PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, November 16, 2026

Fire Station 38, 7206 Church Street, Penryn, CA 95663

Members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact marmstrong@placerhillsfire.org at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

MEETING AGENDA @ 6:30 P.M.

1. **CALL MEETING TO ORDER / ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES:** October 19, 2026 Meeting Minutes
5. **FINANCIAL REPORT & BILL APPROVAL**
6. **CORRESPONDENCE**
7. **PUBLIC COMMENT**

   (The Penryn Fire Protection District Board of Directors has provided this period for members of the public to be given the opportunity to address the board on items of interest to the public, which are applicable to the district and within its jurisdiction. No action may be taken on any matter, which is not already on the agenda for consideration. The reasonable time frame for public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Chair. Items from the public will be considered without discussion by the Board and may be referred to staff.)
8. **INFORMATIONAL / NON-ACTION ITEMS:**
   - A. Sierra Nevada Firefighters, Local 3800 Report
   - B. Administrative Staff Monthly Reports:
     1) Fire Chief
     2) Operations
     3) Prevention
   - C. Director Committee Reports
     1) Personnel Committee
     2) Finance and Administrative Contract Oversight
     3) Ad hoc Committee for future cooperation with other fire departments
     4) Ad hoc Strategic Plan
     5) Ad hoc Engine Replacement
9. **ACTION ITEMS**
   - A. Consider and adopt Resolution 2026-10, the 2026 Multi-Jurisdiction Local Hazard Mitigation Plan
   - B. Consider and approve recommendations related to board committees
   - C. Consider and approve the strategic plan
   - D. Consider and approve the audit for Fiscal Year 2025-2026, prepared by Smith & Newell CPA's
   - E. Consider and approve the rates for Fiscal Year 2027-2028 for Kingsley Bogard LLP
   - F. Consider and approve submitting a ballot for the Placer Local Agency Formation Commission alternate special district representative
   - G. Review roof replacement RFP responses, award a contract, and authorize the Fire Chief or designee to execute and administer the contract and oversee the project

H. Review HVAC replacement RFP Responses, award a contract, and authorize the Fire Chief or designee to execute and administer the contract and oversee the project.

MEETING ADJOURNMENT

Next meeting: Monday, December 21, 2026 6:30 PM - 8:00 PM (PST)

PENRYN FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS MEETING MINUTES

Chair Hotaling, Vice-Chair Hardesty, Secretary Shields, Directors Heimlich and Verdugo

MINUTES OF THE REGULAR MEETING October 19, 2026

1. **Call the meeting to order and Roll Call:** Vice-Chair Hardesty called the meeting to order at 6:30 pm.
   Directors in attendance: Danielle Hardesty, Diego Heimlich, Larry Shields, and Robert Verdugo
   Directors absent: Cheryl Hotaling
   Staff in attendance: Chief Gow, Fire Marshal D'Ambrogi, Assistant Chief Slusher, Division Chief Williamson, and District Manager Armstrong
2. **Pledge of Allegiance:** Vice-Chair Hardesty led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Heimlich moved to approve the agenda. Director Verdugo seconded the motion which passed unanimously.
4. **Approval of Minutes:** Vice-Chair Hardesty reported that a correction is needed for item 4, approval of minutes, for who seconded of the motion. Director Shields moved to approve the amended minutes from the September 21, 2026 meeting. Director Heimlich seconded the motion which passed unanimously.
5. **Financial Report & Bill Approval:** Director Shields moved to approve the financial report and expenses. Director Verdugo seconded the motion which passed unanimously.
6. **Correspondence:** Director Shields reported that the admin contract committee have received a revised agreement.
7. **Public Comment:** N/A
8. **Informational/Non-Action Items:**
   a. **Sierra Nevada Firefighters, Local 3800 (Local 3800):** N/A
   b. **Fire Chiefs Report: Chief Gow**
      1. New board member in Foresthill and City of Auburn selecting a new City Manager. A few fire related measures are on the ballot; South Placer, City of Lincoln.
      2. Physical exams have been completed for both districts.
      3. LAFCO has a new executive officer, command staff had an introductory meeting.

      Operations Report: Assistant Chief Slusher
      1. Response statistics report provided
      2. Recent high-profile incident; Engine company committed for an entire evening, incident included subject lighting fires and a shooting.
      3. Out of class Battalion Chiefs have been filling shifts, getting good experience
      4. Working on Roof and HVAC RFP process, have 15 Roof and 12 HVAC contractors scheduled to attend the walk through this week. Proposals will be presented at the November board meeting.

      Fire Prevention report: Division Chief Williamson
      1. Fire prevention report on inspections and activities were reviewed and shared that the townhome inspections are starting.
   c. **Director Committee Reports**
      1. **Personnel Committee**: N/A

2. **Administrative Contract & Finance Oversight Committee**: Vice-Chair Hardesty shared the committee has received another draft of the agreement.
3. **Ad hoc committee for future cooperation with other fire departments**: N/A
4. **Ad hoc Strategic Plan:** Director Verdugo shared that there is an item on the agenda, for review and approval.
5. **Ad hoc Engine Replacement:** Chief Slusher reported that the rough specifications have been provided to vendors to start the quoting process.

d. **Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan**
Fire Marshal D'Ambrogi reported that for the Local Hazard Mitigation Plan the districts only had to provide answers for clarification purposes. For CWPP, continue to review the projects for prioritization.

9. **Action Items:**

a. **Public Hearing: Consider and adopt Resolution 2026-09, Adoption of the annual fee report, capital improvement plan and mitigation fee increase**
Fire Marshal D'Ambrogi reported that this is for the annual process to review the capital improvement plan and fee report and provide a recommendation to increase the mitigation fees. Recommending a 3.9% increase, based off the Construction Cost Index, to $2.17 per square foot. Anticipate the increase being implemented next fiscal year, based off the county board of supervisors schedule.
Open public hearing: 6:51pm
No comment
Close public hearing: 6:52pm
Motion made by Director Heimlich to approve Resolution 2026-09. Director Verdugo second the motion, which passes unanimously by roll call.

b. **Consider and approve the draft strategic plan for public comment**
Vice-Chair Hardesty shared that a staff report was provided and the board is requested to decide if the board and public should review at the same time. Motion made by Director Heimlich to have a concurrent board and public review period until the November 16th board meeting. Director Verdugo seconded the motion, which passed unanimously.

c. **Consider and approve submitting a nomination for the special district alternate representative on Placer County Local Agency Formation Commission**
Chief Gow reported that this is for the special districts alternate position. If no one is interested would suggest waiting to see who is nominated. No action taken.

The meeting was adjourned at 7:00pm

Next Board Meeting: Monday, November 16, 2026 6:30 PM - 8:00 PM (PST)

Respectfully submitted,

Michelle Armstrong

District Manager

Penryn Fire General
Check Detail
October 16 through November 12, 2026

Num	Date	Name	Memo	Account	Paid Amount
	10/20/2026	**Advantage Gear**		**General Operating Funds**	
	10/20/2026		Barsdale	52030 Clothing and Personal	-258.37
TOTAL					-258.37
	10/20/2026	**AT&T Inc.**		**General Operating Funds**	
	10/20/2026			52040 Communication Services	-117.94
TOTAL					-117.94
	10/20/2026	**Danielle Hardesty**		**General Operating Funds**	
	10/20/2026			52580 Commision Reimbursem...	-150.00
TOTAL					-150.00
	10/20/2026	**Kaiser Foundation He...**		**General Operating Funds**	
	10/20/2026		Employer	51310 Employee Group Insurance	-4,926.87
			Employee	51310 Employee Group Insurance	-1,647.07
TOTAL					-6,573.94
	10/20/2026	**Larry Shields**		**General Operating Funds**	
	10/20/2026			52580 Commision Reimbursem...	-150.00
TOTAL					-150.00
	10/20/2026	**Pacific Gas & Electric**		**General Operating Funds**	
	10/20/2026			52800 Utilities	-1,123.44
TOTAL					-1,123.44
	10/20/2026	**Robert Verdugo**		**General Operating Funds**	
	10/20/2026			52510 Commissioner Fees	-300.00
TOTAL					-300.00
	10/28/2026	**Advantage Gear**		**General Operating Funds**	
	10/28/2026			52030 Clothing and Personal	-12.82
TOTAL					-12.82
	10/28/2026	**US Bank**		**General Operating Funds**	
	10/28/2026			52800 Utilities	-406.91
			smog	52160 Maintenance - vehicles	-79.50
				52330 Supplies-Equipment	-37.51
TOTAL					-523.92
	11/12/2026	**AT&T Mobility**		**General Operating Funds**	
	11/12/2026			52040 Communication Services	-166.96

Penryn Fire General
Check Detail
October 16 through November 12, 2026

Num	Date	Name	Memo	Account	Paid Amount
TOTAL					-166.96
	11/12/2026	**Dawson Oil Co.**		**General Operating Funds**	
	11/12/2026			52170 Fuel	-9.38
TOTAL					-9.38
	11/12/2026	**Harris Industrial Gases**	**3148**	**General Operating Funds**	
	11/12/2026			52330 Supplies-Equipment	-55.80
TOTAL					-55.80
	11/12/2026	**Loomis Ace Hardware**		**General Operating Funds**	
	11/12/2026			52170 Fuel	-107.49
TOTAL					-107.49

JOA REIMBURSEMENT
(Receivable)

PLACER HILLS JULY - SEPT 2026 — PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 86	07/25/2026 08:00	07/26/2026 08:00	24	$ 27.02	$ 40.53	$ 972.72	$ 14.10	$ 114.49	1,101.31
Gordon	Engine 41	08/20/2026 08:00	08/21/2026 08:00	24	$ 30.42	$ 45.63	$ 1,095.12	$ 15.88	$ 128.90	1,239.89
Miller	Engine 84	08/28/2026 22:00	08/29/2026 08:00	10	$ 29.83	$ 44.75	$ 447.45	$ 6.49	$ 52.66	506.60
Garrison	Engine 41	09/11/2026 08:00	09/12/2026 08:00	24	$ 26.75	$ 40.13	$ 963.00	$ 13.96	$ 113.35	1,090.31
							Total:			$ 3,938.12

PD 10/2026

FORESTHILL JULY - SEPT 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	08/26/2026 08:00	08/27/2026 08:00	24	30.42	45.63	$ 1,095.12	$ 15.88	$ 128.90	1,239.89
Barsdale	Hold Over	08/27/2026 08:00	08/27/2026 08:45	0.75	30.42	45.63	$ 34.22	$ 0.50	$ 4.03	38.75
Gordon	Engine 90	08/31/2026 09:00	09/01/2026 08:00	23	30.42	45.63	$ 1,049.49	$ 15.22	$ 123.52	1,188.23
Gordon	Engine 90	09/01/2026 08:00	09/02/2026 08:00	24	30.42	45.63	$ 1,095.12	$ 15.88	$ 128.90	1,239.89
Gordon	Engine 90	09/24/2026 08:00	09/25/2026 08:00	24	30.42	45.63	$ 1,095.12	$ 15.88	$ 128.90	1,239.89
Gordon	Engine 90	09/25/2026 08:00	09/26/2026 08:00	24	30.42	45.63	$ 1,095.12	$ 15.88	$ 128.90	1,239.89
							Total:			$ 6,186.56

PD 11/2026

PLACER HILLS-PENRYN
FIRE PROTECTION DISTRICTS

STAFF REPORT

To:	Board of Directors, Penryn Fire Protection District
From:	Ian Gow, Fire Chief
By:	Mark D'Ambrogi, Fire Marshal
Date:	November 16, 2026
Subject:	Adoption of the Local Hazard Mitigation Plan update 2026 including Penryn Fire Protection District Chapter 24

The Issue

Shall the Board, by Resolution, adopt the Placer County Local Hazard Mitigation Plan update including Penryn Fire Protection District Chapter 24?

