



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, August 17, 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: July 20, 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
- D. Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan
- E. Discuss Penryn Purchasing Processes
- F. Presentation by Chief Rogers; 6 Month Sub-Joint Operations Agreement Review

9. ACTION ITEMS

- A. Consider and approve an agreement with Kronick, Moskovitz, Tiedemann and Girard for legal services
- B. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty.

Reconvene and report any action taken in closed session

- C. Consider and approve the Memorandum of Understanding between Local 3800 and the Penryn Fire Protection District expiring on June 30, 2028

MEETING ADJOURNMENT

Next meeting: Monday, September 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 July 20, 2026

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.
Directors in attendance: Danielle Hardesty, Cheryl Hotaling, Larry Shields, and Diego Heimlich
Directors absent: Robert Verdugo
Staff in attendance: Chief Gow, Fire Marshal D'Ambrogi, Assistant Chief Slusher, and Division Chief Williamson
2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Chair Hotaling requested to remove ACTION ITEM 8, D, from the agenda. Vice-Chair Hardesty moved to approve the agenda. Secretary Shields seconded the motion, passed 4-0.
4. **Approval of Minutes:** Vice-Chair Hardesty moved to approve the minutes from the June 15, 2026 meeting, Secretary Shields seconded the motion, and Director Heimlich abstained, passed 3-0.
5. **Financial Report & Bill Approval:** Vice-Chair Hardesty moved to approve the financial report and expenses. Director Heimlich seconded the motion, passed 4-0.
6. **Correspondence:** Chief Gow reported that Occu-Med is working with the Districts Worker's Compensation Insurance carrier to subsidize costs for pre-employment medicals, Chief Gow and Admin. Assistant Fairchild to follow up on this.
7. **Public Comment:** N/A
8. **Action Items:**
 - a. **Consider and approve the strategic plan presentation**
Chair Hotaling reviewed the strategic plan information in the agenda packet. The Chair inquired about obtaining a better regional map for the strategic plan. The Chair asked the board members to review the plan and provide any comments back to the Chair within the next month. The Chair would then take such comments back to the Ad Hoc Strategic Plan committee for final draft. Chair Hotaling pointed out the dates for plan review/presentation. Chair Hotaling made a motion to approve the plan and the Ad Hoc Strategic Plan committee can make any adjustments prior to the presentation of the plan, second by Vice Chair Hardesty, passed 4-0.
 - b. **Review the Conflict of Interest Code as required by Placer County Counsel**
Review, routine matter that occurs, no changes needed. Motion by Vice Chair Hardesty to approve the Conflict of Interest Code, second by Director Heimlich, passed 4-0.
 - c. **Closed session: Pursuant to California Government Code §54957.6(a) LABOR Negotiations**
Chair Hotaling called the closed session at 6:40 PM.
Regular meeting resumed at 6:46 PM. Chair Hotaling there was no reportable action from the closed session.
 - d. **Consider and approve the Memorandum of Understanding between local 3800 and the Penryn Fire Protection District expiring June 20, 2028**
This item was removed from the agenda.
9. **Informational/Non-Action Items:**
 - a. **Sierra Nevada Firefighters, Local 3800 (Local 3800):** N/A
 - b. **Fire Chiefs Report: Chief Gow**
 1. Out of Class Acting Battalion Chief program being established, Asst. Chief Slusher to provide more in the Operations report

2. Working on RFP for roof project
3. Chief Rogers provided a six (6) review of the Sub JOA Administration report to the City Counsel in July. Will provide the same report at the next Penryn Board meeting
4. South Placer FPD has a measure in the November election
5. Chief Gow and Chair Hotaling met with LAFCo personnel, inquired about Penryn sphere of influence, no update on this topic, their next study is to review all special districts

Operations Report: Assistant Chief Slusher

1. Response statistics provided, call volume is normal
2. The Operations Chief and Administration Chief have developed an Out of Class Acting Battalion Chief program to temporarily fill any BC vacancies. There will be an assessment component with evaluation. This is not a testing process or to establish a list for future hiring. There are personnel from all three (3) agencies; Penryn, Placer Hills, and the City of Auburn fire agencies that will participate in this program.

Fire Prevention report: Division Chief Williamson

1. Reviewed the work performed by all the Sub JOA agencies in prevention for the month of June 2026

c. Director Committee Reports

1. **Personnel Committee:** Chair Hotaling reported that work is still ongoing with the MOU, some legal review is needed to conclude
2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty inquired if the Placer Hills contract committee has been established. Chief Gow responded with the members from Placer Hills and agreed to set up a meeting to begin discussions on the Administrative Contract between Penryn and Placer Hills
3. **Ad hoc committee for future cooperation with other fire departments:** N/A
4. **Ad hoc strategic plan:** Chair Hotaling reiterated a request for comments from the Board members within the next month
5. **Ad Hoc Engine Replacement**
Chair Hotaling requested Chief Gow to set up a meeting with that committee

d. Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan

Fire Marshal D'Ambrogi reported that the Local Hazard Mitigation Plan was reviewed by Cal OES and returned to Placer OES for additional information. At the last CWPP planning meeting an overview of the survey was presented, the consultant will package the results up for better review. All projects have been submitted, the next task is to prioritize the projects by importance for potential future funding. A question was asked by the Board regarding the Fire Risk Reduction Community certification received by Placer County. This certification covers all of Placer County and may be eligible for insurance rate reductions through homeowner's insurance.

The meeting was adjourned at 7:00pm

Next Board Meeting: Monday, August 17, 2026 6:30 PM - 8:00 PM (PST)

Respectfully submitted,



District Manager

Penryn Fire Protection District
FY 2025-2026 through June 2026
OPERATING FUND

ASSETS		
Cash		2,324,177.40
Interest Receivable		7,505.59
Total Assets		<u>2,331,682.99</u>
LIABILITIES		
Other payables		6,362.61
Payroll payables		36,347.60
Compensated Absences		
Total Liabilities		<u>42,710.21</u>
FUND BALANCE		
Beginning Balance		1,223,034.97
Beginning Balance - Committed		778,373.19
Revenues		1,624,231.81
Expenses		<u>(1,336,667.19)</u>
Ending Balance		1,510,599.59
Ending Balance - Committed		778,373.19
Total Liabilities and Fund Balance		2,331,682.99

Penryn Fire Protection District
FY 2025-2026 through June 2026
MITIGATION FUND

ASSETS		
Cash		644,436.35
Investment Recievable		2,045.42
Total Assets		<u>646,481.77</u>
LIABILITIES		
Payables		-
Total Liabilities		-
FUND BALANCE		
Beginning Balance - Unrestricted		452,650.33
Beginning Balance - Capital		-
Revenues		245,051.64
Expenses		51,220.10
Ending Balance - Unrestricted		646,481.87
Ending Balance - Capital		-
Total Liabilities and Fund Balance		646,481.87

