a workers’ compensation insurance rate of 7.28% on its salary survey, which it used to claim \$1,356 in workers’ compensation insurance costs on Invoice Number U-20185616. As a result of performing AUP Number 4, we found a difference in the claimed workers’ compensation insurance rate. Information provided by the MWSPFPD’s Workers Compensation Program invoice supported a rate of 7.52%. This rate difference resulted in a difference of \$44 in workers’ compensation insurance costs.

To perform AUP Number 4, we requested that the MWSPFPD provide support for the 7.28% workers’ compensation rate shown in its CY 2018 salary survey and Invoice Number U-20185616. The MWSPFPD provided a Workers’ Compensation Program invoice dated May 11, 2018, from the Special District Risk Management Authority. We found that the invoice supported a 7.52% workers’ compensation insurance rate.

We recalculated the workers’ compensation insurance costs using the 7.52% rate. This rate difference resulted in a difference of \$44 in the reimbursement calculation for workers’ compensation costs.

The following table shows the details of the difference calculation:

Cost Element	Claimed	Actual	Difference
Total salaries	18,621	18,621	
Workers' compensation insurance rate	× 7.280%	× 7.518%	
Total: workers' compensation insurance costs	\$ 1,356	\$ 1,400	\$ 44

**FINDING 2—  
Difference in  
indirect cost  
calculations**

We did not initially perform AUP Number 6 because the MWSPFPD claimed reimbursement for indirect costs using the default 10% administrative cost rate. However, after completing AUP Number 4, we used the information in Finding 1 to recalculate the MWSPFPD’s indirect costs. We found a difference of \$5 in related indirect costs.

The following table shows the details of the difference calculation:

Cost Element	Claimed	Actual	Difference
Personnel costs	\$ 18,621	\$ 18,621	
Workers' compensation insurance costs	1,356	1,400	
Travel costs	206	206	
Total costs	\$ 20,183	\$ 20,227	
Default indirect cost rate	× 10%	× 10%	
Total indirect costs	\$ 2,018	\$ 2,023	\$ 5



**FINDING 3—  
Untimely  
reimbursement**

As a result of performing AUP Number 9, we found that the MWSPFPD did not receive timely reimbursement.

To perform AUP Number 9, we confirmed the date that Cal OES received the MWSPFPD's invoice, and the date that the MWSPFPD received reimbursement in full. We found that the MWSPFPD received reimbursement for its invoice 37 days late (97 days after submittal).

The MWSPFPD submitted Invoice Number U-20185616, totaling \$32,652, to Cal OES on November 29, 2018. Cal OES received the invoice on December 4, 2018. The MWSPFPD received State of California Warrant Number 60-898145, dated March 6, 2019, for \$32,652 on March 11, 2019.

This is a non-monetary finding.

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250**

**<http://www.sco.ca.gov>**

### Cash on Hand by Month

	FY 22/23	FY 21/22	FY 20/21	FY 19/20	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$167,585.32	\$253,303.84	\$ 139,966.78	\$ 202,670.42	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$38,504.33	\$ 186,690.69	\$ 109,571.47	\$ 158,568.34	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$55.08	\$ 93,563.21	\$ 94.93	\$ 97,354.43	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31		\$ 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		\$ 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		\$ 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		\$ 308,662.07	\$ 285,520.93	\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$ 259,482.59	\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

#### Significant impacts on August & September cash:

- Received \$4,555 in unsecured property tax revenue
- Received an advance of \$116,400 from the County general fund to cover strike team expenses
- Paid \$170,665 year-to-date in strike team wages and \$12,787 in associated FICA
- Paid Anthem Blue Cross Premiums of \$1,812 in August and \$4,135 in September
- Paid annual FAIRA insurance premium of \$17,674
- Paid \$4,270 vehicle maintenance in August and \$1,714 in September
- Paid \$2,534 for fuel in August and \$1,975 in September (combined Dept 230 & 235)
- Paid \$4,295 the first of two installments to SCL for Benefit Assessment services

