



# **PENRYN FIRE PROTECTION DISTRICT**

## **NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS**

**Monday, April 21, 2025**

**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](mailto: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:** March 17, 2025 and March 25, 2025 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. 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.)

- 8. INFORMATIONAL / NON-ACTION ITEMS:**
  - A. Nevada County Professional Firefighters, Local 3800 Report
  - B. Administrative Staff Monthly Reports:
    - 1) Fire Chief Gow
    - 2) Fire Marshal D'Ambrogi
    - 3) Battalion Chiefs Nelson, Slusher and Williamson
  - C. Director Committee Reports
    - 1) Personnel Committee
    - 2) Finance and Administrative Contract Oversight
    - 3) Ad hoc Committee for future cooperation with other fire departments
  - D. Update on Hope Way project
  - E. Update on replacement of the Brush Engine

### **ACTION ITEMS**

- 9.** Consider and approve a change to the June 2025 board meeting date
- 10.** 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

### **MEETING ADJOURNMENT**

**Next meeting:** Monday, May 19, 2025 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

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### MINUTES OF THE REGULAR MEETING March 17, 2025

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.

Directors in attendance: Cheryl Hotaling, Danielle Hardesty, Diego Heimlich, Larry Shields, and Robert Verdugo.

Directors absent: None

Staff in attendance: Fire Chief Gow, District Manager Armstrong, Battalion Chief Nelson and Battalion Chief Williamson.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Vice-Chair Hardesty moved to approve the agenda. Director Shields seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Heimlich moved to approve the minutes for the meeting on February 17, 2025. Director Verdugo seconded the motion that passed unanimously.
5. **Financial Report & Bill Approval:** Vice-Chair Hardesty moved to approve the financial report and expenses. Director Shields seconded the motion that passed unanimously.
6. **Correspondence:** N/A
7. **Public Comment:** N/A
8. **Informational/Non-Action Items:**

**A. Nevada County Professional Firefighters, Local 3800 (Local 3800):** N/A

**B. Fire Chief Gow's Report:**

1. Assemblyman Patterson will be at Penryn Fire this Friday to honor our 100-year anniversary. Anticipate County Supervisors, Representatives from the United Auburn Indians and our board and personnel attending.
2. Have determined that the emergency phone does not work at the station. A sign has been posted, working on a solution.
3. Newcastle authorized the purchase and installation of a fuel vault, which will provide a savings to all of our districts.
4. Waiting for new SCBA's to arrive to put in service.
5. Physical exam and wellness program, still in progress and it will require us to meet with the Local 3800.
6. Workers Comp company would like us to make some plans to improve some of the district's policies.
7. Been having discussions with the City of Auburn on ways we can work together cooperatively. Currently looking at a plan where we would share command staff to allow for more efficiencies, just working on a concept at this point.
8. The Directors group held a meeting, Chief D'Ambrogi led a general conversation to review commonalities and goals.
9. The Municipal Service Review (MSR) will be heard at LAFCO on April 9<sup>th</sup> and the Sphere of Influence (SOI) will be heard on May 14<sup>th</sup> but there is a possibility it will get moved to the June meeting.

**Fire Marshal D'Ambrogi's Report:** No Report

**Battalion Chief Nelson report:**

1. Month of February; 50 calls, including 2 fires
2. 130 service calls year to date
3. Bids for windows and driveways being worked on by staff
4. Hose, ladder and pump testing coming up

**Battalion Chief Williamson:** No report

**C. Director Committee Reports**

1. **Personnel Committee:** Chair Hotaling reported that the committee met with the labor negotiation team.
2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty reported that the committee has not held a meeting.
3. **Ad hoc committee for future cooperation with other fire departments.** Vice-Chair Hardesty reported that they will be attending the next directors meeting on Monday

**D. Update on Hope Way Project:** Battalion Chief Williamson reported there are no updates, no plans have been submitted

**E. Update on replacement of the Brush Engine**

Chief Gow reported that we are still waiting on estimates.