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2026 - Jun

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32807 Penryn Fire

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	2,393,980.64	156,567.28	226,370.52	2,324,177.40
10099:Cash - Conversion	0.00	30,492.88	30,492.88	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10290:Other Accounts Receivable	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	7,508.30	2.71	7,505.59
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(6,556.07)	32,655.53	32,462.07	(6,362.61)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,220.42)	59,250.36	67,701.42	(34,671.48)
20240:Payroll Liabilities	(1,122.20)	0.00	553.92	(1,676.12)
20410:Deferred Inflows Related to Unavailability	0.00	0.00	0.00	0.00
20640:Compensated Leave Balance - Long-Term	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(1,920,641.93)	697,606.96	0.00	(1,223,034.97)
30310:Committed Fund Balance	(80,766.23)	0.00	697,606.96	(778,373.19)
40010:Taxes - Current Secured Property	(597,480.79)	1,506.86	31,447.35	(627,421.28)
40040:Taxes - Railroad Unitary Property	(679.58)	0.00	35.77	(715.35)
40050:Taxes - Unitary and Op Non-Unitary Property	(13,749.93)	0.00	723.68	(14,473.61)
40060:Taxes - Current Unsecured Property	(13,412.22)	0.00	22.90	(13,435.12)
40070:Taxes - Delinquent Secured Property	0.00	14.71	0.00	14.71
40090:Taxes - Delinquent Unsecured Property	(227.34)	0.00	28.24	(255.58)
40100:Taxes - Current Supplemental Property	(12,541.14)	0.00	3,564.80	(16,105.94)
40110:Taxes - Delinquent Supplemental Property	(27.91)	5.22	4.75	(27.44)
40180:Other Taxes	(109,719.74)	0.00	5,681.64	(115,401.38)
42010:Investment Income	(69,860.73)	49.77	7,508.30	(77,319.26)
44350:State Homeowners Property Tax Relief	(3,060.60)	0.00	0.00	(3,060.60)
46030:Direct Charges	(491,945.63)	0.00	25,730.63	(517,676.26)
46090:Planning and Engineering Services	(8,750.00)	0.00	0.00	(8,750.00)
46350:Fire Services	0.00	0.00	0.00	0.00
46360:Other Fees and Charges	(215,332.69)	0.00	0.00	(215,332.69)
47010:Donations	(350.00)	0.00	0.00	(350.00)
48030:Miscellaneous	(422.01)	0.00	0.00	(422.01)
49030:Proceeds from Sale of Capital Assets	(13,500.00)	0.00	0.00	(13,500.00)
51010:Salaries and Wages	469,234.40	46,351.81	3,826.81	511,759.40
51030:Extra Help - Salaries and Wages	0.00	0.00	0.00	0.00
51040:Overtime and Call Back	186,377.00	13,262.63	1,012.15	198,627.48
51110:Other Payroll	2,750.00	0.00	0.00	2,750.00

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
51210:Retirement	67,289.67	6,652.10	548.32	73,393.45
51220:Payroll Tax	9,891.01	840.04	68.13	10,662.92
51270:PERS Pension Expense	(129.52)	0.00	39.96	(169.48)
51310:Employee Group Insurance	68,672.32	7,866.64	1,448.90	75,090.06
51360:Workers Comp Insurance	79,108.00	0.00	0.00	79,108.00
52030:Clothing, Uniforms, and Personal Hygiene	26,778.35	4,003.09	0.00	30,781.44
52040:Communication Services Expense	3,749.26	486.35	0.00	4,235.61
52080:Insurance	17,847.50	5,499.00	0.00	23,346.50
52160:Maintenance	14,143.53	1,178.87	0.00	15,322.40
52170:Fuels & Lubricants	2,268.91	3,885.20	0.00	6,154.11
52180:Materials - Buildings & Improvements	5,579.61	2,582.57	0.00	8,162.18
52240:Professional / Membership Dues	1,200.00	0.00	0.00	1,200.00
52260:Misc Expense	7,800.79	22.09	0.00	7,822.88
52310:Subrogation Costs	0.00	0.00	0.00	0.00
52320:Printing	118.99	0.00	0.00	118.99
52330:Other Supplies	16,375.08	1,369.98	0.00	17,745.06
52360:Professional and Special Services - General	164,996.18	46,819.40	0.00	211,815.58
52370:Professional and Special Services - Legal	201.87	99.45	0.00	301.32
52390:Professional and Special Services - County	7,128.43	0.00	0.00	7,128.43
52510:Commissioner's Fees	2,550.00	225.00	75.00	2,700.00
52560:Small Equipment	0.00	7,847.86	0.00	7,847.86
52580:Special Department Expense	20,400.92	0.00	0.00	20,400.92
52785:Training / Education	2,344.64	920.00	0.00	3,264.64
52800:Utilities	15,642.50	1,387.86	0.00	17,030.36
53190:Taxes and Assessments	67.08	0.00	0.00	67.08
59998:Labor Hours Debit	20,671.17	1,604.75	0.00	22,275.92
59999:Labor Hours Credit	(20,671.17)	(1,604.75)	0.00	(22,275.92)
Total	0.00	1,136,957.81	1,136,957.81	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Jun

Time Period: Current Period YTD

Cost Center(s): CC81000 Penryn Fire District

Ignore Commitments: No

Fund(s): FD32807 Penryn Fire

Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,610,185.00)	0	0	(1,106,555.55)	(\$503,629.45)	68.72%
40010:Taxes - Current Secured Property	(629,094.00)	0	0	(627,421.28)	(\$1,672.72)	99.73%
40040:Taxes - Railroad Unitary Property	(715.00)	0	0	(715.35)	\$0.35	100.05%
40050:Taxes - Unitary and Op Non-Unitary Property	(14,474.00)	0	0	(14,473.61)	(\$0.39)	100.00%
40060:Taxes - Current Unsecured Property	(13,789.00)	0	0	(13,435.12)	(\$353.88)	97.43%
40070:Taxes - Delinquent Secured Property	0	0	0	14.71	(\$14.71)	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(255.58)	\$255.58	0.00%
40100:Taxes - Current Supplemental Property	(13,724.00)	0	0	(16,105.94)	\$2,381.94	117.36%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(27.44)	\$27.44	0.00%
40180:Other Taxes	(114,768.00)	0	0	(115,401.38)	\$633.38	100.55%
42010:Investment Income	(69,000.00)	0	0	(77,319.26)	\$8,319.26	112.06%
44350:State Homeowners Property Tax Relief	(3,001.00)	0	0	(3,060.60)	\$59.60	101.99%
46030:Direct Charges	(513,530.00)	0	0	0	(\$513,530.00)	0.00%
46090:Planning and Engineering Services	(8,750.00)	0	0	(8,750.00)	\$0.00	100.00%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	(215,340.00)	0	0	(215,332.69)	(\$7.31)	100.00%
47010:Donations	0	0	0	(350.00)	\$350.00	0.00%
48030:Miscellaneous	(500.00)	0	0	(422.01)	(\$77.99)	84.40%
49030:Proceeds from Sale of Capital Assets	(13,500.00)	0	0	(13,500.00)	\$0.00	100.00%
Total Expenses	1,544,725.00	0	0	1,331,491.41	\$213,233.59	86.20%
Total Capital Assets	88,000.00	0	0	0	\$88,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	88,000.00	0	0	0	\$88,000.00	0.00%

Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Expenses (Non Capital Assets)	1,456,725.00	0	0	1,331,491.41	\$125,233.59	91.40%
51010:Salaries and Wages	551,291.00	0	0	511,759.40	\$39,531.60	92.83%
51030:Extra Help - Salaries and Wages	0	0	0	0.00	\$0.00	0.00%
51040:Overtime and Call Back	185,000.00	0	0	198,627.48	(\$13,627.48)	107.37%
51110:Other Payroll	4,000.00	0	0	2,750.00	\$1,250.00	68.75%
51210:Retirement	77,181.00	0	0	73,393.45	\$3,787.55	95.09%
51220:Payroll Tax	16,814.00	0	0	10,662.92	\$6,151.08	63.42%
51270:PERS Pension Expense	850.00	0	0	(169.48)	\$1,019.48	(19.94%)
51310:Employee Group Insurance	97,825.00	0	0	75,090.06	\$22,734.94	76.76%
51360:Workers Comp Insurance	79,108.00	0	0	79,108.00	\$0.00	100.00%
52030:Clothing, Uniforms, and Personal Hygiene	43,100.00	0	0	30,781.44	\$12,318.56	71.42%
52040:Communication Services Expense	5,000.00	0	0	4,235.61	\$764.39	84.71%
52080:Insurance	23,350.00	0	0	23,346.50	\$3.50	99.99%
52160:Maintenance	22,000.00	0	0	15,322.40	\$6,677.60	69.65%
52170:Fuels & Lubricants	15,000.00	0	0	6,154.11	\$8,845.89	41.03%
52180:Materials - Buildings & Improvements	7,200.00	0	0	8,162.18	(\$962.18)	113.36%
52240:Professional / Membership Dues	1,200.00	0	0	1,200.00	\$0.00	100.00%
52260:Misc Expense	8,500.00	0	0	7,822.88	\$677.12	92.03%
52310:Subrogation Costs	0	0	0	0.00	\$0.00	0.00%
52320:Printing	500.00	0	0	118.99	\$381.01	23.80%
52330:Other Supplies	29,700.00	0	0	17,745.06	\$11,954.94	59.75%
52360:Professional and Special Services - General	218,507.00	0	0	206,689.19	\$11,817.81	94.59%
52370:Professional and Special Services - Legal	2,000.00	0	0	301.32	\$1,698.68	15.07%
52390:Professional and Special Services - County	7,128.00	0	0	7,128.43	(\$0.43)	100.01%
52510:Commissioner's Fees	0	0	0	2,700.00	(\$2,700.00)	0.00%
52560:Small Equipment	10,500.00	0	0	7,847.86	\$2,652.14	74.74%
52580:Special Department Expense	24,901.00	0	0	20,400.92	\$4,500.08	81.93%
52785:Training / Education	4,000.00	0	0	3,264.64	\$735.36	81.62%
52800:Utilities	22,000.00	0	0	17,030.36	\$4,969.64	77.41%
53190:Taxes and Assessments	70.00	0	0	17.69	\$52.31	25.27%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Jun

Time Period: Current Period YTD

Cost Center(s): CC81000 Penryn Fire District

Ignore Commitments: No

Fund(s): FD32807 Penryn Fire

Program: PG810002 Penryn Fire Measure A

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
Total Revenue	0	0	0	(517,676.26)		\$517,676.26	0.00%
46030:Direct Charges	0	0	0	(517,676.26)		\$517,676.26	0.00%
Total Expenses	0	0	0	5,175.78		(\$5,175.78)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	5,175.78		(\$5,175.78)	0.00%
52360:Professional and Special Services - General	0	0	0	5,126.39		(\$5,126.39)	0.00%
53190:Taxes and Assessments	0	0	0	49.39		(\$49.39)	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%

Placer Income Statement

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08/03/2026

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - Jun

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2026-06	2025-06		
Income					
Charges for Services	25,731	741,759	628,352	(602,621.36)	(95.9%)
Taxes	39,982	787,821	754,504	(714,521.65)	(94.7%)
Intergovernmental Revenue	0	3,061	3,106	(3,106.36)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	422	1,376	(1,375.75)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	13,500	598,412	(598,412.07)	(100.0%)
Donations	0	350	350	(350.40)	(100.0%)
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	7,459	77,319	62,899	(55,440.73)	(88.1%)
Total Revenue	73,172	1,624,232	2,049,000	1,975,828.32	(96.4%)
Expenses					
Salaries & Employee Benefits	68,029	951,222	938,436	(870,406.65)	(92.8%)
Services and Supplies	76,252	385,378	434,484	(358,232.11)	(82.5%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	67	65	(65.18)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	144,281	1,336,667	1,372,985	(1,228,703.94)	(89.5%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	71,109	(287,565)	(676,015)	747,124.38	(110.5%)

Trial Balance - Composite

01:49 PM

08/14/2026

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2026 - Jun

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	640,551.02	3,885.33	0.00	644,436.35
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	0.00	0.00	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	2,045.52	0.00	2,045.52
20020:Vouchers Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(452,650.33)	0.00	0.00	(452,650.33)
42010:Investment Income	(17,683.11)	0.00	2,045.52	(19,728.63)
46440:Mitigation Fees	(221,437.68)	0.00	3,885.33	(225,323.01)
53040:Lease Purchase Principal	35,742.66	0.00	0.00	35,742.66
53080:Lease Purchase Interest	15,477.44	0.00	0.00	15,477.44
Total	0.00	5,930.85	5,930.85	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Jun

Time Period: Current Period YTD

Cost Center(s): CC81001 Penryn Fire District Development Fees

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(240,000.00)	0	0	(245,051.64)	\$5,051.64	102.10%
42010:Investment Income	(18,500.00)	0	0	(19,728.63)	\$1,228.63	106.64%
46440:Mitigation Fees	(221,500.00)	0	0	(225,323.01)	\$3,823.01	101.73%
Total Expenses	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
53040:Lease Purchase Principal	35,743.00	0	0	35,742.66	\$0.34	100.00%
53080:Lease Purchase Interest	15,477.00	0	0	15,477.44	(\$0.44)	100.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - Jun

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2026-06	2025-06		
Income					
Charges for Services	3,885	225,323	104,434	(100,548.91)	(96.3%)
Taxes	0	0	0	0.00	0.0%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	0	0.00	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,046	19,729	24,665	(22,619.88)	(91.7%)
Total Revenue	5,931	245,052	129,100	123,168.79	(95.4%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	6,110	(6,110.26)	(100.0%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	51,220	51,220	(51,220.10)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	598,412	(598,412.07)	(100.0%)
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	0	51,220	655,742	(655,742.43)	(100.0%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(5,931)	(193,832)	526,643	(532,573.64)	(101.1%)

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Extended Amount: 0

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**Penryn Fire Protection District
FY 2026-2027 through July 2026
OPERATING FUND**

ASSETS

Cash	2,187,938.37
Total Assets	<u>2,187,938.37</u>

LIABILITIES

Other payables	161.77
Payroll payables	28,719.70
Compensated Absences	<u> </u>
Total Liabilities	28,881.47

FUND BALANCE

Beginning Balance	1,510,599.59
Beginning Balance - Committed	778,373.19
Revenues	13,385.54
Expenses	<u>(143,301.42)</u>
Ending Balance	1,380,683.71
Ending Balance - Committed	778,373.19
Total Liabilities and Fund Balance	2,187,938.37

**Penryn Fire Protection District
FY 2026-2027 through July 2026
MITIGATION FUND**

ASSETS

Cash	671,357.59
Total Assets	<u>671,357.59</u>

LIABILITIES

Payables	-
Total Liabilities	-

FUND BALANCE

Beginning Balance - Unrestricted	646,481.87
Beginning Balance - Capital	-
Revenues	24,875.72
Expenses	-
Ending Balance - Unrestricted	671,357.59
Ending Balance - Capital	-
Total Liabilities and Fund Balance	671,357.59

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2027 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32807 Penryn Fire