**August 31, 2022**  
**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 02/2023**

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

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	167,585.32	627.12	129,708.11	(129,080.99)	38,504.33
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102000 - Accounts Receivable	0.00	0.00	0.00	0.00	0.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	370,583.88	0.00	0.00	0.00	370,583.88
129100 - Accum Depreciation-Structures	(359,388.00)	0.00	0.00	0.00	(359,388.00)
129200 - Accum Depreciation-Equipment	(145,528.92)	0.00	0.00	0.00	(145,528.92)
<b>10 Type Total</b>	<b>860,730.92</b>	<b>627.12</b>	<b>129,708.11</b>	<b>(129,080.99)</b>	<b>731,649.93</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	0.00	22,200.23	22,200.23	0.00	0.00
202200 - Sales Tax Payable	(382.00)	0.00	0.00	0.00	(382.00)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203200 - Federal Withholding Payable	0.00	0.00	0.00	0.00	0.00
203210 - FICA Payable	0.00	0.00	0.00	0.00	0.00
203220 - State Withholding Payable	0.00	0.00	0.00	0.00	0.00
203230 - State Disability Payable	0.00	0.00	0.00	0.00	0.00
203310 - Deferred Compensation Payable	0.00	0.00	0.00	0.00	0.00
203400 - Health Insurance Payable	0.00	128.58	0.00	128.58	128.58
203420 - Workers Compensation Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(9,424.00)	0.00	0.00	0.00	(9,424.00)
203920 - Accrued Sick	(8,745.00)	0.00	0.00	0.00	(8,745.00)
<b>20 Type Total</b>	<b>(18,551.00)</b>	<b>22,328.81</b>	<b>22,200.23</b>	<b>128.58</b>	<b>(18,422.42)</b>

## FEFS017TC Trial Balance

Ledger: GL - General Ledger  
All Account Types  
Fiscal Period 02/2023

Report Generated on Oct 4, 2022 11:08:24 AM

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 30 - Fund Balance</b>					
331200 - Agency Obligation	(216,952.16)	0.00	0.00	0.00	(216,952.16)
380600 - Capital Assets, Net	(692,645.60)	0.00	0.00	0.00	(692,645.60)
<b>30 Type Total</b>	<b>(909,597.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(909,597.76)</b>
<b>Type - 40 - Revenues</b>					
412110 - Pty Taxes-Current Unsecured	218.14	0.00	0.00	0.00	218.14
459119 - State-Emergency Fire Fighting	10,799.00	0.00	0.00	0.00	10,799.00
483111 - Misc Income-Reimbursements	0.00	0.00	0.00	0.00	0.00
496060 - Donations-Auxiliary Utilities	0.00	0.00	226.00	(226.00)	(226.00)
496065 - Donations-Auxiliary Misc	0.48	0.00	401.12	(401.12)	(400.64)
<b>40 Type Total</b>	<b>11,017.62</b>	<b>0.00</b>	<b>627.12</b>	<b>(627.12)</b>	<b>10,390.50</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	27,739.30	88,044.55	0.00	88,044.55	115,783.85
511120 - Salaries-Reserve	895.73	1,610.42	0.00	1,610.42	2,506.15
511125 - Salaries-Overtime	2,702.40	4,236.00	0.00	4,236.00	6,938.40
511140 - Salaries-Termination	1,180.80	0.00	0.00	0.00	1,180.80
512115 - FICA	2,200.65	7,177.57	0.00	7,177.57	9,378.22
512120 - Unemployment Insurance	125.00	125.00	0.00	125.00	250.00
512305 - Employees Group Insurance	8,626.56	1,811.64	0.00	1,811.64	10,438.20
512325 - Life Insurance	33.75	33.75	0.00	33.75	67.50
512330 - Workers Comp Insurance	6,985.83	0.00	0.00	0.00	6,985.83
521145 - Small Tools	27.86	0.00	0.00	0.00	27.86
521150 - Expendable Equipment	0.00	74.66	0.00	74.66	74.66
521180 - Clothing & Personal Supplies	254.36	0.00	0.00	0.00	254.36
521190 - Household Expense	0.00	70.50	0.00	70.50	70.50
521310 - Communications	50.00	592.39	0.00	592.39	642.39
521610 - Insurance	0.00	17,674.00	0.00	17,674.00	17,674.00
522125 - Maint-Equipment	968.48	0.00	0.00	0.00	968.48
522130 - Maint-Equip Vehicles	801.94	4,269.66	0.00	4,269.66	5,071.60
525110 - Office Expense	0.00	94.80	0.00	94.80	94.80

**FEFS017TC Trial Balance**

Ledger: GL - General Ledger

All Account Types

Fiscal Period 02/2023

Report Generated on Oct 4, 2022 11:08:24 AM

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
525140 - Office-Photocopy	0.00	44.40	0.00	44.40	44.40
525150 - Office-Postage	13.30	32.70	0.00	32.70	46.00
526110 - PS&S-Professional Services	3,073.90	275.00	0.00	275.00	3,348.90
526124 - PS&S-Auditor-Controller	147.00	150.50	0.00	150.50	297.50
527210 - Rents-Equipment	114.00	79.25	0.00	79.25	193.25
529110 - Travel & Trans-Fuel	0.00	2,533.73	0.00	2,533.73	2,533.73
529112 - Travel & Trans-Priv Auto	0.00	61.19	0.00	61.19	61.19
529210 - Utilities	459.36	587.82	0.00	587.82	1,047.18
<b>50 Type Total</b>	<b>56,400.22</b>	<b>129,579.53</b>	<b>0.00</b>	<b>129,579.53</b>	<b>185,979.75</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>152,535.46</b>	<b>152,535.46</b>	<b>0.00</b>	<b>0.00</b>