Recommendation

Staff recommends the Board, by Resolution, adopt the Placer County Local Hazard Mitigation Plan update including Penryn Fire Protection District Chapter 24.

Background

The emphasis of the Local Hazard Mitigation Planning process is to create an ongoing, community-wide public/government planning process that results in the local governing bodies formally adopting a Local Hazard Mitigation Plan (LHMP). Each year natural disasters throughout the United States kill hundreds of people, injure thousands, and leave tens of thousands homeless. Taxpayers pay billions of dollars each year to help those impacted recover from disaster. Many of these disasters are predictable, and many more are repetitive, yielding the same results. However, much of the damage caused by these events can be alleviated or even eliminated.

One of FEMA's primary goals is reducing losses from natural disasters. Hazard mitigation planning and the subsequent implementation of projects, measures, and policies contained in a plan is the primary mechanism in achieving that goal.

The Federal Disaster Mitigation Act of 2000 requires every local government to have a FEMA approved Local Hazard Mitigation Plan in order to maintain eligibility for certain mitigation funding programs.

Placer County began the LHMP update in 2025. Agencies that participated in this planning process provided specific information about their agency in regards to natural hazards that may occur in their jurisdiction, what impacts such hazards may have to the agency, and what mitigation measures may be used to reduce or eliminate impact from identified hazards.
Penryn Fire Protection District participated in this process and specific information to the District is contained in Chapter 24, Volume 2, of the LHMP.
This process went on for several months coordinated by Placer County personnel and contracted consultants to arrive with an updated five (5) year plan. The draft plan was provided to the public for comment, submitted to California Office of Emergency Services (CA OES) for review and approval, submitted to the Federal Emergency Management Agency (FEMA) for review and approval. Adoption by all local governments covered by the plan completes the final phase of the LHMP update.

Purpose of the Local Hazard Mitigation Plan
The purpose of LHMP is to reduce or eliminate long-term risk to people and property from the effects of natural hazards. This plan has been prepared to meet requirements in order to maintain the Penryn Fire Protection District eligibility for FEMA Pre-Disaster Mitigation (PDM) and Hazard Mitigation Grant Programs (HMGP), as well as assist in obtaining other grant funding opportunities that may address hazard mitigation within the District.

Alternatives Available to Board; Implications of Alternatives
1. Adopt the Local Hazard Mitigation Plan;
2. Take no action.

By not adopting the Local Hazard Mitigation Plan, the District will not be in compliance with Federal Regulations and may be ineligible to receive Federal assistance for pre-disaster projects and natural disaster related events.

Fiscal Impact
There is no fiscal impact as a result of adoption of this Local Hazard Mitigation Plan.

Attachments
The 2026 LHMP for Placer County, including all agency Chapters can be found at:
https://www.placer.ca.gov/1381/Local-Hazard-Mitigation-Plan OR
Local Hazard Mitigation Plan | Placer County, CA

BEFORE THE BOARD OF DIRECTORS
PENRYN FIRE PROTECTION DISTRICT
COUNTY OF PLACER, STATE OF CALIFORNIA

RESOLUTION NO. 2026-10

A RESOLUTION OF THE PENRYN FIRE PROTECTION DISTRICT AUTHORIZING THE ADOPTION OF THE 2026 PENRYN FIRE PROTECTION DISTRICT HAZARD MITIGATION PLAN

WHEREAS, the Penryn Fire Protection District has exposure to natural hazards that increase the risk to life, property, environment, and the Penryn Fire Protection District economy; and

WHEREAS, pro-active mitigation of known hazards before a disaster event can reduce or eliminate long-term risk to life and property; and

WHEREAS, The Disaster Mitigation Act of 2000 (Public Law 106-390) established new requirements for pre- and post-disaster hazard mitigation programs; and

WHEREAS, a coalition of Penryn Fire Protection District stakeholders with like planning objectives has been formed to pool resources and create consistent mitigation strategies to be implemented within each partners identified capabilities, within the Penryn Fire Protection District; and

WHEREAS, the coalition has completed a planning process that engages the public, assesses the risk and vulnerability to the impacts of natural hazards, develops a mitigation strategy consistent with a set of uniform goals and objectives, and creates a plan for implementing, evaluating, and revising this strategy.

NOW, THEREFORE, BE IT RESOLVED that the Penryn Fire Protection District:

1.) Adopts in the 2026 Penryn Fire Protection District Hazard Mitigation Plan.

1.) Will use the adopted and approved portions of the 2026 Penryn Fire Protection District Hazard Mitigation Plan to guide pre- and post- disaster mitigation of the hazards identified.

2.) Will coordinate the strategies identified in the 2026 Penryn Fire Protection District Hazard Mitigation Plan with other planning programs and mechanisms under its authority.

3.) Will continue its support of the on-going mitigation efforts and continue to participate in the plan maintenance and support as described by the 2026 Penryn Fire Protection District Hazard Mitigation Plan.

PASSED AND ADOPTED on this 16th Day of November, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Cheryl Hotaling, Chair

ATTEST: _____
Larry Shields, Secretary

PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: November 9, 2026
To: Board of Directors
From: Cheryl Hotaling, Chair
Subject: Review of Board Committees

The Penryn Fire Protection District Board of Directors (Board) currently has the following Director committees:

1. Personnel Committee
2. Administrative Contract & Finance Oversight Committee
3. Ad hoc Committee for Future Cooperation with other Fire Departments
4. Ad hoc Strategic Planning Committee
5. Ad hoc Brush Engine Replacement Committee

The Brown Act recognizes two types of committees: Standing Committees and Ad Hoc Committees. A Standing Committee is generally characterized by either continuing subject matter jurisdiction or a meeting schedule established by its parent legislative body. In contrast, an Ad Hoc Committee is established to accomplish a specific, limited-duration task and is dissolved upon completion of that assignment.

Standing Committees are subject to the requirements of the Brown Act, while Ad Hoc Committees may be exempt from those requirements, provided they meet the applicable criteria for exemption.

In my capacity as Board Chair, I am requesting that the Board review the following information and recommendations regarding each committee and consider taking any actions it deems appropriate.

1. Personnel Committee

Over the past several years, the primary responsibility of the Personnel Committee has been to negotiate Memoranda of Understanding (MOUs) with labor representatives. The committee has historically convened on an as-needed basis and for a limited duration, with the specific purpose of negotiating a proposed MOU for subsequent Board consideration and approval.

Recommendation: Disband the Personnel Committee and establish an Ad Hoc Labor Negotiations Committee as needed.

Rather than maintaining a standing Personnel Committee, it is recommended that the Board establish an Ad Hoc Labor Negotiations Committee when labor negotiations are necessary. The committee would be assigned the specific responsibility of negotiating a proposed MOU for presentation to the Board. Upon completion of negotiations and Board approval of the MOU, the Ad Hoc Labor Negotiations Committee would be disbanded. A new Ad Hoc Labor Negotiations Committee would be established when the next round of labor negotiations is required.

The current MOU expires on June 30, 2027. Accordingly, it is anticipated that the first Ad Hoc Labor Negotiations Committee would be established, and committee appointments made by the Board, in December 2026.

2. Administrative Contract & Finance Oversight Committee

The committee was originally established by the Board as the Administrative Contract Oversight Committee in May 2021, following the Penryn Fire Protection District's (PFPD) execution of an agreement with Placer Hills Fire Protection District for the provision of administrative services. In December 2021, the Board expanded the committee's scope of responsibilities and formally renamed it the Administrative Contract and Finance Oversight Committee (aka Finance and Administrative Contract Oversight Committee).

Historically, the Finance Oversight responsibilities have primarily focused on developing the annual budget and any necessary budget amendments for Board consideration and approval, as well as monitoring the accuracy of required budget postings.

In contrast, the Administrative Contract Oversight responsibilities have been less formally defined and structured. As a result, the committee's two areas of responsibility have evolved differently, with distinct areas of focus, objectives, and oversight functions.

Recommendation: Establish Two Separate Standing Committees.

It is recommended that two separate standing committees be established: a Finance Committee and an Administrative Contract Oversight Committee. Given that these committees have distinct areas of focus, stakeholder groups and regular attendees, maintaining them as separate committees would provide a more efficient and effective structure for conducting business.

Additionally, it is recommended that each committee develop a formal Committee Charter outlining its purpose, authorities and responsibilities, membership and composition, and meeting procedures. These charters are anticipated to be approximately two to three pages

in length and would serve as foundational documents to establish each committee's framework, roles, and operational expectations.

The development and use of formal charters for standing committees is widely recognized as a best practice in effective committee governance and administration.

3. Ad hoc Committee for Future Cooperation with other Fire Departments

This Ad Hoc Committee was originally established to provide an opportunity for informal discussions and collaboration among neighboring fire agencies regarding potential areas of cooperation, shared services, and information exchange. The committee remained largely inactive for an extended period of time after it was initially established.

In approximately February 2025, the committee resumed activity, initially convening on an as-needed basis with representatives from other fire agencies before transitioning to a more regular, monthly meeting schedule. Meetings were subsequently suspended in the spring of 2026.

Recommendation: Disband the existing committee and reevaluate the structure for future interagency collaboration.

Interagency cooperation remains an important function and should continue to be explored. However, before establishing a new committee or formalizing an ongoing collaborative group, it is recommended that the purpose, scope, and desired outcomes of such an effort be more clearly defined. A draft Committee Charter should be developed outlining the proposed purpose, responsibilities, membership, and meeting expectations. The proposed structure and participation should then be presented to the respective governing bodies for consideration and approval.

4. Ad hoc Strategic Planning Committee

This Ad Hoc Committee was established in 2026 with the specific, limited purpose of developing a draft Strategic Plan for Board review and consideration. The draft Strategic Plan has been completed and is currently undergoing review by the Board and the public, with formal Board consideration and anticipated adoption in November 2026.

Recommendation: Disband the Ad Hoc Strategic Planning Committee effective November 30, 2026.

Given that the committee's assigned task has been substantially completed and the Strategic Plan is anticipated to be presented for final Board action in November 2026, it is recommended that the committee be formally disbanded at November 30, 2026.

5. Ad hoc Engine Replacement Committee

This Ad Hoc Committee was established in June 2026 with the specific, limited purpose of developing a recommendation and proposed specifications for a new Type III (brush) engine for Board review and consideration. The specifications are currently being developed, with formal Board consideration and anticipated approval expected in the first half of 2027.

Recommendation: Disband the Ad Hoc Engine Replacement Committee following Board approval of the engine specifications.

Given the committee's specific and limited assignment, it is recommended that the committee be formally disbanded upon completion of its work and final Board action on the proposed engine specifications.

Summary

The recommendations outlined above are intended to ensure that the District's committee structure appropriately reflects the purpose, scope, and duration of each committee's responsibilities. Establishing clear distinctions between standing and ad hoc committees, developing formal charters for ongoing committees, and dissolving committees upon completion of their assigned tasks will promote greater accountability, transparency, and efficiency in the Board's oversight activities.

The Board is requested to review these recommendations and provide direction regarding the proposed committee structure and any associated actions.