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	2,324,177.40	100,612.79	236,851.82	2,187,938.37
10099:Cash - Conversion	0.00	19,321.71	19,321.71	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	7,505.59	2.71	7,508.30	0.00
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(6,362.61)	57,955.97	51,755.13	(161.77)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(34,671.48)	72,083.09	63,901.27	(26,489.66)
20240:Payroll Liabilities	(1,676.12)	0.00	553.92	(2,230.04)
20410:Deferred Inflows Related to Unavailability	0.00	0.00	0.00	0.00
20640:Compensated Leave Balance - Long-Term	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(1,510,599.59)	0.00	0.00	(1,510,599.59)
30310:Committed Fund Balance	(778,373.19)	0.00	0.00	(778,373.19)
40060:Taxes - Current Unsecured Property	0.00	0.00	14.21	(14.21)
40090:Taxes - Delinquent Unsecured Property	0.00	0.00	5.81	(5.81)
40100:Taxes - Current Supplemental Property	0.00	0.00	498.80	(498.80)
40110:Taxes - Delinquent Supplemental Property	0.00	0.00	0.01	(0.01)
42010:Investment Income	0.00	7,518.77	14,919.68	(7,400.91)
46360:Other Fees and Charges	0.00	0.00	5,465.80	(5,465.80)
51010:Salaries and Wages	0.00	43,413.77	7,653.62	35,760.15
51040:Overtime and Call Back	0.00	12,927.78	2,024.30	10,903.48
51210:Retirement	0.00	6,219.71	1,096.64	5,123.07
51220:Payroll Tax	0.00	794.65	136.26	658.39
51270:PERS Pension Expense	0.00	504.00	39.96	464.04
51310:Employee Group Insurance	0.00	7,817.06	1,498.48	6,318.58
51360:Workers Comp Insurance	0.00	19,720.75	0.00	19,720.75
52030:Clothing, Uniforms, and Personal Hygiene	0.00	287.58	0.00	287.58
52040:Communication Services Expense	0.00	160.57	0.00	160.57
52160:Maintenance	0.00	17,609.09	7,298.50	10,310.59
52180:Materials - Buildings & Improvements	0.00	89.01	0.00	89.01
52260:Misc Expense	0.00	1,400.28	0.00	1,400.28
52330:Other Supplies	0.00	1,058.58	0.00	1,058.58
52360:Professional and Special Services - General	0.00	46,657.18	0.00	46,657.18
52390:Professional and Special Services - County	0.00	2,250.00	0.00	2,250.00
52510:Commissioner's Fees	0.00	0.00	75.00	(75.00)
52785:Training / Education	0.00	450.00	0.00	450.00
52800:Utilities	0.00	1,764.17	0.00	1,764.17

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
59998:Labor Hours Debit	0.00	1,663.50	0.00	1,663.50
59999:Labor Hours Credit	0.00	(1,663.50)	0.00	(1,663.50)
Total	0.00	420,619.22	420,619.22	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2027 - Jul
 Time Period: Current Period YTD
 Cost Center(s): CC81000 Penryn Fire District
 Ignore Commitments: No
 Fund(s): FD32807 Penryn Fire
 Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	0	0	0	(13,385.54)	\$13,385.54	0.00%
40060:Taxes - Current Unsecured Property	0	0	0	(14.21)	\$14.21	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(5.81)	\$5.81	0.00%
40100:Taxes - Current Supplemental Property	0	0	0	(498.80)	\$498.80	0.00%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(0.01)	\$0.01	0.00%
42010:Investment Income	0	0	0	(7,400.91)	\$7,400.91	0.00%
46360:Other Fees and Charges	0	0	0	(5,465.80)	\$5,465.80	0.00%
Total Expenses	0	0	0	143,301.42	(\$143,301.42)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	143,301.42	(\$143,301.42)	0.00%
51010:Salaries and Wages	0	0	0	35,760.15	(\$35,760.15)	0.00%
51040:Overtime and Call Back	0	0	0	10,903.48	(\$10,903.48)	0.00%
51210:Retirement	0	0	0	5,123.07	(\$5,123.07)	0.00%
51220:Payroll Tax	0	0	0	658.39	(\$658.39)	0.00%
51270:PERS Pension Expense	0	0	0	464.04	(\$464.04)	0.00%
51310:Employee Group Insurance	0	0	0	6,318.58	(\$6,318.58)	0.00%
51360:Workers Comp Insurance	0	0	0	19,720.75	(\$19,720.75)	0.00%
52030:Clothing, Uniforms, and Personal Hygiene	0	0	0	287.58	(\$287.58)	0.00%
52040:Communication Services Expense	0	0	0	160.57	(\$160.57)	0.00%
52160:Maintenance	0	0	0	10,310.59	(\$10,310.59)	0.00%
52180:Materials - Buildings & Improvements	0	0	0	89.01	(\$89.01)	0.00%
52260:Misc Expense	0	0	0	1,400.28	(\$1,400.28)	0.00%
52330:Other Supplies	0	0	0	1,058.58	(\$1,058.58)	0.00%
52360:Professional and Special Services - General	0	0	0	46,657.18	(\$46,657.18)	0.00%
52390:Professional and Special Services - County	0	0	0	2,250.00	(\$2,250.00)	0.00%

Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
52510:Commissioner's Fees	0	0	0	(75.00)		\$75.00	0.00%
52785:Training / Education	0	0	0	450.00		(\$450.00)	0.00%
52800:Utilities	0	0	0	1,764.17		(\$1,764.17)	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Period: FY2027 - Jul
Time Period: Current Period YTD
Cost Center(s): CC81000 Penryn Fire District
Ignore Commitments: No
Fund(s): FD32807 Penryn Fire
Program: PG810002 Penryn Fire Measure A

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
Total Revenue	0	0	0	0		0.00	0.00%
Total Expenses	0	0	0	0		0.00	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	0		0.00	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2027 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2026-07	2025-07		
Income					
Charges for Services	5,466	5,466	2,637	2,828.44	107.2%
Taxes	519	519	281	238.09	84.8%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	0	0.00	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	7,401	7,401	6,537	863.90	13.2%
Total Revenue	13,386	13,386	9,455	(3,930.43)	41.6%
Expenses					
Salaries & Employee Benefits	78,948	78,948	79,590	(641.39)	(0.8%)
Services and Supplies	64,353	64,353	27,323	37,029.86	135.5%
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	143,301	143,301	106,913	36,388.47	34.0%
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	129,916	129,916	97,458	32,458.04	33.3%

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2027 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	644,436.35	26,921.24	0.00	671,357.59
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	0.00	0.00	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	2,045.52	0.00	2,045.52	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(646,481.87)	0.00	0.00	(646,481.87)
42010:Investment Income	0.00	2,045.52	4,191.42	(2,145.90)
46440:Mitigation Fees	0.00	0.00	22,729.82	(22,729.82)
Total	0.00	28,966.76	28,966.76	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2027 - Jul

Time Period: Current Period YTD

Cost Center(s): CC81001 Penryn Fire District Development Fees

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
Total Revenue	0	0	0	(24,875.72)		\$24,875.72	0.00%
42010:Investment Income	0	0	0	(2,145.90)		\$2,145.90	0.00%
46440:Mitigation Fees	0	0	0	(22,729.82)		\$22,729.82	0.00%
Total Expenses	0	0	0	0		0.00	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	0		0.00	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2027 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2026-07	2025-07		
Income					
Charges for Services	22,730	22,730	0	22,729.82	0.0%
Taxes	0	0	0	0.00	0.0%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	0	0.00	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,146	2,146	1,506	639.88	42.5%
Total Revenue	24,876	24,876	1,506	(23,369.70)	1,551.8%
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	0	0.00	0.0%
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	0	0	0	0.00	0.0%
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(24,876)	(24,876)	(1,506)	(23,369.70)	1,551.8%

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Extended Amount: 0

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Penryn Fire General
Check Detail
July 15 through August 14, 2026

