



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Notice and Agenda
Mi-Wuk Sugar Pine Fire Protection District
Board of Directors

Special Meeting, 4:30 PM, Wednesday, September 25, 2024

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

1. Call to Order _____
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald _____
 - b. Vice President Doss _____
 - c. Treasurer Costa _____
 - d. Director Massman _____
 - e. Director Pimentel _____
 - f. Also Present:
 - i. Chief Klyn _____
 - ii. Office Manager/Board Clerk Dahlin _____
 - iii. Guests: _____
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. Tuolumne County Financial Reports; Treasurer Costa
 - a. Tuolumne County Trial Balance for Month Ending June 30, 2024
 - b. Tuolumne County Budget vs Actual for Month Ending June 30, 2024
 - c. Tuolumne County Trial Balance for Month Ending July 31, 2024
 - d. Tuolumne County Budget vs Actual for Month Ending July 31, 2024
6. Discussion and Action Items:
 - a. PUBLIC HEARING on the 2024/2025 Final Budget for the Mi-Wuk Sugar Pine Fire Protection District; President McDonald
 - b. Adoption of the 2024/2025 Final Budget; President McDonald
 - c. Biennial review, as required by the Political Reform Act, and possible amendment to the District Conflict of Interest Code; President McDonald

7. 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.

8. Final audience comments:

9. Adjournment: _____

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e., auxiliary aids or services) in order to participate in this public meeting, please contact the District at (209) 586-5256. Notification 48 hours prior to the start of the meeting will enable the District to make reasonable accommodation to ensure accessibility to this public meeting. Pursuant to the California Government Code section 54957.5, public records, including writings relating to an agenda item for open session of a meeting and distributed less than 72 hours prior to the meeting, are available for public inspection at the Mi-Wuk Sugar Pine Fire Protection District office at 24247 Highway 108, Mi Wuk Village, California.

This Notice and Agenda was posted pursuant to District Policy on September 23, 2024

June 30, 2024
FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 12/2024

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Fund: 9030 - Mi-Wuk Fire District

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 10 - Assets					
100100 - Claim on Pooled Cash	143,575.79	84,907.63	44,927.70	39,979.93	183,555.72
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	0.00	276.39	0.00	276.39	276.39
102905 - Allowance for Uncollect Taxes	0.00	0.00	2.76	(2.76)	(2.76)
106980 - Due From Other Governments	0.00	251,777.00	0.00	251,777.00	251,777.00
110000 - Prepaid Expenses	0.00	5,695.20	0.00	5,695.20	5,695.20
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	6,777.00	0.00	6,777.00	760,623.64
124000 - Equipment	57,763.88	172,050.15	0.00	172,050.15	229,814.03
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation-Structures	(410,990.00)	0.00	25,084.20	(25,084.20)	(436,074.20)
129200 - Accum Depreciation-Equipment	(160,274.92)	0.00	54,484.82	(54,484.82)	(214,759.74)
10 Type Total	1,025,081.71	521,483.37	124,499.48	396,983.89	1,422,065.60
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	9,257.68	34,399.87	(25,142.19)	(25,142.19)
202200 - Sales Tax Payable	(53.20)	0.00	0.00	0.00	(53.20)
203100 - Salaries Payable	0.00	0.00	58,576.24	(58,576.24)	(58,576.24)
203910 - Accrued Vacation	(8,664.00)	0.00	1,668.00	(1,668.00)	(10,332.00)
203920 - Accrued Sick	(5,845.00)	0.00	3,906.00	(3,906.00)	(9,751.00)
204105 - Interest Payable	0.00	0.00	2,059.94	(2,059.94)	(2,059.94)
204110 - Notes Payable-Current	(15,551.45)	0.00	465.61	(465.61)	(16,017.06)
205310 - Advances From Other Funds	0.00	0.00	0.00	0.00	0.00
221005 - Notes Payable-Long Term	(227,237.14)	16,017.06	0.00	16,017.06	(211,220.08)
20 Type Total	(257,350.79)	25,274.74	101,075.66	(75,800.92)	(333,151.71)
Type - 30 - Fund Balance					
331200 - Agency Obligation	(283,478.23)	115,178.16	0.00	115,178.16	(168,300.07)
380600 - Capital Assets, Net	(638,217.37)	0.00	115,178.16	(115,178.16)	(753,395.53)
30 Type Total	(921,695.60)	115,178.16	115,178.16	0.00	(921,695.60)