Attachment: Draft Charter for Illustrative Purposes Only

Penryn Fire Protection District

ADMINISTRATIVE CONTRACT OVERSIGHT COMMITTEE CHARTER

Adopted Date: xx/xx/xxxx Revision Date: xx/xx/xxxx

1. COMMITTEE PURPOSE AND MISSION

1.1.Statement of Purpose

The Administrative Contract Oversight Committee ("Committee") is a permanent standing committee established by the Penryn Fire Protection District (PFPD) Board of Directors ("Board") to review, deliberate, and make recommendations on matters related to contract administration, oversight and monitoring of the Administrative Contract ("Contract") between the PFPD and the Placer Hills Fire Protection District (PHPFD).

1.2. Core Objectives

1. Negotiate Contract extensions and amendments as needed.
2. Provide detailed oversight of the Administrative Contract and make recommendations to the Board as necessary.
3. Provide a forum to address and resolve operational issues related to the Contract prior to escalation to the full Board.

2. AUTHORITY AND RESPONSIBILITIES

2.1.Advisory Role

As an advisory body under local open-meeting laws, the committee does not have final policy, contracting, or spending authority unless explicitly delegated by the full Board. It reviews items and forwards recommendations to the full Board.

2.2.Specific Duties

1. Review progress against annual operations plans, including Training Plan, Equipment Purchase Plan, Facilities Plan.
2. Develop recommendations to the full governing body for policy additions/changes, as necessary.
3. Negotiate Contract extensions/amendments, as needed.
4. Hold public meetings and receive comments when appropriate.
5. Perform other duties assigned by the governing body.

3. MEMBERSHIP AND COMPOSITION

The committee shall consist of five (5) members appointed by the Board:

- Two (2) members of the PFPD Board
- PFPD Fire Chief
- PFPD Job Steward
- PFPD District Manager

SAMPLE FOR ILLUSTRATION PURPOSES ONLY

Members will be appointed annually during the December PFPD Board Meeting. Members shall serve terms of 1 year, unless they cease to hold the elected or appointed office through which they serve. Vacancies shall be filled by the PFPD Board at the next regularly scheduled Board meeting.

The Board will appoint one of the Board committee members to be the committee's chair.

4. MEETINGS AND PROCEDURES

- The committee shall normally meet monthly at PFPD Station 38. The date and time of the meetings will be determined by the committee members. Special meetings may be called by the committee chair. A meeting may be canceled or rescheduled by the committee chair.
- All meetings shall be properly noticed and conducted in accordance with applicable open-meeting requirements (e.g., Ralph M. Brown Act), providing advance public notice and agendas.
- The chair and the Fire Chief shall prepare proposed agendas. Agenda materials should generally be distributed to members at least three (3) days before the meeting, when practicable.
- Members of the public shall be permitted to address the committee in accordance with Public Comment procedures employed by the PFPD Board for its Board meetings.
- Formal action minutes shall be kept and presented for approval at the subsequent committee meeting.
- The committee shall transmit its recommendations to the full governing body through written reports, agenda items, minutes, or other approved methods.

SAMPLE FOR ILLUSTRATION PURPOSES ONLY

Penryn Fire Protection District
Strategic Plan 2026–2031

Adopted: ~~December~~ November ~~xx~~16, 2026

Penryn Fire Protection District
7206 Church Street
Penryn, CA 95663
www.penrynfire.ca.gov

1 Introduction

The Penryn Fire Protection District (PFPD) is committed to providing dependable, professional, and cost-effective fire and emergency services to the residents and businesses within the District. As the community and the demands placed upon the District continue to evolve, thoughtful long-term planning is essential to ensure the organization remains prepared to meet current and future needs. This Strategic Plan provides a framework for establishing priorities, allocating resources, strengthening organizational capabilities, and maintaining a sustainable level of service while remaining responsive to the community.

The District's mission serves as the foundation for this planning effort: *"The Penryn Fire Protection District was formed with the goal of providing protection of lives and property to the residents and businesses of the District. This is accomplished through professional firefighting/emergency medical staff able to respond to all types of emergencies. In addition to emergency response, the District conducts enforcement of fire safety laws and public education to enhance fire prevention. The District strives to provide to its residents and businesses the highest possible level of protection for lives and property in a cost effective and professional manner."*

This Strategic Plan builds upon that mission by identifying the District's strengths, recognizing current and emerging challenges, and establishing strategic priorities to guide decision-making over the coming years. Through responsible financial management, continued investment in personnel and equipment, strong regional partnerships, and ongoing engagement with the community, the District will work to preserve the high level of service its residents and businesses depend upon while positioning the organization for long-term sustainability and operational readiness.

2 Purpose

The purpose of this Strategic Plan is to establish a clear framework for organizational priorities and serve as a blueprint for informed, consistent, and effective decision-making. The plan provides direction for allocating resources, addressing emerging needs, and aligning operational and administrative efforts with the District's mission and long-term goals.

The Strategic Plan also promotes transparency and accountability by clearly communicating the District's priorities, direction, and objectives to both internal and external stakeholders. By establishing a shared understanding of the District's priorities,

the plan supports collaboration among the Board, staff, community partners, and the residents and businesses the District serves.

3 Background

3.1 Regional Fire Service Delivery

The PFPD operates within a regional fire service system and maintains close working relationships with neighboring agencies to enhance emergency response capabilities and provide effective service to the community. The District is bordered by the South Placer Fire Protection District, Placer County Fire, and Placer Hills Fire Protection District, creating a service environment in which coordination, communication, and resource sharing are essential components of effective emergency response.

Through established automatic aid agreements and regional cooperation, the District both provides and receives assistance from neighboring agencies when additional resources are needed. ~~The District provides Basic Life Support (BLS) emergency medical services, while neighboring South Placer and Placer Hills fire agencies provide Advanced Life Support (ALS) capabilities. This complementary service model allows the regional system to provide a broader range of emergency medical capabilities while leveraging the resources and expertise of participating agencies.~~

The District's participation in regional automatic aid demonstrates the importance of these partnerships to its overall service delivery model. Between 2023 and 2025, PFPD provided mutual aid to neighboring agencies on 537 occasions and received assistance from neighboring agencies 139 times during the same period. The substantial difference between aid provided and aid received demonstrates the District's significant contribution to the regional emergency response system and the value of PFPD resources to neighboring agencies.

The PFPD Station 38 also represents an important regional resource. According to the Placer LAFCO Fire Service Review dated April 2025, Station 38 has one of the lowest Unit Hour Utilization rates among surrounding fire stations. Lower unit utilization indicates that the District's available resources have greater capacity to respond to incidents outside the District when appropriate. This capacity, combined with the District's participation in automatic aid, enables the PFPD to contribute personnel and apparatus to neighboring jurisdictions without compromising its ability to serve its own community.

The District's regional role highlights the importance of maintaining strong interagency relationships and cooperative service agreements. The PFPD's ability to provide

resources to neighboring agencies~~, while receiving specialized ALS capabilities and additional resources when needed,~~ contributes to a coordinated regional system designed to improve emergency response and maximize available resources. As service demands and community needs evolve, continued evaluation of regional partnerships, automatic aid arrangements, and resource utilization will remain an important component of the District's long-term strategic planning.

3.2 District History

The PFPD has a long-standing history of serving the local community, having been established in 1924 as a volunteer fire department. With more than 100 years of service, the District has evolved from its volunteer origins into a professional emergency services organization while maintaining its longstanding commitment to protecting the lives and property of the residents and businesses it serves.

Today, the District provides Basic Life Support (BLS) emergency medical and fire suppression services with a staffing model consisting of six personnel, including three Captains and three Engineers. Advance Life Support (ALS) is provided to the District via ambulance dispatched (or neighboring ALS transporting district) for medical aid calls as necessary.

The District's organizational structure has also evolved in response to changing operational and administrative needs. Following the departure of the PFPD Fire Chief in August 2020, the District entered into a contract with the Placer Hills Fire District for the provision of administrative and leadership services. Since July 2021, the Fire Chief, Fire Marshal, Battalion Chief, and administrative services have been provided through this partnership.

The District further strengthened its regional cooperation through a Joint Operating Agreement with the Placer Hills Fire District, Foresthill Fire Protections District, and Auburn City Fire Department, effective September 2021. The agreement provides a framework for sharing resources and supporting operational efficiency, while enhancing the District's ability to provide emergency services utilizing available resources.

The District operates with a relatively modest financial base while maintaining a diversified revenue structure. The adopted 2026 budget is approximately $1.36 million, excluding Strike Team revenue. The District's primary revenue sources include approximately 49.5 percent from ad valorem property taxes, 37.7 percent from Measure A, and 8.4 percent from Measure C. The remaining approximately 4.4 percent is derived from other sources, including interest and donations. This revenue structure provides the foundation for the District's ongoing operations while requiring careful financial planning to address increasing personnel, equipment, facility, and operational costs.

The District currently operates a Type I engine and a Type III brush engine. The Type I engine was placed in service in 2018 and remains subject to loan payments through 2033. The Type III brush engine was placed in service in 2008 and continues to provide an important resource for wildfire and vegetation-fire response.

Station 38 serves as the District's primary facility and has undergone several improvements in recent years. However, the facility was rated in "poor" condition in the Placer County Local Agency Formation Commission's 2025 Municipal Services Review, highlighting the need for continued attention to aging infrastructure and future capital improvements. Over the past five years, the District has completed improvements to the station, including enhancements to engine-bay exhaust handling, exterior windows, exterior walls, and site grading.

The District's history reflects more than a century of community service, adaptation, and commitment to emergency preparedness. As the District looks toward the future, its historical foundation, regional partnerships, existing resources, and community relationships provide important context for understanding both its current capabilities and the strategic challenges and opportunities that will shape the organization in the years ahead.

4 District Strengths and Challenges

4.1 District Strengths

The District benefits from a dedicated and committed workforce with a strong organizational culture and a deep sense of pride in serving the Penryn community. This commitment is reflected in the District's ability to retain its personnel, with no staff turnover since 2021. The continuity and experience of the current team provide a strong foundation for maintaining operational effectiveness, institutional knowledge, and consistent service to the community.

The District also benefits from a positive and collaborative relationship between staff and the Board of Directors. Open communication, mutual respect, and a shared commitment to the District's mission support effective governance and decision-making. This strong working relationship enables the District to address operational priorities while remaining focused on the needs of the community.

A well-established Intern Program represents another significant organizational strength. The program provides an opportunity to develop future firefighters, strengthen the District's workforce pipeline, and introduce individuals to the culture, expectations, and operational standards of the organization.

The District maintains strong working relationships with neighboring fire districts, the United Auburn Indian Community, local government agencies, and local elected officials. These partnerships enhance coordination, communication, and resource sharing and provide a strong foundation for regional cooperation during both routine operations and significant incidents.

Financial stability is another key strength. The District maintains budget reserves that can support significant capital expenditures, including the anticipated purchase of a new Type III (Brush) engine. In addition, the District maintains economic reserves that provide financial flexibility and help position the organization to address unforeseen needs, changing operational demands, and future strategic priorities.

Finally, the District benefits from strong community support. The community's confidence in and commitment to the District provides an important foundation for continued service delivery and long-term organizational success. Together, the District's dedicated personnel, collaborative governance, workforce development efforts, regional partnerships, financial stability, and community support provide a strong platform from which to pursue the District's strategic goals and prepare for future needs.