Num	Date	Name	Memo	Account	Paid Amount
	07/27/2026	FRMS		General Operating Funds	
	07/27/2026			51360 Workers Comp Ins.	-19,720.75
TOTAL					-19,720.75
	07/27/2026	Kaiser Foundation He...		General Operating Funds	
	07/27/2026			51310 Employee Group Insurance	-4,926.86
				51310 Employee Group Insurance	-1,647.08
TOTAL					-6,573.94
	07/27/2026	Kingsley Bogard LLP		General Operating Funds	
	07/27/2026			52370 Legal expenses	-99.45
TOTAL					-99.45
	07/27/2026	Matthew Shultz		General Operating Funds	
	07/27/2026		Live Scan	52260 Miscellaneous	-35.00
TOTAL					-35.00
	07/27/2026	Placer Hills Fire Distri...		General Operating Funds	
	07/27/2026		JOA	52260 Miscellaneous	-1,271.28
TOTAL					-1,271.28
	07/30/2026	AT&T Inc.		General Operating Funds	
	07/30/2026			52040 Communication Services	-125.57
TOTAL					-125.57
	07/30/2026	David Taussig & Ass...		General Operating Funds	
	07/30/2026			52360 Parcel Tax Consultant	-589.68
TOTAL					-589.68
	07/30/2026	Justin Whitaker		General Operating Funds	
	07/30/2026		Livescan Reimbursement	52260 Miscellaneous	-69.00
TOTAL					-69.00
	07/30/2026	Pacific Gas & Electric		General Operating Funds	
	07/30/2026			52800 Utilities	-1,223.03
TOTAL					-1,223.03
	07/30/2026	US Bank		General Operating Funds	
	07/30/2026			52800 Utilities	-299.10
				52030 Clothing and Personal	-287.58
				52330 Supplies-Equipment	-109.99
				52160 Maintenance - vehicles	-2,616.09

Penryn Fire General
Check Detail
July 15 through August 14, 2026

Num	Date	Name	Memo	Account	Paid Amount
				52785 Training	-450.00
				52330 Supplies-Equipment	-78.97
				52180 Bldg Materials, Improve	-89.01
TOTAL					-3,930.74
	08/07/2026	Advantage Gear		General Operating Funds	
	08/07/2026		Gordon Miller	52030 Clothing and Personal	-125.48
				52030 Clothing and Personal	-60.01
TOTAL					-185.49
	08/07/2026	Allstar Fire Equipment		General Operating Funds	
	08/07/2026		Turnouts	52030 Clothing and Personal	-8,821.21
TOTAL					-8,821.21
	08/07/2026	Harris Industrial Gases	3148	General Operating Funds	
	08/07/2026			52330 Supplies-Equipment	-55.80
TOTAL					-55.80
	08/14/2026	Black Sheep Pes Prot...		General Operating Funds	
	08/14/2026			52800 Utilities	-159.00
TOTAL					-159.00
	08/14/2026	CoPower		General Operating Funds	
	08/14/2026			51310 Employee Group Insurance	-697.76
TOTAL					-697.76
	08/14/2026	Dawson Oil Co.		General Operating Funds	
	08/14/2026			52170 Fuel	-18.28
TOTAL					-18.28
	08/14/2026	Luna Tech, LLC		General Operating Funds	
	08/14/2026			52040 Communication Services	-35.00
TOTAL					-35.00
	08/14/2026	Placer Hills Fire Distri...		General Operating Funds	
	08/14/2026			52160 Maintenance - vehicles	-1,220.00
TOTAL					-1,220.00

JOA REIMBURSEMENT (Receivable)

PLACER HILLS JULY - SEPT 2025

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 86	07/23/2025 08:00	07/24/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	07/31/2025 08:00	08/01/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	08/01/2025 08:00	08/01/2025 18:30	10.5	\$ 25.97	\$ 38.96	\$ 409.03	\$ 5.93	\$ 49.29	464.25
Garrison	Engine 84	08/07/2025 08:00	08/07/2025 18:30	10.5	\$ 25.97	\$ 38.96	\$ 409.03	\$ 5.93	\$ 49.29	464.25
Garrison	Engine 86	08/22/2025 08:00	08/23/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Gordon	Engine 86	09/05/2025 09:00	09/05/2025 18:00	9	\$ 28.67	\$ 43.01	\$ 387.05	\$ 5.61	\$ 46.64	439.30
Gordon	Engine 86	09/24/2025 08:00	09/25/2025 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46

Total: \$ 5,722.65 PD 10/2025

PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 86	10/03/2025 08:00	10/04/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/04/2025 08:00	10/05/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/15/2025 08:00	10/16/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/16/2025 08:00	10/17/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/21/2025 08:00	10/22/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/23/2025 08:00	10/24/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/24/2025 08:00	10/24/2025 18:00	10	\$ 25.97	\$ 38.96	\$ 389.55	\$ 5.65	\$ 46.94	442.14
Garrison	Engine 86	10/28/2025 08:00	10/29/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	10/30/2025 08:00	10/31/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13

Total: \$ 8,931.21 PD 01/2026

PLACER HILLS JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 84	02/06/2026 08:00	02/06/2026 18:00	10	\$ 25.97	\$ 38.96	\$ 389.55	\$ 5.65	\$ 46.94	442.14
Garrison	Engine 84	02/19/2026 08:00	02/20/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	02/26/2026 08:00	02/27/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	02/27/2026 08:00	02/28/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Keeler	Engine 86	03/14/2026 08:00	03/15/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13

Total: \$ 4,686.68 PD 04/2026

PLACER HILLS APR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 86	05/01/2026 08:00	05/02/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Keeler	Engine 86	05/06/2026 08:00	05/07/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Gordon	Engine 86	05/10/2026 08:00	05/11/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 41	05/16/2026 08:00	05/17/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 41	06/03/2026 11:30	06/04/2026 08:00	20.5	\$ 28.67	\$ 43.01	\$ 881.60	\$ 12.78	\$ 106.23	1,000.62

Total: \$ 5,465.80 PD 07/2026

FORESTHILL JULY - SEPT 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	08/13/2025 08:00	08/14/2025 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 90	08/24/2025 13:30	08/25/2025 08:00	18.5	\$ 28.67	\$ 43.01	\$ 795.59	\$ 11.54	\$ 95.87	903.00
Gordon	Medic 90	08/25/2025 08:00	08/26/2025 07:00	23	\$ 28.67	\$ 43.01	\$ 989.12	\$ 14.34	\$ 119.19	1,122.65

Total: \$ 3,197.10 PD 10/2025

FORESTHILL OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	10/18/2025 14:15	10/19/2025 08:00	17.75	\$ 28.67	\$ 43.01	\$ 763.34	\$ 11.07	\$ 91.98	866.39

Total: \$ 866.39 PD 01/2026

FORESTHILL MAR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	06/08/2026 17:45	06/09/2026 08:00	14.25	\$ 28.67	\$ 43.01	\$ 612.82	\$ 8.89	\$ 73.84	695.55
Gordon	Engine 90	06/09/2026 08:00	06/10/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46

Total: \$ 1,867.01 PD 07/2026

NEWCASTLE JULY - SEPT 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 41	08/26/2025 08:00	08/27/2025 08:00	24	25.97	38.96	934.92	13.56	112.66	1,061.13

Total 1,061.13 PD 10/2025

NEWCASTLE JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hodsdon	Engine 41	02/22/2026 08:00	02/23/2026 08:00	24	25.97	38.96	934.92	13.56	112.66	1,061.13

Total 1,061.13 PD 04/2026

JOA REIMBURSEMENT (Payable)

PLACER HILLS JULY - SEPT 2025

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Burbank	Engine 38	07/22/2025 08:00	07/23/2025 08:00	24	26.22	\$ 39.33	\$ 943.92	\$ 13.69	\$ 83.73	\$ 1,041.33
Craig	Engine 38	09/08/2025 07:00	09/08/2025 12:00	5	33.31	\$ 49.97	\$ 249.83	\$ 3.62	\$ 22.16	\$ 275.61
Craig	Engine 38	09/10/2025 08:00	09/10/2025 18:00	10	33.31	\$ 49.97	\$ 499.65	\$ 7.24	\$ 44.32	\$ 551.21

TOTAL: \$ 1,868.15 PD 10/2025

PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Burbank	Engine 38	10/11/2025 08:00	10/11/2025 13:30	5.5	\$ 26.22	\$ 39.33	\$ 216.32	\$ 3.14	\$ 19.19	\$ 238.64
Wood	Engine 38	11/07/2025 10:00	11/07/2025 13:00	3	\$ 30.90	\$ 46.35	\$ 139.05	\$ 2.02	\$ 12.33	\$ 153.40

