



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, July 12, 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 - Absent
 - b. Vice President Afshar - Present
 - c. Treasurer Massman - Present
 - d. Director Doss - Present
 - e. Director Schwarz - Absent
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin - Present
 - iii. Guests: Family and friends of Firefighters Collins and Icardo
4. Firefighters Collins and Icardo were sworn in by Chief Klyn and their badges were pinned.
5. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors.
There were none.
6. Approval of the Minutes of the June 14, 2022, Regular Meeting.
Moved to Approve: Director Doss Seconded: Treasurer Massman
Ayes: 3 Noes: 0 Absent: 2 Abstain: 0
7. Written Communications:
 - a. Thank You Card to Crew on April 9, 2022 – At the time of agenda item 12, Chief Klyn noted that this item had been inadvertently skipped. He then read the card from a family who wrote to thank the staff (Engineer Scheller, and Firefighters Icardo and Collins) who responded to their medical call.

8. 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.

9. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Doss noted that he met with Chief Klyn regarding a later agenda item.
- b. Treasurers Report on Budget Committee, Month End Cash on Hand History and Financial Reports; Treasurer Massman read and elaborated on his written report that is in the meeting record. He also noted that the committee did not meet.

i. Receive Financial Reports for Month Ending May 31, 2022:

1. Tuolumne County Trial Balance
2. Tuolumne County Budget vs Actual

Moved to Receive: Director Doss Seconded: Treasurer Massman

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

10. Discussion and Action Items:

- a. Proposed agreement between the District and Jim Krussow for the use of a Type VI; Chief Klyn explained the offer made by Chief Krussow to rent the apparatus for deployments. He also noted the potential benefits, especially that it is 4-wheel drive and has a foam system.

Director Doss moved to allow Chief Klyn to further explore the agreement with Chief Krussow.

Seconded: Vice President Afshar

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

- b. Follow up on water infrastructure for firefighting from Dane Wadle, CSDA; Chief Klyn reported that the response to questions from Director Doss, was basically that CSDA is working on, and supporting, bills that would provide funding for private water districts for use for firefighting but there is not any at this time.

- c. LAFCO, applications for a seat on the LAFCO Board, and application for consideration for changes to the District's sphere of influence;

Director Doss stated that he would like the District to pursue an application for a change to its SOI by LAFCO so that the District would receive the property tax money for areas outside the District, such as Sierra Village, to which it responds. He also said that he believes that there is an open seat for a Special District representative on LAFCO and that it would be good if one of the Directors would apply. After much discussion, Director Doss moved to give Chief Klyn the approval to move forward with exploratory work for sphere of influence changes with LAFCO.

Seconded: Vice President Afshar

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

- d. IEC In Service Training Program; Director Doss explained that the IEC agreement offers, through a couple of community colleges, that the District could receive \$2.50 for every training hour completed by on duty personnel for certain recorded training. Training through Target Solutions, which the District already uses, is eligible. He explained the background of IEC, and the record keeping requirements of IEC and the colleges. Vice President Afshar moved to authorize Chief Klyn to look into the IEC program and to enter into contract.

Seconded: Director Doss

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

- e. Revision to Policies and Procedures Manual: Chapter 2.18.020 Appendices – Pay Rates for Strike Teams and Out-of-District Response; Chief Klyn explained that the proposed revision would change the way that Intern Firefighters are paid on strike teams so that instead of the deployed firefighters only receiving their normal stipend on their scheduled shift days, and the backfill receiving the full OES rate, the OES rate would be split 50/50. Effective July 12, 2022.

Moved to Approve: Vice President Afshar Seconded: Director Doss

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

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

- a. Staffing Levels and Recruitment
- b. Fleet – Director Doss commented that the District is well positioned with the current fleet, he has heard some very nice comments about E774, he also mentioned how much work Tim Wallace has done on the Chief's new truck and the savings to the District. Chief Klyn added that he has also done a lot of work on several others.

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 commented that Director Schwarz is interested in and knowledgeable about LAFCO and that all the Directors should help with the effort. Chief Klyn added that public education is important. The topic will be added to the next agenda. Chief Klyn returned to agenda item 7 which had been inadvertently skipped.

13. Final audience comments: There were none.

14. Adjournment: 7:42 PM

Approved by the District Board of Directors in the meeting assembled September 13, 2022.

Jim McDonald, Board President

Fire Chief

From: Liz Peterson <EPeterson@co.tuolumne.ca.us>
Sent: Tuesday, August 9, 2022 8:46 AM
To:

Subject: TPPA Rate FY22-23
Attachments: BOD Memo 6.21.22.pdf; Attachment A-Budget FY22-23.pdf

Good Morning,

It has been quite a while since we've all communicated but I wanted to let you all know the new TPPA rate for this fiscal year 2022-2023 was approved by the TPPA Board of Directors at 15.35 cents per kWh. The documents are attached for your information. We recognize this is quite a jump from the last few years but as you are likely aware, between drought and PG&E costs rising, TPPA rates have been significantly impacted as well.

Despite this increase, TPPA continues to be approximately 60% cheaper than standard PG&E rates with no peak charges or time-of-use rate increases. I'm happy to discuss further or answer any additional questions you may have.

Thanks!

Liz Peterson
Coordinator
Tuolumne Public Power Agency

2 South Green St. Sonora, CA 95370
Phone: (209) 533-6396 / Fax: (209) 533-5510
epeterson@co.tuolumne.ca.us
www.tuolumnecounty.ca.gov/tppa

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Date: June 21, 2022
To: Tuolumne Public Power Agency Board of Directors
From: Liz Peterson, TPPA Coordinator
Subject: Consideration of approving the Tuolumne Public Power Agency Budget for FY 2022-2023 and setting the new rate.

By June 30th of each year, the Tuolumne Public Power Agency (TPPA) Board of Directors must approve an annual budget, which includes setting the consumption rate per kilowatt hour (kWh) for TPPA members for the upcoming fiscal year. The rate is determined by dividing the anticipated annual consumption of all TPPA members by the estimated costs incurred from Western Area Power Administration (WAPA), Pacific Gas and Electric (PG&E) and California Independent System Operator (CA ISO) as well as overhead costs for administering the program.

WAPA Costs: WAPA is the federal entity that calculates TPPA's power allocation from the power that is generated at New Melones Dam and ensures TPPA receives the power it is allocated. The costs for WAPA continue to increase each year. Historically TPPA never paid more than 1% but for FY 22-23, it is anticipated TPPA will pay 2.14% of WAPA costs. The increase is a result of an increase in the cost to generate power at New Melones. It is also a result of TPPA power use increasing from more members and higher loads.

PG&E Costs: PG&E is in the process of completely changing the way TPPA is billed. Historically, TPPA's PG&E costs were billed per kWh used for the use of their transmission and distribution lines as well as to read TPPA's meters each month. The cost from PG&E was calculated per kWh and is set from a Federal Energy Regulatory Commission (FERC) decision. PG&E is in the final stages of negotiating a new rate with FERC as well as a new model for billing TPPA that is based on Peak Demand, rather than kWh used. This will impact the rate individual TPPA members will pay but with the negotiations still not finalized, it is impossible to determine with certainty what the new rate will be. The FY22-23 PG&E costs are based on last year's but once the FERC negotiations are finalized in the coming months, staff may come back to the Board to request an adjustment in the TPPA rate.

CA ISO Costs: CA ISO is the entity that schedules the power for TPPA member use and ensures the power is available as TPPA members need it. For FY22-23, CA ISO costs will continue to rise due to power grid uncertainty throughout California.

Despite the continued increases in TPPA costs, TPPA members will pay about 60% less this year than if they were on PG&E.



The chart below displays the rate staff is proposing for FY 2022-23 as is compares to last year's rate.

| FY 2020-21 Adopted | FY 2021-22 Mid-Year Adjustment | FY 2022-23 Recommended |
|---------------------------|---------------------------------------|-------------------------------|
| 10.97 ¢ per kWh | 12.50 ¢ per kWh | 15.35 ¢ per kWh |

Attachment A shows a detailed worksheet of each line item in the FY 2022-23 budget.

Recommendation:

It is recommended the Board approve the Fiscal Year 2022-23 Tuolumne Public Power Agency Budget and set the rate at 15.35 ¢ per kWh.

