



Twain Harte Community Services District

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July 22, 2026

The Honorable Laura L. Krieg
12855 Justice Center Drive
Sonora, CA 95370

**SUBJECT: Response to Findings and Recommendations of the 2025-26 Tuolumne County Civil Grand Jury's
"Twain Harte Fire District Payroll Practices Report"**

Dear Judge Krieg:

Twain Harte Community Services District (THCSD) would like to thank the 2025-26 Tuolumne County Civil Grand Jury (Grand Jury) for responding to public inquiries about fire district payroll practices in Tuolumne County. With core values of integrity, transparency, fiscal responsibility, community education, and continual improvement, THCSD welcomes both public inquiries and opportunities to improve its services. The findings of the Grand Jury's Twain Harte Fire District Payroll Practices Report (Grand Jury Report) confirm that THCSD's practices reflect its core values, while offering an opportunity for improvement. This letter provides THCSD's responses to the findings and recommendations of the Grand Jury Report in accordance with California Penal Code Section 933(c).

Before responding to the findings and recommendations, an initial point of clarification needs to be established to avoid confusion. The Grand Jury Report's analysis primarily focuses on the Twain Harte Fire District. In 1996, the Twain Harte Fire District merged with the Twain Harte Park and Recreation District and the Tuolumne County Water District #1 to form the Twain Harte Community Services District (THCSD). It then became THCSD's Fire Division. Therefore, in this response, Twain Harte Fire District is referred to as THCSD.

Response to Grand Jury Report Findings

- **FINDING F1:** Payroll processes comply with state and local policies.
- **RESPONSE TO F1:** THCSD's staff work hard to ensure that all its payroll practices are performed in accordance with state/federal laws and THCSD policies. THCSD's Board and staff thank the Grand Jury for performing an investigation to confirm that this is true of its fire-related payroll practices.

Response to Grand Jury Report Recommendations

- **RECOMMENDATION R1:** The Grand Jury recommends that Fire Districts hold educational workshops and create FAQ lists for better transparency, education, and awareness of how pay and reimbursement is carried out, identifying acronyms in sample paychecks for employees and especially volunteers.
- **RESPONSE TO R1:** THCSD appreciates this constructive recommendation to improve transparency. Based on the Grand Jury's investigation questions and the recommendation wording, THCSD understands that the recommendation primarily applies to employees and volunteers. THCSD's current practice is to verbally train fire employees and volunteers about payroll practices. However, fire payroll laws and policies are much more complex and less intuitive than those for standard 40-hour employees and it often takes a fire employee or volunteer several years before gaining a good understanding of it.

To improve employee and volunteer understanding of the complex fire payroll laws and policies, and in response to Grand Jury Report recommendation R1, THCSD has created a Fire Payroll FAQ document to

answer common payroll questions. The FAQ document provides information on timing and amounts for regular pay, volunteer stipends and reimbursement for mutual aid deployments. It also describes how Federal Labor Standards Act overtime laws apply to firefighters, provides definitions for pay stub abbreviations, and answers common questions about reimbursable mutual aid deployments for other agencies. The Fire Payroll FAQ document has been provided to all THCSD fire employees and volunteers. It is also available to members of the public should they wish to educate themselves on the complex payroll requirements for firefighters.

The above responses were discussed and approved by the THCSD Board of Directors at their regular meeting on July 8, 2026. Please feel free to reach out to THCSD staff at (209) 586-3172 with any questions.

Sincerely,



TOM C. TROTT
General Manager