**9. Action Items**

**A. Consider and adopt Resolution No. 2025-04 Review and Accept the State Mandated Annual Fire Inspection Report for 2024**

Battalion Chief Williamson reported this is the annual report on mandatory inspections, no changes since last year and all inspections were completed.

Motion made by Director Shields to adopt Resolution No. 2025-04. Director Heimlich seconded the motion, the motion passed unanimously.

**B. Consider and accept a proposal for the renewal of the District's General Liability Insurance for April 1, 2025**

Chair Hotaling asked about the business auto deductible being listed as FULL, which is different than last year.

Motion made by Chair Hotaling that we accept the proposal, provided that the business auto is a zero-dollar deductible, and to not include the additional cyber policy. Director Shields seconded the motion, the motion passed unanimously.

**C. Consider and approve a one year extension of the Administration Contract with Placer Hills Fire Protection District**

Chair Hotaling confirmed there is no change from last year's agreement.

Motion made by Chair Hotaling to approve the one year extension of the Administrative Contract with Placer Hills Fire Protection District. Director Verdugo seconded the motion, the motion passed unanimously.

**D. Consider and vote for the Special District Representative for Placer County Local Agency Formation Commission**

Chief Gow reported that another LAFCO commissioner recommended Judy Friedman, a current special district alternate. Staff have met with her and are recommend her to the board.

Motion made by Chair Hotaling to vote for Judy Friedman. Director Hardesty seconded the motion, the motion passed unanimously.

The public meeting was adjourned and the Board went into Closed Session at 7:15pm

**E. 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**

The open meeting was reconvened at 7:25pm. Chair Hotaling reported that no action was taken in closed session.

**The meeting was adjourned at 7:26pm.**

**Next Board Meeting: Monday, March 17, 2025 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Michelle Armstrong".

District Manager



# PENRYN FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

## MEETING MINUTES

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

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### MINUTES OF THE SPECIAL MEETING March 24, 2025

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.

Directors in attendance: Cheryl Hotaling, Danielle Hardesty, Diego Heimlich, Larry Shields, and Robert Verdugo.

Directors absent: N/A

Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi, District Manager Armstrong, Battalion Chief Nelson and Battalion Chief Williamson.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Vice-Chair Hardesty moved to approve the agenda. Director Heimlich seconded the motion that passed unanimously.
4. **Public Comment:** N/A
5. **Action Items**

- A. **Review and discuss the Municipal Service Review, consider submitting input to LAFCO**

Chair Hotaling reported that staff became aware that a letter was submitted to LAFCO, by South Placer Fire Protection District, requesting a Sphere of Influence (SOI) be approved that includes the Town of Loomis, Newcastle Fire Protection District and Penryn Fire Protection District. She reported that while it may make sense for Penryn Fire to reorganize with another district in the future our district wants to be able to make those decisions and that she has drafted a letter to communicate the board's goal to remain independent and chart the districts future.

Motion made by Director Heimlich to approve the drafted letter and to submit to LAFCO with a correction to the acronym used for Placer Hills Fire. Director Verdugo seconded the motion, which passed unanimously.

**The meeting was adjourned at 6:39pm.**

**Next Board Meeting: Monday, April 21, 2025 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,

A handwritten signature in black ink that reads "Michelle Armstrong".

District Manager

**Penryn Fire Protection District  
FY 2024-2025 through March 2025  
OPERATING FUND**

<b>ASSETS</b>		
	Cash	1,771,699.05
	Total Assets	1,771,699.05
<b>LIABILITIES</b>		
	Other payables	35,578.09
	Payroll payables	25,679.61
	Compensated Absences	
	Total Liabilities	<u>61,257.70</u>
<b>FUND BALANCE</b>		
	Beginning Balance	1,325,392.95
	Beginning Balance - Committed	598,412.07
	Revenues	819,950.78
	Expenses	<u>(1,033,314.45)</u>
	Ending Balance	1,112,029.28
	Ending Balance - Committed	598,412.07
	Total Liabilities and Fund Balance	1,771,699.05