TPPA
 FY 2022-23 PROPOSED BUDGET
 Attachment A

| 4470-305150- | | FY 22-23 Cost/Rate 15.35c p/kWh 41,000,000 kWh | Notes |
|--|------------------------------------|---|-------|
| Projected Consumption: | | | |
| REVENUE | | | |
| 100370 | Rate Stabilization Fund | \$ - | |
| | TPPA Member repayment | | |
| 100360 | From AB 1890 Fund | \$ 4,728 | |
| 441110 | Interest Income | \$ 15,600 | |
| 478141 | Member Invoice Charges | \$ 6,135,728 | |
| | Meter Reading Charges | \$ 17,400 | |
| 478145 | Electrical Facility Reimbursements | \$ 50,000 | |
| 478150 | AB 1890 Charges | \$ 157,773 | |
| 483111 | Misc Income | | |
| 483147 | AB 1890 Loan Program Payments | | |
| Total Revenue | | \$ 6,376,500 | |
| EXPENDITURES | | | |
| 511115 | PT Salary | \$ - | |
| 512330 | Workers Comp (M) | \$ - | |
| 512115 | FICA | \$ - | |
| 512120 | Unemployment Ins (M) | \$ - | |
| 521310 | Communication | \$ - | |
| 512320 | Post Retirement Medical (M) | \$ - | |
| 522130 | Vehicle Maintenance-External | | |
| 522120 | Vehicle Maintenance-Internal | | |
| 522146 | Maintenance Software (M) | \$ 2,106 | |
| 523210 | Dues and Membership | | |
| 523223 | License Enterprise (M) | | |
| 525110 | Office Expense | \$ - | |
| 525150 | Postage Expense | \$ 100 | |
| 525155 | Purchasing Expense (M) | \$ 6,609 | |
| 526104 | AB 1890 Energy Audits | \$ 25,000 | |
| 526117 | Outside Legal & Energy Consultants | \$ 54,815 | |
| 526124 | Auditor's Office Expense | \$ 3,700 | |
| 526161 | Administration Fee | \$ 12,000 | |
| 526113 | Annual Independent Audit | \$ 8,800 | |
| 526111 | PS&S Contract Services | \$ 10,000 | |
| 526129 | Liability Insurance (M) | \$ - | |
| 526122 | Contract Services-Ops | \$ - | |
| 527220 | Rents-Phone (M) | \$ - | |
| 528129 | AB 1890 Grants | \$ 37,500 | |
| 528177 | AB 1890 Loans | \$ 100,000 | |
| 528455 | Electric Facility Expenses | \$ 50,000 | |
| 528465 | State Board of Equalization Tax | \$ 10,500 | |
| 529110 | Vehicle Fuel | \$ - | |
| 529116 | Travel, Training & Seminars | \$ 600 | |
| 529112 | Travel Private Vehicle | \$ 150 | |
| 529221 | PG&E Expense - Distribution | \$ 2,661,540 | |
| 529222 | WAPA - Federal Electric Cost | \$ 1,553,137 | |
| 529223 | CA ISO - Trans/Scheduling Cost | \$ 1,649,657 | |
| 521150 | Expendable Equipment | | |
| 521155 | Computer Equipment | | |
| 543000 | Vehicle Purchase | | |
| 544400 | Misc-Specialized Equipment | | |
| Subtotal: Services and Supplies | | \$ 6,186,213 | |
| 559200 | Depreciation | | |
| 691110 | Contingency | \$ 100,000 | |
| 681110 | A-87 (M) | \$ 90,287 | |
| TOTAL EXPENSE | | 6,376,500 | |
| (M) = mandated cost | | | |

Report of the Auxiliary President August 2022

- August Auxiliary meeting was held at the Fire Station with 20 members in attendance.
- Potlucks this month with 10 people in attendance. Hosted by Mary McCracken and Toni Richardson. Bingo was not played. Next potluck will be October 5th.
- Bunco is back and going strong.
- A change in the Auxiliary By-Laws was presented. Asking to lower the number of members needed to have a quorum, and to increase annual membership dues to be increased to \$30 from \$20. Increase will go into effect with the 2023 membership mailing.
- Tonight's Fire Board meeting dessert is being hosted by Linda Martin.

Paula Massman
Auxiliary President



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

Chiefs Notes For August 2022

1. Charles and Lori donated \$ to buy pizza for the crews just to say "thank you for your service"
2. Lexipol being rolled out. Let me know if you have questions
3. E776 fixed! Thanks to Tim for coming in almost every weekday to work on it! Others have helped, but full commit from Tim!
4. David has been around a lot to help with staffing and projects. He has also completed his requirements for Engine Boss.
5. Incident breakdown for August:
 - a. **55 incidents**
 - b. 10 in District
 - c. 45 out of District
 - d. 25 EMS (Emergency Medical Service)
 - e. 09 MVA (Motor Vehicle Accident)
 - f. 06 Fires
 - g. 04 PSA (Public Service Assist)
 - h. 01 Smoke Checks
 - i. 04 Alarm Sounding
 - j. 06 Emergency Standby (Helicopter, Powerlines, Gas)

June 30, 2022
FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 12/2022

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Fund: 9030 - Mi-Wuk Fire District

| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|--|---------------------|------------------|------------------|--------------------|-------------------|
| Type - 10 - Assets | | | | | |
| 100100 - Claim on Pooled Cash | 308,662.07 | 41,741.31 | 90,920.79 | (49,179.48) | 259,482.59 |
| 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 |
| 102000 - Accounts Receivable | 0.00 | 406.00 | 0.00 | 406.00 | 406.00 |
| 102900 - Property Tax Receivable | 0.00 | 220.34 | 0.00 | 220.34 | 220.34 |
| 102905 - Allowance for Uncollect Taxes | 0.00 | 0.00 | 2.20 | (2.20) | (2.20) |
| 106980 - Due From Other Governments | 0.00 | 10,799.00 | 0.00 | 10,799.00 | 10,799.00 |
| 110000 - Prepaid Expenses | 0.00 | 7,387.18 | 0.00 | 7,387.18 | 7,387.18 |
| 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 | 1,001,807.67 | 60,553.83 | 90,922.99 | (30,369.16) | 971,438.51 |
| Type - 20 - Liabilities | | | | | |
| 202100 - Accounts Payable | 0.00 | 9,319.92 | 29,127.30 | (19,807.38) | (19,807.38) |
| 202200 - Sales Tax Payable | (323.33) | 0.00 | 5,677.50 | (5,677.50) | (6,000.83) |
| 203100 - Salaries Payable | (6,722.68) | 19,931.76 | 23,540.65 | (3,608.89) | (10,331.57) |
| 203200 - Federal Withholding Payable | (1,003.10) | 3,186.87 | 3,749.23 | (562.36) | (1,565.46) |
| 203210 - FICA Payable | (1,384.39) | 4,151.75 | 5,326.57 | (1,174.82) | (2,559.21) |
| 203220 - State Withholding Payable | (400.94) | 1,280.76 | 1,499.39 | (218.63) | (619.57) |
| 203230 - State Disability Payable | (99.52) | 298.49 | 351.79 | (53.30) | (152.82) |
| 203310 - Deferred Compensation Payable | (147.86) | 418.85 | 475.89 | (57.04) | (204.90) |
| 203420 - Workers Compensation Payable | 0.00 | 0.00 | 8,084.65 | (8,084.65) | (8,084.65) |
| 203910 - Accrued Vacation | (4,020.00) | 0.00 | 5,404.00 | (5,404.00) | (9,424.00) |
| 203920 - Accrued Sick | (5,434.00) | 0.00 | 3,311.00 | (3,311.00) | (8,745.00) |
| 204105 - Interest Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 204110 - Notes Payable-Current | (16,836.32) | 16,836.32 | 0.00 | 16,836.32 | 0.00 |

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 12/2022

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| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|--|---------------------|------------------|------------------|--------------------|---------------------|
| 221005 - Notes Payable-Long Term | (35,280.34) | 35,280.34 | 0.00 | 35,280.34 | 0.00 |
| 20 Type Total | (71,652.48) | 90,705.06 | 86,547.97 | 4,157.09 | (67,495.39) |
| 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 | (184,429.17) | 0.00 | 15,039.95 | (15,039.95) | (199,469.12) |
| 412110 - Pty Taxes-Current Unsecured | (4,042.44) | 0.00 | 635.43 | (635.43) | (4,677.87) |
| 414110 - Pty Taxes-Prior Unsecured | 0.00 | 0.00 | 82.51 | (82.51) | (82.51) |
| 416110 - Pty Taxes-Supplemental | (2,382.47) | 0.00 | 2,625.59 | (2,625.59) | (5,008.06) |
| 441110 - Interest Income | (1,642.50) | 0.00 | 765.65 | (765.65) | (2,408.15) |
| 458110 - State-Homeowners Property Tax | (1,971.17) | 0.00 | 0.00 | 0.00 | (1,971.17) |
| 459119 - State-Emergency Fire Fighting | (228,058.36) | 0.00 | 10,799.00 | (10,799.00) | (238,857.36) |
| 469840 - Other Govts-San Francisco | (613.00) | 0.00 | 0.00 | 0.00 | (613.00) |
| 471211 - Benefit Assessments-Fire Assmt | (272,483.71) | 0.00 | 18,411.25 | (18,411.25) | (290,894.96) |
| 483110 - Misc Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 483111 - Misc Income- Reimbursements | (4,113.89) | 0.00 | 50.00 | (50.00) | (4,163.89) |
| 491110 - Sale of Fixed Assets | (160,000.00) | 0.00 | 0.00 | 0.00 | (160,000.00) |
| 496000 - Donations | (1,065.00) | 0.00 | 0.00 | 0.00 | (1,065.00) |
| 496060 - Donations-Auxiliary Utilities | (3,146.50) | 0.00 | 322.74 | (322.74) | (3,469.24) |
| 496065 - Donations-Auxiliary Misc | (34,811.63) | 0.00 | 881.54 | (881.54) | (35,693.17) |
| 40 Type Total | (898,759.84) | 0.00 | 49,613.66 | (49,613.66) | (948,373.50) |
| Type - 50 - Expenditures | | | | | |
| 511110 - Salaries-Reg | 331,242.79 | 29,394.05 | 0.00 | 29,394.05 | 360,636.84 |
| 511120 - Salaries-Reserve | 28,037.68 | 1,053.22 | 0.00 | 1,053.22 | 29,090.90 |
| 511125 - Salaries-Overtime | 34,673.09 | 1,531.20 | 0.00 | 1,531.20 | 36,204.29 |
| 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 |