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 12/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 40 - Revenues					
411110 - Ppty Taxes-Current Secured	(211,887.28)	0.00	16,390.37	(16,390.37)	(228,277.65)
412110 - Ppty Taxes-Current Unsecured	(4,951.92)	0.00	641.74	(641.74)	(5,593.66)
414110 - Ppty Taxes-Prior Unsecured	0.00	0.00	90.15	(90.15)	(90.15)
416110 - Ppty Taxes-Supplemental	(2,956.87)	0.00	1,590.70	(1,590.70)	(4,547.57)
441110 - Interest Income	(1,409.72)	0.00	1,186.39	(1,186.39)	(2,596.11)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
458110 - State-Homeowners Property Tax	(1,905.01)	0.00	0.00	0.00	(1,905.01)
459119 - State-Emergency Fire Fighting	(277,084.73)	0.00	148,422.70	(148,422.70)	(425,507.43)
464115 - Fed-Assist Firefighters SCBA	0.00	0.00	145,114.00	(145,114.00)	(145,114.00)
469840 - Other Govts-San Francisco	(613.00)	0.00	0.00	0.00	(613.00)
471211 - Benefit Assessments-Fire Assmt	(295,444.89)	0.00	19,989.73	(19,989.73)	(315,434.62)
474200 - IEC In-Service Training Prog	(2,628.38)	0.00	3,485.50	(3,485.50)	(6,113.88)
474250 - Fees-Fleet Services	0.00	0.00	0.00	0.00	0.00
483111 - Misc Income- Reimbursements	(1,000.00)	0.00	0.00	0.00	(1,000.00)
496000 - Donations	(120.00)	0.00	0.00	0.00	(120.00)
496060 - Donations-Auxiliary Utilities	(2,665.93)	0.00	406.21	(406.21)	(3,072.14)
496065 - Donations-Auxiliary Misc	(49,418.68)	0.00	6,881.83	(6,881.83)	(56,300.51)
40 Type Total	(860,086.41)	0.00	344,199.32	(344,199.32)	(1,204,285.73)
Type - 50 - Expenditures					
511110 - Salaries-Reg	437,205.06	108,389.20	37,253.12	71,136.08	508,341.14
511115 - Salaries-Part Time	0.00	533.33	533.33	0.00	0.00
511120 - Salaries-Reserve	45,822.93	9,351.25	5,035.63	4,315.62	50,138.55
511125 - Salaries-Overtime	37,169.11	3,460.50	0.00	3,460.50	40,629.61
511140 - Salaries-Termination	423.68	0.00	0.00	0.00	423.68
511147 - Salaries-Emergency Admin	13,296.35	13,273.76	6,636.88	6,636.88	19,933.23
512115 - FICA	40,844.68	9,925.02	3,380.50	6,544.52	47,389.20
512120 - Unemployment Insurance	1,375.00	125.00	0.00	125.00	1,500.00
512305 - Employees Group Insurance	60,916.42	0.00	673.82	(673.82)	60,242.60
512325 - Life Insurance	411.75	0.00	0.00	0.00	411.75

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
512330 - Workers Comp Insurance	16,802.34	12,278.86	434.13	11,844.73	28,647.07
512510 - Recruitment Expense	495.00	96.00	0.00	96.00	591.00
513999 - Change in Employee Leave	0.00	5,574.00	0.00	5,574.00	5,574.00
521145 - Small Tools	206.99	0.00	0.00	0.00	206.99
521150 - Expendable Equipment	29,547.10	0.00	0.00	0.00	29,547.10
521173 - Food-Other	304.74	0.00	0.00	0.00	304.74
521180 - Clothing & Personal Supplies	1,020.05	0.00	0.00	0.00	1,020.05
521190 - Household Expense	2,394.39	571.10	0.00	571.10	2,965.49
521310 - Communications	4,691.51	1,144.97	0.00	1,144.97	5,836.48
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	4,946.21	1,608.24	1,402.89	205.35	5,151.56
522130 - Maint-Equip Vehicles	31,094.95	10,025.54	0.00	10,025.54	41,120.49
522205 - Maint-Buildings & Improvements	5,750.36	194.69	0.00	194.69	5,945.05
522225 - Maint-Grounds	1,050.93	0.00	0.00	0.00	1,050.93
522600 - Fire Extinguisher Testing	310.00	0.00	0.00	0.00	310.00
523210 - Dues & Memberships	2,924.08	0.00	0.00	0.00	2,924.08
525110 - Office Expense	1,662.63	0.00	649.00	(649.00)	1,013.63
525140 - Office-Photocopy	752.75	51.35	0.00	51.35	804.10
525150 - Office-Postage	222.04	0.00	0.00	0.00	222.04
525200 - Publications & Legal Notices	67.50	425.58	0.00	425.58	493.08
526106 - PS&S-Tax Admin Fee	0.00	5,067.13	0.00	5,067.13	5,067.13
526107 - PS&S-Tax Parcel Fee	0.00	4,218.00	0.00	4,218.00	4,218.00
526110 - PS&S-Professional Services	14,921.09	0.00	0.00	0.00	14,921.09
526116 - PS&S-Legal	1,213.50	0.00	0.00	0.00	1,213.50
526124 - PS&S-Auditor-Controller	2,061.75	152.25	0.00	152.25	2,214.00
527210 - Rents-Equipment	1,327.75	79.25	0.00	79.25	1,407.00
527310 - Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00
528000 - SDE Special Department Expense	2,617.15	253.57	769.58	(516.01)	2,101.14
528184 - SDE-Awards & Certificates	190.19	0.00	0.00	0.00	190.19
529105 - Travel	2,844.12	0.00	0.00	0.00	2,844.12
529110 - Travel & Trans-Fuel	18,359.87	4,396.65	104.13	4,292.52	22,652.39

FEFS017TC Trial Balance
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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	579.25	0.00	0.00	0.00	579.25
529134 - Travel & Trans-Rent Payment	22,820.54	0.00	22,820.54	(22,820.54)	0.00
529210 - Utilities	11,157.10	1,313.54	0.00	1,313.54	12,470.64
532460 - Interest-Long Term Debt	(2,200.92)	9,329.03	0.00	9,329.03	7,128.11
532465 - Interest-Internal Borrowing	0.00	130.22	0.00	130.22	130.22
542000 - Buildings & Improvements	6,777.00	0.00	0.00	0.00	6,777.00
544200 - Fire Equipment	138,380.00	0.00	0.00	0.00	138,380.00
544400 - Misc/Specialized Equipment	33,670.15	0.00	0.00	0.00	33,670.15
559000 - Fixed Asset Contra Account	0.00	0.00	178,827.15	(178,827.15)	(178,827.15)
559200 - Depreciation Expense	0.00	79,569.02	0.00	79,569.02	79,569.02
50 Type Total	1,014,051.09	281,537.05	258,520.70	23,016.35	1,037,067.44
9030 - Mi-Wuk Fire District Total	0.00	943,473.32	943,473.32	0.00	0.00