**Penryn Fire Protection District  
FY 2024-2025 through March 2025  
MITIGATION FUND**

<b>ASSETS</b>		
	Cash	423,039.83
	Total Assets	423,039.83
<b>LIABILITIES</b>		
	Payables	-
	Total Liabilities	-
<b>FUND BALANCE</b>		
	Beginning Balance - Unrestricted	420,758.54
	Beginning Balance - Capital	(39,877.49)
	Revenues	98,736.14
	Expenses	56,577.36
	Ending Balance - Unrestricted	462,917.32
	Ending Balance - Capital	(39,877.49)
	Total Liabilities and Fund Balance	423,039.83

# Trial Balance - Composite

07:06 PM

04/10/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Mar

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	1,862,122.00	140,292.71	230,715.66	1,771,699.05
10099:Cash - Conversion	0.00	72,157.56	72,157.56	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(22,557.13)	69,504.81	82,525.77	(35,578.09)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,269.38)	50,394.04	48,867.83	(24,743.17)
20240:Payroll Liabilities	(1,402.52)	1,020.00	553.92	(936.44)
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	(1,325,392.95)	0.00	0.00	(1,325,392.95)
30310:Committed Fund Balance	(598,412.07)	0.00	0.00	(598,412.07)
40010:Taxes - Current Secured Property	(329,415.28)	0.00	0.00	(329,415.28)
40040:Taxes - Railroad Unitary Property	(348.96)	0.00	0.00	(348.96)
40050:Taxes - Unitary and Op Non-Unitary Property	(7,031.43)	0.00	0.00	(7,031.43)
40060:Taxes - Current Unsecured Property	(12,253.98)	0.00	174.75	(12,428.73)
40090:Taxes - Delinquent Unsecured Property	(111.65)	0.00	68.97	(180.62)
40100:Taxes - Current Supplemental Property	(6,704.77)	0.00	0.00	(6,704.77)
40110:Taxes - Delinquent Supplemental Property	(21.25)	0.00	6.25	(27.50)
40180:Other Taxes	(63,918.21)	0.00	0.00	(63,918.21)
42010:Investment Income	(37,161.90)	2.42	5,913.86	(43,073.34)
44350:State Homeowners Property Tax Relief	(1,553.18)	0.00	0.00	(1,553.18)
46030:Direct Charges	(273,735.41)	0.00	0.00	(273,735.41)
46090:Planning and Engineering Services	(2,492.70)	0.00	0.00	(2,492.70)
46360:Other Fees and Charges	(77,682.83)	0.00	0.00	(77,682.83)
47010:Donations	0.00	0.00	350.00	(350.00)
48030:Miscellaneous	(904.55)	0.00	103.27	(1,007.82)
51010:Salaries and Wages	329,299.53	37,620.20	0.00	366,919.73
51040:Overtime and Call Back	143,045.68	5,343.12	0.00	148,388.80
51210:Retirement	76,271.83	5,304.52	0.00	81,576.35
51220:Payroll Tax	7,337.50	599.99	0.00	7,937.49
51270:PERS Pension Expense	139.59	0.00	39.96	99.63
51310:Employee Group Insurance	33,869.90	6,931.42	1,584.34	39,216.98
51360:Workers Comp Insurance	36,776.25	18,022.00	9,011.00	45,787.25
52030:Clothing and Personal	6,686.79	4,348.05	0.00	11,034.84
52040:Communication Services Expense	2,412.00	583.28	0.00	2,995.28
52080:Insurance	9,636.00	0.00	0.00	9,636.00
52160:Maintenance	9,481.04	0.00	0.00	9,481.04
52170:Fuels & Lubricants	5,225.01	461.59	0.00	5,686.60