FEFS017TC Trial Balance
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All Account Types
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| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|---|------------------------|--------------|---------------|-------------------|-----------------------|
| 512115 - FICA | 30,276.61 | 6,321.14 | 3,441.15 | 2,879.99 | 33,156.60 |
| 512120 - Unemployment Insurance | 1,375.00 | 125.00 | 0.00 | 125.00 | 1,500.00 |
| 512305 - Employees Group Insurance | 49,600.72 | 0.00 | 2,277.95 | (2,277.95) | 47,322.77 |
| 512325 - Life Insurance | 2,621.00 | 33.75 | 0.00 | 33.75 | 2,654.75 |
| 512330 - Workers Comp Insurance | 12,237.04 | 8,084.65 | 0.00 | 8,084.65 | 20,321.69 |
| 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 |
| 513999 - Change in Employee Leave | 0.00 | 8,715.00 | 0.00 | 8,715.00 | 8,715.00 |
| 521145 - Small Tools | 57.14 | 690.32 | 0.00 | 690.32 | 747.46 |
| 521150 - Expendable Equipment | 3,277.12 | 873.83 | 0.00 | 873.83 | 4,150.95 |
| 521173 - Food-Other | 423.96 | 156.55 | 0.00 | 156.55 | 580.51 |
| 521180 - Clothing & Personal Supplies | 868.10 | 0.00 | 0.00 | 0.00 | 868.10 |
| 521190 - Household Expense | 3,079.83 | 577.29 | 0.00 | 577.29 | 3,657.12 |
| 521310 - Communications | 3,551.10 | 1,016.58 | 0.00 | 1,016.58 | 4,567.68 |
| 521610 - Insurance | 11,529.00 | 0.00 | 0.00 | 0.00 | 11,529.00 |
| 522120 - Maint-Internal Vehicles | 15,311.57 | 810.40 | 0.00 | 810.40 | 16,121.97 |
| 522125 - Maint-Equipment | 4,575.55 | 2,550.57 | 0.00 | 2,550.57 | 7,126.12 |
| 522130 - Maint-Equip Vehicles | 34,468.01 | 16,176.37 | 0.00 | 16,176.37 | 50,644.38 |
| 522205 - Maint-Buildings & Improvements | 10,161.07 | 793.14 | 0.00 | 793.14 | 10,954.21 |
| 522225 - Maint-Grounds | 8,026.11 | 0.00 | 0.00 | 0.00 | 8,026.11 |
| 522600 - Fire Extinguisher Testing | 330.81 | 0.00 | 0.00 | 0.00 | 330.81 |
| 523210 - Dues & Memberships | 3,278.18 | 150.00 | 0.00 | 150.00 | 3,428.18 |
| 525110 - Office Expense | 900.12 | 92.96 | 0.00 | 92.96 | 993.08 |
| 525140 - Office-Photocopy | 378.01 | 123.32 | 0.00 | 123.32 | 501.33 |
| 525150 - Office-Postage | 378.19 | 1.36 | 0.00 | 1.36 | 379.55 |
| 525200 - Publications & Legal Notices | 0.00 | 162.00 | 0.00 | 162.00 | 162.00 |
| 526106 - PS&S-Tax Admin Fee | 0.00 | 5,066.49 | 0.00 | 5,066.49 | 5,066.49 |
| 526107 - PS&S-Tax Parcel Fee | 0.00 | 3,866.50 | 0.00 | 3,866.50 | 3,866.50 |
| 526110 - PS&S-Professional Services | 22,750.62 | 30.00 | 0.00 | 30.00 | 22,780.62 |
| 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 | 1,711.50 | 103.25 | 0.00 | 103.25 | 1,814.75 |
| 527210 - Rents-Equipment | 1,248.50 | 158.50 | 0.00 | 158.50 | 1,407.00 |

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 12/2022

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| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|--|--------------------|-------------------|-------------------|------------------|-------------------|
| 527310 - Rents-Buildings & Improvements | 135.00 | 0.00 | 0.00 | 0.00 | 135.00 |
| 528000 - SDE Special Department Expense | 4,854.78 | 0.00 | 0.00 | 0.00 | 4,854.78 |
| 529105 - Travel | 3,916.06 | 25.50 | 0.00 | 25.50 | 3,941.56 |
| 529110 - Travel & Trans-Fuel | 13,433.55 | 2,491.33 | 0.00 | 2,491.33 | 15,924.88 |
| 529112 - Travel & Trans-Priv Auto | 437.08 | 66.92 | 0.00 | 66.92 | 504.00 |
| 529116 - Training-Travel | 3,389.60 | 0.00 | 0.00 | 0.00 | 3,389.60 |
| 529134 - Travel & Trans-Rent Payment | 22,820.54 | 0.00 | 0.00 | 0.00 | 22,820.54 |
| 529210 - Utilities | 9,749.91 | 1,086.26 | 0.00 | 1,086.26 | 10,836.17 |
| 532460 - Interest-Long Term Debt | 18,329.56 | 35,679.40 | 52,116.66 | (16,437.26) | 1,892.30 |
| 543000 - Vehicles | 213,698.91 | 5,654.64 | 0.00 | 5,654.64 | 219,353.55 |
| 50 Type Total | 910,409.24 | 133,661.49 | 57,835.76 | 75,825.73 | 986,234.97 |
| 9030 - Mi-Wuk Fire District Total | 0.00 | 284,920.38 | 284,920.38 | 0.00 | 0.00 |

