Board of Directors Meeting Agenda

October 28, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Call to Order: Opening of Meeting.

Roll Call: OFFICERS: Gary Sanchez (President), Chuck Sloan (Vice President), Chrystal Aceves (Treasurer), Dore Bietz (Recording Secretary)

DIRECTORS: Dore Beitz, Karen Caldwell, Eileen Carlen, Jerry McGowan, Joe Milani

STAFF: Albert Alt (Executive Director)

Introductions: President to call for introductions

Standing Reports: See attached written reports

A. Presidents report
B. Treasurers report
C. Executive Directors report and project update

Committee/Meeting Updates: ie. County Fire Advisory, SWIFT, YSS, Firewise

Discussion: Partner and cooperator information and reports

Business/Action items:

A. Minutes from September 2026
B. Council Form 990
C. California Fire Foundation grant proposal
D. Reimbursement of President expenses
E. Transition to virtual business meetings January 2027
F. Collaborators/Council meetings
G. Holiday party

Break

Information item:

A. Independent Auditor selection and timeline
B. Executive Director evaluation
C. Board Budget/Finance Committee
D. Board of Directors recruitment

Adjournment:

Executive Session: Immediately following Board Meeting (2 items)

Consideration of Board of Director nomination

Board meetings are recorded and transcribed

Board of Directors Meeting Agenda

October 28, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

2026 Meeting Calendar:

Tuesday July 28, 2026

Tuesday August 25, 2026

Tuesday September 22, 2026

Wednesday October 28, 2026

Tuesday November 17, 2026

Tuesday December 8, 2026 **

*Board meetings are the 4th Tuesdays of the month. All meetings at 9:00 am. Executive sessions or special meetings may be scheduled at different times.

** December meeting is not on schedule with 4th Tuesday of the month due to holidays

Board meetings are recorded and transcribed

Board of Directors Meeting Agenda

October 28, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Tuolumne Fire Safe Council Ad-hoc Members

Agency Liaisons:

Ryan Campbell, Tuolumne County Board of Supervisors

Sean Hembree, Tuolumne County

City of Sonora, Brittan Gregory

Greg Cox, PG&E

USFS/STF

Jorge Pacheco, BLM

Frank Lewicki, NRCS Affiliate/TCRCD Forester

Ann Segerstrom, City of Sonora

Michael Pickard, SNC

Lindsay Mattos, SWIFT

Fire Agency Advisors:

Gary Carlson, Sonora City Fire Department

Diana Beasley, Tuolumne Rancheria FD

Roger Peterson, Cal-Fire TCU

Bill Barteau, Cal-Fire TCU

Matt Harrison, Cal-Fire TCU

Nathan Gorham, Tuolumne County Fire

Neil Gamez, Tuolumne County Fire Chiefs Association

Aimee New, Chicken Ranch Fire

Tuolumne Fire Safe Council Projects

Project No.	Description
177	Firewise Communities/TuCARE
180	120/Groveland Area Maintenance (work completed)
182	Dragoon Gulch
183	Belleview/Kewin Mills
184	Tuolumne Area Fuels Reduction
190	County Coordinator

Board meetings are recorded and transcribed

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Information Only, no Action Required

Purpose

To provide the Board with updates regarding Board leadership, financial activity, organizational operations, and current project activities.

Background

The following reports will be provided to the Board for information and discussion:

- President's Report – Update on Board leadership, governance, Board activities, and other matters within the President's purview.
- Treasurer's Report – Update on the organization's financial position, financial activity, budget status, and other financial matters.
- Executive Director's Report – Update on organizational operations, grant administration, administration, partnerships, staffing, and other activities managed by the Executive Director.
- Project Report – Update on current and completed projects, including project status, accomplishments, expenditures, schedules, contractor activity, grant deliverables, and significant project issues.

Fiscal Impact

None.

Recommended Action

Information Only

10/2026 TFSC President's Report

- 9/15/2026 TFSC Agenda Review: 1.5 hours.
- 9/21/2026 Firewise Strategy and Board Meeting Prep. Call with ED, Al Alt. .5 hours.
- 9/22/2026 TFSC Board Meeting, 5 hours. From 8:15 AM for a total of 4 hours and 52 minutes. Details are reflected in the meeting minutes.
- 9/23/2026 California Board of Forestry Tour and Meeting: All day.

We met at MI-Wuk Village in a church parking lot where a prescribed burn took place to view the results. This field briefing at the Shiloh BMP site focused on the intersection of fire management, community stewardship, and the reforestation pipeline. Discussions centered on the successful 2023 cedar seed collection, the operational challenges of managing private landowner parcels, and establishing an internal CalFire tree-climbing certification program to strengthen seed-collection capacity.

From there, the field tour focused on the Excelsior Fuels Project, a 4,000-acre project ranging from 3500 to 7500 feet in elevation, a component of the SERAL 2.0 (Social-Ecological Resilience Across the Landscape) initiative. The discussion highlighted President's collaboration among the Forest Service, Tuolumne County, and Burnbot to accelerate wildfire mitigation through mechanical mastication and fuel reduction. The SERAL 2.0 Scope: The broader landscape initiative aims for economic and ecological resilience, including 20000 active acres across various stages. Fuel Treatment Logic: Fuel breaks (linear) facilitate ingress/egress, while reduction units remove ladder fuels to decrease fire intensity as it approaches those breaks.

A demonstration of a remote-control mastication machine. The remote operator stands at a safe distance/angle to avoid flying debris while maintaining a better line of sight for detail work. I couldn't get a good view of it in operation because we had to maintain a certain distance for safety, and vegetation still obstructed my view. The mastication tractor operated on 5lb per square inch tracks. This greatly minimized the impact to flora and forest floor.

The team is currently averaging 12-15 acres per day, with Burnbot reporting over 50% completion toward their 2040-acre goal. Success is attributed to the Master Stewardship Agreement and strong ties between the Air District, Forest Service, and local Firesafe Councils.

A proposal is pending for a $ 50,000 five-county GIS mapping tool to integrate regional fuel clearance data and project projections. Treatment constraints include LOP (Limited Operating Periods) to protect wildlife. Current treatment guidelines allow retaining 2-4 snags per acre for habitat, depending on the unit type, and archaeological

sites must also be avoided. While Biomass removal is an option, rising transportation costs mean most of the masticated material will remain on the ground to provide ground cover and help stabilize the soil.

We then toured Tuolumne BioEnergy. This is an off-grid Biomass Pellet Production Facility at 15007 Camage Ave., Sonora, CA – next to our meeting location, GVCC. This site tour provided a technical and economic overview of a newly established biomass pelletization facility and microgrid in TC. The project demonstrates a high-efficiency, off-grid industrial model that processes forest waste into marketable heating products. The facility operates as a complete, self-contained microgrid, utilizing a combination of biomass generation, solar PV, and battery storage. Annual energy operating costs are $ 200,000 via the microgrid, compared to $1.6 million if connected to PG&E. The plant cost approximately $15 million to build. Traditional gasification or micro-tech plants of similar scale typically cost $25 to $40 million while producing less energy. The facility supports 10-15 "family wage" jobs in TC and operates 24/7 with minimal staffing (two people) due to high automation.

The facility targets the wholesale market, specifically for residential pellet stoves and emerging outdoor heater markets. Beyond bagged consumer goods, the plant is equipped for bulk loading to supply industrial boilers and power units. The operator noted that while lumber demand may fluctuate, the demand for affordable, wood-based heating technology in regions like Maine, Vermont, and Central Europe provides a proven roadmap for California's biomass utilization.