TOTAL: \$ 392.04 PD 01/2026

PLACER HILLS JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Wood	Engine 38	02/23/2026 08:00	02/24/2026 08:00	24	\$ 30.90	\$ 46.35	\$ 1,112.40	\$ 16.13	\$ 98.67	\$ 1,227.20

TOTAL: \$ 1,227.20 PD 04/2026

PLACER HILLS APR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Wright-Palon	Engine 38	06/06/2026 08:00	06/07/2026 08:00	24	\$ 32.01	\$ 48.02	\$ 1,152.36	\$ 16.71	\$ 102.21	\$ 1,271.28

TOTAL: \$ 1,271.28 PD 07/2026

NEWCASTLE OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hicks	Engine 38	09/17/2025 08:00	09/18/2025 08:00	24	27.04	\$ 40.56	\$ 973.44	\$ 14.11	\$ 117.30	\$ 1,104.85
Hicks	Engine 38	09/18/2025 08:00	09/18/2025 16:00	8	27.04	\$ 40.56	\$ 324.48	\$ 4.70	\$ 39.10	\$ 368.28

TOTAL: \$ 1,473.14 PD 10/2025

STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
Prepo	E38	8/23/2025	8/26/2025	57	8,533.47	6,426.34	2,243.97		17,203.78	3 RYN	PD 03/2026
Actual cost of staffing for Prepo									(7,831.58)		
Garnet	BR38	8/26/2025	9/18/2025	563	85,502.73	59,687.46	21,778.53	1,293.28	166,968.72	3 RYN	PD 04/2026
Actual cost of staffing for Garnet									(77,146.03)		
Total FY 2025/2026									99,194.89		



PLACER HILLS-PENRYN FIRE PROTECTION DISTRICTS



STAFF REPORT

To:	Board of Directors
From:	Ian Gow, Fire Chief
By:	John Rogers, Fire Chief
Date:	8/17/2026
Subject:	Six-Month Review of the Sub-Joint Operations Agreement between the Placer Hills Fire Protection District and the Auburn Fire Department

Action Requested

Receive an information report from the Fire Chief regarding the Placer Hills Fire Protection District's six-month review of the Sub-Joint Operations Agreement with the Auburn Fire Department.

Background

On December 18, 2025, the Placer Hills Fire Protection District entered into a Sub-Joint Operations Agreement with the Auburn Fire Department to provide shared Administrative, Command-and-Control, Fire Prevention, and other related services. The purpose of the agreement is to improve operational efficiency, reduce duplication of effort, expand organizational depth, and strengthen regional fire service capabilities.

Following approval of the agreement, staff from both agencies collaborated for approximately six weeks to implement the agreement and shared services officially commenced on January 31, 2026.

This report delivers a six-month performance review of the shared-services model, capturing the most significant outcomes and efficiencies identified during the initial implementation period.

Alternatives Available to the Board

1. Direct the Fire Chief to report additional information as needed.

Fiscal Impact

No Fiscal Impact.

Attachments

- A. Sub-JOA Six-Month Review Presentation



6-MONTH SUB-JOINT OPERATIONS AGREEMENT REVIEW

POST-APPROVAL TIMELINE

- **AUBURN CITY COUNCIL**
 - **APPROVED THE AGREEMENT ON NOVEMBER 10, 2025**
- **PLACER HILLS FIRE DISTRICT BOARD OF DIRECTORS**
 - **APPROVED THE AGREEMENT ON DECEMBER 16, 2025**
- **SHARED ADMINISTRATIVE, COMMAND AND CONTROL, FIRE PREVENTION AND RELATED SERVICES**
 - **BEGAN ON JANUARY 31, 2026**

GOAL

- **PROTECTING THE SAFETY OF OUR COMMUNITIES WITH HIGH-QUALITY FIRE SERVICES**

MISSION

- **THROUGH COLLABORATION, IT IS OUR MISSION TO FOSTER AN EFFECTIVE AND EFFICIENT FIRE DEPARTMENT BUILT ON SHARED VALUES AND COMMITMENT TO EXCELLENCE**

FOCUS AREAS

**Leverage existing
expertise**

**Improving
operational
efficiency**

**Promote
consistency across
jurisdictions**

**Implement
economies of scale**

**Ensure realistic
workload
distribution**

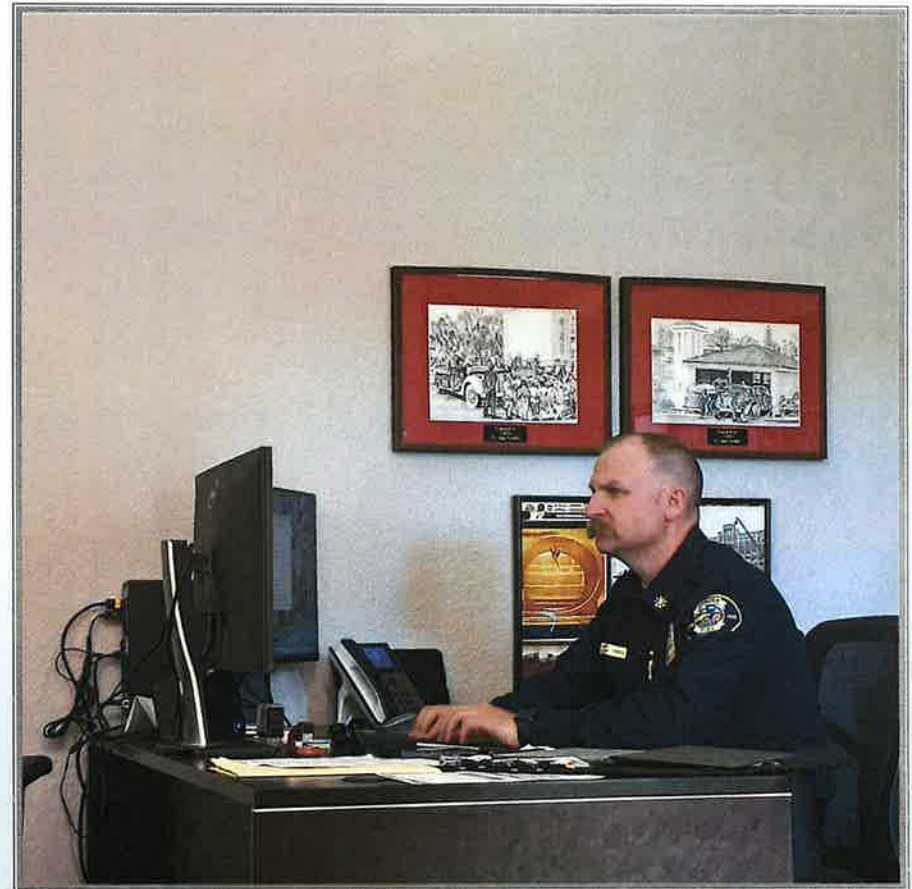
**Reduce
redundancies**

**Provide a cost-
neutral alternative
to independent
staffing modles**

**Improve regional
service delivery**

PERFORMANCE INDICATORS ADMINISTRATIVE

- **STANDARDIZED COMMUNICATION GUIDEBOOK**
- **MIRRORED BUDGETING PROCESSES**
- **SHARED PROCUREMENT**
- **COMBINED DEPARTMENTAL AREAS OF RESPONSIBILITY**
- **JOINT HIRING PROCESSES**
- **STANDARDIZED TRAINING TRACKS; PROMOTIONAL AND CAREER DEVELOPMENT**
- **REPRESENTATION ACROSS COUNTYWIDE COMMITTEES**
- **MICROSOFT 365 INTEGRATION**