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

For 2022 Period Jun

Run Date: Sep 8, 2022 8:17:39 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 | 15,039.95 | 0.00 | 199,469.12 | -6,099.12 | -3% |
| 9030204230 | 412110 | Ppty Taxes-Current Unsecured | 4,376.00 | 635.43 | 0.00 | 4,677.87 | -301.87 | -7% |
| 9030204230 | 414110 | Ppty Taxes-Prior Unsecured | 98.00 | 82.51 | 0.00 | 82.51 | 15.49 | 16% |
| 9030204230 | 416110 | Ppty Taxes-Supplemental | 2,897.00 | 2,625.59 | 0.00 | 5,008.06 | -2,111.06 | -73% |
| Total Taxes | | | 200,741.00 | 18,383.48 | 0.00 | 209,237.56 | -8,496.56 | -4% |
| 9030204230 | 441110 | Interest Income | 1,500.00 | 765.65 | 0.00 | 2,408.15 | -908.15 | -61% |
| Total Use of Money & Property | | | 1,500.00 | 765.65 | 0.00 | 2,408.15 | -908.15 | -61% |
| 9030204230 | 458110 | State-Homeowners Property Tax | 1,984.00 | 0.00 | 0.00 | 1,971.17 | 12.83 | 1% |
| Total State Revenue | | | 1,984.00 | 0.00 | 0.00 | 1,971.17 | 12.83 | 1% |
| 9030204230 | 469840 | Other Govts-San Francisco | 613.00 | 0.00 | 0.00 | 613.00 | 0.00 | 0% |
| Total Other Governments | | | 613.00 | 0.00 | 0.00 | 613.00 | 0.00 | 0% |
| 9030204230 | 471211 | Benefit Assessments-Fire Assmt | 290,903.00 | 18,411.25 | 0.00 | 290,894.96 | 8.04 | 0% |
| Total Charges for Services | | | 290,903.00 | 18,411.25 | 0.00 | 290,894.96 | 8.04 | 0% |
| 9030204230 | 483111 | Misc Income-Reimbursements | 2,118.00 | 50.00 | 0.00 | 2,511.86 | -393.86 | -19% |
| Total Miscellaneous Revenue | | | 2,118.00 | 50.00 | 0.00 | 2,511.86 | -393.86 | -19% |
| 9030204230 | 491110 | Sale of Fixed Assets | 160,000.00 | 0.00 | 0.00 | 160,000.00 | 0.00 | 0% |
| 9030204230 | 496000 | Donations | 835.00 | 0.00 | 0.00 | 1,065.00 | -230.00 | -28% |
| Total Other Finance Sources | | | 160,835.00 | 0.00 | 0.00 | 161,065.00 | -230.00 | 0% |
| Total Revenue | | | 658,694.00 | 37,610.38 | 0.00 | 668,701.70 | -10,007.70 | -2% |
| 9030204230 | 511110 | Salaries-Reg | 255,000.00 | 23,380.85 | 0.00 | 254,397.37 | 602.63 | 0% |
| 9030204230 | 511120 | Salaries-Reserve | 47,000.00 | 1,053.22 | 0.00 | 29,090.90 | 17,909.10 | 38% |
| 9030204230 | 511125 | Salaries-Overtime | 40,000.00 | 1,531.20 | 0.00 | 36,204.29 | 3,795.71 | 9% |
| 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 | -561.16 | 0.00 | 25,029.28 | 1,260.72 | 5% |
| 9030204230 | 512120 | Unemployment Insurance | 1,500.00 | 125.00 | 0.00 | 1,500.00 | 0.00 | 0% |
| 9030204230 | 512305 | Employees Group Insurance | 49,270.00 | -2,277.95 | 0.00 | 47,322.77 | 1,947.23 | 4% |
| 9030204230 | 512325 | Life Insurance | 2,662.00 | 33.75 | 0.00 | 2,654.75 | 7.25 | 0% |
| 9030204230 | 512330 | Workers Comp Insurance | 14,437.00 | 1,493.55 | 0.00 | 13,730.59 | 706.41 | 5% |
| 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% |
| 9030204230 | 513999 | Change in Employee Leave | 0.00 | 8,715.00 | 0.00 | 8,715.00 | -8,715.00 | |
| Total Salaries and Benefits | | | 443,622.00 | 33,493.46 | 0.00 | 421,845.78 | 21,776.22 | 5% |
| 9030204230 | 521145 | Small Tools | 500.00 | 442.54 | 0.00 | 499.68 | 0.32 | 0% |
| 9030204230 | 521150 | Expendable Equipment | 2,189.00 | 766.09 | 0.00 | 2,188.18 | 0.82 | 0% |
| 9030204230 | 521173 | Food-Other | 255.00 | 46.57 | 0.00 | 140.59 | 114.41 | 45% |
| 9030204230 | 521180 | Clothing & Personal Supplies | 869.00 | 0.00 | 0.00 | 868.10 | 0.90 | 0% |
| 9030204230 | 521190 | Household Expense | 2,100.00 | 168.82 | 0.00 | 1,595.74 | 504.26 | 24% |
| 9030204230 | 521310 | Communications | 4,568.00 | 1,016.58 | 0.00 | 4,567.68 | 0.32 | 0% |
| 9030204230 | 521610 | Insurance | 11,529.00 | 0.00 | 0.00 | 11,529.00 | 0.00 | 0% |
| 9030204230 | 522120 | Maint-Internal Vehicles | 16,122.00 | 810.40 | 0.00 | 16,121.97 | 0.03 | 0% |
| 9030204230 | 522125 | Maint-Equipment | 7,126.00 | 2,550.57 | 0.00 | 7,126.12 | -0.12 | 0% |
| 9030204230 | 522130 | Maint-Equip Vehicles | 37,386.00 | 16,176.37 | 0.00 | 37,385.66 | 0.34 | 0% |
| 9030204230 | 522205 | Maint-Buildings & Improvements | 11,500.00 | 668.14 | 0.00 | 10,454.21 | 1,045.79 | 9% |
| 9030204230 | 522225 | Maint-Grounds | 8,200.00 | 0.00 | 0.00 | 8,026.11 | 173.89 | 2% |
| 9030204230 | 522600 | Fire Extinguisher Testing | 340.00 | 0.00 | 0.00 | 330.81 | 9.19 | 3% |
| 9030204230 | 523210 | Dues & Memberships | 4,273.00 | 150.00 | 0.00 | 3,428.18 | 844.82 | 20% |
| 9030204230 | 525110 | Office Expense | 1,000.00 | 92.96 | 0.00 | 825.04 | 174.96 | 17% |
| 9030204230 | 525140 | Office-Photocopy | 700.00 | 123.32 | 0.00 | 501.33 | 198.67 | 28% |
| 9030204230 | 525150 | Office-Postage | 400.00 | 1.36 | 0.00 | 379.55 | 20.45 | 5% |
| 9030204230 | 525200 | Publications & Legal Notices | 175.00 | 162.00 | 0.00 | 162.00 | 13.00 | 7% |
| 9030204230 | 526106 | PS&S-Tax Admin Fee | 5,067.00 | 5,066.49 | 0.00 | 5,066.49 | 0.51 | 0% |
| 9030204230 | 526107 | PS&S-Tax Parcel Fee | 4,000.00 | 3,866.50 | 0.00 | 3,866.50 | 133.50 | 3% |

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

For 2022 Period Jun

Run Date: Sep 8, 2022 8:17:39 AM

| GL Key | Object | Description | Budget | Current Period | Encumbrances | Year to Date | Remaining | Percent Remaining |
|---------------------------------------|--------|--------------------------------|---------------------|-------------------|--------------|--------------------|--------------------|-------------------|
| 9030204230 | 526110 | PS&S-Professional Services | 23,239.00 | 30.00 | 0.00 | 22,780.62 | 458.38 | 2% |
| 9030204230 | 526116 | PS&S-Legal | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 | 0% |
| 9030204230 | 526124 | PS&S-Auditor-Controller | 2,500.00 | 103.25 | 0.00 | 1,814.75 | 685.25 | 27% |
| 9030204230 | 527210 | Rents-Equipment | 1,410.00 | 158.50 | 0.00 | 1,407.00 | 3.00 | 0% |
| 9030204230 | 527310 | Rents-Buildings & Improvements | 135.00 | 0.00 | 0.00 | 135.00 | 0.00 | 0% |
| 9030204230 | 528000 | SDE Special Department Expense | 4,855.00 | 0.00 | 0.00 | 4,854.78 | 0.22 | 0% |
| 9030204230 | 528184 | SDE-Awards & Certificates | 50.00 | 0.00 | 0.00 | 0.00 | 50.00 | 100% |
| 9030204230 | 529105 | Travel | 3,134.00 | 25.50 | 0.00 | 3,133.12 | 0.88 | 0% |
| 9030204230 | 529110 | Travel & Trans-Fuel | 13,357.00 | 2,491.33 | 0.00 | 13,356.78 | 0.22 | 0% |
| 9030204230 | 529112 | Travel & Trans-Priv Auto | 504.00 | 66.92 | 0.00 | 504.00 | 0.00 | 0% |
| 9030204230 | 529116 | Training-Travel | 3,500.00 | 0.00 | 0.00 | 3,389.60 | 110.40 | 3% |
| 9030204230 | 529134 | Travel & Trans-Rent Payment | 22,821.00 | 0.00 | 0.00 | 22,820.54 | 0.46 | 0% |
| 9030204230 | 529210 | Utilities | 7,660.00 | 761.52 | 0.00 | 7,295.97 | 364.03 | 5% |
| Total Services and Supplies | | | 201,539.00 | 35,745.73 | 0.00 | 196,630.10 | 4,908.90 | 2% |
| 9030204230 | 543000 | Vehicles | 208,400.00 | 5,654.64 | 0.00 | 202,353.55 | 6,046.45 | 3% |
| Total Fixed Assets | | | 208,400.00 | 5,654.64 | 0.00 | 202,353.55 | 6,046.45 | 3% |
| 9030204230 | 532460 | Interest-Long Term Debt | 54,508.00 | -16,437.26 | 0.00 | 1,892.30 | 52,615.70 | 97% |
| Total Other Financing Uses | | | 54,508.00 | -16,437.26 | 0.00 | 1,892.30 | 52,615.70 | 97% |
| 9030204230 | 691110 | Appropriation-Contingencies | 156,619.00 | 0.00 | 0.00 | 0.00 | 156,619.00 | 100% |
| Total Contingencies | | | 156,619.00 | 0.00 | 0.00 | 0.00 | 156,619.00 | 100% |
| Total Expenditures | | | 1,064,688.00 | 58,456.57 | 0.00 | 822,721.73 | 241,966.27 | 23% |
| Total Net Mi-Wuk Fire District | | | -405,994.00 | -20,846.19 | 0.00 | -154,020.03 | -251,973.97 | |