- 10/8/2026 Board discussion with ED, Al Alt .75 hours and private.
- 10/20/2026 Agenda-setting Executive Committee Meeting: Met with the Executive Committee via Zoom to prepare and set the agenda for the upcoming Regular Tuolumne FireSafe Council meeting. This took 1.5 hours. This is a strategic agenda-setting meeting. Topics included current issues and items the board of directors will address at the meeting, such as IRS Form 990, Executive Director Evaluation, Board Self-Evaluation, Collaborator & Community Engagement, Meeting Cadence, and Holiday Party, to name a few.
- 10/20/2026 Columbia College Adult Education class via Zoom, 2 hours

This class: Strengthen the Effectiveness of Your Nonprofit. This training session provided an exhaustive framework for nonprofit board governance, focusing on transitioning from passive participation to active, strategic oversight. The instructor emphasized the board's role as the primary legal and fiduciary authority. The topics discussed include:

The Mission/Vision Distinction – The mission explains why the organization exists today; The vision describes the desired future state. All programs and grants must be vetted against the mission to avoid mission creep. Bylaws as Guardrails -Bylaws are the legal contract with the community and must be reviewed periodically to ensure they reflect current operations regarding quorum (50% +1), voting procedures, and board size. Conflict of Interest – The IRS requires a formal COI policy. It protects the organization from "perceived" conflicts by requiring competitive bids and transparent disclosure. The class also covered Strategic Oversight and Finance, highlighting 100% Board Giving as a critical metric for institutional credibility. The dollar amount is less important than total participation. It's much easier to make funding requests when board members contribute as well. Financial Checks – The board is responsible for monitoring deficits and ensuring 990 filings are accurate. Segregating duties is a fundamental protection for the EC/EB and Directors. Strategic Planning – Plans should cover a 5-year horizon, broken down into one-year actionable phases. Operational Mechanics – Optimal Board Size: 5 – 13 members to maintain engagement and agility. Odd numbers of members are essential to prevent ties. Term Limits: Recommended 2-3 consecutive terms of 2-3 years each. Meeting Effectiveness: Shift from rehashing the past to discussing the future. Use "Consent Agendas" to approve routine reports (minutes, financials) in bulk, freeing meeting time for substantive debate. Minutes and AI: Minutes must legally record motions, seconds, and votes. While AI tools can draft minutes, humans must edit them to correct interpretation errors. Nominating Committee: Should lead evaluations and recruitment. Focus on the types needed: Legal, Financial, Marketing, and Community Representatives to reflect demographics. Onboarding: Provide a manual including history, staff structure, and clear job descriptions before the first meeting to prevent members from feeling lost. Evaluation: Conduct annual self-evaluations alongside the ED review. Transparency: Members must speak up during deliberations, as absence of dissent is recorded as agreement. Lastly, Insurance: Verify E&O liability insurance to protect individual members from legal repercussions of board decisions.

FSC Financial Activity October 1-19, 2026:

Reconciled accounts from September 30, 2026 bank statements: Council Checking, Council Savings, 177_Firewise, 179_D-Space, 180_Groveland, 182_Dragoon Gulch, 183_Kewin Mill/Belleview, 184_Tuolumne Area Project, 190_COCO Grant

Council Expenses (10/1-19/26)

- WebDancers, Renewed SLIP insurance, Microsoft Office monthly subscription, Payroll (ADP fees and taxes), Garmin monthly software subscription, checks and envelope reorder, monthly Purely storage fee – Total payout $16,022.01

177-Firewise

- Clifftonite Firewise Committee
- Transferred $4,000 from 177_Firewise Savings to Council Checking

NOTE: Monthly Treasurer Report balance reflects $300 required to open account taken from Council savings, plus interest earned to date

179-Defensible Space

- Paid invoices; Jerry McGowan, Scott Fremd
- Transferred $1,536.88 from 179_Defensible Space Savings to Council Checking

180-Groveland

- No request for invoice payment.

NOTE: Pending Advance - Funds to date to be reimbursed back to Council Savings $185.76

182-Dragoon Gulch

- No request for invoice payment.

183-Kewin Mill/Bellview

- Paid invoices; Alec Lane, Jerry McGowan, Westside Forestry
- Transferred $10,224.34 from 183_Savings to Council Checking

184-Tuolumne Area Project

- Paid (from Council Savings) invoices; Stephen Johnson, Westside Forestry, County of Tuolumne
- Transferred $21,439.50 from Council Savings to Council Checking (pending Advance)

NOTE: Pending Advance - Funds to date to be reimbursed back to Council Checking $4,800.
NOTE: Pending Advance - Funds to date to be reimbursed back to Council Savings $22,559.50

190-COCO Grant

- Paid invoice; Jami Wolf
- Transferred $680. from 190_Savings to Council Checking

TFSC Account Balances as of Septermber 30, 2026 -- RECONCILED		
Council Checking	$35,404.60	
Council Savings	$251,029.82	
177 Firewise	$33,947.80	
179 Defensible Space	$101,524.88	
180 Groveland	$300.05	
182 Dragoon	$117,886.08	
183 Kewin Mills	$176,442.73	
184 Tuolumne Area Proj	$300.01	To be reimbursement back to Council Checking, $4,800.00
190 COCO Grant (NEW)	$10,522.65	
TOTAL	$727,358.62	
CLOSED PROJECTS:		
175 Big Hill Maint.		
176 Summerville		
Respectfully Submitted by: Chrystal Aceves, Council Treasurer		

Executive Director's Report

Tuolumne Fire Safe Council
Board of Directors Meeting – October 2026

Overview

October was a productive month for the Tuolumne Fire Safe Council as the organization continued to strengthen its operational capacity while advancing wildfire mitigation projects throughout Tuolumne County. Efforts focused on grant administration, organizational development, financial stewardship, partnership expansion, and positioning the Council for future funding opportunities.

Audit

Completed RFP and selection for independent auditor. Engagement letter has been signed (contract) and I have begun working with Harshwall, uploading audit documents requested to secure server.

County Coordinator

County Coordinator annual meeting/training (attendance required) October 26 and 27th in Sacramento, CA.

Qualified Entities (Task 14) scheduled for November 9th and 10th in Bishop, CA

Attended County Coordinator monthly meetings and open office hours. Attended GIS office hours to learn more about that deliverable. Coordinated effort with CFSC regarding contract(s) to develop deliverable proposals and worked with CFSC regarding percentage of audit that may be direct cost to the COCO grant rather than entirely funded out of indirect.

Task 3: Contribute to GIS Networking Portal: Attended GIS training with CFSC and began developing of information required for GIS portal.

Task 4: Firewise Workshops: Completed contract with Jami Wolf for Task 4 requirements development.

Task 5: Engage workforce and career development programs: Meetings with Columbia College and consortium for career pathways and internships.

Fuels Reduction Projects

Continued implementation and oversight of active hazardous fuels reduction projects throughout Tuolumne County (see September 2026) Project Report for project-specific updates).

Submitted reimbursement requests, advance requests, and required grant reporting in accordance with grant agreement deadlines. The quarter running July 1-Sept 30 has closed, requiring invoicing and reporting on all outstanding projects. Invoices have been submitted Tuolumne Area Fuels Reduction, Belleview_Kewin Mills, Defensible Space and Dragoon.

A grant amendment was submitted for Tuolumne Area Fuels Reduction based on the completed CEQA report. Awaiting approval for the amendment.

Continued monitoring project budgets, contractor performance, and compliance requirements to ensure timely project delivery.

TuCARE Funding

Continued to review and approve TuCARE requests and monitor remaining funds.