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

For 2023 Period Aug

Run Date: Oct 4, 2022 11:00:14 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204230 - Mi-Wuk Fire District</b>								
9030204230	411110	Ppty Taxes-Current Secured	197,237.00	0.00	0.00	0.00	197,237.00	100%
9030204230	412110	Ppty Taxes-Current Unsecured	4,157.00	0.00	0.00	-218.14	4,375.14	105%
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	0.00	2,897.00	100%
<b>Total Taxes</b>			<b>204,389.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-218.14</b>	<b>204,607.14</b>	<b>100%</b>
9030204230	441110	Interest Income	1,500.00	0.00	0.00	0.00	1,500.00	100%
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>100%</b>
9030204230	458110	State-Homeowners Property Tax	1,984.00	0.00	0.00	0.00	1,984.00	100%
<b>Total State Revenue</b>			<b>1,984.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,984.00</b>	<b>100%</b>
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%
<b>Total Other Governments</b>			<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>100%</b>
9030204230	471211	Benefit Assessments-Fire Assmt	302,526.00	0.00	0.00	0.00	302,526.00	100%
<b>Total Charges for Services</b>			<b>302,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,526.00</b>	<b>100%</b>
<b>Total Revenue</b>			<b>511,012.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-218.14</b>	<b>511,230.14</b>	<b>100%</b>
9030204230	511110	Salaries-Reg	282,181.00	17,781.27	0.00	31,639.69	250,541.31	89%
9030204230	511120	Salaries-Reserve	75,600.00	1,610.42	0.00	2,506.15	73,093.85	97%
9030204230	511125	Salaries-Overtime	25,000.00	4,236.00	0.00	6,938.40	18,061.60	72%
9030204230	511140	Salaries-Termination	815.00	0.00	0.00	1,180.80	-365.80	-45%
9030204230	511150	Cash Outs-Leave	1,045.00	0.00	0.00	0.00	1,045.00	100%
9030204230	512115	FICA	29,329.00	1,802.37	0.00	3,210.06	26,118.94	89%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	250.00	1,250.00	83%
9030204230	512305	Employees Group Insurance	50,000.00	1,811.64	0.00	10,438.20	39,561.80	79%
9030204230	512325	Life Insurance	2,662.00	33.75	0.00	67.50	2,594.50	97%
9030204230	512330	Workers Comp Insurance	15,070.00	0.00	0.00	13,576.93	1,493.07	10%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	5,153.00	0.00	0.00	0.00	5,153.00	100%
<b>Total Salaries and Benefits</b>			<b>488,805.00</b>	<b>27,400.45</b>	<b>0.00</b>	<b>69,807.73</b>	<b>418,997.27</b>	<b>86%</b>
9030204230	521145	Small Tools	2,800.00	0.00	0.00	27.86	2,772.14	99%
9030204230	521150	Expendable Equipment	4,500.00	74.66	0.00	74.66	4,425.34	98%
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%
9030204230	521180	Clothing & Personal Supplies	3,212.00	0.00	0.00	254.36	2,957.64	92%
9030204230	521190	Household Expense	2,100.00	0.00	0.00	0.00	2,100.00	100%
9030204230	521310	Communications	4,500.00	592.39	0.00	642.39	3,857.61	86%
9030204230	521610	Insurance	11,529.00	17,674.00	0.00	17,674.00	-6,145.00	-53%
9030204230	522120	Maint-Internal Vehicles	10,000.00	0.00	0.00	0.00	10,000.00	100%
9030204230	522125	Maint-Equipment	6,000.00	0.00	0.00	968.48	5,031.52	84%
9030204230	522130	Maint-Equip Vehicles	10,000.00	4,269.66	0.00	5,071.60	4,928.40	49%
9030204230	522205	Maint-Buildings & Improvements	3,000.00	0.00	0.00	0.00	3,000.00	100%
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	0.00	4,273.00	100%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	0.00	1,000.00	100%
9030204230	525140	Office-Photocopy	700.00	44.40	0.00	44.40	655.60	94%
9030204230	525150	Office-Postage	400.00	32.70	0.00	46.00	354.00	89%
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	275.00	0.00	3,348.90	9,890.10	75%
9030204230	526116	PS&S-Legal	500.00	0.00	0.00	0.00	500.00	100%
9030204230	526124	PS&S-Auditor-Controller	2,500.00	150.50	0.00	297.50	2,202.50	88%
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	193.25	1,216.75	86%
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	0.00	4,850.00	100%