Dept 230

Budget vs Actual

Tuolumne County of Tuolumne Mi-Wuk Fire District

For 2024 Period Jun

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GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230 - Mi-Wuk Fire District								
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	16,390.37	0.00	228,277.65	-3,659.65	-2%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	641.74	0.00	5,593.66	-665.66	-14%
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	90.15	0.00	90.15	-41.15	-84%
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	1,590.70	0.00	4,547.57	2,592.43	36%
Total Taxes			236,735.00	18,712.96	0.00	238,509.03	-1,774.03	-1%
9030204230	441110	Interest Income	1,500.00	1,186.39	0.00	2,596.11	-1,096.11	-73%
Total Use of Money & Property			1,500.00	1,186.39	0.00	2,596.11	-1,096.11	-73%
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	1,905.01	39.99	2%
Total State Revenue			1,945.00	0.00	0.00	1,905.01	39.99	2%
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	314,625.00	19,989.73	0.00	315,434.62	-809.62	0%
9030204230	474200	IEC In-Service Training Prog	0.77	0.00	0.00	0.00	0.77	100%
Total Charges for Services			314,625.77	19,989.73	0.00	315,434.62	-808.85	0%
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%
Total Miscellaneous Revenue			659.00	0.00	0.00	0.00	659.00	100%
9030204230	496000	Donations	0.00	0.00	0.00	120.00	-120.00	
Total Other Finance Sources			0.00	0.00	0.00	120.00	-120.00	/0
Total Revenue			556,077.77	39,889.08	0.00	559,177.77	-3,100.00	-1%
9030204230	511110	Salaries-Reg	282,181.00	33,583.33	0.00	272,950.62	9,230.38	3%
9030204230	511120	Salaries-Reserve	55,111.00	4,315.62	0.00	50,138.55	4,972.45	9%
9030204230	511125	Salaries-Overtime	40,630.00	3,460.50	0.00	40,629.61	0.39	0%
9030204230	511140	Salaries-Termination	424.00	0.00	0.00	423.68	0.32	0%
9030204230	512115	FICA	29,751.00	3,164.02	0.00	27,856.89	1,894.11	6%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	1,500.00	0.00	0%
9030204230	512305	Employees Group Insurance	61,000.00	-673.82	0.00	60,242.60	757.40	1%
9030204230	512325	Life Insurance	2,675.00	0.00	0.00	411.75	2,263.25	85%
9030204230	512330	Workers Comp Insurance	16,804.00	-434.13	0.00	16,368.21	435.79	3%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	96.00	0.00	591.00	1,409.00	70%
9030204230	513999	Change in Employee Leave	5,574.00	5,574.00	0.00	5,574.00	0.00	0%
Total Salaries and Benefits			498,100.00	49,210.52	0.00	476,686.91	21,413.09	4%
9030204230	521145	Small Tools	500.00	0.00	0.00	206.99	293.01	59%
9030204230	521150	Expendable Equipment	2,920.00	0.00	0.00	2,919.95	0.05	0%
9030204230	521173	Food-Other	255.00	0.00	0.00	118.78	136.22	53%
9030204230	521180	Clothing & Personal Supplies	1,500.00	0.00	0.00	1,020.05	479.95	32%
9030204230	521190	Household Expense	2,100.00	192.37	0.00	954.75	1,145.25	55%
9030204230	521310	Communications	5,836.00	1,144.97	0.00	5,836.48	-0.48	0%
9030204230	521610	Insurance	17,489.00	0.00	0.00	17,489.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%
9030204230	522125	Maint-Equipment	7,000.00	205.35	0.00	4,961.56	2,038.44	29%
9030204230	522130	Maint-Equip Vehicles	40,553.00	9,978.37	0.00	40,553.04	-0.04	0%
9030204230	522205	Maint-Buildings & Improvements	4,300.00	54.69	0.00	3,959.06	340.94	8%
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	74.05	1,425.95	95%
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	310.00	30.00	9%
9030204230	523210	Dues & Memberships	2,973.00	0.00	0.00	2,924.08	48.92	2%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	817.93	182.07	18%
9030204230	525140	Office-Photocopy	804.00	51.35	0.00	804.10	-0.10	0%
9030204230	525150	Office-Postage	400.00	0.00	0.00	222.04	177.96	44%
9030204230	525200	Publications & Legal Notices	493.00	425.58	0.00	493.08	-0.08	0%
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	5,067.13	0.00	5,067.13	232.87	4%
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	4,218.00	0.00	4,218.00	82.00	2%
9030204230	526110	PS&S-Professional Services	14,000.00	0.00	0.00	8,921.09	5,078.91	36%

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

For 2024 Period Jun

Run Date: Sep 18, 2024 4:08:32 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	1,213.50	6,286.50	84%
9030204230	526124	PS&S-Auditor-Controller	2,500.00	152.25	0.00	2,214.00	286.00	11%
9030204230	527210	Rents-Equipment	1,410.00	79.25	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	21,200.00	-609.84	0.00	2,007.31	19,192.69	91%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	190.19	309.81	62%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	0.00	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	3,329.47	0.00	18,715.44	6,284.56	25%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	579.25	2,920.75	83%
9030204230	529134	Travel & Trans-Rent Payment	22,821.00	-22,820.54	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	12,100.00	1,154.09	0.00	9,427.44	2,672.56	22%
Total Services and Supplies			217,438.00	2,622.49	0.00	137,856.86	79,581.14	37%
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	15,376.15	48.85	0%
9030204230	559000	Fixed Asset Contra Account	0.00	-15,376.15	0.00	-15,376.15	15,376.15	
9030204230	559200	Depreciation Expense	0.00	79,569.02	0.00	79,569.02	-79,569.02	
Total Fixed Assets			15,425.00	64,192.87	0.00	79,569.02	-64,144.02	-416%
9030204230	532460	Interest-Long Term Debt	0.00	9,329.03	0.00	7,128.11	-7,128.11	
9030204230	532465	Interest-Internal Borrowing	130.00	130.22	0.00	130.22	-0.22	0%
Total Other Financing Uses			130.00	9,459.25	0.00	7,258.33	-7,128.33	-5,483%
9030204230	691110	Appropriation-Contingencies	184,673.00	0.00	0.00	0.00	184,673.00	100%
9030204230	691114	Contingency-Employee Health Be	35,000.00	0.00	0.00	0.00	35,000.00	100%
Total Contingencies			219,673.00	0.00	0.00	0.00	219,673.00	100%
Total Expenditures			950,766.00	125,485.13	0.00	701,371.12	249,394.88	26%
Total Net Mi-Wuk Fire District			-394,688.23	-85,596.05	0.00	-142,193.35	-252,494.88	