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

For 2022 Period Jun

Run Date: Sep 8, 2022 8:17:39 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 | 10,799.00 | 0.00 | 238,857.36 | -14,672.36 | -7% |
| Total State Revenue | | | 224,185.00 | 10,799.00 | 0.00 | 238,857.36 | -14,672.36 | -7% |
| 9030204235 | 483111 | Misc Income-Reimbursements | 2,800.00 | 0.00 | 0.00 | 1,652.03 | 1,147.97 | 41% |
| Total Miscellaneous Revenue | | | 2,800.00 | 0.00 | 0.00 | 1,652.03 | 1,147.97 | 41% |
| 9030204235 | 496060 | Donations-Auxiliary Utilities | 4,900.00 | 322.74 | 0.00 | 3,469.24 | 1,430.76 | 29% |
| 9030204235 | 496065 | Donations-Auxiliary Misc | 46,825.00 | 881.54 | 0.00 | 35,693.17 | 11,131.83 | 24% |
| Total Other Finance Sources | | | 51,725.00 | 1,204.28 | 0.00 | 39,162.41 | 12,562.59 | 24% |
| Total Revenue | | | 278,710.00 | 12,003.28 | 0.00 | 279,671.80 | -961.80 | 0% |
| 9030204235 | 511110 | Salaries-Reg | 106,240.00 | 6,013.20 | 0.00 | 106,239.47 | 0.53 | 0% |
| 9030204235 | 512115 | FICA | 8,128.00 | 3,441.15 | 0.00 | 8,127.32 | 0.68 | 0% |
| 9030204235 | 512330 | Workers Comp Insurance | 6,407.00 | 6,591.10 | 0.00 | 6,591.10 | -184.10 | -3% |
| Total Salaries and Benefits | | | 120,775.00 | 16,045.45 | 0.00 | 120,957.89 | -182.89 | 0% |
| 9030204235 | 521145 | Small Tools | 248.00 | 247.78 | 0.00 | 247.78 | 0.22 | 0% |
| 9030204235 | 521150 | Expendable Equipment | 8,431.00 | 107.74 | 0.00 | 1,962.77 | 6,468.23 | 77% |
| 9030204235 | 521173 | Food-Other | 600.00 | 109.98 | 0.00 | 439.92 | 160.08 | 27% |
| 9030204235 | 521190 | Household Expense | 2,062.00 | 408.47 | 0.00 | 2,061.38 | 0.62 | 0% |
| 9030204235 | 522130 | Maint-Equip Vehicles | 13,750.00 | 0.00 | 0.00 | 13,258.72 | 491.28 | 4% |
| 9030204235 | 522205 | Maint-Buildings & Improvements | 500.00 | 125.00 | 0.00 | 500.00 | 0.00 | 0% |
| 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 | 0.00 | 0.00 | 2,568.10 | 1,431.90 | 36% |
| 9030204235 | 529210 | Utilities | 4,900.00 | 324.74 | 0.00 | 3,540.20 | 1,359.80 | 28% |
| Total Services and Supplies | | | 36,216.00 | 1,323.71 | 0.00 | 25,555.35 | 10,660.65 | 29% |
| 9030204235 | 543000 | Vehicles | 17,000.00 | 0.00 | 0.00 | 17,000.00 | 0.00 | 0% |
| Total Fixed Assets | | | 17,000.00 | 0.00 | 0.00 | 17,000.00 | 0.00 | 0% |
| Total Expenditures | | | 173,991.00 | 17,369.16 | 0.00 | 163,513.24 | 10,477.76 | 6% |
| Total Net Mi-Wuk Fire Special Projects | | | 104,719.00 | -5,365.88 | 0.00 | 116,158.56 | -11,439.56 | |
| Total Revenues | | | 937,404.00 | 948,373.50 | 0.00 | 948,373.50 | -10,969.50 | 2.01 |
| Total Expenditures | | | 1,238,679.00 | 986,234.97 | 0.00 | 986,234.97 | 252,444.03 | 0.20 |
| Net Total | | | -301,275.00 | -37,861.47 | 0.00 | -37,861.47 | -263,413.53 | 87% |

July 31, 2022
FEFS017TC Trial Balance
 Ledger: GL - General Ledger
 All Account Types
 Fiscal Period 01/2023

Report Generated on Sep 8, 2022 12:45:21 PM

Page 1

Fund: 9030 - Mi-Wuk Fire District

| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|--|--------------------|------------------|-------------------|---------------------|--------------------|
| Type - 10 - Assets | | | | | |
| 100100 - Claim on Pooled Cash | 259,464.45 | 11,204.52 | 103,083.65 | (91,879.13) | 167,585.32 |
| 100150 - Petty Cash | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 102000 - Accounts Receivable | 406.00 | 0.00 | 406.00 | (406.00) | 0.00 |
| 102900 - Property Tax Receivable | 220.34 | 0.00 | 220.34 | (220.34) | 0.00 |
| 102905 - Allowance for Uncollect Taxes | (2.20) | 2.20 | 0.00 | 2.20 | 0.00 |
| 106980 - Due From Other Governments | 10,799.00 | 0.00 | 10,799.00 | (10,799.00) | 0.00 |
| 110000 - Prepaid Expenses | 7,387.18 | 0.00 | 0.00 | 0.00 | 7,387.18 |
| 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 | 971,420.37 | 11,206.72 | 114,508.99 | (103,302.27) | 868,118.10 |
| Type - 20 - Liabilities | | | | | |
| 202100 - Accounts Payable | (19,807.38) | 39,487.57 | 19,680.19 | 19,807.38 | 0.00 |
| 202200 - Sales Tax Payable | (6,000.83) | 0.00 | 35.81 | (35.81) | (6,036.64) |
| 203100 - Salaries Payable | (10,313.43) | 14,759.37 | 4,445.94 | 10,313.43 | 0.00 |
| 203200 - Federal Withholding Payable | (1,565.46) | 2,213.94 | 648.48 | 1,565.46 | 0.00 |
| 203210 - FICA Payable | (2,559.21) | 3,178.48 | 619.27 | 2,559.21 | 0.00 |
| 203220 - State Withholding Payable | (619.57) | 910.98 | 291.41 | 619.57 | 0.00 |
| 203230 - State Disability Payable | (152.82) | 217.98 | 65.16 | 152.82 | 0.00 |
| 203310 - Deferred Compensation Payable | (204.90) | 225.50 | 20.60 | 204.90 | 0.00 |
| 203420 - Workers Compensation Payable | (8,084.65) | 8,084.65 | 0.00 | 8,084.65 | 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) |
| 20 Type Total | (67,477.25) | 69,078.47 | 25,806.86 | 43,271.61 | (24,205.64) |
| Type - 30 - Fund Balance | | | | | |

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 01/2023

Report Generated on Sep 8, 2022 12:45:21 PM

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| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|---|---------------------|------------------|-----------------|------------------|---------------------|
| 331200 - Agency Obligation | (211,297.52) | 0.00 | 0.00 | 0.00 | (211,297.52) |
| 380600 - Capital Assets, Net | (692,645.60) | 0.00 | 0.00 | 0.00 | (692,645.60) |
| 30 Type Total | (903,943.12) | 0.00 | 0.00 | 0.00 | (903,943.12) |
| Type - 40 - Revenues | | | | | |
| 412110 - Pty Taxes-Current Unsecured | 0.00 | 218.14 | 0.00 | 218.14 | 218.14 |
| 459119 - State-Emergency Fire Fighting | 0.00 | 10,799.00 | 0.00 | 10,799.00 | 10,799.00 |
| 483111 - Misc Income- Reimbursements | 0.00 | 50.00 | 50.00 | 0.00 | 0.00 |
| 496065 - Donations-Auxiliary Misc | 0.00 | 356.00 | 355.52 | 0.48 | 0.48 |
| 40 Type Total | 0.00 | 11,423.14 | 405.52 | 11,017.62 | 11,017.62 |
| Type - 50 - Expenditures | | | | | |
| 511110 - Salaries-Reg | 0.00 | 27,739.30 | 0.00 | 27,739.30 | 27,739.30 |
| 511120 - Salaries-Reserve | 0.00 | 895.73 | 0.00 | 895.73 | 895.73 |
| 511125 - Salaries-Overtime | 0.00 | 2,702.40 | 0.00 | 2,702.40 | 2,702.40 |
| 511140 - Salaries-Termination | 0.00 | 1,180.80 | 0.00 | 1,180.80 | 1,180.80 |
| 512115 - FICA | 0.00 | 2,200.65 | 0.00 | 2,200.65 | 2,200.65 |
| 512120 - Unemployment Insurance | 0.00 | 125.00 | 0.00 | 125.00 | 125.00 |
| 512305 - Employees Group Insurance | 0.00 | 4,313.28 | 0.00 | 4,313.28 | 4,313.28 |
| 512325 - Life Insurance | 0.00 | 33.75 | 0.00 | 33.75 | 33.75 |
| 512330 - Workers Comp Insurance | 0.00 | 15,070.48 | 8,084.65 | 6,985.83 | 6,985.83 |
| 521145 - Small Tools | 0.00 | 27.86 | 0.00 | 27.86 | 27.86 |
| 521150 - Expendable Equipment | 0.00 | 214.45 | 214.45 | 0.00 | 0.00 |
| 521180 - Clothing & Personal Supplies | 0.00 | 324.36 | 70.00 | 254.36 | 254.36 |
| 521310 - Communications | 0.00 | 50.00 | 0.00 | 50.00 | 50.00 |
| 522125 - Maint-Equipment | 0.00 | 968.48 | 0.00 | 968.48 | 968.48 |
| 522130 - Maint-Equip Vehicles | 0.00 | 1,112.03 | 310.09 | 801.94 | 801.94 |
| 525150 - Office-Postage | 0.00 | 13.30 | 0.00 | 13.30 | 13.30 |
| 526124 - PS&S-Auditor-Controller | 0.00 | 147.00 | 0.00 | 147.00 | 147.00 |
| 527210 - Rents-Equipment | 0.00 | 114.00 | 0.00 | 114.00 | 114.00 |
| 529210 - Utilities | 0.00 | 459.36 | 0.00 | 459.36 | 459.36 |
| 50 Type Total | 0.00 | 57,692.23 | 8,679.19 | 49,013.04 | 49,013.04 |