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

For 2023 Period Aug

Run Date: Oct 4, 2022 11:00:14 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	528184	SDE-Awards & Certificates	50.00	0.00	0.00	0.00	50.00	100%
9030204230	529105	Travel	3,100.00	0.00	0.00	0.00	3,100.00	100%
9030204230	529110	Travel & Trans-Fuel	14,000.00	2,039.86	0.00	2,039.86	11,960.14	85%
9030204230	529112	Travel & Trans-Priv Auto	450.00	61.19	0.00	61.19	388.81	86%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	0.00	3,500.00	100%
9030204230	529134	Travel & Transâ€"Rent Payment	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	9,300.00	369.69	0.00	645.31	8,654.69	93%
<b>Total Services and Supplies</b>			<b>150,939.00</b>	<b>25,663.30</b>	<b>0.00</b>	<b>31,389.76</b>	<b>119,549.24</b>	<b>79%</b>
9030204230	691110	Appropriation-Contingencies	197,518.00	0.00	0.00	0.00	197,518.00	100%
9030204230	691114	Contingency-Employee Health Be	18,750.00	0.00	0.00	0.00	18,750.00	100%
<b>Total Contingencies</b>			<b>216,268.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>216,268.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>856,012.00</b>	<b>53,063.75</b>	<b>0.00</b>	<b>101,197.49</b>	<b>754,814.51</b>	<b>88%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-345,000.00</b>	<b>-53,063.75</b>	<b>0.00</b>	<b>-101,415.63</b>	<b>-243,584.37</b>	



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

For 2023 Period Aug

Run Date: Oct 4, 2022 11:00:14 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204235 - Mi-Wuk Fire Special Projects</b>								
9030204235	459119	State-Emergency Fire Fighting	0.00	0.00	0.00	-10,799.00	10,799.00	
<b>Total State Revenue</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,799.00</b>	<b>10,799.00</b>	<b>/0</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	226.00	0.00	226.00	4,674.00	95%
9030204235	496065	Donations-Auxiliary Misc	21,940.00	401.12	0.00	400.64	21,539.36	98%
<b>Total Other Finance Sources</b>			<b>26,840.00</b>	<b>627.12</b>	<b>0.00</b>	<b>626.64</b>	<b>26,213.36</b>	<b>98%</b>
<b>Total Revenue</b>			<b>26,840.00</b>	<b>627.12</b>	<b>0.00</b>	<b>-10,172.36</b>	<b>37,012.36</b>	<b>138%</b>
9030204235	511110	Salaries-Reg	0.00	70,263.28	0.00	84,144.16	-84,144.16	
9030204235	512115	FICA	0.00	5,375.20	0.00	6,168.16	-6,168.16	
9030204235	512330	Workers Comp Insurance	0.00	0.00	0.00	-6,591.10	6,591.10	
<b>Total Salaries and Benefits</b>			<b>0.00</b>	<b>75,638.48</b>	<b>0.00</b>	<b>83,721.22</b>	<b>-83,721.22</b>	<b>/0</b>
9030204235	521150	Expendable Equipment	18,140.00	0.00	0.00	0.00	18,140.00	100%
9030204235	521173	Food-Other	600.00	0.00	0.00	0.00	600.00	100%
9030204235	521190	Household Expense	1,850.00	70.50	0.00	70.50	1,779.50	96%
9030204235	522130	Maint-Equip Vehicles	500.00	0.00	0.00	0.00	500.00	100%
9030204235	522205	Maint-Buildings & Improvements	500.00	0.00	0.00	0.00	500.00	100%
9030204235	525110	Office Expense	0.00	94.80	0.00	94.80	-94.80	
9030204235	525140	Office-Photocopy	350.00	0.00	0.00	0.00	350.00	100%
9030204235	529110	Travel & Trans-Fuel	0.00	493.87	0.00	493.87	-493.87	
9030204235	529210	Utilities	4,900.00	218.13	0.00	401.87	4,498.13	92%
<b>Total Services and Supplies</b>			<b>26,840.00</b>	<b>877.30</b>	<b>0.00</b>	<b>1,061.04</b>	<b>25,778.96</b>	<b>96%</b>
<b>Total Expenditures</b>			<b>26,840.00</b>	<b>76,515.78</b>	<b>0.00</b>	<b>84,782.26</b>	<b>-57,942.26</b>	<b>-216%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>0.00</b>	<b>-75,888.66</b>	<b>0.00</b>	<b>-94,954.62</b>	<b>94,954.62</b>	
<b>Total Revenues</b>			<b>537,852.00</b>	<b>-10,390.50</b>	<b>0.00</b>	<b>-10,390.50</b>	<b>548,242.50</b>	<b>0.98</b>
<b>Total Expenditures</b>			<b>882,852.00</b>	<b>185,979.75</b>	<b>0.00</b>	<b>185,979.75</b>	<b>696,872.25</b>	<b>0.79</b>
<b>Net Total</b>			<b>-345,000.00</b>	<b>-196,370.25</b>	<b>0.00</b>	<b>-196,370.25</b>	<b>-148,629.75</b>	<b>43%</b>