# Trial Balance - Composite

07:06 PM

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52180:Materials - Buildings & Improvements	6,297.05	0.00	702.18	5,594.87
52250:Services and Supplies	80.32	0.00	0.00	80.32
52260:Misc Expense	4,508.51	325.07	271.10	4,562.48
52320:Printing	41.51	0.00	0.00	41.51
52330:Other Supplies	24,542.73	767.86	9.66	25,300.93
52360:Professional and Special Services - General	158,036.04	5,825.00	0.00	163,861.04
52370:Professional and Special Services - Legal	9,620.00	97.50	0.00	9,717.50
52390:Professional and Special Services - County	11,149.59	0.00	0.00	11,149.59
52510:Commissioner's Fees	1,875.00	375.00	0.00	2,250.00
52560:Small Equipment	0.00	29,849.62	0.00	29,849.62
52580:Special Department Expense	32,307.41	1,200.00	1,200.00	32,307.41
52785:Training / Education	5,720.00	1,200.00	0.00	6,920.00
52800:Utilities	10,823.69	2,030.32	0.00	12,854.01
53190:Taxes and Assessments	65.18	0.00	0.00	65.18
54460:Capital Assets - Other Agencies - Equipment	0.00	0.00	0.00	0.00
59998:Labor Hours Debit	15,166.25	1,457.50	0.00	16,623.75
59999:Labor Hours Credit	(15,166.25)	(1,457.50)	0.00	(16,623.75)
<b>Total</b>	<b>0.00</b>	<b>454,256.08</b>	<b>454,256.08</b>	<b>0.00</b>

# Placer Special Districts Budget to Actuals

07:02 PM

04/10/2025

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - Mar

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	(1,296,219.00)	(1,088.19)	0	(546,215.37)	(\$748,915.44)	42.22%
40010:Taxes - Current Secured Property	(599,068.00)	0	0	(329,415.28)	(\$269,652.72)	54.99%
40040:Taxes - Railroad Unitary Property	(634.00)	0	0	(348.96)	(\$285.04)	55.04%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,784.00)	0	0	(7,031.43)	(\$5,752.57)	55.00%
40060:Taxes - Current Unsecured Property	(13,084.00)	0	0	(12,428.73)	(\$655.27)	94.99%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(180.62)	\$180.62	0.00%
40100:Taxes - Current Supplemental Property	(13,848.00)	0	0	(6,704.77)	(\$7,143.23)	48.42%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(27.50)	\$27.50	0.00%
40180:Other Taxes	(114,018.00)	0	0	(63,918.21)	(\$50,099.79)	56.06%
42010:Investment Income	(40,000.00)	0	0	(43,073.34)	\$3,073.34	107.68%
44350:State Homeowners Property Tax Relief	(3,026.00)	0	0	(1,553.18)	(\$1,472.82)	51.33%
46030:Direct Charges	(491,257.00)	0	0	0	(\$491,257.00)	0.00%
46090:Planning and Engineering Services	(6,500.00)	0	0	(2,492.70)	(\$4,007.30)	38.35%
46360:Other Fees and Charges	0	(1,088.19)	0	(77,682.83)	\$78,771.02	0.00%
47010:Donations	0	0	0	(350.00)	\$350.00	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(1,007.82)	(\$992.18)	50.39%
Total Expenses	1,408,784.00	0	0	1,028,376.29	\$380,407.71	73.00%
Total Capital Assets	0	0	0	0.00	\$0.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	0	0	0	0.00	\$0.00	0.00%
Total Expenses ( Non Capital Assets )	1,408,784.00	0	0	1,028,376.29	\$380,407.71	73.00%
51010:Salaries and Wages	537,859.00	0	0	366,919.73	\$170,939.27	68.22%
51040:Overtime and Call Back	94,500.00	0	0	148,388.80	(\$53,888.80)	157.03%
51110:Other Payroll	26,782.00	0	0	0	\$26,782.00	0.00%