Grant Administration and Funding

Continued development of future funding opportunities to support fuels reduction, community wildfire preparedness, workforce development, and organizational sustainability.

Organizational Operations

Policies and Governance

Continued implementation of Board-approved governance and financial policies to strengthen accountability and organizational effectiveness and audit readiness.

Distributed independent audit RFP to vendors, posted on website and direct emailed 18 potential auditors.

Financial Management

Continued monitoring organizational cash flow, grant budgets, and reimbursement schedules. Made request to CalFIRE Southern Region Grants for Advance Extension for Kewin Mills advance – request was approved in October.

Coordinated regularly with the Treasurer regarding financial reporting, project budgets, and implementation of internal controls.

Partnerships and Community Engagement

The Council continues to strengthen relationships with key partners, including:

- Tuolumne County
- CAL FIRE
- City of Sonora
- Columbia College
- Mother Lode Job Training Center
- Tuolumne Resource Conservation District
- SWIFT
- Community organizations and Fire Safe Councils
- Tuolumne Utilities District

Staff also continued discussions with local agencies and stakeholders regarding collaborative wildfire mitigation projects, workforce development opportunities, and community education initiatives.

Challenges and Opportunities

Advance funding remains an important tool for maintaining project momentum while minimizing the impact of reimbursement delays.

Looking Ahead

Over the coming month, staff will focus on:

- Advancing active fuels reduction projects.
- Executing and initiating the County Coordinator Grant.
- Continuing implementation audit activities
- Pursuing additional grant opportunities and strategic partnerships.
- Preparing for upcoming grant reporting and reimbursement cycles.
- Annual/Organizational budget development – Draft provided in September, recommendation for Budget or Finance committee on October agenda.
- Next round of strategic planning or annual planning for 2027 fiscal year

Closing

I appreciate the continued support and guidance of the Board of Directors. The dedication of our staff, contractors, volunteers, and partner organizations continues to strengthen the Tuolumne Fire Safe Council's ability to reduce wildfire risk and build more resilient communities throughout Tuolumne County.

Respectfully submitted,

Tuolumne Fire Safe Council – Executive Director's Project Report: October, 2026

Albert Alt, Executive Director

Active Projects:

Project	Update
Wildfire County Coordinator Grant (COCO)	Continuing program implementation and prioritizing deliverables, working to get contracts in place to meet deliverables and attending required meetings. Completion of required progress reports, attendance of the Coordinator annual meeting in October.
Defensible Space (Fremd, McGowan, Lane)	Grant is near fully expended with more properties on the approved list of treatment that funding allows. Project managers have identified properties in areas of priority treatment and are getting quotes on properties. Treatments will be in smaller blocks, approximately 5 properties per engagement, to ensure grant is not over expended.
Groveland/120 Area (Lane)	Project budget has approximately $98,000 remaining and grant performance end date of 04/2027. Project has remaining funds. Grant will be kept open through the winter for potential additional treatment opportunities. SWIFT did tour of projects in southern portion of Tuolumne and Mariposa County. Tour included Smith Station Road portion of project. Alec and I attended and reviewed project with SWIFT attendees in the field. No new information for October.
Dragoon Gulch (Lane)	Additional treatment area approved on Stockton Rd., impacted by Dove Fire. Examining additional area to utilize remaining budget. Invoice submitted to CalFIRE for work completed prior to Dove Fire. CalFIRE Southern Grants allowing TFSC to keep Advance funds on account for 6 months to find new treatment area. Currently, there has not been a good option to replace the Stockton Rd. treatment area. Time is limited to engage a new treatment area with the grant end in February 2027.

Cont page 2 Kewin Mills (McGowan/Lane)	7/9/2026, walked project boundary with Westside Forestry, PM's. Reviewed project boundaries and exclusionary areas and reflagged CEQA boundaries and project treatment area. RFP has been released to bidders with bid walk scheduled 10/29 and bid closing in November, with selection and Notice to Proceed (NTP) for December 1 treatment start date.
Tuolumne Area (Johnson/Wolf)	CEQA and mapping completed for project area and submitted for public comment. Awaiting approval and submission to Statewide Clearinghouse (SCH) for CEQA. CalFire informed TFSC the CEQA document included treatment options not in the initial grant approval. Grant amendment has been submitted and is under consideration by Southern Region Grants. Once grant amendment is approved, CEQA process can progress again. Once CEQA document is approved, TFSC can apply for advance funds. RFP is in draft process and release of RFP, selection and treatment dates will be coordinated with receipt of advance funds so that treatment expenses can be paid and treatment is verified.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Approval of Board Minutes

Purpose

To provide the Board an opportunity to review and approve the minutes of the previous Board meeting.

Background

The minutes of the previous Board meeting are provided for the Board's review and consideration. The minutes are intended to accurately document the proceedings, discussions, and actions taken by the Board at the prior meeting.

Fiscal Impact

None.

Recommended Action

Approve the minutes as presented, or with amendments as identified by the Board.

Board of Directors Meeting Minutes

September 22, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Call to Order: Meeting called to order at 0900 by President Sanchez.

Board Members Present Gary Sanchez (President), Chuck Sloan (Vice President), Chrystal Aceves (Treasurer), Dore Bietz (Recording Secretary) DIRECTORS: Karen Caldwell, Jerry McGowan, Joe Milani STAFF: Albert Alt (Executive Director). Roll call was conducted and board members, staff, partners, and members of the public introduced themselves.

Introductions included: Cal Trans District 10 Rep Michael Casas, TFSC Project Managers, Scott Fremd, Stephen Johnson and Alec Lane, Jami Wolf, Rose Day, Tuolumne County Sheriff's Office of Emergency Services Lt. Rob Speer, Mathew Anderson, Jake Wozynski and Dave Salzer.

Standing Reports: Presidents Report, Treasurers Report and Executive Directors Report were all provided in writing and posted online and included in agenda packet.

Presidents Report: Indicated report was in package. Spoke about Fire Safety Advisory Committee decided to decrease meetings to quarterly basis and subjects covered regarding recent activations.

Treasurers Report: Aceves Treasurer gave report and mentioned additional item that was not in the packet from Groveland for $185.76 that is pending reimbursement.

Executive Directors Report: Highlights included submitted grant for California Fire Safe. Project updates on defensible space (project managers present) accounted for reserve at the end. 15-20 properties for the defensible space project. Did apply for Cal Fire Defensible space grant and awaiting notification.

Committee/Meeting updates:

- Tuolumne County Fire Safety Advisory Committee – Gary gave update during President's report.
- SWIFT – no update
- YSS Update – Jerry McGowan was not present but Jamie Wolf spoke about SERAL 3.0 under NEPA, getting ready to start some maintenance and biomass, did grant funding for mitigation hub, discussion on how we can update the
- Firewise - Caldwell provided update on Firewise. Willow Springs is now #26 in our county. Karen provided an updated list. Will be doing a Firewise presentation in Apple Valley Estates for David Goldemberg. Spoke about Insurance industry and movement with defensible space regulation changes.

Partner updates:

- Cal Trans Michael updated on desire to collaborate within Cal Trans right of way for fuels reduction, prescribed fire. Wants to support any projects that TFSC has that would correlate with CAL TRANS right of way.
- TCSH OES – Discussed Governor's proclamation for El Nino. Karen Caldwell asked about Genasys, Lt. Speer offered for future meeting to present.
- Rose Day offered larger space at Motherlode Job Training at 197 Mono Way Suite B, free to community organizations. Board of Forestry and Fire Protection site visit this week and invited all to attend.