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 01/2023

Report Generated on Sep 8, 2022 12:45:21 PM

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| | Balance Forward | Debit | Credit | Net Amount | Ending Balance |
|--|----------------------------|-------------------|-------------------|-------------------|---------------------------|
| 9030 - Mi-Wuk Fire District Total | 0.00 | 149,400.56 | 149,400.56 | 0.00 | 0.00 |

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

For 2023 Period Jul

Run Date: Sep 8, 2022 12:39:48 PM

| GL Key | Object | Description | Budget | Current Period | Encumbrances | Year to Date | Remaining | Percent Remaining |
|--|--------|--------------------------------|-------------------|------------------|--------------|------------------|-------------------|-------------------|
| 9030204230 - Mi-Wuk Fire District | | | | | | | | |
| 9030204230 | 411110 | Ppty Taxes-Current Secured | 197,237.00 | 0.00 | 0.00 | 0.00 | 197,237.00 | 100% |
| 9030204230 | 412110 | Ppty Taxes-Current Unsecured | 4,157.00 | -218.14 | 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% |
| Total Taxes | | | 204,389.00 | -218.14 | 0.00 | -218.14 | 204,607.14 | 100% |
| 9030204230 | 441110 | Interest Income | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 100% |
| Total Use of Money & Property | | | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 100% |
| 9030204230 | 458110 | State-Homeowners Property Tax | 1,984.00 | 0.00 | 0.00 | 0.00 | 1,984.00 | 100% |
| Total State Revenue | | | 1,984.00 | 0.00 | 0.00 | 0.00 | 1,984.00 | 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 | 302,526.00 | 0.00 | 0.00 | 0.00 | 302,526.00 | 100% |
| Total Charges for Services | | | 302,526.00 | 0.00 | 0.00 | 0.00 | 302,526.00 | 100% |
| Total Revenue | | | 511,012.00 | -218.14 | 0.00 | -218.14 | 511,230.14 | 100% |
| 9030204230 | 511110 | Salaries-Reg | 282,181.00 | 13,858.42 | 0.00 | 13,858.42 | 268,322.58 | 95% |
| 9030204230 | 511120 | Salaries-Reserve | 75,600.00 | 895.73 | 0.00 | 895.73 | 74,704.27 | 99% |
| 9030204230 | 511125 | Salaries-Overtime | 25,000.00 | 2,702.40 | 0.00 | 2,702.40 | 22,297.60 | 89% |
| 9030204230 | 511140 | Salaries-Termination | 815.00 | 1,180.80 | 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 | 1,407.69 | 0.00 | 1,407.69 | 27,921.31 | 95% |
| 9030204230 | 512120 | Unemployment Insurance | 1,500.00 | 125.00 | 0.00 | 125.00 | 1,375.00 | 92% |
| 9030204230 | 512305 | Employees Group Insurance | 50,000.00 | 4,313.28 | 0.00 | 4,313.28 | 45,686.72 | 91% |
| 9030204230 | 512325 | Life Insurance | 2,662.00 | 33.75 | 0.00 | 33.75 | 2,628.25 | 99% |
| 9030204230 | 512330 | Workers Comp Insurance | 15,070.00 | 13,576.93 | 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% |
| Total Salaries and Benefits | | | 488,805.00 | 38,094.00 | 0.00 | 38,094.00 | 450,711.00 | 92% |
| 9030204230 | 521145 | Small Tools | 2,800.00 | 27.86 | 0.00 | 27.86 | 2,772.14 | 99% |
| 9030204230 | 521150 | Expendable Equipment | 4,500.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 100% |
| 9030204230 | 521173 | Food-Other | 255.00 | 0.00 | 0.00 | 0.00 | 255.00 | 100% |
| 9030204230 | 521180 | Clothing & Personal Supplies | 3,212.00 | 254.36 | 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 | 50.00 | 0.00 | 50.00 | 4,450.00 | 99% |
| 9030204230 | 521610 | Insurance | 11,529.00 | 0.00 | 0.00 | 0.00 | 11,529.00 | 100% |
| 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 | 968.48 | 0.00 | 968.48 | 5,031.52 | 84% |
| 9030204230 | 522130 | Maint-Equip Vehicles | 10,000.00 | 801.94 | 0.00 | 801.94 | 9,198.06 | 92% |
| 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 | 0.00 | 0.00 | 0.00 | 700.00 | 100% |
| 9030204230 | 525150 | Office-Postage | 400.00 | 13.30 | 0.00 | 13.30 | 386.70 | 97% |
| 9030204230 | 525200 | Publications & Legal Notices | 175.00 | 0.00 | 0.00 | 0.00 | 175.00 | 100% |
| 9030204230 | 526106 | PS&S-Tax Admin Fee | 4,800.00 | 0.00 | 0.00 | 0.00 | 4,800.00 | 100% |
| 9030204230 | 526107 | PS&S-Tax Parcel Fee | 4,000.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 100% |
| 9030204230 | 526110 | PS&S-Professional Services | 13,239.00 | 0.00 | 0.00 | 0.00 | 13,239.00 | 100% |
| 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 | 147.00 | 0.00 | 147.00 | 2,353.00 | 94% |
| 9030204230 | 527210 | Rents-Equipment | 1,410.00 | 114.00 | 0.00 | 114.00 | 1,296.00 | 92% |
| 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 Jul

Run Date: Sep 8, 2022 12:39:48 PM

| 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 | 0.00 | 0.00 | 0.00 | 14,000.00 | 100% |
| 9030204230 | 529112 | Travel & Trans-Priv Auto | 450.00 | 0.00 | 0.00 | 0.00 | 450.00 | 100% |
| 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 | 275.62 | 0.00 | 275.62 | 9,024.38 | 97% |
| Total Services and Supplies | | | 150,939.00 | 2,652.56 | 0.00 | 2,652.56 | 148,286.44 | 98% |
| 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% |
| Total Contingencies | | | 216,268.00 | 0.00 | 0.00 | 0.00 | 216,268.00 | 100% |
| Total Expenditures | | | 856,012.00 | 40,746.56 | 0.00 | 40,746.56 | 815,265.44 | 95% |
| Total Net Mi-Wuk Fire District | | | -345,000.00 | -40,964.70 | 0.00 | -40,964.70 | -304,035.30 | |

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

For 2023 Period Jul

Run Date: Sep 8, 2022 12:39:48 PM

| GL Key | Object | Description | Budget | Current Period | Encumbrances | Year to Date | Remaining | Percent Remaining |
|--|--------|--------------------------------|--------------------|-------------------|--------------|-------------------|--------------------|-------------------|
| 9030204235 - Mi-Wuk Fire Special Projects | | | | | | | | |
| 9030204235 | 459119 | State-Emergency Fire Fighting | 0.00 | -10,799.00 | 0.00 | -10,799.00 | 10,799.00 | |
| Total State Revenue | | | 0.00 | -10,799.00 | 0.00 | -10,799.00 | 10,799.00 | /0 |
| 9030204235 | 496060 | Donations-Auxiliary Utilities | 4,900.00 | 0.00 | 0.00 | 0.00 | 4,900.00 | 100% |
| 9030204235 | 496065 | Donations-Auxiliary Misc | 21,940.00 | -0.48 | 0.00 | -0.48 | 21,940.48 | 100% |
| Total Other Finance Sources | | | 26,840.00 | -0.48 | 0.00 | -0.48 | 26,840.48 | 100% |
| Total Revenue | | | 26,840.00 | -10,799.48 | 0.00 | -10,799.48 | 37,639.48 | 140% |
| 9030204235 | 511110 | Salaries-Reg | 0.00 | 13,880.88 | 0.00 | 13,880.88 | -13,880.88 | |
| 9030204235 | 512115 | FICA | 0.00 | 792.96 | 0.00 | 792.96 | -792.96 | |
| 9030204235 | 512330 | Workers Comp Insurance | 0.00 | -6,591.10 | 0.00 | -6,591.10 | 6,591.10 | |
| Total Salaries and Benefits | | | 0.00 | 8,082.74 | 0.00 | 8,082.74 | -8,082.74 | /0 |
| 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 | 0.00 | 0.00 | 0.00 | 1,850.00 | 100% |
| 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 | 525140 | Office-Photocopy | 350.00 | 0.00 | 0.00 | 0.00 | 350.00 | 100% |
| 9030204235 | 529210 | Utilities | 4,900.00 | 183.74 | 0.00 | 183.74 | 4,716.26 | 96% |
| Total Services and Supplies | | | 26,840.00 | 183.74 | 0.00 | 183.74 | 26,656.26 | 99% |
| Total Expenditures | | | 26,840.00 | 8,266.48 | 0.00 | 8,266.48 | 18,573.52 | 69% |
| Total Net Mi-Wuk Fire Special Projects | | | 0.00 | -19,065.96 | 0.00 | -19,065.96 | 19,065.96 | |
| Total Revenues | | | 537,852.00 | -11,017.62 | 0.00 | -11,017.62 | 548,869.62 | 0.98 |
| Total Expenditures | | | 882,852.00 | 49,013.04 | 0.00 | 49,013.04 | 833,838.96 | 0.94 |
| Net Total | | | -345,000.00 | -60,030.66 | 0.00 | -60,030.66 | -284,969.34 | 83% |