# Placer Special Districts Budget to Actuals

07:02 PM

04/10/2025

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51210:Retirement	76,454.00	0	0	81,576.35	(\$5,122.35)	106.70%
51220:Payroll Tax	16,405.00	0	0	7,937.49	\$8,467.51	48.38%
51270:PERS Pension Expense	0	0	0	99.63	(\$99.63)	0.00%
51310:Employee Group Insurance	75,665.00	0	0	39,216.98	\$36,448.02	51.83%
51360:Workers Comp Insurance	67,357.00	0	0	45,787.25	\$21,569.75	67.98%
52030:Clothing and Personal	32,500.00	0	0	11,034.84	\$21,465.16	33.95%
52040:Communication Services Expense	6,500.00	0	0	2,995.28	\$3,504.72	46.08%
52080:Insurance	21,301.00	0	0	9,636.00	\$11,665.00	45.24%
52160:Maintenance	22,000.00	0	0	9,481.04	\$12,518.96	43.10%
52170:Fuels & Lubricants	20,000.00	0	0	5,686.60	\$14,313.40	28.43%
52180:Materials - Buildings & Improvements	10,000.00	0	0	5,594.87	\$4,405.13	55.95%
52240:Professional / Membership Dues	1,000.00	0	0	0	\$1,000.00	0.00%
52250:Services and Supplies	0	0	0	80.32	(\$80.32)	0.00%
52260:Misc Expense	2,000.00	0	0	4,562.48	(\$2,562.48)	228.12%
52320:Printing	500.00	0	0	41.51	\$458.49	8.30%
52330:Other Supplies	28,000.00	0	0	25,300.93	\$2,699.07	90.36%
52360:Professional and Special Services - General	217,121.00	0	0	158,970.37	\$58,150.63	73.22%
52370:Professional and Special Services - Legal	10,000.00	0	0	9,717.50	\$282.50	97.18%
52390:Professional and Special Services - County	15,770.00	0	0	11,149.59	\$4,620.41	70.70%
52510:Commissioner's Fees	4,500.00	0	0	2,250.00	\$2,250.00	50.00%
52560:Small Equipment	95,000.00	0	0	29,849.62	\$65,150.38	31.42%
52580:Special Department Expense	500.00	0	0	32,307.41	(\$31,807.41)	6,461.48%
52785:Training / Education	10,000.00	0	0	6,920.00	\$3,080.00	69.20%
52800:Utilities	17,000.00	0	0	12,854.01	\$4,145.99	75.61%
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 Income Statement

07:49 PM

04/10/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - Mar

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
		2025-03	2024-03		
<b>Income</b>					
Charges for Services	0	353,911	396,372	(396,372.03)	(100.0%)
Taxes	250	420,056	401,997	(401,747.03)	(99.9%)
Intergovernmental Revenue	0	1,553	18,418	(18,418.05)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	103	1,008	(57,821)	57,924.54	(100.2%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	350	350	300	50.00	16.7%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	5,911	43,073	27,952	(22,040.34)	(78.9%)
<b>Total Revenue</b>	<b>6,615</b>	<b>819,951</b>	<b>787,218</b>	<b>780,602.91</b>	<b>(99.2%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	63,186	689,926	595,827	(532,641.41)	(89.4%)
Services and Supplies	44,880	343,323	231,628	(186,747.27)	(80.6%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	65	67	(67.14)	(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%
<b>Total Operating Expenses</b>	<b>108,066</b>	<b>1,033,314</b>	<b>827,522</b>	<b>(719,455.82)</b>	<b>(86.9%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>101,452</b>	<b>213,364</b>	<b>40,305</b>	<b>61,147.09</b>	<b>151.7%</b>

# Placer Special Districts Budget to Actuals

07:02 PM

04/10/2025

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - Mar

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	(273,735.41)		\$273,735.41	0.00%
46030:Direct Charges	0	0	0	(273,735.41)		\$273,735.41	0.00%
Total Expenses	0	0	0	4,938.16		(\$4,938.16)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	4,938.16		(\$4,938.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,890.67		(\$4,890.67)	0.00%
53190:Taxes and Assessments	0	0	0	47.49		(\$47.49)	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%

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Extended Amount: 0

[illegible]