Future Meeting – October meeting recommended change due to COCO Mtg conflicts. Joe Milani motioned to move to October 28 at 9:00 am, Seconded by Dore. All in favor, no abstentions,

Board meetings are recorded and transcribed

Board of Directors Meeting Minutes

September 22, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Business/Action items:

A. Minutes from August 2026 – motion to approve by Crystal, seconded by Joe. All in favor.

B. Executive Director evaluation process – Jerry spoke about conversations with Chuck. Template was made and draft process developed. Forms will be sent to Board by 9/29. Submit forms to Chuck who will then combine scores and average them out. Karen brought up concern about Executive committee doing the actual sit down but there is not verbiage. Karen motion to approve the process with clarification that the President presents the Evaluation to the Executive Director. Jerry McGowan

C. Committee and assignments – discussion of all the meetings that may or should be attended by a member of the Tuolumne Fire Safe Council. Board packet has preliminary list pulled by Karen of county meetings. Al suggested that we table to next meeting. Dore volunteered to bring back with a full list of meetings with description and times they meet so that Directors can volunteer to attend or Board can designate representatives.

Information items:

A. Annual Operating Budget – draft provided in the board packet. Fiscal year January 1 through December 31. Based on calendar year with 6-month example presented with placeholders for future budget items. The Board may establish reserve targets for each identified exposure based on organizational risk, available unrestricted funds, and the anticipated cost of the underlying obligation. Gary asked about what the Board thought after recommending addition of line items. Recommended that we bring back to take a next look at for an annual budget. Discussion of insurance coverages will be added as a separate agenda item. This item is informational only for discussion. No Action needed or taken at this time.

B. Council and Collaborator meetings – Dore gave quick overview of Board direction. Committee of Dore, Karen and Eileen met several times to discuss and develop draft documents. Dore discussed proposal and looking for guidance from Board. Al spoke of the COCO grant which would allow for a paid organizer. Subcommittee will reach out to current partners with ask for feedback on Council Collaborators' meeting proposal and then bring back with a draft agenda, location and flyer for Board approval.

   Direction on the following:

   - Meeting frequency – quarterly to start
   - Set location or rotate - rotate
   - When to schedule first meeting – January, May, July, October
   - What do you want us to cover? - Multiple subjects
   - Who will coordinate/organize/facilitate – staff and Board member

C. COCO deliverables update - The County Coordinator Program Extension Scope of Work establishes 15 deliverables focused on countywide wildfire resilience coordination, stakeholder engagement, community outreach, CWPP development and planning, workforce development, education, project prioritization, and coordination with CAL FIRE, County partners, and other wildfire resilience organizations. The purpose of this item is to discuss updates, approaches for some deliverables and completion of deliverables. Detail information in packet.

Board meetings are recorded and transcribed

Board of Directors Meeting Minutes
September 22, 2026 –9 am
Greater Valley CCC Facility (14993 Camage Ave, Sonora)

D. Business Meetings – Discussion and consideration of conducting regular Board of Directors business meetings monthly via Zoom. The discussion will provide an opportunity for the Board to consider the benefits, logistics, and appropriateness of conducting regular business meetings through a virtual format, in concert with the addition of Council meetings. Dore suggested that we also consider changing meeting days to not conflict with Board of Supervisors meetings (Tuesdays). Staff suggested we might align change to coincide with new year. Tabled for discussion to next meeting.

E. California Fire Foundation grant discussion - In previous Board meetings, the Board discussed the California Fire Foundations Prop 4 grants. The Prop 4 grant has four priorities, two aligned with the Council's mission, Public Education and Outreach and Fuels Management. Directors Bietz and Caldwell volunteered to draft a recommendation for submission of a Public Education and Outreach grant. Details of recommendation are provided in packet. Dore walked through the concepts and asked the Board for Direction to provide direction to develop a budget and draft a grant application once the grant program opens. Board unanimously agreed to direct sub-committee to develop a budget and bring back the draft application once grant opened and prior to submittal for approval.

F. Audit RFP update - Staff provided an update on the Independent Audit Services RFP process, including the status of the solicitation, proposal timeline, and next steps toward selection of an independent audit firm. The RFP was issued August 28, 2026, with proposals due September 25, 2026. Discussion of process for Board members designated to review (Gary or was it Crystal?, Chuck, Dore) and meeting deadlines. Discussion on whether we should look at moving to fiscal year from calendar year.

G. Updates on Wood Wise and BLM permit process - At the August 25, 2026 Board meeting, the Board considered authorization to secure a BLM land use permit associated with Wise Woodworks. Wise Woodworks operates a facility on BLM managed property that provides green waste disposal services to Tuolumne County residents. Staff updated the Board on the discussions with Wise Woodworks regarding the permit process.

H. Holiday party - Discussion and consideration of holding an annual holiday party for Board members, staff, and volunteers. The discussion will provide an opportunity to consider the purpose, format, timing, and potential costs associated with the event. Board members asked the President to ask Karen for a proposal that covers the budget, with details of what the costs will be, who will be invited, licensed caterer or at an existing (with preface that if we are using TFSC funds we must following auditable standards).

Adjournment: Jerry motioned to adjourn at 1:32pm Seconded by Dore Bietz. All in favor.

Executive Session (if necessary): Immediately following Board Meeting

Board meetings are recorded and transcribed

Board of Directors Meeting Minutes

September 22, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Board meetings are recorded and transcribed

Board of Directors Meeting Minutes

September 22, 2026 –9 am

Greater Valley CCC Facility (14993 Camage Ave, Sonora)

Board meetings are recorded and transcribed

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Annual IRS Form 990 Tax Filing

Purpose

To provide the Board an opportunity to receive an update regarding the Council's annual IRS Form 990 filing and take action at its discretion.

Background

Tuolumne Fire Safe Council is a 501(c)(3) nonprofit organization and files an annual information return with the Internal Revenue Service (IRS). The return provides information regarding the Council's finances, programs, governance, and operations. It is prepared using the Council's financial records and supporting documentation, with assistance from an accounting professional as needed.

Fiscal Impact

Any fiscal impact will depend on costs associated with preparation and filing of the return, as applicable.

Recommended Action

Discuss the annual Form 990 filing and take action at the Board's discretion.

TAXABLE YEAR **2025**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2025 or fiscal year beginning (mm/dd/yyyy) _____ , and ending (mm/dd/yyyy) _____ .

Corporation/Organization name	California corporation number
TUOLUMNE FIRE SAFE COUNCIL	2293102
Additional information. See instructions.	FEIN 74-3072909
Street address (suite or room) PO BOX 692	PMB no.
City TUOLUMNE / State CA / ZIP code 95379	
Foreign country name / Foreign province/state/county / Foreign postal code	

A First return. . . . . ☐ Yes ☒ No
B Amended return . . . . . ● ☐ Yes ☒ No
C IRC Section 4947(a)(1) trust . . . . . ☐ Yes ☒ No
D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____
E Check accounting method:
1 ☒ Cash **2** ☐ Accrual **3** ☐ Other
F Federal return filed? **1** ● ☐ 990T **2** ● ☐ 990-PF
3 ● ☐ Sch H (990) **4** ☐ Other 990 series
G Is this a group filing? See instructions . . . . . ● ☐ Yes ☒ No
H Is this organization in a group exemption . . . . . ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. . . . . ● ☐ Yes ☒ No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions . . . . . ● ☐ Yes ☒ No
K Is the organization exempt under R&TC Section 23701g? . . . ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources . . . . . $ _____
L Is the organization a limited liability company? . . . . . ● ☐ Yes ☒ No
M Did the organization file Form 100 or Form 109 to report taxable income? . . . . . ● ☐ Yes ☒ No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? . . . . . ● ☐ Yes ☒ No
O Is federal Form 1023/1024 pending? . . . . . ☐ Yes ☐ No
Date filed with IRS _____