4.2 District Challenges

The District faces several challenges that will require ongoing evaluation, strategic planning, and careful allocation of resources to sustain reliable and effective emergency services. One significant challenge is the age and condition of Station 38. As the District's primary operational facility, maintaining the station and addressing aging will require continued investment to ensure the facility remains safe, functional, and capable of supporting current and future operational needs.

Recruitment and workforce development also remain important challenges. Increasing entry-level requirements, including firefighter academy and Emergency Medical Technician (EMT) certification requirements, have created additional barriers for individuals seeking to enter the fire service. The closure of the Regional Occupational Program (ROP) has further reduced opportunities for individuals to obtain early exposure to fire service careers and develop foundational skills prior to pursuing employment.

The District also operates within a competitive regional labor market. Surrounding fire districts and municipal agencies may offer compensation packages and career opportunities that make recruitment and retention more challenging, particularly as the District seeks to maintain qualified personnel while operating within available financial resources. Addressing salary competitiveness must be balanced with the District's broader budgetary constraints and long-term financial sustainability.

Financial pressures are expected to remain an ongoing challenge. Annual revenue growth may not keep pace with increases in personnel, equipment, facility, insurance, and other operating costs. At the same time, the District has limited opportunities for significant new development or expansion of its revenue base. These factors require careful prioritization of expenditures and long-term financial planning to ensure available resources remain aligned with essential service needs.

Future population growth may provide some additional service demand while offering limited opportunities for corresponding revenue growth. According to projections cited in the Placer LAFCO Fire Service Review dated April 2025, applying the California Department of Finance projected annual growth rate of 0.55 percent through 2060 could result in the territory within the District reaching approximately 4,000 residents by 2060. This potential increase in population will require the District to evaluate its future staffing, facilities, apparatus, equipment, and service-delivery requirements.

Vehicle and apparatus replacement represents another significant long-term financial challenge. Fire apparatus are substantial capital investments, and the District must plan for replacement costs well in advance to avoid placing excessive pressure on annual operating budgets or reserves. Maintaining an appropriate replacement schedule will be important to ensure the reliability, safety, and operational readiness of the District's fleet.

The potential transition to Advanced Life Support (ALS) services presents additional considerations. Expanding to ALS capability would involve significant financial and personnel implications, including additional staffing, training, certification, equipment, medical supplies, and ongoing operational costs. Any consideration of ALS implementation will therefore require a comprehensive evaluation of service demand, costs, staffing requirements, and sustainable funding sources.

Finally, the District must consider the organizational and financial implications associated with ensuring adequate administrative and operational leadership while maintaining fiscal responsibility. The District is currently contracting for these services from the Placer Hills Fire Protection District. The ability to contract for these services long-term from a neighboring fire protection district cannot be guaranteed, and the organizational and financial implications of maintaining an appropriate command and administrative staff structure for a single-station organization significant. Developing an organizational structure that appropriately balances leadership capacity, operational effectiveness, and financial sustainability will remain an important strategic consideration.

5 Operational Priorities

The District's operational priorities establish the key areas of focus necessary to maintain reliable emergency services, support organizational readiness, and ensure the responsible use of public resources. These priorities are intended to guide the District's near- and long-term efforts while remaining aligned with its mission to protect the lives and property of the residents and businesses it serves.

Collectively, these priorities provide a framework for allocating resources and making informed operational decisions while maintaining the highest practical level of service in a cost-effective and professional manner.

1. **Fiscal Solvency**

   The District will maintain fiscal solvency through responsible financial management, careful monitoring of expenditures, and alignment of available resources with operational priorities.

2. **Emergency Response Performance**

   The District will continue to monitor emergency response performance and implement appropriate measures to ensure response times remain within established district objectives.

   The District will annually evaluate and report emergency response performance using measurable response time objectives. Performance will be evaluated using District incident data and compared with applicable National Fire Protection Association (NFPA) standards and nationally recognized benchmarks. Where District performance or locally established objectives differ from NFPA benchmarks, the District will identify relevant geographic, staffing, deployment, service-demand, or resource factors affecting performance

Table 1. Response Time Objectives

EMS Turnout Time	60 seconds or less for 90% of emergency medical incidents.
Fire and Special Operations Turnout Time	80 seconds or less for 90% of applicable emergency incidents.
Total Response Time	First-arriving District unit within 6 minutes of dispatch when reasonably achievable, with an overall objective of first-unit arrival within 8 minutes for 90% of emergency incidents.

3. **Operational Readiness**

Operational readiness will remain a priority, with continued emphasis on retaining qualified personnel through competitive salaries and benefits, maintaining Strike Team readiness, and ensuring that personnel, equipment, and resources are prepared for deployment when needed. The District will also continue to support and strengthen its Intern Program as an important component of workforce development, recruitment, and long-term succession planning.

To support emergency response capabilities, the District will initiate the process for ordering a new Type III brush engine to enhance wildfire response and off-road operational capacity.

In addition, to enhance facility safety, reliability, and energy efficiency, the District is undertaking the replacement of the Station 38 air-conditioning system and roof.

6 Strategic Initiatives

The Strategic Initiatives identified in this plan represent focused, long-term efforts intended to strengthen the District's organizational capacity, operational effectiveness, and ability to meet the evolving needs of the community. These initiatives build upon the District's existing strengths while addressing identified challenges and opportunities. They are intended to provide clear direction for future planning, resource allocation, and organizational improvement, while remaining consistent with the District's mission, available resources, and commitment to providing professional, reliable, and cost-effective emergency services.

1. **Evaluate the feasibility, potential benefits, and available options for future consolidation or enhanced regional service delivery with one or more neighboring fire service agencies.**

The District will conduct a comprehensive evaluation of opportunities for future consolidation, regional collaboration, or other organizational partnerships with one or more neighboring fire service agencies. This evaluation will consider the operational, financial, governance, and service-delivery implications of potential consolidation options and identify strategies that may enhance the District's long-term sustainability, efficiency, and ability to meet community needs.

2. **Evaluate the feasibility, options, and resource requirements associated with transitioning the District's emergency medical services from Basic Life Support (BLS) to Advanced Life Support (ALS) capabilities.**

The District will assess the feasibility and long-term implications of expanding emergency medical services from the current BLS delivery model to an ALS service

model. The assessment will consider community needs, response times, staffing and training requirements, equipment and infrastructure needs, financial impacts, and potential partnerships to determine viable approaches for enhancing the level of emergency medical care provided by the District.

3. **Evaluate the feasibility, options, and long-term costs associated with renovating or replacing Station 38 to meet the District's current and future operational needs.**

The District will undertake a comprehensive assessment of the future needs of Fire Station 38, including the feasibility of renovation (modernization and/or expansion), or replacement. The assessment will consider the facility's current condition, operational functionality, regulatory requirements, projected service demands, personnel needs, and long-term capital costs. The resulting analysis will establish a strategic direction for ensuring Station 38 remains a safe, functional, and sustainable facility capable of supporting the District's future operational requirements.

Penryn Fire Protection District
Strategic Plan 2026–2031

Adopted: November 16, 2026

Penryn Fire Protection District
7206 Church Street
Penryn, CA 95663
www.penrynfire.ca.gov

1 Introduction

The Penryn Fire Protection District (PFPD) is committed to providing dependable, professional, and cost-effective fire and emergency services to the residents and businesses within the District. As the community and the demands placed upon the District continue to evolve, thoughtful long-term planning is essential to ensure the organization remains prepared to meet current and future needs. This Strategic Plan provides a framework for establishing priorities, allocating resources, strengthening organizational capabilities, and maintaining a sustainable level of service while remaining responsive to the community.

The District's mission serves as the foundation for this planning effort: *"The Penryn Fire Protection District was formed with the goal of providing protection of lives and property to the residents and businesses of the District. This is accomplished through professional firefighting/emergency medical staff able to respond to all types of emergencies. In addition to emergency response, the District conducts enforcement of fire safety laws and public education to enhance fire prevention. The District strives to provide to its residents and businesses the highest possible level of protection for lives and property in a cost effective and professional manner."*

This Strategic Plan builds upon that mission by identifying the District's strengths, recognizing current and emerging challenges, and establishing strategic priorities to guide decision-making over the coming years. Through responsible financial management, continued investment in personnel and equipment, strong regional partnerships, and ongoing engagement with the community, the District will work to preserve the high level of service its residents and businesses depend upon while positioning the organization for long-term sustainability and operational readiness.

2 Purpose

The purpose of this Strategic Plan is to establish a clear framework for organizational priorities and serve as a blueprint for informed, consistent, and effective decision-making. The plan provides direction for allocating resources, addressing emerging needs, and aligning operational and administrative efforts with the District's mission and long-term goals.

The Strategic Plan also promotes transparency and accountability by clearly communicating the District's priorities, direction, and objectives to both internal and external stakeholders. By establishing a shared understanding of the District's priorities, the plan supports collaboration among the Board, staff, community partners, and the residents and businesses the District serves.

3 Background

3.1 Regional Fire Service Delivery

The PFPD operates within a regional fire service system and maintains close working relationships with neighboring agencies to enhance emergency response capabilities and provide effective service to the community. The District is bordered by the South Placer Fire Protection District, Placer County Fire, and Placer Hills Fire Protection District, creating a service environment in which coordination, communication, and resource sharing are essential components of effective emergency response.

Through established automatic aid agreements and regional cooperation, the District both provides and receives assistance from neighboring agencies when additional resources are needed. The District's participation in regional automatic aid demonstrates the importance of these partnerships to its overall service delivery model. Between 2023 and 2025, PFPD provided mutual aid to neighboring agencies on 537 occasions and received assistance from neighboring agencies 139 times during the same period. The substantial difference between aid provided and aid received demonstrates the District's significant contribution to the regional emergency response system and the value of PFPD resources to neighboring agencies.

The PFPD Station 38 also represents an important regional resource. According to the Placer LAFCO Fire Service Review dated April 2025, Station 38 has one of the lowest Unit Hour Utilization rates among surrounding fire stations. Lower unit utilization indicates that the District's available resources have greater capacity to respond to incidents outside the District when appropriate. This capacity, combined with the District's participation in automatic aid, enables the PFPD to contribute personnel and apparatus to neighboring jurisdictions without compromising its ability to serve its own community.

The District's regional role highlights the importance of maintaining strong interagency relationships and cooperative service agreements. The PFPD's ability to provide resources to neighboring agencies contributes to a coordinated regional system designed to improve emergency response and maximize available resources. As service demands and community needs evolve, continued evaluation of regional partnerships, automatic aid arrangements, and resource utilization will remain an important component of the District's long-term strategic planning.

3.2 District History

The PFPD has a long-standing history of serving the local community, having been established in 1924 as a volunteer fire department. With more than 100 years of service, the District has evolved from its volunteer origins into a professional emergency services

organization while maintaining its longstanding commitment to protecting the lives and property of the residents and businesses it serves.

Today, the District provides Basic Life Support (BLS) emergency medical and fire suppression services with a staffing model consisting of six personnel, including three Captains and three Engineers. Advance Life Support (ALS) is provided to the District via ambulance dispatched (or neighboring ALS transporting district) for medical aid calls as necessary.

The District's organizational structure has also evolved in response to changing operational and administrative needs. Following the departure of the PFPD Fire Chief in August 2020, the District entered into a contract with the Placer Hills Fire District for the provision of administrative and leadership services. Since July 2021, the Fire Chief, Fire Marshal, Battalion Chief, and administrative services have been provided through this partnership.