# Trial Balance - Composite

07:06 PM

04/10/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Mar

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	421,656.57	1,383.26	0.00	423,039.83
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	0.00	0.00	0.00
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	(420,758.54)	0.00	0.00	(420,758.54)
30210:Assigned Fund Balance	39,877.49	0.00	0.00	39,877.49
42010:Investment Income	(18,974.88)	0.00	1,383.26	(20,358.14)
46360:Other Fees and Charges	0.00	0.00	0.00	0.00
46440:Mitigation Fees	(78,378.00)	0.00	0.00	(78,378.00)
48030:Miscellaneous	0.00	0.00	0.00	0.00
52260:Misc Expense	5,357.26	0.00	0.00	5,357.26
53040:Lease Purchase Principal	34,170.81	0.00	0.00	34,170.81
53080:Lease Purchase Interest	17,049.29	0.00	0.00	17,049.29
<b>Total</b>	<b>0.00</b>	<b>1,383.26</b>	<b>1,383.26</b>	<b>0.00</b>

# Placer Special Districts Budget to Actuals

07:02 PM

04/10/2025

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - Mar

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	(66,220.00)	0	0	(98,736.14)	\$32,516.14	149.10%
42010:Investment Income	(28,000.00)	0	0	(20,358.14)	(\$7,641.86)	72.71%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
46440:Mitigation Fees	(38,220.00)	0	0	(78,378.00)	\$40,158.00	205.07%
48030:Miscellaneous	0	0	0	0.00	\$0.00	0.00%
Total Expenses	116,220.00	0	0	56,577.36	\$59,642.64	48.68%
Total Capital Assets	50,000.00	0	0	0	\$50,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	50,000.00	0	0	0	\$50,000.00	0.00%
Total Expenses ( Non Capital Assets )	66,220.00	0	0	56,577.36	\$9,642.64	85.44%
52260:Misc Expense	15,000.00	0	0	5,357.26	\$9,642.74	35.72%
53040:Lease Purchase Principal	34,171.00	0	0	34,170.81	\$0.19	100.00%
53080:Lease Purchase Interest	17,049.00	0	0	17,049.29	(\$0.29)	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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04/10/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - Mar

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
		2025-03	2024-03		
<b>Income</b>					
Charges for Services	0	78,378	41,983	(41,982.57)	(100.0%)
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	1,383	20,358	19,375	(17,991.78)	(92.9%)
<b>Total Revenue</b>	<b>1,383</b>	<b>98,736</b>	<b>61,358</b>	<b>59,974.35</b>	<b>(97.7%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	5,357	5,000	(5,000.00)	(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	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%
<b>Total Operating Expenses</b>	<b>0</b>	<b>56,577</b>	<b>56,220</b>	<b>(56,220.10)</b>	<b>(100.0%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(1,383)</b>	<b>(42,159)</b>	<b>(5,138)</b>	<b>3,754.25</b>	<b>(73.1%)</b>

**Penryn Fire General**  
**Check Detail**  
 March 12 through April 16, 2025

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
	03/18/2025	AT&T Mobility	General Operating Funds	-160.96
	03/18/2025		52040 Communication Services	160.96
TOTAL				160.96
	03/18/2025	Danielle Hardesty	General Operating Funds	-75.00
	03/18/2025		52580 Commision Reimbursements	75.00
TOTAL				75.00
	03/18/2025	Kaiser Foundation Health Plan	General Operating Funds	-6,931.42
	03/18/2025		51310 Employee Group Insurance	5,211.96
			51310 Employee Group Insurance	1,719.46
TOTAL				6,931.42
	03/18/2025	Larry Shields	General Operating Funds	-75.00
	03/18/2025		52580 Commision Reimbursements	75.00
TOTAL				75.00
	03/18/2025	Loomis Ace Hardware	General Operating Funds	-214.98
	03/18/2025		52330 Supplies-Equipment	214.98
TOTAL				214.98
	03/18/2025	Robert Verdugo	General Operating Funds	-75.00
	03/18/2025		52510 Commissioner Fees	75.00
TOTAL				75.00
	03/21/2025	AT&T Inc.	General Operating Funds	-123.96
	03/21/2025		52040 Communication Services	123.96
TOTAL				123.96
	03/21/2025	Banner Communications	General Operating Funds	-298.36
	03/21/2025		52040 Communication Services	298.36
TOTAL				298.36
	03/21/2025	FRMS	General Operating Funds	-9,011.00
	03/21/2025		51360 Workers Comp Ins.	9,011.00
TOTAL				9,011.00
	03/21/2025	Occu-Med Ltd.	General Operating Funds	-110.00
	03/21/2025		52360 Professional Services	110.00
TOTAL				110.00