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

For 2024 Period Jun

Run Date: Sep 18, 2024 4:08:32 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204235 - Mi-Wuk Fire Special Projects								
9030204235	443300	Rents	8,000.00	0.00	0.00	8,000.00	0.00	0%
Total Use of Money & Property			8,000.00	0.00	0.00	8,000.00	0.00	0%
9030204235	459119	State-Emergency Fire Fighting	349,437.00	148,422.70	0.00	425,507.43	-76,070.43	-22%
Total State Revenue			349,437.00	148,422.70	0.00	425,507.43	-76,070.43	-22%
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	145,114.00	0.00	145,114.00	10,521.00	7%
Total Federal Revenue			155,635.00	145,114.00	0.00	145,114.00	10,521.00	7%
9030204235	474200	IEC In-Service Training Prog	8,800.00	3,485.50	0.00	6,113.88	2,686.12	31%
Total Charges for Services			8,800.00	3,485.50	0.00	6,113.88	2,686.12	31%
9030204235	483111	Misc Income-Reimbursements	0.00	0.00	0.00	1,000.00	-1,000.00	
Total Miscellaneous Revenue			0.00	0.00	0.00	1,000.00	-1,000.00	/0
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	406.21	0.00	3,072.14	1,827.86	37%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	6,881.83	0.00	56,300.51	15,859.49	22%
Total Other Finance Sources			77,060.00	7,288.04	0.00	59,372.65	17,687.35	23%
Total Revenue			598,932.00	304,310.24	0.00	645,107.96	-46,175.96	-8%
9030204235	511110	Salaries-Reg	235,391.00	37,552.75	0.00	235,390.52	0.48	0%
9030204235	511147	Salaries-Emergency Admin	19,933.00	6,636.88	0.00	19,933.23	-0.23	0%
9030204235	512115	FICA	19,532.00	3,380.50	0.00	19,532.31	-0.31	0%
9030204235	512330	Workers Comp Insurance	0.00	12,278.86	0.00	12,278.86	-12,278.86	
Total Salaries and Benefits			274,856.00	59,848.99	0.00	287,134.92	-12,278.92	-4%
9030204235	521150	Expendable Equipment	26,628.00	0.00	0.00	26,627.15	0.85	0%
9030204235	521173	Food-Other	186.00	0.00	0.00	185.96	0.04	0%
9030204235	521190	Household Expense	2,011.00	378.73	0.00	2,010.74	0.26	0%
9030204235	522125	Maint-Equipment	190.00	0.00	0.00	190.00	0.00	0%
9030204235	522130	Maint-Equip Vehicles	568.00	47.17	0.00	567.45	0.55	0%
9030204235	522205	Maint-Buildings & Improvements	1,986.00	140.00	0.00	1,985.99	0.01	0%
9030204235	522225	Maint-Grounds	977.00	0.00	0.00	976.88	0.12	0%
9030204235	525110	Office Expense	196.00	-649.00	0.00	195.70	0.30	0%
9030204235	526110	PS&S-Professional Services	6,000.00	0.00	0.00	6,000.00	0.00	0%
9030204235	528000	SDE Special Department Expense	94.00	93.83	0.00	93.83	0.17	0%
9030204235	529105	Travel	2,748.00	0.00	0.00	2,747.55	0.45	0%
9030204235	529110	Travel & Trans-Fuel	3,833.00	963.05	0.00	3,936.95	-103.95	-3%
9030204235	529210	Utilities	3,044.00	159.45	0.00	3,043.20	0.80	0%
Total Services and Supplies			48,461.00	1,133.23	0.00	48,561.40	-100.40	0%
9030204235	542000	Buildings & Improvements	6,777.00	0.00	0.00	6,777.00	0.00	0%
9030204235	544200	Fire Equipment	139,332.00	0.00	0.00	138,380.00	952.00	1%
9030204235	544400	Misc/Specialized Equipment	18,296.00	0.00	0.00	18,294.00	2.00	0%
9030204235	559000	Fixed Asset Contra Account	0.00	-163,451.00	0.00	-163,451.00	163,451.00	
Total Fixed Assets			164,405.00	-163,451.00	0.00	0.00	164,405.00	100%
Total Expenditures			487,722.00	-102,468.78	0.00	335,696.32	152,025.68	31%
Total Net Mi-Wuk Fire Special Projects			111,210.00	406,779.02	0.00	309,411.64	-198,201.64	
Total Revenues			1,155,009.77	1,204,285.73	0.00	1,204,285.73	-49,275.96	2.04
Total Expenditures			1,438,488.00	1,037,067.44	0.00	1,037,067.44	401,420.56	0.28
Net Total			-283,478.23	167,218.29	0.00	167,218.29	-450,696.52	159%