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 | | \$ 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 | | \$ 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 June and July cash:

- Received \$18,383 in tax revenue
- Received \$766 interest
- Received \$18,411 in Benefit Assessments
- Received credit from the County to correct prior Anthem Blue Cross payments of \$1,667
- Paid July and August Anthem Blue Cross Premiums - \$4313 each month (after credit of \$611 for June)
- Paid annual Workers Comp premium of \$15,070
- Paid \$3,519 - repair engine ladders, SCBA testing, TK radio programming
- Paid \$17,288 in vehicle maintenance (\$15k for WT777 pump)
- Paid annual Lexipol subscription of \$3,074
- Paid the County \$8,933 in Tax Admin & Parcel Fees
- Paid \$35,679 to pay off the former E773
- Paid \$19,894 in strike team wages and \$1,521 in associated FICA



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

VEHICLE RENTAL AGREEMENT

This Vehicle Rental Agreement ("AGREEMENT") is entered into this day, September 13, 2022, between Mi Wuk Sugar Pine Fire Protection District ("DISTRICT") and James Krussow ("OWNER") and shall remain in place until either party terminates the AGREEMENT. This AGREEMENT may be immediately terminated by either party without cause by serving written notice.

Let it be known that this AGREEMENT pertains to one 2008 Ford F350 Type VI, VIN# 1FDWX35R18EA79459, designated as E775 ("E775"), sole property of OWNER.

Let it be known that OWNER has agreed to allow DISTRICT use of E775 within the district for coverage and initial attack purposes on a gratis (no charge) basis except for replenishment of fuel and foam concentrate.

Let it be known that OWNER has agreed to rent E775 to DISTRICT at a discounted daily rental rate (not available to other agencies) on major incidents. The rate will be \$75.00 per hour (16-hour daily max) with the understanding that DISTRICT is able to re-bill state and federal agencies at an approximate rate of \$130.00 per hour.

Let it be known that rental of E775 is conditioned on the following:

- (1) OWNER will accompany E775 on assignments, and
- (2) OWNER will receive wages based on the ABH or CFAA agreement in place at that time, as a DISTRICT employee during any assignments.

Let it be known that activation would be verbally requested and authorized on each occasion by the Fire Chief, or designee, of DISTRICT.

Let it be known that, due to an obvious conflict of interest, OWNER will not be able to authorize compensable deployments or other activities personally.

Let it be known that a signed conflict of interest statement form declaring the interest(s) of OWNER will be required to be on file and publicly available.

Let it be known that the AGREEMENT does not obligate either party to perform:

- (1) Each opportunity to utilize (i.e. rent) E775 will be conditioned on the best interest of DISTRICT as determined by the Fire Chief, or designee, and
- (2) OWNER may not always be able to make E775 available on short notice and in such a case OWNER may decline an opportunity without penalty or loss of DISTRICT good will.

Let it be known that the DISTRICT will have the responsibility of all insurance accrued on such known vehicle without charge to OWNER.

Jim McDonald, President, Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District

James Krussow

DRAFT

A close-up photograph of a person's hands typing on a laptop keyboard. The person is wearing a blue and white checkered shirt. The laptop screen shows a social media interface with various posts and a search bar. The background is slightly blurred, showing a desk with a yellow folder and a blue cup.

OVERVIEW

Protecting the MWSPFDP with Social Media Archiving

 ArchiveSocial

Why do we need to archive?

“With the public records law in Massachusetts, it is critical to capture all of the records produced by social media. You are protecting your community, your employees and complying with the law.”



NICHOL FIGUEIREDO
*Public Information Records
Access Officer & Webmaster
Framingham, MA*

- ▶ Our social media is creating public records.



Open records laws maintain that we need to be able to produce social media records—**both from our own content, and from content our constituents create**—in response to records requests.



Social media is a critical part of our communication strategy, and our constituents are creating, editing, and deleting records on a daily basis.

- ▶ If we do not preserve our social media records, **we are potentially out of compliance with state records regulations.**
- ▶ Beyond public records responsibilities, we will increasingly need to produce records for a variety of other types of requests.



Requests from internal stakeholders



E-discovery requests

California Social Media Records Guidance



CALIFORNIA PUBLIC RECORDS ACT

- “Public records” includes any writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by any state or local agency **regardless of physical form or characteristics.**

CALIFORNIA SUPREME COURT RULING ON PUBLIC AGENCY COMMUNICATIONS

- “The final component of the court’s reasoning is significant, because it establishes that the **location of a document has no significance in determining if it is public record.** The court essentially fashioned a ‘moment of creation’ test: once something is written, it is either public record or it is not. Under this ruling, where the document resides after being created has no relevance, nor does the specific program or device it is created on. As a result, **communications on social media and messaging applications are subject to the same disclosure guidelines** as communications on more conventional mediums such as email or text.”

Link to the **City of San Jose v Ted Smith** decision:

<https://caselaw.findlaw.com/ca-supreme-court/1851368.html>

Guidance Continued....



CALIFORNIA SECRETARY OF STATE

- *Does the social media content contain information or evidence concerning an agency's mission or policies? Is the information unique? Does the social media content contain evidence of official agency business? Does it document a controversial issue? Does it document a program or project that involves prominent people, places or an event?*
- If the answer to one or more of the above questions is yes, then **the social media entry is a record.**
- Social media records may prove a little more complex than traditional electronic records given their ability to allow enhancement with additional **comments, metadata, or other information.**
- A plan to export records from a social media site to a **record keeping system** is important...

Link to the *excerpt from the Electronic Records Guidebook*

<https://www.sos.ca.gov/archives/records-management-and-appraisal/electronic-records/electronic-records-guidebook/social-media>

Legal Precedent

CA Supreme Court Ruling
March 2017



**California Supreme Court Ruling on Public Agency
Disclosure of Private Communications**
What Cities Need to Know

City of San Jose v Ted Smith

- The City refused to produce emails and text messages from private accounts and devices
- The City claimed they only had access to documents kept on their servers
- The City was sued and a Superior Judge ruled in favor of Smith. The City appealed and had the ruling overturned. The CA Supreme Court came back with a unanimous decision in favor of Smith.

Association of California Cities - *What Cities Need to Know*

- ▶ ...The location of a document has no significance in determining if it is public record.
- ▶ The court essentially fashioned a 'moment of creation' test: once something is written, it is either public record or it is not.
- ▶ **...Communications on social media and messaging applications are subject to the same disclosure guidelines as communications on more conventional mediums such as email or text.**

Why do we need an archiving solution – is there another way to do this?

"Facebook has no records management capability."



**JERRY
LUCENTE-KIRKPATRICK**
Formerly State Records
Analyst
State of Arizona

Other methods don't capture the content we need.

- ▶ We cannot rely on the social networks to archive for us.



The social networks do not provide user comments or revisions to content (edited, deleted, and hidden content) in their download features



The social networks are not bound to public records laws, and have no legal obligation to retain records

- ▶ We cannot rely on "manual" archiving, or screenshots



Screenshots are only a snapshot in time, do not capture deleted or revised content, and are not searchable



Screenshots have no metadata attached to them, and are not effective in court

- ▶ We cannot just make our social media "one-way"



There's no way to consistently block users from generating content on our social media pages



For example, on Facebook, there is no setting to disable interaction

Doesn't Facebook have it?

Case Study

City of Weston, FL Instagram was hacked and their feed deleted, but their records were protected in ArchiveSocial. After contacting Facebook about restoring their feed, they were sent this article ----->

Data Retention and Availability

We will search for and disclose data that is specified with particularity in an appropriate form of legal process and which we are reasonably able to locate and retrieve. We do not retain data for law enforcement purposes unless we receive a valid preservation request before a user has deleted that content from our service.