The District further strengthened its regional cooperation through a Joint Operating Agreement with the Placer Hills Fire District, Foresthill Fire Protections District, and Auburn City Fire Department, effective September 2021. The agreement provides a framework for sharing resources and supporting operational efficiency, while enhancing the District's ability to provide emergency services utilizing available resources.

The District operates with a relatively modest financial base while maintaining a diversified revenue structure. The adopted 2026 budget is approximately $1.36 million, excluding Strike Team revenue. The District's primary revenue sources include approximately 49.5 percent from ad valorem property taxes, 37.7 percent from Measure A, and 8.4 percent from Measure C. The remaining approximately 4.4 percent is derived from other sources, including interest and donations. This revenue structure provides the foundation for the District's ongoing operations while requiring careful financial planning to address increasing personnel, equipment, facility, and operational costs.

The District currently operates a Type I engine and a Type III brush engine. The Type I engine was placed in service in 2018 and remains subject to loan payments through 2033. The Type III brush engine was placed in service in 2008 and continues to provide an important resource for wildfire and vegetation-fire response.

Station 38 serves as the District's primary facility and has undergone several improvements in recent years. However, the facility was rated in "poor" condition in the Placer County Local Agency Formation Commission's 2025 Municipal Services Review, highlighting the need for continued attention to aging infrastructure and future capital improvements. Over the past five years, the District has completed improvements to the station, including enhancements to engine-bay exhaust handling, exterior windows, exterior walls, and site grading.

The District's history reflects more than a century of community service, adaptation, and commitment to emergency preparedness. As the District looks toward the future, its historical foundation, regional partnerships, existing resources, and community relationships provide important context for understanding both its current capabilities and the strategic challenges and opportunities that will shape the organization in the years ahead.

4 District Strengths and Challenges

4.1 District Strengths

The District benefits from a dedicated and committed workforce with a strong organizational culture and a deep sense of pride in serving the Penryn community. This commitment is reflected in the District's ability to retain its personnel, with no staff turnover since 2021. The continuity and experience of the current team provide a strong foundation for maintaining operational effectiveness, institutional knowledge, and consistent service to the community.

The District also benefits from a positive and collaborative relationship between staff and the Board of Directors. Open communication, mutual respect, and a shared commitment to the District's mission support effective governance and decision-making. This strong working relationship enables the District to address operational priorities while remaining focused on the needs of the community.

A well-established Intern Program represents another significant organizational strength. The program provides an opportunity to develop future firefighters, strengthen the District's workforce pipeline, and introduce individuals to the culture, expectations, and operational standards of the organization.

The District maintains strong working relationships with neighboring fire districts, the United Auburn Indian Community, local government agencies, and local elected officials. These partnerships enhance coordination, communication, and resource sharing and provide a strong foundation for regional cooperation during both routine operations and significant incidents.

Financial stability is another key strength. The District maintains budget reserves that can support significant capital expenditures, including the anticipated purchase of a new Type III (Brush) engine. In addition, the District maintains economic reserves that provide financial flexibility and help position the organization to address unforeseen needs, changing operational demands, and future strategic priorities.

Finally, the District benefits from strong community support. The community's confidence in and commitment to the District provides an important foundation for continued service

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The District faces several challenges that will require ongoing evaluation, strategic planning, and careful allocation of resources to sustain reliable and effective emergency services. One significant challenge is the age and condition of Station 38. As the District's primary operational facility, maintaining the station and addressing aging will require continued investment to ensure the facility remains safe, functional, and capable of supporting current and future operational needs.

Recruitment and workforce development also remain important challenges. Increasing entry-level requirements, including firefighter academy and Emergency Medical Technician (EMT) certification requirements, have created additional barriers for individuals seeking to enter the fire service. The closure of the Regional Occupational Program (ROP) has further reduced opportunities for individuals to obtain early exposure to fire service careers and develop foundational skills prior to pursuing employment.

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The potential transition to Advanced Life Support (ALS) services presents additional considerations. Expanding to ALS capability would involve significant financial and personnel implications, including additional staffing, training, certification, equipment, medical supplies, and ongoing operational costs. Any consideration of ALS implementation will therefore require a comprehensive evaluation of service demand, costs, staffing requirements, and sustainable funding sources.

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5 Operational Priorities

The District's operational priorities establish the key areas of focus necessary to maintain reliable emergency services, support organizational readiness, and ensure the responsible use of public resources. These priorities are intended to guide the District's near- and long-term efforts while remaining aligned with its mission to protect the lives and property of the residents and businesses it serves.

Collectively, these priorities provide a framework for allocating resources and making informed operational decisions while maintaining the highest practical level of service in a cost-effective and professional manner.

1. **Fiscal Solvency**

   The District will maintain fiscal solvency through responsible financial management, careful monitoring of expenditures, and alignment of available resources with operational priorities.

2. Emergency Response Performance

The District will continue to monitor emergency response performance and implement appropriate measures to ensure response times remain within established district objectives.

The District will annually evaluate and report emergency response performance using measurable response time objectives. Performance will be evaluated using District incident data and compared with applicable National Fire Protection Association (NFPA) standards and nationally recognized benchmarks. Where District performance or locally established objectives differ from NFPA benchmarks, the District will identify relevant geographic, staffing, deployment, service-demand, or resource factors affecting performance

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The Strategic Initiatives identified in this plan represent focused, long-term efforts intended to strengthen the District's organizational capacity, operational effectiveness, and ability to

meet the evolving needs of the community. These initiatives build upon the District's existing strengths while addressing identified challenges and opportunities. They are intended to provide clear direction for future planning, resource allocation, and organizational improvement, while remaining consistent with the District's mission, available resources, and commitment to providing professional, reliable, and cost-effective emergency services.

1. **Evaluate the feasibility, potential benefits, and available options for future consolidation or enhanced regional service delivery with one or more neighboring fire service agencies.**

   The District will conduct a comprehensive evaluation of opportunities for future consolidation, regional collaboration, or other organizational partnerships with one or more neighboring fire service agencies. This evaluation will consider the operational, financial, governance, and service-delivery implications of potential consolidation options and identify strategies that may enhance the District's long-term sustainability, efficiency, and ability to meet community needs.

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   The District will undertake a comprehensive assessment of the future needs of Fire Station 38, including the feasibility of renovation (modernization and/or expansion), or replacement. The assessment will consider the facility's current condition, operational functionality, regulatory requirements, projected service demands, personnel needs, and long-term capital costs. The resulting analysis will establish a strategic direction for ensuring Station 38 remains a safe, functional, and sustainable facility capable of supporting the District's future operational requirements.

PENRYN
FIRE PROTECTION DISTRICT,
CALIFORNIA

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FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2026

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PENRYN FIRE PROTECTION DISTRICT
Annual Financial Report
For the Year Ended June 30, 2026

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INTRODUCTORY SECTION

- **List of Officials**

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PENRYN FIRE PROTECTION DISTRICT
List of Officials
For the Year Ended June 30, 2026

Board of Directors

Cheryl Hotaling	Chair
Danielle Hardesty	Vice Chair
Larry Shields	Secretary
Diego Heimlich	Director
Robert Verdugo	Director

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Penryn Fire Protection District
Penryn, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Penryn Fire Protection District, California (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2026, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors
Penryn Fire Protection District
Penryn, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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To the Board of Directors
Penryn Fire Protection District
Penryn, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated XXX, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Smith & Newell CPAs
Yuba City, California
XXX, 2026

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Management's Discussion and Analysis
(Unaudited)

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Basic Financial Statements

- **Government-Wide Financial Statements**

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PENRYN FIRE PROTECTION DISTRICT
Statement of Net Position
June 30, 2026

	Total Governmental Activities
ASSETS	
Cash and investments	$ 2,954,825
Receivables:	
Interest	9,552
Due from other governments	5,466
Net pension asset	26,945
Capital assets:	
Non-depreciable	63,000
Depreciable, net	483,519
Total capital assets	546,519
Total Assets	3,543,307
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	159,777
Total Deferred Outflows of Resources	159,777
LIABILITIES	
Accounts payable	6,363
Accrued salaries and benefits	36,348
Long-term liabilities:	
Due within one year	68,328
Due in more than one year	266,774
Total Liabilities	377,813
DEFERRED INFOWS OF RESOURCES	
Deferred pension adjustments	4,170
Total Deferred Inflows of Resources	4,170
NET POSITION	
Net investment in capital assets	245,796
Restricted for:	
Capital improvements	643,489
Unrestricted	2,431,816
Total Net Position	$ 3,321,101

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The notes to the basic financial statements are an integral part of this statement.

PENRYN FIRE PROTECTION DISTRICT
Statement of Activities
For the Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities:					
Public protection	$ 1,339,907	$ 858,400	$ 232,609	$ -	$ (248,898)
Interest on long-term debt	15,477	-	-	-	(15,477)
Total Governmental Activities	1,355,384	858,400	232,609	-	(264,375)
Total	$ 1,355,384	$ 858,400	$ 232,609	$ -	(264,375)
General revenues:					
Taxes:					
Property taxes					672,420
Interest and investment earnings					75,093
Miscellaneous					772
Gain (loss) on sale of assets					(16,786)
Total General Revenues					731,499
Change in Net Position					467,124
Net Position - Beginning					2,853,977
Net Position - Ending					$ 3,321,101

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Basic Financial Statements

- **Fund Financial Statements**

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PENRYN FIRE PROTECTION DISTRICT
Balance Sheet
Governmental Funds
June 30, 2026

	General Fund	Mitigation Fees	Totals
ASSETS			
Cash and investments	$ 2,313,382	$ 641,443	$ 2,954,825
Receivables:			
Interest	7,506	2,046	9,552
Due from other governments	5,466	-	5,466
Total Assets	$ 2,326,354	$ 643,489	$ 2,969,843
LIABILITIES			
Accounts payable	$ 6,363	$ -	$ 6,363
Accrued salaries and benefits	36,348	-	36,348
Total Liabilities	42,711	-	42,711
FUND BALANCES			
Restricted	-	643,489	643,489
Committed	778,373	-	778,373
Unassigned	1,505,270	-	1,505,270
Total Fund Balances	2,283,643	643,489	2,927,132
Total Liabilities and Fund Balances	$ 2,326,354	$ 643,489	$ 2,969,843

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The notes to the basic financial statements are an integral part of this statement.

PENRYN FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2026

Total Fund Balances - Governmental Funds	$ 2,927,132
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	546,519
Other long-term assets are not available to pay for current period expenditures and therefore are are not reported in the governmental fund.	
Net pension asset	26,945
Deferred outflows of resources related to pension are not reported in the governmental fund.	159,777
Deferred inflows of resources related to pension are not reported in the governmental fund.	(4,170)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Financed purchases	(300,723)
Compensated absences	(34,379)
Net Position of Governmental Activities	$ 3,321,101

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The notes to the basic financial statements are an integral part of this statement.

PENRYN FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2026

	General Fund	Mitigation Fees	Totals
REVENUES			
Taxes and assessments	$ 1,305,497	$ -	$ 1,305,497
Use of money and property	59,851	15,242	75,093
Intergovernmental	232,609	-	232,609
Charges for services	-	225,323	225,323
Other revenues	772	-	772
Total Revenues	1,598,729	240,565	1,839,294
EXPENDITURES			
Current:			
Public protection	1,336,667	-	1,336,667
Debt service:			
Principal	-	35,743	35,743
Interest	-	15,477	15,477
Total Expenditures	1,336,667	51,220	1,387,887
Excess of Revenues Over (Under) Expenditures	262,062	189,345	451,407
OTHER FINANCING SOURCES (USES)			
Proceeds from the sale of assets	13,500	-	13,500
Total Other Financing Sources (Uses)	13,500	-	13,500
Net Change in Fund Balances	275,562	189,345	464,907
Fund Balances - Beginning	2,008,081	454,144	2,462,225
Fund Balances - Ending	$ 2,283,643	$ 643,489	$ 2,927,132

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The notes to the basic financial statements are an integral part of this statement.