September 30, 2022  
**FEFS017TC Trial Balance**  
 Ledger: GL - General Ledger  
 All Account Types  
 Fiscal Period 03/2023

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

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	38,504.33	122,513.86	160,963.11	(38,449.25)	55.08
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102000 - Accounts Receivable	0.00	0.00	0.00	0.00	0.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	370,583.88	0.00	0.00	0.00	370,583.88
129100 - Accum Depreciation- Structures	(359,388.00)	0.00	0.00	0.00	(359,388.00)
129200 - Accum Depreciation- Equipment	(145,528.92)	0.00	0.00	0.00	(145,528.92)
<b>10 Type Total</b>	<b>731,649.93</b>	<b>122,513.86</b>	<b>160,963.11</b>	<b>(38,449.25)</b>	<b>693,200.68</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	0.00	18,408.95	18,408.95	0.00	0.00
202200 - Sales Tax Payable	(382.00)	0.00	7.98	(7.98)	(389.98)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203200 - Federal Withholding Payable	0.00	0.00	0.00	0.00	0.00
203210 - FICA Payable	0.00	0.00	0.00	0.00	0.00
203220 - State Withholding Payable	0.00	0.00	0.00	0.00	0.00
203230 - State Disability Payable	0.00	0.00	0.00	0.00	0.00
203310 - Deferred Compensation Payable	0.00	0.00	0.00	0.00	0.00
203400 - Health Insurance Payable	128.58	0.00	0.00	0.00	128.58
203420 - Workers Compensation Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(9,424.00)	0.00	0.00	0.00	(9,424.00)
203920 - Accrued Sick	(8,745.00)	0.00	0.00	0.00	(8,745.00)
205310 - Advances From Other	0.00	0.00	116,400.00	(116,400.00)	(116,400.00)

**FEFS017TC Trial Balance**

Ledger: GL - General Ledger  
All Account Types  
Fiscal Period 03/2023

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Funds					
<b>20 Type Total</b>	<b>(18,422.42)</b>	<b>18,408.95</b>	<b>134,816.93</b>	<b>(116,407.98)</b>	<b>(134,830.40)</b>
<b>Type - 30 - Fund Balance</b>					
331200 - Agency Obligation	(216,952.16)	0.00	0.00	0.00	(216,952.16)
380600 - Capital Assets, Net	(692,645.60)	0.00	0.00	0.00	(692,645.60)
<b>30 Type Total</b>	<b>(909,597.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(909,597.76)</b>
<b>Type - 40 - Revenues</b>					
412110 - Ppty Taxes-Current Unsecured	218.14	0.00	4,557.67	(4,557.67)	(4,339.53)
441110 - Interest Income	0.00	6.47	398.06	(391.59)	(391.59)
459119 - State-Emergency Fire Fighting	10,799.00	0.00	0.00	0.00	10,799.00
483111 - Misc Income-Reimbursements	0.00	0.00	0.00	0.00	0.00
483450 - Refunds-Insurance Premiums	0.00	0.00	658.13	(658.13)	(658.13)
496060 - Donations-Auxiliary Utilities	(226.00)	0.00	183.74	(183.74)	(409.74)
496065 - Donations-Auxiliary Misc	(400.64)	0.00	322.73	(322.73)	(723.37)
<b>40 Type Total</b>	<b>10,390.50</b>	<b>6.47</b>	<b>6,120.33</b>	<b>(6,113.86)</b>	<b>4,276.64</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	115,783.85	111,656.26	0.00	111,656.26	227,440.11
511115 - Salaries-Part Time	0.00	1,824.00	0.00	1,824.00	1,824.00
511120 - Salaries-Reserve	2,506.15	2,211.45	0.00	2,211.45	4,717.60
511125 - Salaries-Overtime	6,938.40	10,692.00	0.00	10,692.00	17,630.40
511140 - Salaries-Termination	1,180.80	985.92	0.00	985.92	2,166.72
512115 - FICA	9,378.22	9,743.78	0.00	9,743.78	19,122.00
512120 - Unemployment Insurance	250.00	125.00	0.00	125.00	375.00
512305 - Employees Group Insurance	10,438.20	4,135.07	0.00	4,135.07	14,573.27
512325 - Life Insurance	67.50	33.75	0.00	33.75	101.25
512330 - Workers Comp Insurance	6,985.83	8,084.65	0.00	8,084.65	15,070.48
512510 - Recruitment Expense	0.00	460.00	0.00	460.00	460.00
521145 - Small Tools	27.86	19.98	0.00	19.98	47.84
521150 - Expendable Equipment	74.66	0.00	0.00	0.00	74.66
521180 - Clothing & Personal Supplies	254.36	0.00	0.00	0.00	254.36