Details about data and account deletion can be found in our [Data Policy](#), [Statement of Rights and Responsibilities](#), and [Help Center](#).

What happens to content (posts, pictures) that I delete from Facebook?

[Share Article](#)

When you delete something you shared on Facebook, it is permanently deleted from your Facebook account. It's deleted from our servers and backup systems, so we're unable to retrieve this deleted content.

However, Facebook may keep service-related information about your account, like IP address logins or email changes on your account, to protect your security, prevent abuse, and improve our services. This information may only be fully removed when you permanently delete your account.

How much does it cost, and what is involved with implementation?

"I can't even begin to explain how much simpler and easier ArchiveSocial has made things. It's not something I even have to think about now."



SGT. CHRISTOPHER
FULCHER
Chief Technology Officer
Vineland, NJ Police
Department

- ▶ Pricing is fully transparent and designed to fit into discretionary budgets.



90% of agencies are priced under \$6000 per year



The pricing is based on average monthly record counts

- ▶ Most agencies fully connect in 20 minutes.



The system is cloud-based, and all it requires is connecting our social media accounts



No IT resources are required

- ▶ ArchiveSocial never has access to our social network passwords, and can only "read" our content.

Why should we do this now?

"If you don't have something like ArchiveSocial for your social media, you're playing Russian roulette with your daily public records responsibilities — and that's not a good idea. "



REBECCA MEDINA
STEWART
Director of Public Affairs and
Marketing
City of Deerfield Beach, FL

- ▶ It gives us confidence that we are in compliance with state records laws, and can easily respond to records requests.
- ▶ Without it, we are losing records daily, through deleted and edited content.
- ▶ As engagement on our social media increases, it gives us insurance in case of unexpected events.



It gives us confidence to moderate content in accordance with our social media policy, confident that we have the records to defend ourselves



It gives us the ability to conduct reviews, if needed for internal stakeholders or external parties

Why ArchiveSocial?

"ArchiveSocial's functionality, ease-of-use, compliance, and reporting features are better than their competitors. I was impressed by how simple it was to add accounts and to pull up records. Brilliant!"



DAVID BRAUHN
Communications Manager
City of Walla Walla, WA

- ▶ The industry leader- working with more than 7,000 agencies nationwide.



From small towns to the largest cities, including NYC, Chicago, and San Francisco.



Currently working with more than 500 CA agencies like the Tuolumne Utilities District, Sonora, Mariposa County, 18 FDs & FPDs, and places like the California Energy Commission, San Francisco, and many more.

- ▶ It gives us the highest level of compliance.



ArchiveSocial preserves more content than any other solution



Search and replay features that enable us to easily respond to records requests

- ▶ They are in the top 1% of customer satisfaction scores for software companies, with a US-based customer support team ready to assist us.

Additional Risks

The San Mateo, CA PD had their Twitter hacked and private messages deleted. They were then sued for not managing their public records properly.

"It's true that these laws, particularly the Public Records Act, were drafted at a time when business was conducted by paper and face to face, or on the telephone. And we're now having to deal with those [regulations] drafted under those conditions in a world where business is normally conducted electronically in email or texts or social media."

San Mateo updates Twitter policies in legal settlement: City and mayor highlighted in debate over social media's role in public records

By Samantha Weigel Daily Journal staff May 20, 2017 0



David Lim



Considered an amenable compromise for San Mateo and a legal victory for a freedom of information advocate, the city successfully avoided a lawsuit this week by agreeing to update its social media policy.

The mayor commemorated the settlement by posting a picture of himself eating a glazed doughnut on Twitter.



Latest News

- This Day in History
- Wildfire near LA flares expected to drop
- White House says it has press access
- Gene-edited food is it buy?
- The Latest: Georgia's my heart'
- Jonestown survivors |

First Amendment Lawsuit = \$120K in Irvine, CA



Agencies will continue to face these challenges, and without a record of what *has* or *has not been deleted* and who *may or may not have been blocked*, find themselves at a large disadvantage when defending themselves against such accusations

Irvine settles lawsuit over former mayor Shea's social media blocking

The city agreed to settle the lawsuit for nearly \$40,000, but it did not admit any wrongdoing, according to a statement on Irvine's website; the city also spent \$80,000 in legal fees.

"I had a city page that was always accessible to the public," she said. "I did not in any way violate his First Amendment rights."

Los Angeles Attorney Pedram Esfandiary, who represented West in the suit, disagreed, saying that while Shea may have considered her Facebook "private," it was being used as a public forum and West had a right to interact with his city's mayor.

"While arguments can be made that the city could have successfully defended the lawsuit at trial, there can be no question that this whole situation could have been avoided had former Mayor Shea not blocked the users and deleted the posts," the city statement read.





Request a Demo

* Billed annually

\$299 /mo

\$499 /mo

\$699 /mo

Schedule a Demo

Schedule a Demo

Schedule a Demo

- ✓ No Overage Fees
- ✓ 1,600 new records/month
- ✓ 12 Social Accounts
- ✓ Unlimited Data Storage
- ✓ Blocked Lists
- ✓ No Service Fees, Ever!

- ✓ No Overage Fees
- ✓ 3,500 new records/month
- ✓ Unlimited Social Accounts
- ✓ Unlimited Data Storage
- ✓ Blocked Lists
- ✓ Web Snapshots
- ✓ Risk Management (RMA)
- ✓ No Service Fees, Ever!

- ✓ No Overage Fees
- ✓ 6,000 new records/month
- ✓ Unlimited Social Accounts
- ✓ Unlimited Data Storage
- ✓ Blocked Lists
- ✓ Web Snapshots
- ✓ Risk Management (RMA)
- ✓ No Service Fees, Ever!

If you need to archive more than 6,000 records per month, or are unsure which plan fits



We now live in a dynamic world.

#screenshotsaredead

**Mi-Wuk Sugar Pine Fire
Department
September 2022**



Transparency and Records Compliance is just the beginning



We're here to make your life easier

Say no to!

- ✗ Wasting time compiling answers to records requests.
- ✗ Scrolling through endless pages of data to find the records you need.
- ✗ Spending hours every day reading comments to ensure your community's safety.
- ✗ Losing your mind over deleted, changed and hidden records.

Say yes to!

- ✓ Peace of mind!
- ✓ More time to spend on connecting with your constituents.
- ✓ Dynamic Insights at your fingertips for data driven decisions.
- ✓ The power to act proactively for your community's safety.

Beyond records

Making online communities a safer place

2010

year founded

470,000

online source or
communities monitored

18 Mil

captures per day



SOC II
COMPLIANT



BITSIGHT

Top 10% most secure tech companies



Pagefreezer Clients

Trusted by governmental organizations to deliver over 18 millions captures a day (and growing!).



We do all the work!



Getting Started Couldn't Be Easier.



We provide turnkey onboarding, strategic guidance and and training to your team.

A true partnership!



Your Success is our Obsession

Our dedicated Customer Success Partners are an extension of your team throughout your journey with Pagefreezer.



Strategic Guidance

Partner with our Success team to uplevel your compliance programs. You'll receive strategic training sessions, industry insights, and ongoing guidance to support your internal programs.



Initiatives Support

Count on us to be your strategic partner in your business goals. We advise and support your records requirements for strategic initiatives.



Product Influencer

Your success and experience shape Pagefreezer's next-generation of innovation. As your requirements evolve, share your perspectives on what we can do to enable your team to meet them.

Prepare to be impressed!



Best-in-Class Support

Our support team is world-class, and their knowledge is second to none. They will go beyond into understanding the use-case and recommending the right solutions.

Get an answer in a few hours, not days.

In-house experts; we do not outsource.

One team for all your questions, no matter how advanced.

We can work directly with your team for advanced configurations or issues.



Prepare to be impressed!



Key Differentiator Wrap Up

We offer flat rate pricing with no hidden costs

Superior user interface, search and export capabilities - best data compliance protection in the space

Our People, Knowledge and Support

No overage or unexpected charges, unlimited data records and users

Includes Alerts, and Public Portal with full exporting and file structure capabilities

An Amazing Team, that also provides free training for your new hires every Thursday





Pricing

2 Social Media Accounts

\$100 USD per month cost

One-time Setup fee - \$500.00 USD

First Year Total: \$1,700 USD

- This cost includes **Social Media Alerts**, the **Public Portal**, as well as an **Implementation Manager** to get you set up and a **Client Success Manager** who is there for your support



Pricing Continued

- We can provide a Multi-year agreement which will give you **budget certainty** and will ensure that your cost will not go up and will be locked in for the term (normal term is 1 year we can do up to 3 years) As mentioned, no overage or unexpected charges as we are not records based like some of our competitors. *Payment for each year is only needed for each corresponding year not all up front.*