PENRYN FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2026

Net Change in Fund Balances - Total Governmental Funds	$ 464,907
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Less current year depreciation	(40,965)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the net cost of capital assets disposed. Proceeds from the sale of capital asets was $13,500.	(30,286)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	35,743
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities are related to long-term liabilties and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension	18,462
Change in deferred inflows of resources related to pension	(2,377)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	523
Change in net pension asset	21,117
Change in Net Position of Governmental Activities	$ 467,124

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Penryn Fire Protection District was formed September 1, 1924, under the statues of 1881. It received a certificate of existence pursuant to the provisions of the Local Fire District Law, Section 14017 of the California Health and Safety Code on February 6, 1958. An independent five-member Board of Directors elected by the voters govern the District.

The District provides fire protection, emergency medical and code enforcement services to residents and businesses located in Penryn and surrounding areas encompassing 10.5 square miles within Placer County. As a California Special District, the District is not subject to income taxes but must file an annual report with the California State Controller.

The Board of Directors has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters.

Component Units

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Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the District is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

Joint Agencies

The District is a participant in the Fire District's Association of California - Fire Agencies Self Insurance System (FDAC-FASIS), the purpose of which is to provide workers' compensation benefits to each member agency including claims administration and program administration. FDAC-FASIS is composed of approximately 200 members and is governed by a board of directors appointed by the members. Complete financial information can be obtained from the Association office at 700 R Street, Sacramento, CA 95811. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the activities of the District. These statements include the financial activities of the overall District. Eliminations have been made to minimize the double counting of internal activities. These statements report the intergovernmental activities of the District, which are normally supported by property taxes, special assessments, and intergovernmental revenues. The District had no business-type activities at June 30, 2026.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Fund financial statements of the District are organized into two funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures. The funds of the District are organized into the governmental category. The emphasis is placed on major funds within the governmental category.

The District reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds. For the District, the General fund includes such activities as fire safety and protection.

- The Mitigation Fees fund is a special revenue fund used to account for all revenues and expenditures related to mitigation fees. Funding comes primarily from mitigation fees collected and interest earnings.

C. Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and assessments, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes and assessments, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within thirty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under leases are reported as other financing sources.

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Investments

The District pools all cash and investments with the County of Placer. The Placer County Treasury is an external investment pool for the District and the District is considered an involuntary participant. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants.

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F. Receivables

Receivables for governmental activities consist mainly of interest and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Other Assets

Inventory

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

H. Capital Assets

Capital assets are defined by the District as assets with a cost of $10,000 or more. Capital assets, including public domain infrastructure, are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Structures and Improvements	20 to 30 years
Equipment	5 to 25 years
Vehicles	5 to 20 years

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Compensated Absences and Other Postemployment Benefits

The District's policy regarding accrued vacation is to permit employees to accumulate earned but unused vacation leave up to 96 hours as of fiscal year end unless specifically approved by the Chief. In accordance with GASB Statement No. 101, Compensated Absences, sick leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. In the government-wide financial statements the accrued compensated absences are recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures related to those obligations are recognized only when they mature.

The District does not currently provide other postemployment benefits.

J. Pension

For purposes of measuring the net pension liability (asset) and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Measurement Period	June 30, 2024, to June 30, 2025

K. Property Tax

Placer County is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County of Placer up to 1 percent of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas.

The valuation/lien date for all taxes is January 1. Secured property tax is due in two installments, the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Unsecured property tax is due on March 1 and becomes delinquent if unpaid on August 31.

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax (Continued)

The County uses the alternative method of property tax apportionment known as the "Teeter Plan". Under this method of property tax apportionment, the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

L. Special Taxes

Measure A

On March 20, 2017, the District Board of Directors passed Resolution #2017_2 calling for an election to be held for a special fire tax for emergency medical response and fire protection services. This resolution was submitted to the Placer County Registrar of Voters and was assigned the name of "Measure A." Measure A was placed on the ballot of the election held on July 11, 2017 and passed by a vote of 78.25% in support.

Parcel Land Use	Tax Rate	
Single Family	$ 328.45	per residential unit
Commercial	$ 0.1361	per building square foot
Vacant	$ 102.63	per parcel

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Measure C

On December 17, 1996, the District Board of Directors passed Resolution No. 96-05, calling for an election to be held on April 8, 1997. This special tax measure was assigned the name "Measure C," and it was for fire protection and prevention. Measure C was approved by the registered voters in the District.

Parcel Land Use	Tax Rate	
Single Family	$ 75.00	per residential unit
Mobile Home Park	$ 20.00	per mobile home
Irrigated Farm	$ 75.00	per parcel
Commercial	$ 0.05	per building square foot
Vacant	$ 0.00	per parcel

Placer County assesses properties, bills and collects and distributes assessments to the District.

Assessments are due in two installments (secured roll), on November 1 and March 1 and become delinquent after December 10 and April 10, respectively.

M. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 103, Financial Reporting Model Improvements. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing government's accountability. This Statement also addresses certain application issues.

Statement No. 104, Disclosure of Certain Capital Assets. The objective of this statement is to provide users of governmental financial statements with essential information about certain types of capital assets.

O. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 105 "Subsequent Events" The requirements of this statement are effective for fiscal years beginning after June 15, 2026. (FY 26/27)

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NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2026, the District's cash and investments consisted of the following:

Cash and Investments:	
Placer County Treasurer's Pool	$ 2,954,825
Total Cash and Investments	$ 2,954,825

B. Investments

The District does not have a formal investment policy. At June 30, 2026, all investments of the District were in the Placer County investment pool. Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

Local Agency Obligations
US Treasury Securities
US Agency Securities
Bankers' Acceptances
Commercial Paper
Negotiable Certificates of Deposit
Collateralized Certificates of Deposit
Repurchase Agreements
Corporate Notes
Local Agency Investment Fund (LAIF)
CDARS Certificates of Deposit
Supranationals - Washington Dollar - Denominated IBRD, IFC or IAD
Local Government Investment Pools (LGIP)

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1: Quoted prices for identical investments in active markets;
Level 2: Observable inputs other than quoted market prices; and,
Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investments in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2026, the District had the following recurring fair value measurements:

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		Fair Value Measurements Using		
Investment Type	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	$ -	$ -	$ -	$ -
Total Investments Measured at Fair Value	-	$ -	$ -	$ -
Investments in External Investment Pool				
Placer County Treasurer's Pool	2,954,825			
Total Investments	$ 2,954,825			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2026, the District's investments were all held with the County of Placer investment pool, which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer. As of June 30, 2026, all investments of the District were in the Placer County investment pool, which contains a diversification of investments.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments in External Pool

The Placer County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. Investments in the Placer County Pooled Investment Fund are highly liquid as deposits and withdrawals can be made at any time without penalty. The Pool does not impose a maximum investment limit. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Placer's financial statements may be obtained by contacting the County of Placer Auditor-Controller's office at 2970 Richardson Drive, Auburn, CA 95603.

NOTE 3: CAPITAL ASSETS

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Capital assets activity for the year ended June 30, 2026, was as follows:

	Balance July 1, 2025	Additions	Retirements	Balance June 30, 2026
Capital Assets, Not Being Depreciated:				
Land	$ 63,000	$ -	$ -	$ 63,000
Total Capital Assets, Not Being Depreciated	63,000	-	-	63,000
Capital Assets, Being Depreciated:				
Buildings and improvements	274,747	-	-	274,747
Equipment	175,359	-	(74,156)	101,203
Vehicles	977,509	-	-	977,509
Total Capital Assets, Being Depreciated	1,427,615	-	(74,156)	1,353,459
Less Accumulated Depreciation For:				
Buildings and improvements	(224,433)	(1,931)	-	(226,364)
Equipment	(115,247)	(6,718)	43,870	(78,095)
Vehicles	(533,165)	(32,316)	-	(565,481)
Total Accumulated Depreciation	(872,845)	(40,965)	43,870	(869,940)
Total Capital Assets, Being Depreciated, Net	554,770	(40,965)	(30,286)	483,519
Total Capital Assets, Net	$ 617,770	($ 40,965)	($ 30,286)	$ 546,519

Depreciation

Depreciation expense was charged to governmental activities as follows:

Public Protection	$ 40,965
Total Depreciation Expense	$ 40,965

NOTE 4: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2026:

Type of Indebtedness	Balance July 1, 2025	Adjustments/ Additions	Retirements	Balance June 30, 2026	Amounts Due Within One Year
Financed purchases	$ 336,466	$ -	($ 35,743)	$ 300,723	$ 37,387
Compensated absences*	34,902	-	(523)	34,379	30,941
Total	$ 371,368	$ -	($ 36,266)	$ 335,102	$ 68,328

*The compensated absence activity shown in the table above is presented on a net increase/decrease basis as permitted by GASB Statement No. 101.

NOTE 5: LEASES

Financed Purchases

The District has entered into certain agreements under which the related equipment will become the property of the District when all terms of the agreements are met.

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	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2026
Governmental activities	4.6%	$ 300,723
Total		$ 300,723

Equipment and related accumulated depreciation under financed purchases are as follows:

	Governmental Activities
Equipment	$ 646,318
Less: accumulated depreciation	(234,290)
Net Value	$ 412,028

Financed Purchases

As of June 30, 2026, annual amortization is as follows:

Year Ended June 30	Governmental Activities
2027	$ 51,220
2028	51,220
2029	51,220
2030	51,220
2031	51,220
2032-2033	102,440
Total Requirements	358,540
Less Interest	(57,817)
Present Value of Remaining Payments	$ 300,723

NOTE 6: NET POSITION

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects and other special revenue fund purposes.

- **Unrestricted net position** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

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NOTE 7: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.

- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the District's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- **Assigned fund balance** - amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.

NOTE 7: FUND BALANCES (CONTINUED)

- **Unassigned fund balance** - the residual classification for the District's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all governmental funds as of June 30, 2026, were distributed as follows:

	General Fund	Mitigation Fees	Totals
Restricted for:			
Capital improvement	$ -	$ 643,489	$ 643,489
Committed to:			
Capital asset purchases	778,373	-	778,373
Unassigned	1,505,270	-	1,505,270
Total	$ 2,283,643	$ 643,489	$ 2,927,132

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Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Directors has not established a fund balance policy which would establish procedures for reporting fund balance classifications and establish a hierarchy for fund balance expenditures.

NOTE 8: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

Effective July 16, 2022, the District elected to participate in the California Public Employees' Retirement System (CalPERS) and adopted the Safety Fire Plan. All qualified permanent and probationary employees are eligible to participate in the District's Safety Employee Pension Plan, a cost-sharing multiple employer-defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Since the District elected to participate in CalPERS after January 1, 2013, all employees of the District are subject to the provisions of the Public Employee Pension Reform Act (PEPRA). Applicable new hires to the District defined as classic employees as determined by PERS will be subject to the non-PEPRA provisions. Classic employees are generally defined as employees who have been a member of any public retirement system who have had less than a six-month break in service.