**FEFS017TC Trial Balance**

Ledger: GL - General Ledger

All Account Types

Fiscal Period 03/2023

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
521190 - Household Expense	70.50	235.82	0.00	235.82	306.32
521310 - Communications	642.39	495.69	0.00	495.69	1,138.08
521610 - Insurance	17,674.00	0.00	0.00	0.00	17,674.00
522125 - Maint-Equipment	968.48	52.57	0.00	52.57	1,021.05
522130 - Maint-Equip Vehicles	5,071.60	1,736.67	0.00	1,736.67	6,808.27
522205 - Maint-Buildings & Improvements	0.00	287.51	0.00	287.51	287.51
525110 - Office Expense	94.80	213.18	0.00	213.18	307.98
525140 - Office-Photocopy	44.40	48.15	0.00	48.15	92.55
525150 - Office-Postage	46.00	4.50	0.00	4.50	50.50
526110 - PS&S-Professional Services	3,348.90	4,294.78	0.00	4,294.78	7,643.68
526124 - PS&S-Auditor-Controller	297.50	199.50	0.00	199.50	497.00
527210 - Rents-Equipment	193.25	193.25	0.00	193.25	386.50
528000 - SDE Special Department Expense	0.00	91.35	0.00	91.35	91.35
529105 - Travel	0.00	363.05	0.00	363.05	363.05
529110 - Travel & Trans-Fuel	2,533.73	1,974.96	0.00	1,974.96	4,508.69
529112 - Travel & Trans-Priv Auto	61.19	49.00	0.00	49.00	110.19
529210 - Utilities	1,047.18	759.25	0.00	759.25	1,806.43
<b>50 Type Total</b>	<b>185,979.75</b>	<b>160,971.09</b>	<b>0.00</b>	<b>160,971.09</b>	<b>346,950.84</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>301,900.37</b>	<b>301,900.37</b>	<b>0.00</b>	<b>0.00</b>