PERFORMANCE INDICATORS OPERATIONS

STANDARDIZED INCIDENT RESPONSE MATRICES
IMPROVED INTEROPERABILITY/STANDARDIZATION
PERFORMANCE/EVOLUTIONS MANUALS
HOSE LOADS AND DEPLOYMENT PROCEDURES
RADIO COMMUNICATION
AFTER ACTION REVIEW
GAP IDENTIFICATION AND REPORTING PROCESS
TEMPLATE FOR DATA PRESENTATION



PERFORMANCE INDICATORS OPERATIONS

- **COMBINED FIRE EQUIPMENT AND APPARATUS TESTING**
- **SCHEDULING ASSIMILATION**
- **REPRESENTATION ACROSS COUNTYWIDE COMMITTEES**
- **HAZMAT/LITHIUM-ION DECONTAMINATION PROCEDURES**





PERFORMANCE INDICATORS OPERATIONS AS OF JULY 1

- **BATTALION CHIEF**
 - **RESPONSES: 241**
- **DUTY CHIEF – OUTSIDE BUSINESS HOURS**
 - **RESPONSES: 1**
 - **INCIDENT/PERSONNEL SUPPORT: 17**

PERFORMANCE INDICATORS PREVENTION

- **DEFINED AREAS OF RESPONSIBILITY ACROSS ALL JURISDICTIONS**
 - **INCLUDING COA CODE ENFORCEMENT**
- **REVIEW, UPDATE, AND STANDARDIZED PROCESSES FOR PREVENTION ACTIVITIES**
- **STANDARDIZED VEGETATION COMPLAINT MANAGEMENT PROCESS**
- **DECREASED INSPECTION TIMEFRAMES**
- **SHORTENED PLAN CHECK AND REVIEW TIMEFRAMES**



PERFORMANCE INDICATORS PREVENTION

- **INCREASED REPRESENTATION AND PARTICIPATION WITH FSC AND FWC**
- **IMPROVED PARTICIPATION IN COMMUNITY AND PUBLIC EDUCATION EVENTS**
- **STANDARDIZED ASSEMBLY APPROVAL PROCESS**
- **CONTRIBUTE TO MULTI-JURISDICTIONAL COUNTY-WIDE PLANS**
- **DEVELOP PERSONNEL'S KSA FOR PREVENTION ACTIVITIES**



CHALLENGES:

**Differences between
city and fire district
operations**

**Administrative
demands of shared
services**

OPPORTUNITIES:



Continue improving shared services while remaining fiscally responsible



Strengthen interoperability & standardization across all programs



Expand collaboration



Evaluate long-term sustainability and future needs



Identify additional efficiencies and areas for alignment



Maintain focus on high-quality service to all communities served



Dan Baxter
Kronick, Moskovitz, Tiedemann & Girard
Phone: (916) 321-4371
Email: dbaxter@kmtg.com
Website Bio: kmtg.com/attorneys/dan-baxter/

Dan is a Shareholder with Kronick Moskovitz Tiedemann & Girard. He has more than 25 years of Sacramento-based and nationally-executed litigation and transactional experience, including an extensive background in state and federal litigation, appellate work, public agency matters, commercial disputes, and complex transactions.

Dan's experience includes:

- State and federal litigation and trial practice
- Briefing and argument before multiple California appellate courts and the United States Court of Appeals for the Ninth Circuit
- Claims by government contractors against the United States
- Complex commercial disputes
- Contract and bid-related disputes
- Public agency and public-sector matters
- Strategic case evaluation and dispute resolution
- Written and oral advocacy on matters involving complex factual and legal records

Representative Legal Services

Complex Litigation and Trial Support

Dan has secured significant results for clients in complex litigation, including multimillion dollar jury verdicts and court judgments. His trial background is valuable for matters involving contested claims, litigation risk assessment, and strategic decisions about dispute resolution or legal proceedings.

Public Agency and Government-Related Contract Matters

Dan has handled matters involving government contractors and public entities, including claims against the United States and disputes involving public works and contract performance. This experience aligns with the Penryn Fire Protection District's need for counsel who can evaluate contracts, indemnity issues, and the potential risk implications of agreements entered into by the District. Dan's background is particularly relevant to the District's requested scope of services involving contract analysis, governing document interpretation, and practical advice to public entity decision-makers; of specific note, Dan has personally drafted and negotiated many administrative services agreements over the course of his career. Dan also serves as general and coverage counsel for a Central Valley joint powers authority, and in that capacity actively reviews and analyzes contracts and contractual rights and responsibilities.

Appellate and Complex Briefing Experience

Dan has briefed and argued matters before California's Second and Third District Courts of Appeal, the United States Court of Appeals for the Ninth Circuit, and the United States Court of Federal Claims, and has drafted an amicus brief for review by the United States Supreme Court.

Bid Protest and Contract Interpretation Matters

Dan has represented public and private sector clients in contract and procurement-related disputes, including defenses of municipal contract awards following public bidding processes. That work has involved analyzing bid requirements, preparing legal arguments, and evaluating the decision-making of the relevant public entity.

Leadership and Governance Experience

In addition to his legal experience, Dan served as the Executive Director of the California Veterinary Medical Association, a 7,000+ member organization, from 2020 to 2026. In that capacity, Dan led a 16-member staff and oversaw services including legislative and regulatory advocacy, continuing education, and member benefits. That leadership experience gives Dan particular insight into working with public entities with multiple leadership groups such as a Board, Executive Committee, subcommittees, and executive staff.

Professional Activities and Recognition

- Martindale-Hubbell "AV Preeminent" rating
- Northern California Super Lawyers, including Top 100 Northern California Lawyer and Sacramento Top 25 Lawyer recognitions
- Sacramento Business Journal Best of the Bar

Admissions

- All California State and Federal Courts
- United States Court of Appeals for the Ninth Circuit
- United States Court of Federal Claims
- United States Supreme Court

Education

- J.D., University of California, Los Angeles School of Law, 1999
- B.A., University of North Carolina at Chapel Hill, 1996, with distinction



A PROFESSIONAL CORPORATION

Attorneys at Law

KRONICK
MOSKOVITZ
TIEDEMANN
& GIRARD

AGREEMENT FOR LEGAL SERVICES

This Agreement for Legal Services ("Agreement") is entered into between Kronick, Moskovitz, Tiedemann & Girard, A Professional Corporation ("Kronick") and Penryn Fire Protection District ("Client") as of the date last set forth herein.

By signing and returning this Agreement for Legal Services, Client indicates its acceptance of the terms set forth in this document.

1. SCOPE OF AGREEMENT

Client retains Kronick to provide legal services to Client in connection with negotiating a new administrative services agreement with the Placer Hills Fire Protection District, as well as any additional services that Client and Kronick mutually determine shall be governed by this Agreement.

2. DUTIES OF KRONICK AND CLIENT

(a) Kronick Duties

Kronick shall provide those legal services reasonably required to represent Client in the matter described above. Kronick shall also take reasonable steps to keep Client informed of significant developments and to respond to Client's inquiries.

While the attorney with whom Client originally met may be primarily responsible for completing the work on Client's matter, that attorney may also delegate work to other attorneys, paralegals, law clerks and office personnel within Kronick, if he or she determines that such delegation is appropriate in representation of Client's interests. If Client so requests, Client will be consulted before any delegation is made.

Kronick may, with Client's prior consent, select and hire attorneys, investigators, consultants and experts to assist in the preparation and presentation. While any such persons will report exclusively to Kronick to preserve the Attorney-Client and Attorney Work Product privileges, they will be employed by Client.

Kronick will provide at the client's request a copy of this Agreement and this Agreement shall be considered as a confidential document to the extent permitted by applicable law. Kronick is not obligated to perform any services for Client until Kronick has received a signed original or copy of this Agreement for Legal Services from Client.