July 31, 2024
FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 01/2025

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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	183,555.72	35,408.49	194,804.75	(159,396.26)	24,159.46
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	276.39	0.00	276.39	(276.39)	0.00
102905 - Allowance for Uncollect Taxes	(2.76)	2.76	0.00	2.76	0.00
106980 - Due From Other Governments	251,777.00	0.00	251,777.00	(251,777.00)	0.00
110000 - Prepaid Expenses	5,695.20	0.00	0.00	0.00	5,695.20
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	760,623.64	0.00	0.00	0.00	760,623.64
124000 - Equipment	229,814.03	0.00	0.00	0.00	229,814.03
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation-Structures	(436,074.20)	0.00	0.00	0.00	(436,074.20)
129200 - Accum Depreciation-Equipment	(214,759.74)	0.00	0.00	0.00	(214,759.74)
10 Type Total	1,422,065.60	35,411.25	446,858.14	(411,446.89)	1,010,618.71
Type - 20 - Liabilities					
202100 - Accounts Payable	(13,297.46)	54,750.80	41,453.34	13,297.46	0.00
202200 - Sales Tax Payable	(53.20)	0.00	0.00	0.00	(53.20)
203100 - Salaries Payable	(58,576.24)	58,576.24	0.00	58,576.24	0.00
203910 - Accrued Vacation	(10,332.00)	0.00	0.00	0.00	(10,332.00)
203920 - Accrued Sick	(9,751.00)	0.00	0.00	0.00	(9,751.00)
204105 - Interest Payable	(2,059.94)	2,059.94	0.00	2,059.94	0.00
204110 - Notes Payable-Current	(16,017.06)	0.00	0.00	0.00	(16,017.06)
221005 - Notes Payable-Long Term	(211,220.08)	0.00	0.00	0.00	(211,220.08)
20 Type Total	(321,306.98)	115,386.98	41,453.34	73,933.64	(247,373.34)
Type - 30 - Fund Balance					
331200 - Agency Obligation	(347,363.09)	0.00	0.00	0.00	(347,363.09)
380600 - Capital Assets, Net	(753,395.53)	0.00	0.00	0.00	(753,395.53)
30 Type Total	(1,100,758.62)	0.00	0.00	0.00	(1,100,758.62)
Type - 40 - Revenues					
412110 - Ppty Taxes-Current	0.00	273.63	0.00	273.63	273.63

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 01/2025

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Unsecured					
459119 - State-Emergency Fire Fighting	0.00	104,273.00	31,777.02	72,495.98	72,495.98
464115 - Fed-Assist Firefighters SCBA	0.00	145,114.00	0.00	145,114.00	145,114.00
474200 - IEC In-Service Training Prog	0.00	2,390.00	2,389.94	0.06	0.06
496060 - Donations-Auxiliary Utilities	0.00	0.00	144.71	(144.71)	(144.71)
496065 - Donations-Auxiliary Misc	0.00	0.00	423.00	(423.00)	(423.00)
40 Type Total	0.00	252,050.63	34,734.67	217,315.96	217,315.96
Type - 50 - Expenditures					
511110 - Salaries-Reg	0.00	112,039.77	47,102.23	64,937.54	64,937.54
511115 - Salaries-Part Time	0.00	392.19	0.00	392.19	392.19
511120 - Salaries-Reserve	0.00	4,323.37	2,628.01	1,695.36	1,695.36
511125 - Salaries-Overtime	0.00	1,099.61	1,060.50	39.11	39.11
511147 - Salaries-Emergency Admin	0.00	3,622.86	3,622.86	0.00	0.00
512115 - FICA	0.00	9,293.03	4,162.64	5,130.39	5,130.39
512120 - Unemployment Insurance	0.00	125.00	0.00	125.00	125.00
512305 - Employees Group Insurance	0.00	6,296.90	673.82	5,623.08	5,623.08
512325 - Life Insurance	0.00	27.00	0.00	27.00	27.00
512330 - Workers Comp Insurance	0.00	13,657.92	0.00	13,657.92	13,657.92
521180 - Clothing & Personal Supplies	0.00	125.88	2.00	123.88	123.88
521190 - Household Expense	0.00	63.66	0.00	63.66	63.66
521310 - Communications	0.00	63.00	0.00	63.00	63.00
521610 - Insurance	0.00	21,315.00	0.00	21,315.00	21,315.00
522125 - Maint-Equipment	0.00	300.00	0.00	300.00	300.00
522130 - Maint-Equip Vehicles	0.00	5,671.41	5.12	5,666.29	5,666.29
525110 - Office Expense	0.00	168.98	0.00	168.98	168.98
525140 - Office-Photocopy	0.00	77.27	0.00	77.27	77.27
526124 - PS&S-Auditor-Controller	0.00	199.50	0.00	199.50	199.50
527210 - Rents-Equipment	0.00	193.25	0.00	193.25	193.25
528000 - SDE Special Department Expense	0.00	22.80	159.74	(136.94)	(136.94)
529105 - Travel	0.00	451.22	0.00	451.22	451.22
529110 - Travel & Trans-Fuel	0.00	1,506.59	104.13	1,402.46	1,402.46

FEFS017TC Trial Balance

Ledger: GL - General Ledger

All Account Types

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
529210 - Utilities	0.00	742.07	0.00	742.07	742.07
532460 - Interest-Long Term Debt	0.00	0.00	2,059.94	(2,059.94)	(2,059.94)
50 Type Total	0.00	181,778.28	61,580.99	120,197.29	120,197.29
9030 - Mi-Wuk Fire District Total	0.00	584,627.14	584,627.14	0.00	0.00