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

For 2023 Period Sep

Run Date: Nov 5, 2022 3:30:51 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204230 - Mi-Wuk Fire District</b>								
9030204230	411110	Ppty Taxes-Current Secured	205,453.00	0.00	0.00	0.00	205,453.00	100%
9030204230	412110	Ppty Taxes-Current Unsecured	4,538.00	4,557.67	0.00	4,339.53	198.47	4%
9030204230	414110	Ppty Taxes-Prior Unsecured	80.00	0.00	0.00	0.00	80.00	100%
9030204230	416110	Ppty Taxes-Supplemental	5,158.00	0.00	0.00	0.00	5,158.00	100%
<b>Total Taxes</b>			<b>215,229.00</b>	<b>4,557.67</b>	<b>0.00</b>	<b>4,339.53</b>	<b>210,889.47</b>	<b>98%</b>
9030204230	441110	Interest Income	1,500.00	391.59	0.00	391.59	1,108.41	74%
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>391.59</b>	<b>0.00</b>	<b>391.59</b>	<b>1,108.41</b>	<b>74%</b>
9030204230	458110	State-Homeowners Property Tax	2,030.00	0.00	0.00	0.00	2,030.00	100%
<b>Total State Revenue</b>			<b>2,030.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,030.00</b>	<b>100%</b>
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%
<b>Total Other Governments</b>			<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>100%</b>
9030204230	471211	Benefit Assessments-Fire Assmt	302,526.00	0.00	0.00	0.00	302,526.00	100%
<b>Total Charges for Services</b>			<b>302,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,526.00</b>	<b>100%</b>
9030204230	483450	Refunds-Insurance Premiums	659.00	658.13	0.00	658.13	0.87	0%
<b>Total Miscellaneous Revenue</b>			<b>659.00</b>	<b>658.13</b>	<b>0.00</b>	<b>658.13</b>	<b>0.87</b>	<b>0%</b>
<b>Total Revenue</b>			<b>522,557.00</b>	<b>5,607.39</b>	<b>0.00</b>	<b>5,389.25</b>	<b>517,167.75</b>	<b>99%</b>
9030204230	511110	Salaries-Reg	282,180.00	25,135.33	0.00	56,775.02	225,404.98	80%
9030204230	511115	Salaries-Part Time	0.00	1,824.00	0.00	1,824.00	-1,824.00	
9030204230	511120	Salaries-Reserve	75,600.00	2,211.45	0.00	4,717.60	70,882.40	94%
9030204230	511125	Salaries-Overtime	25,000.00	10,692.00	0.00	17,630.40	7,369.60	29%
9030204230	511140	Salaries-Termination	2,167.00	985.92	0.00	2,166.72	0.28	0%
9030204230	512115	FICA	29,352.00	3,124.96	0.00	6,335.02	23,016.98	78%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	375.00	1,125.00	75%
9030204230	512305	Employees Group Insurance	50,000.00	4,135.07	0.00	14,573.27	35,426.73	71%
9030204230	512325	Life Insurance	2,662.00	33.75	0.00	101.25	2,560.75	96%
9030204230	512330	Workers Comp Insurance	15,071.00	1,493.55	0.00	15,070.48	0.52	0%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	460.00	0.00	460.00	1,540.00	77%
<b>Total Salaries and Benefits</b>			<b>485,982.00</b>	<b>50,221.03</b>	<b>0.00</b>	<b>120,028.76</b>	<b>365,953.24</b>	<b>75%</b>
9030204230	521145	Small Tools	500.00	19.98	0.00	47.84	452.16	90%
9030204230	521150	Expendable Equipment	2,200.00	0.00	0.00	74.66	2,125.34	97%
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	254.36	1,245.64	83%
9030204230	521190	Household Expense	2,100.00	0.00	0.00	0.00	2,100.00	100%
9030204230	521310	Communications	4,500.00	495.69	0.00	1,138.08	3,361.92	75%
9030204230	521610	Insurance	17,674.00	0.00	0.00	17,674.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%
9030204230	522125	Maint-Equipment	6,000.00	52.57	0.00	1,021.05	4,978.95	83%
9030204230	522130	Maint-Equip Vehicles	20,000.00	1,713.79	0.00	6,785.39	13,214.61	66%
9030204230	522205	Maint-Buildings & Improvements	3,000.00	147.51	0.00	147.51	2,852.49	95%
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	0.00	4,273.00	100%
9030204230	525110	Office Expense	1,000.00	213.18	0.00	213.18	786.82	79%
9030204230	525140	Office-Photocopy	700.00	48.15	0.00	92.55	607.45	87%
9030204230	525150	Office-Postage	400.00	4.50	0.00	50.50	349.50	87%
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%
9030204230	526106	PS&S-Tax Admin Fee	5,100.00	0.00	0.00	0.00	5,100.00	100%
9030204230	526107	PS&S-Tax Parcel Fee	4,000.00	0.00	0.00	0.00	4,000.00	100%
9030204230	526110	PS&S-Professional Services	13,239.00	4,294.78	0.00	7,643.68	5,595.32	42%
9030204230	526116	PS&S-Legal	500.00	0.00	0.00	0.00	500.00	100%
9030204230	526124	PS&S-Auditor-Controller	2,000.00	199.50	0.00	497.00	1,503.00	75%
9030204230	527210	Rents-Equipment	1,410.00	193.25	0.00	386.50	1,023.50	73%

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

For 2023 Period Sep

Run Date: Nov 5, 2022 3:30:51 PM

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	1,200.00	91.35	0.00	91.35	1,108.65	92%
9030204230	528184	SDE-Awards & Certificates	50.00	0.00	0.00	0.00	50.00	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	0.00	1,000.00	100%
9030204230	529110	Travel & Trans-Fuel	14,000.00	1,434.06	0.00	3,473.92	10,526.08	75%
9030204230	529112	Travel & Trans-Priv Auto	550.00	49.00	0.00	110.19	439.81	80%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	0.00	3,500.00	100%
9030204230	529134	Travel & Trans-Rent Payment	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	9,300.00	570.59	0.00	1,215.90	8,084.10	87%
<b>Total Services and Supplies</b>			<b>150,581.00</b>	<b>9,527.90</b>	<b>0.00</b>	<b>40,917.66</b>	<b>109,663.34</b>	<b>73%</b>
9030204230	691110	Appropriation-Contingencies	194,808.00	0.00	0.00	0.00	194,808.00	100%
9030204230	691114	Contingency-Employee Health Be	18,750.00	0.00	0.00	0.00	18,750.00	100%
<b>Total Contingencies</b>			<b>213,558.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>213,558.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>850,121.00</b>	<b>59,748.93</b>	<b>0.00</b>	<b>160,946.42</b>	<b>689,174.58</b>	<b>81%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-327,564.00</b>	<b>-54,141.54</b>	<b>0.00</b>	<b>-155,557.17</b>	<b>-172,006.83</b>	