NOTE 8: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Summary of Plan and Eligible Participants

Open for New Enrollment
Safety PEPRA — Safety members hired on or after August 1, 2016

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

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The Plan's specific provisions and benefits in effect at June 30, 2026, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Safety PEPRA	2.7% @ 57	50-57	2.00% to 2.70%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effectively on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Safety PEPRA	13.99%	13.75%	0.000%

For the year ended June 30, 2026, the contributions recognized as part of pension expense for the Plan was as follows:

	Contributions-Employer	Contributions-Employee (Paid by Employer)
Safety	$ 72,913	$ -

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liability (Asset), Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

The District's net pension liability (asset) for the Plan is measured as the proportionate share of the net pension liability (asset). The net pension liability (asset) of the Plan is measured as of June 30, 2025, and the total pension liability (asset) for the Plan used to calculate the net pension liability (asset) was determined by an actuarial valuation as of June 30, 2024, rolled forward to June 30, 2025, using standard update procedures. The District's proportion of the net pension liability (asset) was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability (asset) for the Plan as of June 30, 2025, and 2026, was as follows:

	Proportion June 30, 2025	Proportion June 30, 2026	Change-Increase (Decrease)
Safety	(.00008%)	(.00043%)	(.00035%)

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As of June 30, 2026, the District reported a net pension liability (asset) for its proportionate share of the net pension liability of the Plan as follows:

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	Proportionate Share of Net Pension Liability (Asset)
Safety	($ 26,945)
Total Net Pension Liability (Asset)	($ 29,945)

For the year ended June 30, 2026, the District recognized a pension expense of $35,394. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 72,596	$ -
Difference between expected and actual experience	-	(2,558)
Difference between projected and actual earnings on pension plan investments	2,891	-
Proportionate share of contributions	84,290	-
Change in employer's proportions	-	(1,612)
Total	$ 159,777	($ 4,170)

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liability (Asset), Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

$72,596 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2027	$ 39,426
2028	28,489
2029	13,987
2030	1,109
Thereafter	-
Total	$ 83,011

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Actuarial Assumptions

The total pension liability (asset) in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liability (Asset), Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10(1,2)
Public Equity	37.00%	4.56%
Private Equity	17.00%	5.56%
Fixed Income	28.00%	2.53%
Real Assets	15.00%	3.03%
Private Debt	8.00%	4.93%
Leverage	(5.00%)	(1.40%)
Total	100.00%	

(1) Figures are based on the 2024 Mid-Cycle Asset Liability Management Study
(2) An expected price inflation of 2.30% used for this period

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Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Rate Tier as of the measurement date, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Miscellaneous	$ 8,712	($ 26,945)	($ 56,114)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has joined together with other fire districts in the State to participate in the Fire Agencies Self Insurance System. This joint venture is a public entity risk pool which serves as a common risk management and insurance program for workers compensation coverage for member fire districts. The District has also joined together with other fire districts in the State to participate in the Northern California Fire District Association. This joint venture is a public entity risk pool which serves as a common risk management and insurance program for liability and automobile coverage for its member districts.

The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10: OTHER INFORMATION

Management has evaluated events subsequent to June 30, 2026, through XXX, 2026, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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Required Supplementary Information
(Unaudited)

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PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2026
Last 10 Years*

Measurement Date	**2023/2024**	**2024/2025**
Safety		
Proportion of the net pension liability (asset)	-0.00008%	-0.00043%
Proportionate share of the net pension liability (asset)	$ (5,828)	$ (26,945)
Covered payroll	413,830	510,201
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	-1.41%	-5.28%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.91%	114.74%

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* The District's contract with CalPERS was effective July 16, 2022, therefore only two years are shown.

PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2026
Last 10 Years*

Fiscal Year	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**
Safety				
Contractually required contribution (actuarially determined)	$ 54,553	$ 63,308	$ 72,913	$ 72,596
Contributions in relation to the actuarially determined contributions	(54,553)	(63,308)	(72,913)	(72,596)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 426,858	$ 413,830	$ 510,201	$ 518,913
Contributions as a percentage of covered payroll	12.78%	15.30%	14.29%	13.99%

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* The District's contract with CalPERS was effective July 16, 2022, therefore only four years are shown.

PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2026

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumption: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2023
Actuarial cost method	Entry Age Actuarial Cost Method
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount Rate	6.80%
Payroll Growth	2.80%
Inflation	2.30%
Salary increases	Varies by category, entry age, and duration of service
Investment rate of return	6.80%

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PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget Over (Under) Final Budget	Actual Amounts Budgetary (and GAAP) Basis	Variance with Final Budget Over (Under) Actual Amounts
REVENUES					
Taxes and assessments	$ 1,300,094	$ 1,300,094	$ -	$ 1,305,497	$ 5,403
Use of money and property	55,000	69,000	14,000	59,851	(9,149)
Intergovernmental revenue	3,001	218,341	215,340	232,609	14,268
Charges for services	3,000	8,750	5,750	-	(8,750)
Other revenues	2,000	500	(1,500)	772	272
Total Revenues	1,363,095	1,596,685	233,590	1,598,729	2,044
EXPENDITURES					
Current:					
Public protection	1,333,664	1,456,726	(123,062)	1,336,667	120,059
Capital outlay	88,000	88,000	-	-	88,000
Total Expenditures	1,421,664	1,544,726	(123,062)	1,336,667	208,059
Excess of Revenues Over (Under) Expenditures	(58,569)	51,959	110,528	262,062	210,103
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of assts	-	13,500	13,500	13,500	-
Total Other Financing Sources (Uses)	-	13,500	13,500	13,500	-
Net Change in Fund Balances	(58,569)	65,459	124,028	275,562	210,103
Fund Balances - Beginning	2,008,081	2,008,081	-	2,008,081	-
Fund Balances - Ending	$ 1,949,512	$ 2,060,040	$ 124,028	$ 2,283,643	$ 210,103

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PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Mitigation Fees
For the Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget Over (Under) Final Budget	Actual Amounts Budgetary (and GAAP) Basis	Variance with Final Budget Over (Under) Actual Amounts
REVENUES					
Use of money and property	$ 17,500	$ 18,500	$ 1,000	$ 15,242	$ (3,258)
Charges for services	33,720	221,500	187,780	225,323	3,823
Total Revenues	51,220	240,000	188,780	240,565	565
EXPENDITURES					
Debt service:					
Principal	35,743	35,743	-	35,743	-
Interest	15,477	15,477	-	15,477	-
Total Expenditures	51,220	51,220	-	51,220	-
Net Change in Fund Balances	-	188,780	188,780	189,345	565
Fund Balances - Beginning	454,144	454,144	-	454,144	-
Fund Balances - Ending	$ 454,144	$ 642,924	$ 188,780	$ 643,489	$ 565

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PENRYN FIRE PROTECTION DISTRICT
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2026

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The District presents a comparison of annual budget to actual results for the General fund and the major special revenue fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the District in establishing the budgetary data reflected in the financial statements:

(1) The fiscal officer submits to the Board of Directors a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

(2) The Board of Directors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.

(3) Prior to July 1, the budget is adopted through the passage of a resolution.

(4) A revised adopted budget is usually drafted in April and approved by the Board in May.

The District does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Penryn Fire Protection District
Penryn, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Penryn Fire Protection District, California (District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated XXX, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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To the Board of Directors
Penryn Fire Protection District
Penryn, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Smith & Newell CPAs
Yuba City, California
XXX, 2026

Page 33 General Fund Budgetary Comparison

Original Budget to Final Budget Variances that need explanations

	Original Budget	Final Budget	variance		Response
Intergovernmental revenues	3,001	218,341	215,340	1	Adjustment made to more accurately reflect estimated year-end revenues associated with strike team deployments and JOA shifts reimbursements.
Public Protection (Exp)	1,333,664	1,456,726	(123,062)		Budget adjustment primarily reflects increased expenses associated with strike team deployments.

Final Budget to Actual Amount Variances that need explanations

	Final Budget	Actual Amounts	Variance		Response
Public Protection (Exp)	1,456,726	1,336,667	120,059	2	Variance primarily attributable to lower-than-anticipated expenditures across various expense categories and delays in planned purchases due to product availability.
Capital Outlay	88,000	-	88,000		Placeholder expense line representing planned transfer to committed funds.

1 includes following accounts: 44350 State Homeowners Relief, 46360 JOA reimbursements, 46360 Fire Services - Strike Team

2 includes all expenditures except capital outlay

Page 34 Mitigation Fees Budgetary Comparison

Original Budget to Final Budget Variances that need explanations

	Original Budget	Final Budget	variance	Response
Charges for Services	33,720	221,500	187,780	Mitigation fee revenues exceeded budgeted expectations, primarily due to collections associated with a townhome development project.

KINGSLEY BOGARD
ATTORNEYS

Email: lmoore@kblegal.us

November 2, 2026

VIA EMAIL ONLY

Penryn Fire Protection District
Chief Ian Gow
Email: igow@placerhillsfire.org
Email: marmstrong@placerhillsfire.org

Re: Kingsley Bogard LLP
Billing Rates for Fiscal Year 2027/2028

Dear Chief Gow:

Kingsley Bogard values our long-term working relationship with Penryn Fire Protection District and we recognize the budgetary constraints you work within. To that end, we have kept our rates the same since July 1, 2023. At this point, we have determined that a modest rate adjustment is in order as our costs have continued to increase year after year.

Set forth below are Kingsley Bogard's hourly billing rates that will be effective January 1, 2027:

Partner/Of Counsel	$350.00 per hour
Associate	$315.00 per hour
Paralegal	$200.00 per hour

In addition, we will modify how we charge our administrative fees. We will apply a 2% per month administrative fee based upon the monthly bill. This administrative fee is in lieu of charging Penryn Fire Protection District for Westlaw, photocopies, automobile mileage, parking, facsimiles, telephone, document preparation, and postage. Typical cost advances which include, but are not limited to, messenger fees, travel costs, witness fees, overnight delivery, deposition and court reporter fees, transcript costs, expert witness fees, investigative fees etc. will still be billed separately.

Please sign the enclosed acknowledgment and return a copy to us by email. We appreciate the continued opportunity to partner with Penryn Fire Protection District. If you have any questions, please do not hesitate to contact me.

Very truly yours,
KINGSLEY BOGARD LLP

LINDSAY K. MOORE

LKM:th

Enclosure

KINGSLEYBOGARD

ATTORNEYS

ACKNOWLEDGMENT OF
LEGAL SERVICES BILLING RATES
EFFECIVE JANUARY 1, 2027 & ADMINISRTATIVE FEE

Partner	$350.00 per hour
Associate	$315.00 per hour
Paralegal	$200.00 per hour
Of Counsel	$350.00 per hour

Please acknowledge receipt of Kingsley Bogard's billing rates for legal services and administrative fee effective January 1, 2027 by signing and returning this form to:

Lindsay K. Moore
Kingsley Bogard LLP
Email: lmoore@kblegal.us
Email: thayes@kblegal.us

FOR: Penryn Fire Protection District

Date: _____, 2026

Signature: _____

Name: _____

Title: _____

Placer County Local Agency Formation Commission
110 Maple Street Auburn, CA 95603 | (530) 889-4097

COMMISSIONERS

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

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(City)

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(Special District)

Cindy Gustafson
(County)

Stephanie Youngblood
(City)

Susan Rohan
Vice Chair
(Public)

ALTERNATE COMMISSIONERS

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(*Public*)

Vacant
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Jason Fried
Executive Officer

Amy Engle
Analyst

Electronic Transmittal

November 4, 2026

TO: Independent Special District Presiding Officers
c/o District Clerk

FROM: Colette Santsche, Interim Executive Officer

SUBJECT: **Ballot Distribution and Voting Instructions: Special District Seat (Alternate Seat) to Placer LAFCo**

Dear Presiding Officer,

On September 29, 2026, the Placer Local Agency Formation Commission (LAFCo) initiated a call for nominations to fill a vacancy for one of the Alternate Special District Representative on the Commission. The presiding officer (Board Chair/President) of each independent special district were invited to submit nominations for qualified special district board members to fill this open seat.