Dept 230

Budget vs Actual

Tuolumne County of Tuolumne Mi-Wuk Fire District

For 2025 Period Jul

Run Date: Sep 18, 2024 2:41:27 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	233,603.00	0.00	0.00	0.00	233,603.00	100%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	-273.63	0.00	-273.63	5,201.63	106%
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%
9030204230	416110	Ppty Taxes-Supplemental	7,426.00	0.00	0.00	0.00	7,426.00	100%
Total Taxes			246,006.00	-273.63	0.00	-273.63	246,279.63	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	1,945.00	0.00	0.00	0.00	1,945.00	100%
Total State Revenue			1,945.00	0.00	0.00	0.00	1,945.00	100%
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%
Total Other Governments			613.00	0.00	0.00	0.00	613.00	100%
9030204230	471211	Benefit Assessments-Fire Assmt	327,265.00	0.00	0.00	0.00	327,265.00	100%
Total Charges for Services			327,265.00	0.00	0.00	0.00	327,265.00	100%
Total Revenue			577,329.00	-273.63	0.00	-273.63	577,602.63	100%
9030204230	511110	Salaries-Reg	282,181.00	11,877.11	0.00	11,877.11	270,303.89	96%
9030204230	511115	Salaries-Part Time	0.00	392.19	0.00	392.19	-392.19	
9030204230	511120	Salaries-Reserve	113,500.00	1,695.36	0.00	1,695.36	111,804.64	99%
9030204230	511125	Salaries-Overtime	0.00	39.11	0.00	39.11	-39.11	
9030204230	512115	FICA	30,171.00	1,071.29	0.00	1,071.29	29,099.71	96%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	125.00	1,375.00	92%
9030204230	512305	Employees Group Insurance	73,200.00	5,623.08	0.00	5,623.08	67,576.92	92%
9030204230	512325	Life Insurance	408.00	27.00	0.00	27.00	381.00	93%
9030204230	512330	Workers Comp Insurance	13,139.00	13,657.92	0.00	13,657.92	-518.92	-4%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	0.00	0.00	0.00	2,000.00	100%
Total Salaries and Benefits			516,549.00	34,508.06	0.00	34,508.06	482,040.94	93%
9030204230	521145	Small Tools	500.00	0.00	0.00	0.00	500.00	100%
9030204230	521150	Expendable Equipment	2,700.00	0.00	0.00	0.00	2,700.00	100%
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%
9030204230	521180	Clothing & Personal Supplies	1,500.00	123.88	0.00	123.88	1,376.12	92%
9030204230	521190	Household Expense	2,100.00	0.00	0.00	0.00	2,100.00	100%
9030204230	521310	Communications	5,400.00	63.00	0.00	63.00	5,337.00	99%
9030204230	521610	Insurance	17,489.00	21,315.00	0.00	21,315.00	-3,826.00	-22%
9030204230	522125	Maint-Equipment	7,000.00	300.00	0.00	300.00	6,700.00	96%
9030204230	522130	Maint-Equip Vehicles	30,000.00	472.24	0.00	472.24	29,527.76	98%
9030204230	522205	Maint-Buildings & Improvements	4,300.00	0.00	0.00	0.00	4,300.00	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	2,973.00	0.00	0.00	0.00	2,973.00	100%
9030204230	525110	Office Expense	1,000.00	114.62	0.00	114.62	885.38	89%
9030204230	525140	Office-Photocopy	700.00	77.27	0.00	77.27	622.73	89%
9030204230	525150	Office-Postage	400.00	0.00	0.00	0.00	400.00	100%
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	0.00	0.00	0.00	5,300.00	100%
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	0.00	0.00	0.00	4,300.00	100%
9030204230	526110	PS&S-Professional Services	14,000.00	0.00	0.00	0.00	14,000.00	100%
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	0.00	7,500.00	100%
9030204230	526124	PS&S-Auditor-Controller	2,500.00	199.50	0.00	199.50	2,300.50	92%
9030204230	527210	Rents-Equipment	1,410.00	193.25	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	21,200.00	-136.94	0.00	-136.94	21,336.94	101%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	0.00	500.00	100%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%

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

For 2025 Period Jul

Run Date: Sep 18, 2024 2:41:27 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	529105	Travel	1,000.00	451.22	0.00	451.22	548.78	55%
9030204230	529110	Travel & Trans-Fuel	25,000.00	30.45	0.00	30.45	24,969.55	100%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	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	12,100.00	519.45	0.00	519.45	11,580.55	96%
Total Services and Supplies			200,807.00	23,722.94	0.00	23,722.94	177,084.06	88%
9030204230	532460	Interest-Long Term Debt	0.00	-2,059.94	0.00	-2,059.94	2,059.94	
Total Other Financing Uses			0.00	-2,059.94	0.00	-2,059.94	2,059.94	/0
9030204230	691110	Appropriation-Contingencies	123,651.00	0.00	0.00	0.00	123,651.00	100%
9030204230	691114	Contingency-Employee Health Be	22,800.00	0.00	0.00	0.00	22,800.00	100%
Total Contingencies			146,451.00	0.00	0.00	0.00	146,451.00	100%
Total Expenditures			863,807.00	56,171.06	0.00	56,171.06	807,635.94	93%
Total Net Mi-Wuk Fire District			-286,478.00	-56,444.69	0.00	-56,444.69	-230,033.31	