**Penryn Fire General  
Check Detail  
March 12 through April 16, 2025**

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Account</b>	<b>Original Amount</b>
	03/21/2025	US Bank	General Operating Funds	-1,586.33
	03/21/2025		52800 Utilities	1,078.04
			52260 Miscellaneous	325.07
			52330 Supplies-Equipment	150.92
			52330 Office Supplies	32.30
TOTAL				1,586.33
	04/02/2025	Dawson Oil Co.	General Operating Funds	-461.59
	04/02/2025		52170 Fuel	461.59
TOTAL				461.59
	04/02/2025	L N Curtis	General Operating Funds	-1,172.94
	04/02/2025		52030 Clothing and Personal	1,172.94
TOTAL				1,172.94
	04/02/2025	Larry Shields	General Operating Funds	-75.00
	04/02/2025		52580 Commision Reimbursements	75.00
TOTAL				75.00
	04/02/2025	Municipal Emergency Services	General Operating Funds	-29,849.62
	04/02/2025		52560 Fire Rescue Supp / SCBA	29,849.62
TOTAL				29,849.62
	04/02/2025	Rhiannon Fairchild	General Operating Funds	-204.22
	04/02/2025		52260 Miscellaneous	204.22
TOTAL				204.22
	04/02/2025	Robert Verdugo	General Operating Funds	-75.00
	04/02/2025		52510 Commissioner Fees	75.00
TOTAL				75.00
	04/02/2025	Wheatland Fire Authority	General Operating Funds	-1,200.00
	04/02/2025		52785 Training	1,200.00
TOTAL				1,200.00
	04/16/2025	Placer Hills Fire District	General Operating Funds	-46,067.50
	04/16/2025		52360 Administration Contract	46,067.50
TOTAL				46,067.50
	04/16/2025	Recology Auburn Placer	General Operating Funds	-234.06
	04/16/2025		52800 Utilities	234.06

Penryn Fire General  
Check Detail  
March 12 through April 16, 2025

Num	Date	Name	Account	Original Amount
TOTAL				234.06
	04/16/2025	Wheatland Fire Authority	General Operating Funds	-300.00
	04/16/2025		52785 Training	300.00
TOTAL				300.00

## JOA REIMBURSEMENT (Receivable)

### PLACER HILLS JULY - SEPT 2024

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Miller	Engine 84	07/20/2024 08:00	07/21/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Miller	Engine 84	07/21/2024 08:00	07/22/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Hodsdon	Engine 84	08/14/2024 09:30	08/15/2024 08:00	22.5	\$ 25.34	\$ 38.01	\$ 855.23	\$ 12.40	\$ 96.81	\$ 964.44
Garrison	Engine 84	08/21/2024 08:00	08/22/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/01/2024 08:00	07/02/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/04/2024 08:00	07/05/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/16/2024 08:00	07/17/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/17/2024 08:00	07/18/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73

Total: \$ 8,592.65 PD 10/2024

### PLACER HILLS OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	12/08/2024 08:00	12/09/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 86	12/20/2024 09:00	12/21/2024 08:00	23	\$ 27.97	\$ 41.96	\$ 964.97	\$ 13.99	\$ 109.23	\$ 1,088.19

Total: \$ 2,223.69 PD 01/2025

### PLACER HILLS JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 84	01/31/2025 08:00	02/01/2025 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73

Total: \$ 1,028.73

### FORESTHILL JULY - SEPT 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	07/01/2024 00:00	07/01/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/13/2024 08:00	07/14/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/19/2024 08:00	07/20/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	08/29/2024 08:00	08/30/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 90	09/06/2024 16:00	09/07/2024 08:00	16	\$ 25.34	\$ 38.01	\$ 608.16	\$ 8.82	\$ 68.84	\$ 685.82
Gordon	Engine 90	09/22/2024 20:00	09/23/2024 08:00	12	\$ 27.97	\$ 41.96	\$ 503.46	\$ 7.30	\$ 56.99	\$ 567.75
Gordon	Engine 90	09/23/2024 08:00	09/24/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	07/22/2024 15:30	07/23/2024 08:00	16.5	\$ 27.97	\$ 41.96	\$ 692.26	\$ 10.04	\$ 78.36	\$ 780.66