CACA1112L 01/23/26

DO NOT MAIL

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 . . . ●	1	6.
	2	Gross dues and assessments from members and affiliates . . . ●	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B . . . ●	3	723,085.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B . . ●	4	723,091.
	5	Cost of goods sold . . . ● 5		
	6	Cost or other basis, and sales expenses of assets sold . . . ● 6		
	7	Total costs. Add line 5 and line 6 . . .	7	
	8	Total gross income. Subtract line 7 from line 4 . . . ●	8	723,091.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 . . . ●	9	734,562.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 . . . ●	10	-11,471.
Payments	11	Total payments . . . ●	11	
	12	Use tax. See General Information K . . . ●	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 . . . ●	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 . . . ●	14	
	15	Penalties and interest. See General Information J . . .	15	
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result . . . ◉	16	0.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ►	Title	Date	● Telephone
	TREASURER		925-337-3013

Paid Preparer's Use Only

Preparer's name ● CRAIG W. FLEMING			
Preparer's signature ►	Date	Check if self-employed ► ☐	● PTIN P00634468
Firm's name (or yours, if self-employed) and address ► CRAIG W. FLEMING ACCTG CORP 995 MORNING STAR DR STE D SONORA, CA 95370			● Firm's FEIN 94-2786557 ● Telephone 209-532-0115

May the FTB discuss this return with the preparer shown above? See instructions . . . ● ☒ Yes ☐ No

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	
	2	Interest	2	
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See instructions)	6	
	7	Other income. Attach schedule SEE STATEMENT 1	7	6.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	6.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STMT 2	11	46,626.
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Taxes	14	1,706.
	15	Rents	15	3,068.
	16	Depreciation and depletion (See instructions)	16	
	17	Other expenses and disbursements. Attach schedule SEE STATEMENT 3	17	683,162.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	734,562.

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		186,407.		174,936.
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets				
b Less accumulated depreciation				
11 Land				
12 Other assets. Attach schedule				
13 **Total assets**		186,407.		174,936.
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		186,407.		174,936.
22 **Total liabilities and net worth**		186,407.		174,936.

DO NOT MAIL

Schedule M-1 **Reconciliation of income per books with income per return**
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	-11,471.	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	-11,471.
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	-11,471.		

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
TUOLUMNE FIRE SAFE COUNCIL	74-3072909

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

DO NOT MAIL

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year. . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: TUOLUMNE FIRE SAFE COUNCIL

Employer identification number: 74-3072909

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CAL FIRE PO BOX 944246 SACRAMENTO, CA 94244	$ 721,935.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

DO NOT MAIL

Name of organization: TUOLUMNE FIRE SAFE COUNCIL

Employer identification number: 74-3072909

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A	$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

DO NOT MAIL

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization TUOLUMNE FIRE SAFE COUNCIL

Employer identification number 74-3072909

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) . . . . . $ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

DO NOT MAIL

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

TUOLUMNE FIRE SAFE COUNCIL 74-3072909

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

OTHER INVESTMENT INCOME	$ 6.
TOTAL	$ 6.

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ALBERT ALT 255 MELISSA WAY SONORA, CA 95370	EXECUTIVE DIR. 40.00	$ 17,996.	$ 0.	$ 0.
EILEEN CARLEN PO BOX 1773 TWAIN HARTE, CA 95383	DIRECTOR 1.00	0.	0.	0.
MIKE OLENCHALK 24098 OXBOW LN N. SONORA, CA 95370	PRESIDENT 1.00	0.	0.	0.
JOE MILANI 12740 PAR COURT GROVELAND, CA 95321	DIRECTOR 1.00	0.	0.	0.
GARY SANCHEZ 22424 LILAC LANE TWAIN HARTE, CA 95383	DIRECTOR 1.00	0.	0.	0.
CHUCK SLOAN 16959 FITCH RANCH RD SONORA, CA 95370	DIRECTOR 1.00	349.	0.	0.
KAREN CALDWELL 690 GOLDEN GATE CT. SONORA, CA 95370	VICE PRESIDENT 1.00	0.	0.	0.
JERRY MCGOWAN 162 COMET MINE RD SONORA, CA 95370	DIRECTOR 1.00	28,281.	0.	0.
CHRYSTAL ACEVES 15990 RIDGEWOOD RD SONORA, CA 95370	TREASURER 4.00	0.	0.	0.
CHRIS TROTT 23862 MARSHALL WAY TWAIN HARTE, CA 95383	DIRECTOR 1.00	0.	0.	0.
	TOTAL	$ 46,626.	$ 0.	$ 0.

DO NOT MAIL

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES	$ 11,875.
EVENTS	2,000.
INSURANCE	3,861.
MILEAGE REIMB	2,035.
MISCELLANEOUS	2,465.
OTHER FEES	656,901.
SUPPLIES	1,938.
WEBSITE	2,087.
TOTAL	$ 683,162.

DO NOT MAIL

STATE OF CALIFORNIA
RRF-1
(Rev. 01/20/2024)
IN

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

DEPARTMENT OF JUSTICE

(For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

TUOLUMNE FIRE SAFE COUNCIL
Name of Organization

List all DBAs and names the organization uses or has used

PO BOX 692
Address (Number and Street)

TUOLUMNE, CA 95379
City or Town, State, and ZIP Code

925-337-3013
Telephone Number

Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

State Charity Registration Number CT0149724

Corporation or Organization No. 2293102

Federal Employer ID No. 74-3072909

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than $50,000	$25	Between $250,001 and $1 million	$100	Between $20,000,001 and $100 million	$800
Between $50,000 and $100,000	$50	Between $1,000,001 and $5 million	$200	Between $100,000,001 and $500 million	$1,000
Between $100,001 and $250,000	$75	Between $5,000,001 and $20 million	$400	Greater than $500 million	$1,200

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/25 **ending** 12/31/25 **) list:**

Total Revenue $ (including noncash contributions) 723,091. **Noncash Contributions** $ 0. **Total Assets** $ 174,936.

Program Expenses $ 682,266. **Total Expenses** $ 734,562.

DO NOT MAIL

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? SEE STATEMENT 1	X	
2	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3	During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4	During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5	During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 2	X	
6	During this reporting period, did the organization hold a raffle for charitable purposes?		X
7	Does the organization conduct a vehicle donation program?		X
8	Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		X
9	At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
		TREASURER	

TUOLUMNE FIRE SAFE COUNCIL 74-3072909

STATEMENT 1
FORM RRF-1, PART B, LINE 1
FINANCIAL TRANSACTIONS

NAME: ALBERT ALT

NATURE OF TRANSACTIONS: PAYMENT FOR SERVICES RENDERED

DATE(S) OF TRANSACTIONS:

11/14/25	$ 4,499
11/28/25	4,499
12/12/25	4,499
11/27/25	4,499
TOTAL	$ 17,996

NAME: JERRY MCGOWAN

NATURE OF TRANSACTIONS: PAYMENT FOR SERVICES RENDERED

DATE(S) OF TRANSACTIONS:

01/06/25	$ 4,770
01/06/25	141
04/06/25	1,140
04/06/25	1,319
08/10/25	4,858
10/13/25	210
10/13/25	6,864
12/08/25	7,885
12/08/25	1,094
TOTAL	$ 28,281

DO NOT MAIL

NAME: CHUCK SLOAN

NATURE OF TRANSACTIONS: PAYMENT FOR SERVICES RENDERED

DATE(S) OF TRANSACTIONS:

03/10/25	$ 349
TOTAL	$ 349

STATEMENT 2
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

NAME & ADDRESS	CONTACT PERSON	TELEPHONE NUMBER
CAL FIRE PO BOX 944246 SACRAMENTO, CA 94244	ROGER PETERSEN	(209) 419-4406

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning , 2025, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
TUOLUMNE FIRE SAFE COUNCIL
PO BOX 692
TUOLUMNE, CA 95379

D Employer identification number
74-3072909

E Telephone number
925-337-3013

G Gross receipts $ 723,091.