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

For 2025 Period Jul

Run Date: Sep 18, 2024 2:41:27 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	-72,495.98	0.00	-72,495.98	72,495.98	
Total State Revenue			0.00	-72,495.98	0.00	-72,495.98	72,495.98	/0
9030204235	464115	Fed-Assist Firefighters SCBA	0.00	-145,114.00	0.00	-145,114.00	145,114.00	
Total Federal Revenue			0.00	-145,114.00	0.00	-145,114.00	145,114.00	/0
9030204235	474200	IEC In-Service Training Prog	3,000.00	-0.06	0.00	-0.06	3,000.06	100%
Total Charges for Services			3,000.00	-0.06	0.00	-0.06	3,000.06	100%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	144.71	0.00	144.71	4,755.29	97%
9030204235	496065	Donations-Auxiliary Misc	14,051.00	423.00	0.00	423.00	13,628.00	97%
Total Other Finance Sources			18,951.00	567.71	0.00	567.71	18,383.29	97%
Total Revenue			21,951.00	-217,042.33	0.00	-217,042.33	238,993.33	1,089%
9030204235	511110	Salaries-Reg	0.00	53,060.43	0.00	53,060.43	-53,060.43	
9030204235	512115	FICA	0.00	4,059.10	0.00	4,059.10	-4,059.10	
Total Salaries and Benefits			0.00	57,119.53	0.00	57,119.53	-57,119.53	/0
9030204235	521150	Expendable Equipment	3,200.00	0.00	0.00	0.00	3,200.00	100%
9030204235	521173	Food-Other	660.00	0.00	0.00	0.00	660.00	100%
9030204235	521190	Household Expense	2,694.00	63.66	0.00	63.66	2,630.34	98%
9030204235	522130	Maint-Equip Vehicles	209.00	5,194.05	0.00	5,194.05	-4,985.05	-2,385%
9030204235	522205	Maint-Buildings & Improvements	5,358.00	0.00	0.00	0.00	5,358.00	100%
9030204235	525110	Office Expense	330.00	54.36	0.00	54.36	275.64	84%
9030204235	526110	PS&S-Professional Services	1,500.00	0.00	0.00	0.00	1,500.00	100%
9030204235	528000	SDE Special Department Expense	100.00	0.00	0.00	0.00	100.00	100%
9030204235	529110	Travel & Trans-Fuel	0.00	1,372.01	0.00	1,372.01	-1,372.01	
9030204235	529210	Utilities	4,900.00	222.62	0.00	222.62	4,677.38	95%
Total Services and Supplies			18,951.00	6,906.70	0.00	6,906.70	12,044.30	64%
Total Expenditures			18,951.00	64,026.23	0.00	64,026.23	-45,075.23	-238%
Total Net Mi-Wuk Fire Special Projects			3,000.00	-281,068.56	0.00	-281,068.56	284,068.56	
Total Revenues			599,280.00	-217,315.96	0.00	-217,315.96	816,595.96	0.64
Total Expenditures			882,758.00	120,197.29	0.00	120,197.29	762,560.71	0.86
Net Total			-283,478.00	-337,513.25	0.00	-337,513.25	54,035.25	-19%

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1.04.090 Conflict of Interest Code

1.04.091 Purpose

Pursuant to the provisions of Government Code sections 87303, 87306 and 87306.5, et.seq. the District hereby adopts the following Conflict of Interest Code. Nothing contained herein is intended to modify or abridge the provisions of the Political Reform Act of 1974 (Government Code Section 81000). The provisions of this code are additional to Government Code Section 87100 and other laws pertaining to conflicts of interest. The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 Cal Adm. Code Sections 18100, et seq.) and any amendments to the Act or regulations, are incorporated by reference into this Conflict of Interest Code.

1.04.092 Designated Positions

The positions listed in Section 1.04.097 are designated positions. Officers and employees holding those positions are individuals deemed to make, or participate in the making of decisions that may foreseeably have material effect on a financial interest. Individuals who hold a designated position shall be referred to as “designated member” in this Manual.

1.04.093 Disclosure Statements

Designated members, if any, specified in Government Code Section 87200 shall file statements of economic interest pursuant to Article 2 of Chapter 7 of the Political Reform Act, Government Code Sections 87200 et seq. With respect to all other designated members, they shall disclose all those types of economic interests set forth in the latest adopted standard form for statements of economic interests as adopted by the Fair Political Practices Commission. It has been determined that the financial interests set forth in a designated member’s disclosure categories are the kinds of financial interests which he or she foreseeably can affect materially through the conduct of his or her office.

1.04.094 Place and Time of Filing

- a) The Clerk of the Board of Supervisors shall be the official filing officer. However, all designated members required to submit a statement of financial interests shall statements of economic interest with the Tuolumne County Clerk’s Office.
- b) A designated member required to submit a statement of financial interest shall submit an initial statement within 30 days after the effective date of this Code.
- c) Merit system employees appointed, promoted or transferred to designated positions shall file initial statements within 30 days after date of employment.
- d) All other employees appointed, promoted or transferred to designated positions shall file initial statements not less than 10 days before assuming office (or, if subject to confirmation, 10 days before being confirmed), unless an earlier assumption of office is required by emergency circumstances, in which case the statement shall be filed within 30 days thereafter.

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- e) All designated members shall file annual statements no later than April 1st. This initial statement need not disclose income. Annual statements shall include holdings as of that date and income received and dates of acquisition and disposal of investments and real property that occurred since the filing of the previous statement.
- f) A designated member required to file a statement of financial interest with any other agency, which is within the same territorial jurisdiction, may comply with the provisions of this Code by filing a duplicate copy of the statement filed with the other agency, in lieu of an entirely separate document.

1.04.095 Contents of Disclosure Statements

Disclosure statements shall be made on forms supplied by the Clerk of Tuolumne County as prescribed by the Fair Political Practices Commission, and shall contain the following information:

a) Contents of Investment and Real Property Reports:

When an investment, or an interest in real property, is required to be reported, the statement shall contain:

- 1) A statement of the nature of the investment or interest;
- 2) The name of the business entity in which each investment is held, and a general description of business activity in which the business entity is engaged.
- 3) The address or other precise location of the real property;
- 4) A statement whether the fair market value of the investment or interest in real property, exceeds Two Thousand Dollars (\$2,000.00), exceeds Ten Thousand Dollars (\$10,000.00), or exceeds one hundred thousand dollars (\$100,000.00), or exceeds One Million Dollars (\$1,000,000.00). This information need not be provided with respect to an interest in real property that is used principally as the residence of the filer.