Gordon	Medic 88	07/23/2024 08:00	07/24/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/15/2024 08:00	08/16/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/28/2024 08:00	08/29/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/30/2024 08:00	08/31/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	09/04/2024 08:00	09/05/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	09/05/2024 11:00	09/06/2024 08:00	21	\$	27.97	\$	41.96	\$	881.06	\$	12.78	\$	99.74	\$	993.57
Gordon	Medic 88	09/26/2024 08:00	09/27/2024 08:00	18.5	\$	27.97	\$	41.96	\$	776.17	\$	11.25	\$	87.86	\$	875.28
Gordon	Medic 88	09/28/2024 08:00	09/29/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50

Total: \$ 16,393.62 PD 10/2024

#### FORESTHILL OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	10/04/2024 08:00	10/05/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Keeler	Medic 88	10/07/2024 08:00	10/08/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/09/2024 08:00	10/10/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/14/2024 08:00	10/15/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Medic 88	10/25/2024 08:00	10/26/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Gordon	Engine 90	10/29/2024 17:30	10/30/2024 08:00	14.5	\$ 27.97	\$ 41.96	\$ 608.35	\$ 8.82	\$ 68.86	686.03
Miller	Engine 90	11/03/2024 08:00	11/04/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Medic 88	11/27/2024 08:00	11/28/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50

Total: \$ 6,043.24 PD 01/2025

#### FORESTHILL JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 90	01/14/2025 08:00	01/15/2025 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Gordon	Engine 90	01/27/2025 08:00	01/28/2025 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Engine 90	02/07/2025 09:00	02/08/2025 08:00	23	\$ 27.97	\$ 41.96	\$ 964.97	\$ 13.99	\$ 109.23	1,088.19
Gordon	Engine 90	02/14/2025 08:00	02/15/2025 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Medic 88	03/22/2025 06:30	03/22/2025 19:30	13	\$ 27.97	\$ 41.96	\$ 545.42	\$ 7.91	\$ 61.74	615.06

Total: \$ 2,838.76 PD 04/2025

#### NEWCASTLE JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 41	01/18/2025 08:00	01/19/2025 08:00	24	25.34	38.01	912.24	13.23	103.27	1,028.73

Total 1,028.73 PD 04/2025

AUBURN JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Special Assign	03/28/2025 08:00	03/29/2025 08:00	24	27.97	41.96	1006.92	14.60	113.98	1,135.50
Total										1,135.50

JOA REIMBURSEMENT  
(Payable)

## PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total	
Craig	Engine 38	10/12/2024 08:00	10/13/2024 08:00	24	\$ 32.40	\$ 48.60	\$ 1,166.40	\$ 16.91	\$ 85.50	\$ 1,268.81	
							Total:				\$ 1,268.81

## NEWCASTLE OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hicks	Engine 38	10/22/2024 08:30	10/22/2024 16:00	7.5	\$ 27.04	\$ 40.56	\$ 304.20	\$ 4.41	\$ 34.44	\$ 343.05
Total										343.05

# STRIKE TEAM / PREPOSITIONING

## PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
ABH	B38	7/25/2024	8/31/2024	144	18,809.28	22,570.56	4,137.98		45,517.82	3 RYN	PD 11/2024
Actual cost of staffing for ABH									(16,940.04)		
Palisades	E41	1/8/2025	1/18/2025	254.5	33,245.34	-	3,324.53		36,569.87	3 RYN	
	E84	1/8/2025	1/18/2025	254.5	10,602.47	-	1,060.25		11,662.72	1 RYN	
Actual cost of staffing for Palisades									(46,044.14)		
Total FY 2024/2025									30,766.23		