(b) Client's Duties

Client shall be truthful with Kronick, cooperate with Kronick, keep Kronick informed of developments related to the subject matter for which Client has engaged Kronick, perform the obligations Client has agreed to perform under this Agreement, pay invoices from Kronick in a timely manner, and keep Kronick apprised of his, her, or its address, telephone number, and whereabouts.

3. BILLING RATES

Client agrees to pay for legal services at the rates set forth in the Schedule of Rates below. Kronick's fees will be calculated based on those hourly rates, billed in increments of 1/10th hour for the legal staff involved, multiplied by the hours devoted on Client's behalf. These rates are subject to an automatic adjustment at the beginning of each calendar year, as set forth in the Schedule of Rates

Kronick will charge for all time worked on a matter, including travel time portal-to-portal, time waiting in court, and time spent in meetings, unless otherwise agreed to in writing.

KRONICK'S STANDARD SCHEDULE OF RATES

Shareholders/Of Counsel/Senior Counsel	\$405-\$715
Senior Associates	\$340-\$495
Associate Attorneys	\$305-\$440
Senior Paralegals/Paralegals	\$205-\$295
Law Clerk	\$225-\$295
Document Clerk	\$85-\$175
Dan Baxter	\$490

Our rates increase by 5%, rounded up to the nearest \$5 annually on January 1st, or by any other amount as mutually agreed during each year in which this agreement is in effect.

Expenses, including mileage, photocopying/printing and delivery charges, will also be billed. In cases with short deadlines and large volumes of documents, actual overtime expenses incurred on your time-sensitive matters by our document clerks and paralegals will be billed as expenses. These expenses are for overtime premiums only and are not included or covered by their regular Kronick rates for their non-overtime work. A detailed schedule of these expenses can be provided upon request. Kronick's usual billing procedure is to submit a monthly itemization of the time and services charged with the names of the attorneys, paralegals and clerks whose time is being billed. However, we have a highly sophisticated and flexible billing system, which can produce invoices specific to each client's billing needs. Please let us know of any specific desires or needs you have in this respect.

4. COSTS AND EXPENSES

Whenever practical, Client shall directly pay for major costs and expenses in addition to Kronick's fees, either by advancing such costs or expenses to Kronick, or by paying third parties directly. Upon demand, Client shall advance funds to Kronick or directly pay third parties, as specified by Kronick.

In all other cases, Client shall reimburse Kronick for all costs and expenses incurred by Kronick, including, but not limited to, the following: costs of serving pleadings, filing fees and other charges assessed by courts and other public agencies, court and deposition reporters' fees, jury fees, witness fees, messenger and other delivery fees, postage, printing/photocopying, parking, mileage, travel expenses (including air fare at coach rates, lodging, meals, and ground transportation), research, investigation expenses, consultants' fees, expert witness fees, mediator fees, arbitrator fees, special master fees and other costs and expenses. Kronick shall itemize all costs incurred on each periodic invoice.

5. INVOICES AND PAYMENTS

Kronick shall send Client an invoice for fees and costs incurred every month. However, when the fees and costs for a particular month are minimal, they may be carried over to the next month's invoice. Client shall pay invoices from Kronick within thirty (30) days after each invoice's date.

Kronick's invoices shall clearly state the basis thereof, including the amount, rate and basis for calculation (or other method of determination) of Kronick's fees. The invoices will also clearly identify the costs and expenses incurred and the amount of the costs and expenses. Client agrees to promptly review all invoices provided by Kronick and to promptly communicate any objections, questions or concerns about their contents.

6. DISCLAIMER OF GUARANTEE OR TAX ADVICE

By signing this Agreement, Client acknowledges that Kronick has made no promises or guarantees to Client about the outcome of Client's matter, and nothing in this Agreement shall be construed as such a promise or guarantee. Unless expressly set forth in Section 1 of this Agreement, Kronick has not been retained to provide, and will not provide any tax advice to Client.

7. DISCHARGE AND WITHDRAWAL

Client may discharge Kronick at any time upon written notice to Kronick. Kronick may withdraw from representation of Client (a) with Client's consent, (b) upon court approval, (c) if no court action is pending, for good cause upon reasonable notice to Client or (d) as otherwise permitted by the California Rules of Professional Conduct or other applicable law. Good cause includes Client's breach of this Agreement, Client's refusal to cooperate with Kronick or to follow Kronick's advice of a material matter, or any other fact or circumstance that would render Kronick's continuing representation unlawful or unethical.

If a court action, arbitration or other judicial proceeding is pending, Client shall promptly deliver to Kronick a signed substitution of counsel form at Kronick's request.

8. LEGAL ACTION UPON DEFAULT

If Client does not pay the balance when due, or if Client breaches any other term of this Agreement, Kronick may demand that the entire unpaid balance be paid immediately and, as provided by law, commence any legal action for collection of the balance due. Client agrees to pay interest at the rate of ten percent (10%) per annum from the date of default. Client shall be in default if it fails to pay any invoice within 30 days of the date on the invoice.

Client and Kronick agree that all legal proceedings related to the subject matter of this Agreement shall be maintained in courts sitting within the State of California, County of Sacramento. Client and Kronick consent and agree that the jurisdiction and venue for proceedings relating to this Agreement shall lie exclusively with such courts. Further, the prevailing party in any such dispute shall be entitled to reasonable costs, including attorneys' fees.

9. ARBITRATION OF FEE DISPUTE

If a dispute arises between Kronick and Client regarding attorneys' fees or costs under this Agreement and Kronick files suit in any court, or begins an arbitration proceeding other than through the State Bar or a local bar association under Business and Professions Code Sections 6200-6206, Client will have the right to stay that suit or arbitration proceeding by timely electing to arbitrate the dispute through the State Bar or a local bar association under Business and Professions Code Sections 6200-6206.

10. COMPLETION OF SERVICES

Upon the completion of Kronick's services, all unpaid charges for services rendered and costs incurred or advanced through the completion date shall become immediately due and payable.

11. CLIENT FILES

At Client's request, upon termination of services under this Agreement, Kronick will promptly release all of Client's papers and property (subject to any applicable protective orders or non-disclosure agreements) ("Client Files"). Client may also request in writing that Kronick transfer the Client Files to a third party. Kronick will release the Client Files and make them available for pick-up locally. If needed, transportation or delivery of the Client Files to another location will be arranged by the Client, who will bear the transportation costs in their entirety. Kronick is authorized to make a copy of the Client Files prior to their release for Kronick's use.

12. DESTRUCTION OF CLIENT FILE

If Client does not request the return of the Client Files, Kronick will retain the Client Files for a period of seven (7) years from the last date of service in the matter described above. After seven (7) years, Kronick may have the Client Files destroyed.

13. INSURANCE

Client is hereby informed that Kronick maintains insurance coverage including but not limited to errors and omissions, umbrella, workers' compensation and general liability.

14. AGREEMENT MODIFICATION AND INTERPRETATION

This Agreement contains the entire agreement of the Parties. This Agreement may be modified only by a written instrument signed by both parties. This Agreement shall be interpreted according to the laws of the State of California, without regard to its choice of law provisions. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of this Agreement will be severable and shall remain in effect.

15. CLIENT BILLING AND CONTACT INFORMATION

Client Contact Name: _____

Client Contact Address: _____

Client Contact Email: _____

Client Contact Phone Number: _____

Send Invoices by: ☐ Email ☐ US Mail ☐ Both

Client shall promptly notify Kronick in writing of any changes to the above information.

I understand and accept the foregoing terms, and am authorized to execute this Agreement.

Date: _____

Client on behalf of
Penryn Fire Protection District

Date: _____

Dan Baxter, Shareholder
Kronick, Moskovitz, Tiedemann & Girard