b) Contents of Personal Income Reports:

When personal income is required to be reported, the statement shall contain:

- 1) The name and address of each source of income aggregating Five Hundred Dollars (\$500.00) or more in value, or Fifty Dollars (\$50.00) or more in value if the income was a gift, and a general description of the business activity, if any, of each source;
- 2) A statement whether the aggregate value of income from each source was greater than One Thousand Dollars (\$1,000.00) or less, greater than One Thousand Dollars (\$1,000.00), or greater than Ten Thousand Dollars (\$10,000.00), or greater than One Hundred Thousand Dollars (\$100,000.00);
- 3) A description of the consideration, if any, for which the income was received;

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- 4) In the case of a gift, the name, address, and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received.

c) Contents of Business Entity Income Reports:

When income of a business entity, including income of a sole proprietorship, is required to be reported, the statement shall contain:

- 1) The name, address, and general description of the business activity of the business entity;
- 2) The name of every person from whom the business entity received payments if the filer's pro rate share of gross receipts from such person was equal to or greater than Ten Thousand Dollars (\$10,000.00);

d) Contents of Management Positions Reports:

When management positions are required to be reported, designated employees shall list the name of each business entity not specified above in which they are a director, officer, partner, trustee, employee, or in which they hold any position of management, a description of the business activity in which the business entity is engaged, and the designated member's position with the business entity.

e) Initial Statement:

The initial statement filed by a member appointed to a designated position shall disclose any reportable investments and interests in real property.

f) Acquisition or Disposal During Reporting Period:

In the case of an annual leaving office, if the investment, or interest in real property, was partially or wholly acquired or disposed of during the period covered by the statement, the date of acquisition or disposal.

1.04.096 Disqualification

Designated members must disqualify themselves from making, participating in the making, or using their official positions to influence the making of any governmental decision which foreseeably have a material financial effect, distinguishable from its effect on the public generally on:

- a) Any business entity in which the designated member has a direct or indirect interest worth more than Two Thousand Dollars (\$2,000.00).
- b) Any real property in which the designated member has a direct or indirect interest worth more than Two Thousand Dollars (\$2,000.00);
- c) Any source of income, other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating Five

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Hundred dollars (\$500.00) or more in value received by or promised to the designated member within twelve months (12) prior to the time the decision is made; or

- d) Any business entity in which the designated member is a director, officer, partner, trustee, employee, or holds any position of management.

The effects of a designated member's financial interests of a decision by a landowner voting district to set ad valorem property tax assessments is not distinguishable from the effects such a decision will have on the public generally within such a district. The effects of a designated member's financial interests of a decision by a utility district to set rates is not distinguishable from the effects such a decision will have on the public generally unless the designated member's financial interest constitutes more than two percent (2%) of the users to whom the rate will be applicable.

No designated member shall be prevented from making or participating in the making of any decisions to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated member who is on a voting body is needed to break a tie does not make his or her participating legally required for purposes of this section.

When a designated member determines that he or she should not make a decision because he or she has a financial interest in it, the determination not to act must be accompanied by disclosure of the financial interest. In the case of a voting body, this determination and disclosure shall be made part of the agency's official record; in the case of a designated member who is the head of an agency, this determination and disclosure shall be made in writing to his or her appointing authority; and in the case of other designated members who are also employees, this determination and disclosure shall be made in writing to the designated member's supervisor.

Nothing in this Section shall be construed to inhibit or prohibit a designated member from taking appropriate action when confronted with an emergent situation. Employees shall not defer critical decisions to higher authority on the basis of a possible conflict of interest. As soon as practicable following the action, the employee making such decisions shall notify his immediate supervisor in writing of the facts and circumstances surrounding the making of the decision.

This Code has the force and effect of law. Designated members violating any provision of this Code are subject to the administrative, penal and civil sanctions provided in the Political Reform Act, Government Code Sections 81000-91014.

1.04.097 Designated Positions

a) CATEGORIES

- 1) Members, Board of Directors 1 - 2 - 3
- 2) Fire Chief 1 - 2 - 3

1.04.098 Categories

- a) Category 1

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Persons in this category shall disclose all interests in real property within the jurisdiction. "Real property" means any interest or option to purchase an interest in any real property, but does not include a home or property used by the owner primarily for personal or recreational purpose. Real property shall be deemed to be within the jurisdiction if the property or any part of it is within the unincorporated area of Tuolumne County or within the corporate boundaries of any city for which the Office of County Counsel provides primary services.

b) Category 2

Persons in this category shall disclose all investments. Investments means:

Any financial interest in or security issued by a business entity, including but not limited to common stock, preferred stock, rights, warrants, options, debt instruments, if the business entity or any parent, subsidiary or otherwise related business entity has an interest in real property in the jurisdiction, or does business or plans to do business in the jurisdiction, or has done business within the jurisdiction at any time during the two years prior to the time any statement or other action is required under this title. No asset shall be deemed an investment unless its fair market value exceeds one thousand dollars (\$1,000). The term "investment" does not include a time or deemed deposit in a financial institution, shares in a credit union, any insurance policy, or any bond or other debt instrument issued by any government or government agency. Investments of any individual includes a pro rata share of investments of any business entity or trust in which the individual or spouse owns, directly or indirectly or beneficially, a ten percent interest or greater.

c) Category 3

Persons in this category shall disclose all income or gifts received from any source located or doing business within Tuolumne County. Income received from a public agency need not be disclosed. For purposes of exemption, the term "income from a public agency" includes County salary and income derived from publically operated schools for teaching or consulting activities.

1.04.099 Board Members as Employees and/or Volunteers

In an effort to prevent any actual or potential conflicts of interests, an individual, while serving as an appointed or elected member of the Board of Directors of the District shall not serve in the capacity of a volunteer firefighter or other position in the District.