F Name and address of principal officer:
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.TUOLUMNEFIRESAFE.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2003

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: EDUCATE COMMUNITY ON FIRE SAFETY

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	9
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	672,824.	723,085.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2.	6.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	672,826.	723,091.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,240.	48,332.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	626,934.	686,230.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	642,174.	734,562.
19	Revenue less expenses. Subtract line 18 from line 12	30,652.	-11,471.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	186,407.	174,936.
21	Total liabilities (Part X, line 26)	0.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	186,407.	174,936.

DO NOT MAIL

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

TREASURER
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
CRAIG W. FLEMING				P00634468

Firm's name: CRAIG W. FLEMING ACCTG CORP
Firm's address: 995 MORNING STAR DR STE D
SONORA, CA 95370
Firm's EIN: 94-2786557
Phone no.: 209-532-0115

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

THE ORGANIZATION EDUCATES THE COMMUNITY ABOUT FIRE SAFETY AND FOSTERS FIRE PREVENTION MEASURES WITH ASSISTANCE CLEARING HAZARDOUS BRUSH AND TIMBER.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 682,266. including grants of $ 721,935.) (Revenue $)

CLEARING OF HAZARDOUS BRUSH AND TIMBER

4b (Code:) (Expenses $ including grants of $) (Revenue $)

DO NOT MAIL

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 682,266.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*. See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	10		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a**	9		
b	Enter the number of voting members included on line 1a, above, who are independent.	**1b**	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			**5**		X
6	Did the organization have members or stockholders?			**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a	The governing body?			**8a**	X	
b	Each committee with authority to act on behalf of the governing body?			**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*			**9**		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		X
13	Did the organization have a written whistleblower policy?	**13**		X
14	Did the organization have a written document retention and destruction policy?	**14**		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		X
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

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Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

CHRYSTAL ACEVES 15990 RIDGEWOOD DRIVE SONORA CA 95370 925-337-3013

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JERRY MCGOWAN	1									
DIRECTOR	0	X						28,281.	0.	0.
(2) ALBERT ALT	40									
EXECUTIVE DIR.	0			X				17,996.	0.	0.
(3) CHUCK SLOAN	1									
DIRECTOR	0	X						349.	0.	0.
(4) EILEEN CARLEN	1									
DIRECTOR	0	X						0.	0.	0.
(5) MIKE OLENCHALK	1									
PRESIDENT	0	X		X				0.	0.	0.
(6) JOE MILANI	1									
DIRECTOR	0	X						0.	0.	0.
(7) GARY SANCHEZ	1									
DIRECTOR	0	X						0.	0.	0.
(8) KAREN CALDWELL	1									
VICE PRESIDENT	0	X		X				0.	0.	0.
(9) CHRYSTAL ACEVES	4									
TREASURER	0	X		X				0.	0.	0.
(10) CHRIS TROTT	1									
DIRECTOR	0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								46,626.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								46,626.	0.	0.

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2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	721,935.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,150.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		723,085.			
Program Service Revenue		Business Code				
	2a CLEARING BRUSH & TIMBER	541900				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6.	6.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		723,091.	6.	0.	0.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	46,626.	28,630.	17,996.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,706.		1,706.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	11,875.		11,875.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) SCH O	656,901.	653,636.	3,265.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	3,068.		3,068.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,861.		3,861.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	2,465.		2,465.	
b WEBSITE	2,087.		2,087.	
c MILEAGE REIMB	2,035.		2,035.	
d EVENTS	2,000.		2,000.	
e All other expenses	1,938.		1,938.	
25 **Total functional expenses.** Add lines 1 through 24e	734,562.	682,266.	52,296.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

DO NOT MAIL

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	186,407.	1	174,936.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	186,407.	16	174,936.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	186,407.	31	174,936.
	32	Total net assets or fund balances	186,407.	32	174,936.
	33	Total liabilities and net assets/fund balances	186,407.	33	174,936.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	723,091.
2	Total expenses (must equal Part IX, column (A), line 25)	2	734,562.
3	Revenue less expenses. Subtract line 2 from line 1	3	-11,471.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	186,407.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	174,936.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization	Employer identification number
TUOLUMNE FIRE SAFE COUNCIL	74-3072909

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	325,346.	216,548.	687,565.	672,824.	723,085.	2,625,368.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	325,346.	216,548.	687,565.	672,824.	723,085.	2,625,368.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 **Public support.** Subtract line 5 from line 4						2,625,368.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	325,346.	216,548.	687,565.	672,824.	723,085.	2,625,368.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				2.	6.	8.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						2,625,376.

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12 Gross receipts from related activities, etc. (see instructions) **12** 0.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) **14** 100.00 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 **15** 100.00 %

16a **33-1/3% support test—2025.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33-1/3% support test—2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2025.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33-1/3% support tests—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV **Supporting Organizations** *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	
b	A family member of a person described on line 11a above?	**11b**	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	**1**	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**	

DO NOT MAIL

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

- **a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	
3	Parent of Supported Organizations. ***Answer lines 3a, 3b, and 3c below.***		
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* ***Part VI.***	**3a**	
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," *describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**	
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3c**	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A — Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B — Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

DO NOT MAIL

Section C — Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required – *provide details in* ***Part VI***)	**5**	
6 **Total annual distributions.** Add lines 1 through 5.	**6**	
7 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	**7**	
8 Distributable amount for 2025 from Section C, line 6	**8**	
9 Line 7 amount divided by line 8 amount	**9**	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required – *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: $			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

DO NOT MAIL

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DO NOT MAIL

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
TUOLUMNE FIRE SAFE COUNCIL	74-3072909

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

DO NOT MAIL

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year. . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: TUOLUMNE FIRE SAFE COUNCIL

Employer identification number: 74-3072909

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CAL FIRE PO BOX 944246 SACRAMENTO, CA 94244	$ 721,935.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

DO NOT MAIL

Name of organization: TUOLUMNE FIRE SAFE COUNCIL

Employer identification number: 74-3072909

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A	$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

DO NOT MAIL

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization TUOLUMNE FIRE SAFE COUNCIL

Employer identification number 74-3072909

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) . . . . . $ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

TUOLUMNE FIRE SAFE COUNCIL

Employer identification number

74-3072909

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE RETURN IS REVIEWED AT THE TIME OF SIGNATURE BY THE SIGNING OFFICER / DIRECTOR.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND-RAISING
OUTSIDE SVC	656,628.	653,636.	2,992.	
PAYROLL SVC	273.		273.	
TOTAL	$ 656,901.	$ 653,636.	$ 3,265.	$ 0.