At the close of the nomination period, LAFCo received a total of four (4) nominations for four (4) candidates, as summarized below (in order received):

Robert N. (Nick) Fabian Jr., Board Member, Tahoe City Cemetery District
Nominated by:
- Tahoe City Cemetery District

Gary Flanagan, Board Member, South Placer Fire District
Nominated by:
- South Placer Fire District

Jennifer (Jenny) Knisley, Board Member, Newcastle Rocklin Gold Hill Cemetery District
Nominated by:
- Newcastle Rocklin Gold Hill Cemetery District

Richard Koffler, Director, Olympic Valley Public Services District
Nominated by:
- Olympic Valley Public Services District

All three candidates are listed on the attached ballot. Also included in your packet for review are the statements of qualifications received by LAFCo.

Voting Instructions

- **Ballot Completion:** Please complete the attached ballot, clearly indicating your selection.
- **Authorized Signature:** To be valid, ballots must be signed by the district's presiding officer, or the presiding officer's alternate as designated by the governing body.
- **Designation of Alternate:** If an alternate has been designated by the governing body, please include a copy of the official meeting minutes or minute order documenting this designation.
- **Quorum Requirement**: A minimum of 19 of the 37 independent special districts in Placer County must submit ballots for the election to be valid.
- **Election Outcome:** The candidate receiving the highest number of votes will be appointed as the Special District Representative to LAFCo.

Submission Deadline

Please return your completed ballot via email to lafco@placer.ca.gov no later than Friday, December 18, 2026, at 3:00 PM.

Thank you for your participation and commitment to ensuring that independent special districts remain effectively represented on the Commission. Should you have any questions, please contact our office at (530) 889-4097.

Sincerely,

Jason Fried

Jason Fried
Executive Officer
Placer LAFCo

Placer County Local Agency Formation Commission
110 Maple Street Auburn, CA 95603 | (530) 889-409

Ballot: Selection of Special District Representation on LAFCo

Please choose one candidate:

- ☐ **Robert N. (Nick) Fabian Jr,** Tahoe City Cemetery District
- ☐ **Gary Flanagan,** South Placer Fire District
- ☐ **Jennifer (Jenny) Knisley,** Newcastle Rocklin Gold Hill Cemetery District
- ☐ **Richard Koffler,** Olympic Valley Public Services District

Name of Special District: _____

Name of Presiding Officer: _____

Signature of Presiding Officer: _____

Date: _____

Must be received by LAFCo at our office

or via email at lafco@placer.ca.gov no later than

December 18, 2026 by 3pm

Robert N. (Nick) Fabian

Tahoe City Cemetery District Board

Candidate for Placer County LAFCo Special District Alternate Seat

I am running for the Special District Alternate seat on Placer County LAFCo. I serve currently on the board of the Tahoe City Cemetery District.

I have owned a home in Tahoe City, located in the eastern unincorporated part of Placer County, for 23 years, and I have been a full-time resident for the past 11 years. I moved permanently to California in 2015, after 15 years in higher-education management at Emory University in Atlanta, Georgia. For the past 7 years, I have worked for Sierra Boat Company, turning a great hobby into gainful employment.

Placer County is a wonderfully diverse place, from its cities and towns to its foothills, mountains, and national forest lands. To support the interests of the many people who live, work, recreate, and vacation here, while simultaneously protecting the rich natural resources that underpin our histories and lifestyles is a challenging undertaking. My interest in LAFCo stems from a desire to see government services function efficiently and effectively for our local communities. Balance, thoughtful stewardship, and informed decision-making will form the basis of creative solutions to the complex issues affecting our future growth and prosperity.

The Special Districts provide services to many different communities across Placer County. As Special Districts Alternate, I will listen, learn, and advocate for the interests of the Special District communities. It is essential that LAFCo consider and address the needs and concerns of our communities and the Special Districts that serve them as Placer County moves forward into the future.

I ask for your vote to serve as the LAFCo Special Districts Alternate. I appreciate both the trust and the responsibility that come with your support.

Candidate Biography (Gary W. Flanagan)

With 25 years of dedicated service as a peace officer with the **Sacramento County Sheriff's Department**, I bring a deeply rooted commitment to public safety, community preservation, and proven leadership to local governance. During my tenure in law enforcement, my most rewarding assignments were serving as a Field Training Officer and a Firearms Instructor, where I took pride in mentoring the next generation of deputies and reinforcing the highest standards of accountability and skill.

My wife Karen and I chose Granite Bay as our home in 1985, and it is where we raised our three children. As a proud local family, all three of our children attended Greenhills Elementary, Eureka Elementary, Cavitt Junior High, and Granite Bay High School. My long-standing involvement in our community includes serving on the **Granite Bay Municipal Advisory Committee, (MAC)** and previously serving as an alternate for the Placer County Grand Jury.

Beyond public safety and civic planning, I am deeply passionate about our local environment. I am the co-founder of two non-profit organizations, including **Friends of Auburn Ravine**, which focuses on the conservation of salmon and steelhead habitats. Additionally, I served on the Placer County Fish and Game Commission for 13 years and spent two terms as president and board member of the Granite Bay Flycasters.

I have a proven track record of listening to residents and cutting through bureaucratic red tape to get results. As Chair of the **Granite Bay Municipal Advisory Committee, MAC,** am proud of being chair of our **MAC Traffic Subcommittee**, where I successfully led the persistence campaign that convinced Public Works to reinstall the westbound left-turn lane on Douglas Boulevard into the Granite Village Shopping Center, collaborating directly with local business owners and Supervisor Jones to restore vital access to our community.

Currently, I serve as a Director on the South Placer Fire Board. I ran for this position with a clear, unwavering mission: to keep our fire department locally controlled, protect our taxpayer dollars, and successfully reopen the two closed fire stations that our neighborhoods rely on for rapid emergency response.

Serving as an alternate on the **Placer County Local Agency Formation Commission (LAFCO)** Board would offer me a unique opportunity to shape local community growth, influence municipal boundaries, and gain hands-on civic experience.

Statement of Qualifications

Placer County Local Agency Formation Commission (LAFCO)
Alternate Special District Representative

Jenny Knisley
4135 Hunters Drive
Loomis, CA 95650
Phone: 916-719-1132
Email: Jenny4Loomis@gmail.com

October 28, 2026

Dear Special District Selection Committee Members:

I am pleased to submit my application for the position of **Alternate Special District Representative to the Placer County Local Agency Formation Commission (LAFCO)**. Having previously served as the Alternate City LAFCO Commissioner representing the Town of Loomis, I bring firsthand knowledge of the Commission's responsibilities, a strong background in local government, and a commitment to representing the diverse interests of Placer County's special districts.

During my previous service as the Alternate City LAFCO Commissioner, I maintained consistent attendance at Commission meetings, remained actively engaged in its work, and stayed informed and prepared to serve when called upon. My participation in CALAFCO conferences and training opportunities further strengthened my understanding of LAFCO's role in responsible growth, governmental efficiency, and the delivery of essential public services. This experience has provided me with a strong foundation to contribute effectively to the Commission.

My current service as a board representative for the **Newcastle, Rocklin, and Gold Hill Cemetery District** has given me firsthand experience with the responsibilities and challenges facing special districts. From governance and fiscal oversight to long-term planning and public accountability, I understand the importance of ensuring that special districts have a voice in regional decisions. My additional experience serving on the **South Placer Fire Oversight** Committee has reinforced the value of collaboration among public agencies and the need to balance community needs with available resources.

My broader public service background includes serving as Mayor and Council Member for the Town of Loomis, as well as Executive Director of the Loomis Basin Chamber of Commerce and Interim CEO for the Rocklin Chamber of Commerce. These roles provided opportunities to work closely with special districts, local governments, businesses, and community organizations throughout Placer County. I have consistently supported thoughtful growth, fiscal responsibility, economic development, and partnerships that strengthen our communities.

My professional qualifications include an Economic Development Certificate through the California Association for Local Economic Development (CALED), Institute for Organization Management certification, completion of Leadership Rocklin and the Western Association of Chamber Executives Academy, and leadership in developing the Loomis Leadership Program. I have also contributed to community initiatives, including efforts supporting the rebuilding of the Loomis Library and Community Learning Center. My nearly three decades of involvement with Soroptimist International reflect my longstanding commitment to community service and leadership development.

I recognize that Placer County's special districts provide a wide range of essential services, each with unique responsibilities, financial considerations, and community needs. I believe effective representation requires listening, understanding different perspectives, and making informed decisions that consider both individual districts and the broader interests of Placer County.

My previous LAFCO experience, combined with my current special district board service, provides a valuable perspective that I would bring to this position. I understand the importance of being prepared, attending meetings, reviewing materials, and remaining engaged, even when not serving in a voting capacity. I am committed to being an active, dependable, and knowledgeable Alternate Special District Representative.

Thank you for your consideration. I would be honored to have the opportunity to return to the Placer County LAFCO Commission, this time representing the special districts that provide such important services to our communities.

Sincerely,

Jenny Knisley

Applicant for Special District Alternate Commissioner
Placer County Local Agency Formation Commission

RICHARD KOFFLER

Olympic Valley Public Service District, Board member and chair of the Finance Committee
Olympic Valley Mutual Water Company, Board member and treasurer

I welcome the opportunity to support Placer County LAFCO's mission to foster orderly growth, protect open space, and ensure reliable, cost-effective public services across the county.

I offer direct governance experience within both a LAFCO-regulated special district and a mutual water company, underpinned by more than four decades of executive leadership in finance, corporate governance, and complex negotiations.

Local roots and special district service

An Olympic Valley full-time resident whose family has owned a home in the Valley since 1965, I am deeply engaged in how our community's essential services are structured, funded, and delivered:

Olympic Valley Public Service District. Board member, chair of the Finance Committee, and member of the committee overseeing water, sewer, fire and EMS services for the Alterra/Palisades Tahoe Village expansion.

Olympic Valley Mutual Water Company. Board Member and Treasurer, directly overseeing financial strategy, capital reserve planning, and California statutory compliance.

Holding concurrent leadership roles on both boards provides me with direct, practical insight into the core tenets of LAFCO's mandate—including service boundary determinations, coordination between public and private providers, municipal service reviews, and evaluating the long-term financial viability of service agencies.

Executive leadership and board governance

Across a 40-year career as chief executive officer in high technology, life sciences, and healthcare, I have held ultimate operational and fiduciary responsibility for capital raising, financial management, corporate restructuring, and contract negotiations with partners, investors and customers. Moreover, my service across numerous corporate and non-profit boards has centered on rigorous fiscal oversight, strategic alignment, and executive accountability.

Value brought to Placer County LAFCO

Thorough financial due diligence: The ability to scrutinize the fiscal durability of proposed annexations, reorganizations, and service extensions.

Disciplined governance: A fair, transparent approach to balancing competing stakeholder interests and statutory requirements.

Regional insight: Knowledge of eastern Placer County's distinct infrastructure, environmental, and community challenges.