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

For 2023 Period Sep

Run Date: Nov 5, 2022 3:30:51 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204235 - Mi-Wuk Fire Special Projects</b>								
9030204235	459119	State-Emergency Fire Fighting	295,765.00	0.00	0.00	-10,799.00	306,564.00	104%
<b>Total State Revenue</b>			<b>295,765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,799.00</b>	<b>306,564.00</b>	<b>104%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	183.74	0.00	409.74	4,490.26	92%
9030204235	496065	Donations-Auxiliary Misc	14,600.00	322.73	0.00	723.37	13,876.63	95%
<b>Total Other Finance Sources</b>			<b>19,500.00</b>	<b>506.47</b>	<b>0.00</b>	<b>1,133.11</b>	<b>18,366.89</b>	<b>94%</b>
<b>Total Revenue</b>			<b>315,265.00</b>	<b>506.47</b>	<b>0.00</b>	<b>-9,665.89</b>	<b>324,930.89</b>	<b>103%</b>
9030204235	511110	Salaries-Reg	154,927.00	86,520.93	0.00	170,665.09	-15,738.09	-10%
9030204235	511147	Salaries-Emergency Admin	8,499.00	0.00	0.00	0.00	8,499.00	100%
9030204235	512115	FICA	11,852.00	6,618.82	0.00	12,786.98	-934.98	-8%
9030204235	512330	Workers Comp Insurance	9,175.00	6,591.10	0.00	0.00	9,175.00	100%
<b>Total Salaries and Benefits</b>			<b>184,453.00</b>	<b>99,730.85</b>	<b>0.00</b>	<b>183,452.07</b>	<b>1,000.93</b>	<b>1%</b>
9030204235	521150	Expendable Equipment	10,600.00	0.00	0.00	0.00	10,600.00	100%
9030204235	521173	Food-Other	600.00	0.00	0.00	0.00	600.00	100%
9030204235	521190	Household Expense	2,000.00	235.82	0.00	306.32	1,693.68	85%
9030204235	522130	Maint-Equip Vehicles	0.00	22.88	0.00	22.88	-22.88	
9030204235	522205	Maint-Buildings & Improvements	560.00	140.00	0.00	140.00	420.00	75%
9030204235	525110	Office Expense	-50.00	0.00	0.00	94.80	-144.80	290%
9030204235	525140	Office-Photocopy	350.00	0.00	0.00	0.00	350.00	100%
9030204235	528000	SDE Special Department Expense	540.00	0.00	0.00	0.00	540.00	100%
9030204235	529105	Travel	0.00	363.05	0.00	363.05	-363.05	
9030204235	529110	Travel & Trans-Fuel	700.00	540.90	0.00	1,034.77	-334.77	-48%
9030204235	529210	Utilities	4,900.00	188.66	0.00	590.53	4,309.47	88%
<b>Total Services and Supplies</b>			<b>20,200.00</b>	<b>1,491.31</b>	<b>0.00</b>	<b>2,552.35</b>	<b>17,647.65</b>	<b>87%</b>
<b>Total Expenditures</b>			<b>204,653.00</b>	<b>101,222.16</b>	<b>0.00</b>	<b>186,004.42</b>	<b>18,648.58</b>	<b>9%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>110,612.00</b>	<b>-100,715.69</b>	<b>0.00</b>	<b>-195,670.31</b>	<b>306,282.31</b>	
<b>Total Revenues</b>			<b>837,822.00</b>	<b>-4,276.64</b>	<b>0.00</b>	<b>-4,276.64</b>	<b>842,098.64</b>	<b>0.99</b>
<b>Total Expenditures</b>			<b>1,054,774.00</b>	<b>346,950.84</b>	<b>0.00</b>	<b>346,950.84</b>	<b>707,823.16</b>	<b>0.67</b>
<b>Net Total</b>			<b>-216,952.00</b>	<b>-351,227.48</b>	<b>0.00</b>	<b>-351,227.48</b>	<b>134,275.48</b>	<b>-62%</b>