DO NOT MAIL

Tuolumne Fire Safe Council

Balance Sheet

As of Dec 31, 2025

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Wells Fargo Checking	4,202.25
1010 Wells Fargo Savings	170,733.67
Total for Bank Accounts	**$174,935.92**
Total for Current Assets	**$174,935.92**
Total for Assets	**$174,935.92**
Liabilities and Equity	
Liabilities	
Total for Liabilities	**$0.00**
Equity	
3200 Retained Earnings	186,407.41
Net Income	-11,471.49
Total for Equity	**$174,935.92**
Total for Liabilities and Equity	**$174,935.92**

Tuolumne Fire Safe Council

Profit and Loss

January-December, 2025

	Total
Income	
4010 Contributions - Gifts	1,150.00
4020 Grants	721,934.77
4100 Interest Income	6.09
Total for Income	**$723,090.86**
Gross Profit	**$723,090.86**
Expenses	
181 Silver Spur (PG&E) (deleted)	0.00
5000 Project	
5010 Project Management	140,553.75
5020 CEQA	91,891.49
5030 Implementation	398,867.44
5040 Adminstration/Grant Services	50,953.20
Total for 5000 Project	**$682,265.88**
6000 Council	$120.00
6010 Accounting & Finance	11,874.87
6020 Consulting and Grant Services	2,992.50
6030 Events/Booth/Space	2,000.00
6040 Insurance O & D	3,860.60
6050 Mileage Reimbursement	2,034.72
6060 Misc	2,345.00
6080 Rents	3,068.00
6090 Supplies - Council	1,938.57
6100 Web site fees & operation	2,086.95
6120 Wages, Taxes and Fees	19,975.26
Total for 6000 Council	**$52,296.47**
Unapplied Cash Bill Payment Expense	0.00
Total for Expenses	**$734,562.35**
Net Operating Income	**-$11,471.49**
Net Income	**-$11,471.49**

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Information

Purpose

To provide the Board an opportunity to consider development of a County-Wide Community Outreach and Education Program for a Proposition 4 Wildfire Prevention & Firefighter Safety Grant application.

Background

In previous Board meetings, the Board discussed the California Fire Foundation's Proposition 4 grants. The grant program initially included four priorities, two of which aligned with the Council's mission: Public Education and Outreach and Fuels Management. Public Education and Outreach has since been removed from the Notice of Funding Opportunity.

The remaining Vegetation and Fuels Management categories include Regional Fuel Breaks, Hazardous Vegetation Removal, Chipping and Clearing Operations, and Creating Defensible Space at Community Scale.

The Board may consider grant opportunities within these categories and provide direction regarding submission of a grant application consistent with the Council's mission and the current Notice of Funding Opportunity.

Fiscal Impact

None.

Recommended Action

Provide direction to develop grant application consistent with Council mission and grant Notice of Funding Opportunity.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Board President Reimbursement of Expenses

Purpose

To provide the Board an opportunity to review the Board President's request for reimbursement of expenses, including a $49.00 fee for attending Columbia College's Board Effectiveness course, and determine appropriate action.

Background

The Board President is requesting reimbursement of $49.00 for attendance at Columbia College's Board Effectiveness course. The expense and any supporting documentation will be presented to the Board for review and consideration. The Board may determine whether the expense is appropriate for reimbursement and whether to approve all, a portion, or none of the request.

Fiscal Impact

The requested reimbursement is $49.00.

Recommended Action

Review the Board President's expense reimbursement request and take action as deemed appropriate.

EVENT TICKET

PRESENT THIS TICKET AT EVENT FOR ENTRY. YOU MAY PRINT OUT OR SHOW ON MOBILE DEVICE.

Find event info & tickets online

ORDER # 10457
NAME: Gary Sanchez
TYPE: General Registration
PRICE: $49.00

843318432516



Strengthen the Functioning and Effectiveness of Your Board

Tuesday, October 20 2026 6:30 PM

Zoom - Online Meeting
Zoom

This ticket will allow one entry to event. Ticket must not be duplicated. No refunds. No exchanges.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Consider Conducting Virtual Business Meetings Beginning January 2027

Purpose

To provide the Board an opportunity to consider conducting virtual business meetings beginning January 2027.

Background

The Board will consider conducting its business meetings virtually beginning January 2027. Virtual meetings may improve accessibility and participation while reducing travel and logistical demands. The Board may discuss the meeting format, frequency, and any procedures needed to support effective Board participation and conduct of business.

Fiscal Impact

None.

Recommended Action

Discuss and provide direction regarding conducting virtual business meetings beginning January 2027.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Council and/or Collaborators Meetings – Action

Purpose

To provide the Board an opportunity to review the proposed Council and Collaborators meeting format, consider input solicited from Ad Hoc members, and provide direction.

Background

At the August meeting, the Board assigned Directors Bietz, Caldwell, and Carlen as a work group to develop recommendations regarding Council and/or Collaborators meetings. The work group developed a proposed format intended to support discussion and coordination among key partners and align with the Tuolumne Fire Safe Council's mission, the COCO, and the Community Wildfire Protection Plan (CWPP). Ad Hoc members were asked to provide input on: transitioning to monthly business meetings and quarterly Council Collaborator meetings; the preferred frequency of Collaborator meetings (monthly, quarterly, or bi-annually); preferred meeting days and times (Wednesday or Thursday, morning or afternoon); whether a three-hour meeting block is appropriate; and whether meetings should rotate among Twain Harte, Tuolumne, Sonora, Jamestown, Columbia, and Groveland. The input and proposed format will be provided for Board discussion and direction.

Fiscal Impact

None for this discussion. Potential future costs may include meeting locations and other logistical expenses.

Recommended Action

Discuss the proposed meeting format and Ad Hoc member input, and provide direction regarding meeting frequency, scheduling, duration, locations, and next steps.

Council and Collaborators Meeting Outline

September 22, 2026 - DRAFT DISCUSSION

TFSC Purpose

The Tuolumne Fire Safe Council is a 501 (c) 3 non-profit organization composed of individuals, governmental agencies, public and private businesses that share a common interest in preventing and reducing loss from wildfires.

Our Mission - The primary Mission of this Corporation shall be focused within Tuolumne County to help protect the citizens, property, and natural resources from the effects of catastrophic wild land fires.

1. Educate the public about fire threat and fire prevention measures;
2. Serve community and neighborhood fire safety needs;
3. Coordinate a Fire Plan, with the cooperation of local fire agencies;
4. Improve circulation for evacuation;
5. Reduce the potential for fire loss damage;
6. Improve fire safety by reducing dangerous fuel load;
7. Reduce vegetation waste stream to landfills;
8. Promote a healthy forest;
9. Improve air and water quality;
10. Secure grant funding for fuel reduction projects.

The mission will be accomplished through interagency and neighborhood coordination, along with a strong public and private partnership focusing on public education, exchanging of information, and fostering fire prevention and fire safety to make homes, neighborhoods and communities fire safe within Tuolumne County.

TFSC Board Direction

The TFSC Board has had discussion and given directions to a sub-committee to design and develop a proposal creating Council Collaborators meetings that meet regularly with defined participants and agenda items to meet the mission of the organization. This draft outline for Board discussion as to the Who will be invited (identify all partners), What is it that we will cover agenda and topics), When these are held (quarterly or every other month or monthly) and Where (location same or rotating).

WHY ARE HAVING A COUNCIL COOPERATIVE MEETING?

- Meet TFSC Mission intent:
    - Educate the public about fire threat and fire prevention measures to inform of projects, information exchange, relationship building, and identify opportunities for collaboration.
- Meet COCO Scope of Work deliverables:
    - Engage a broad and diverse set of mitigation entities within the county, including nontraditional and historically excluded organization, in countywide meetings and forums with a focus on wildfire resilience, outreach, planning and/or implementation.
        - Expanded participation and meaningful engagement of a broad and diverse range of wildfire resilience stakeholders in countywide planning, outreach, coordination, and implementation efforts. Through intentional outreach and inclusive engagement strategies, the County Coordinator will increase participation from both traditional wildfire mitigation partners and historically underrepresented or non-traditional organizations, including community-based organizations, tribes, educational institutions, public health organizations, social service providers, business groups, faith based organizations, workforce development entities, and representatives of vulnerable and underserved populations.
    - Foster subregional County Coordinator forums and collaboratives.
        - Establishment of collaborative networks that strengthen communication, coordination, and shared problem-solving among neighboring jurisdictions and wildfire resilience partners. These forums will provide opportunities for stakeholders facing similar wildfire risks, geographic conditions, and implementation challenges to exchange information, share best practices, identify common priorities, and develop collaborative solutions.
    - Participate in efforts to socialize completed CWPPs and project prioritization across the county, including with mitigation partners and the public.
        - Outreach and engagement efforts will increase awareness, understanding, and support for completed CWPPs and prioritized wildfire mitigation projects, resulting in stronger partnerships, greater public participation, improved coordination among stakeholders, and accelerated implementation of community wildfire resilience initiatives throughout the county.

- Meet CWPP 6.8 PUBLIC EDUCATION AND AWARENESS
    - Public education and outreach to promote and increase wildfire awareness, action and mitigation activities.
    - Educate the public on how to mitigate wildfire hazards and risks, as well as appropriately preparing and responding to wildfires.

WHO WILL BE INVITED?

- Partners, federal, state, local and tribal entities, non-profits and community groups.
- Public (residents and local businesses)

WHAT WILL WE COVER? (Content/Purpose of Meeting)

- TFSC General Updates including projects
- Education exchange…what is everyone working on
- Highlight partner agency – one or two per meeting. Give them heads up so they can do video or ppt or boards etc.
- Grant Opportunities – bring grant opportunities forward
- Guest speaker(s) on set topic (Home Hardening, Firewise, Defensible space, Insurance
- Other topics?

WHEN and HOW OFTEN DO WE MEET?

- How often do we want these?
    - Monthly?
    - Quarterly?

WHERE WILL WE MEET? Stay in same place or move meeting around throughout county?

- Tuolumne
    - CRC
    - Black Oak Resort
- Groveland
    - CRC
- Jamestown
    - Chicken Ranch Resort
- Sonora
    - Committee and Commissions Room – 48 Yaney (free)
    - USFS Greenly RD Conference room – (free)
    - Motherlode Fairgrounds – Need AV

Discussion and Direction by Board and Cooperating Partners:

- Meeting frequency
    - Monthly or Quarterly
- Location
    - Set place or rotate
- Start date
    - November? And then begin schedule in January?
- What do you want us to cover? Content.
- Who is going coordinate/organize/facilitate?
    - Staff, Board members, project managers, volunteers?

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: 2026 Holiday Party

Purpose

To provide the Board an opportunity to discuss and provide direction regarding a 2026 holiday party for Board members, staff, and volunteers.

Background

The Board will discuss the potential for holding an annual holiday party for Board members, staff, and volunteers in 2026. Discussion may include the purpose, format, timing, location, and arrangements for the event.

Fiscal Impact

Potential costs associated with the holiday party, depending on the event format and arrangements.

Recommended Action

Discuss and provide direction regarding the 2026 holiday party.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Independent Auditor Selection and Audit Timeline

Purpose

To provide the Board an update regarding the selection of Harshwall and Company, LLP to conduct the Council's independent audit and the anticipated timeline for completion.

Background

Via an electronic vote, the Board voted 5 yes, 0 no and 2 abstentions, to adopt the Audit Committee's recommendation to select Harshwall and Company, LLP to conduct the Council's independent audit. The Executive Director had a meeting with the firm to discuss the engagement, confirm expectations, and begin planning.

The independent audit is a requirement of the Council's California Fire Safe Council COCO grant, and the completed audit must be submitted in March. Continued COCO funding is dependent on meeting this requirement. The firm's anticipated schedule depends on the timely availability of financial records, completion of the fiscal-year closing process, and cooperation from the Board and staff.

The Council's CPA firm is responsible for completing the fiscal-year books, which must be closed in time to meet the November 15 deadline for filing the Council's annual Form 990. Coordination with the CPA firm will be necessary so the audit can begin as soon as the required records are available. Auditors may request interviews with all, or a majority of, Board members and will require timely responses to information requests.

Fiscal Impact

Audit costs will be incurred in accordance with the selected firm's engagement. Completion of the audit is required to satisfy the Council's COCO grant requirements and maintain eligibility for continued funding.

Recommended Action

Acknowledge the electronic vote of the Board, record the vote in the minutes and receive an update regarding the anticipated audit timeline.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Electronic Vote to Adopt Executive Director Evaluation

Purpose

To acknowledge and record the outcome of a electronic vote to adopt the Executive Director's evaluation, which will be provided by the Board President.

Background

The Board conducted an electronic vote regarding adoption of the Executive Director's evaluation. A majority of the Board agreed to adopt the evaluation. The Board President will provide the evaluation to the Executive Director.

Fiscal Impact

No fiscal impact is anticipated.

Recommended Action

Receive the information regarding the electronic vote to adopt the Executive Director's evaluation and its delivery by the Board President.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Establishment of a Board Budget or Finance Committee

Purpose

To provide the Board an opportunity to consider establishing a Budget or Finance Committee to support financial oversight and make recommendations to the Board.

Background

The Tuolumne Fire Safe Council administers multiple grants and fuels reduction projects, requiring ongoing budget monitoring, grant expenditure tracking, financial reporting, and attention to fiscal controls. As the Council's grant portfolio and administrative responsibilities continue to grow, a Board Budget or Finance Committee could provide a structured process for reviewing financial information and making recommendations to the full Board. Potential responsibilities could include review of the annual operating budget, grant and project budgets, financial reports, cash flow, and proposed budget amendments. The committee would make recommendations to the Board, with financial decisions and approvals remaining with the Board unless authority is specifically delegated. The Board may consider the committee's purpose, responsibilities, membership, and next steps for developing a committee charter.

Fiscal Impact

No direct fiscal impact is anticipated from establishing the committee. Committee activities would primarily involve Board member participation and staff support as needed.

Recommended Action

Consider establishing a Board Budget or Finance Committee and provide direction regarding its purpose, responsibilities, membership, and next steps for developing a committee charter.

TUOLUMNE FIRE SAFE COUNCIL

Board Agenda Item Cover Sheet

Meeting Date: October 28, 2026

Agenda Item: Board of Directors Recruitment

Purpose

To provide the Board an opportunity to discuss recruitment of additional members to the Board of Directors.

Background

The Tuolumne Fire Safe Council relies on an engaged Board of Directors to provide governance, strategic direction, community representation, and oversight of the Council's mission and activities. The Council's Bylaws provide for a Board consisting of no fewer than three (3) directors and no more than fifteen (15) directors. Recruitment can help identify individuals with relevant experience, skills, community connections, and an interest in supporting wildfire prevention and fuels reduction efforts. The Board may discuss current Board composition, any vacancies or opportunities to expand membership within the limits established by the Bylaws, desired areas of expertise, and approaches for identifying and engaging prospective directors.

Fiscal Impact

No direct fiscal impact is anticipated from discussing Board recruitment. Any future recruitment or outreach activities would be considered as needed.

Recommended Action

Discuss Board of Directors recruitment, including desired skills and experience, potential recruitment approaches, and next steps, and provide direction as appropriate.