



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, August 19, 2024

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 15, 2024 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: On hold
 - 4) Ad hoc Committee for the 100 year anniversary celebrations
- D. Review and discuss the Wellness Program policy
- E. Review and discuss the Drug and Alcohol Free Workplace policy

ACTION ITEMS

9. Consider and approve the selling of the 100 year patches and challenge coins to the Penryn Firefighters Association
10. Consider and approve the purchase of 8 Self-Contained Breathing Apparatus for \$95,000

MEETING ADJOURNMENT

Next meeting: Monday, September 16, 2024 6:30 PM - 8:00 PM (PST)



PENRYN FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

MEETING MINUTES

Chair Hotaling, Vice-Chair Hardesty, Secretary Mahoney, Directors Neifer and Shields

MINUTES OF THE REGULAR MEETING July 15, 2024

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, Susan Mahoney, Randy Neifer and Larry Shields.
Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi, District Manager Armstrong and Battalion Chief Nelson.
2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Neifer moved to approve the agenda. Director Shields seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Neifer moved to approve the minutes for the meeting on June 25, 2024. Director Hardesty seconded the motion that passed unanimously.
5. **Financial Report & Bill Approval:**
Director Neifer moved to approve the financial report and expenses. Director Mahoney seconded the motion that passed unanimously.
6. **Correspondence:** Chief Gow reported that we received a document from the Placer County Grand Jury, regarding the annual 700 filing and ethics training requirements. The report states that Penryn Fire Protection District is in compliance, no response is required.
7. **Public Comment:** Tim Monroe and Kathy Baxter introduced themselves as members of the Greater Auburn Fire Safe Council. Tim Monroe reported that they are looking to put up banners in the community to promote FIREWISE communities. He also reported that they have a goal of getting two communities in the area set up as a FIREWISE community within the next 12 months.
8. **Informational/Non-Action Items:**
 - A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** N/A
 - B. **Fire Chief Gow's Report:**
 1. Breathing apparatus efforts are still on going, waiting for bids for new apparatus.
 2. Have a total of 6 volunteer applicants, 3 have completed the hiring process and waiting for the remaining applicants to finish the process.
 3. Newcastle is reviewing the updated admin agreement and Placer Hills is looking to put in place a lease agreement for a fire engine.
 4. Finishing up a review of the Placer Hills Lexipol policy manual, adding the standard operating guidelines and job descriptions.
 5. Attended the LAFCO meeting, the MSR is still scheduled to be on their August agenda. The master plan for South Placer Fire was presented at this meeting.
 6. AMR's contract with SSV is up for renewal in Placer County later this year. The local fire chiefs will be continuing to meet to discuss a recommendation to SSV to only renew the AMR contract for a shorter period of time to allow for a study to be completed to determine the best service option.
 7. Chair Hotaling reported that she has been discussing with Chief Gow putting together 3 plans for the captains that will be included in the final budget that include equipment, training and facilities. It would be a more detailed budget for those categories to allow for more transparency. This would potentially allow for a more blanket approval process for

expenditures. Chair Hotaling said she would like to have the information presented at the August or September board meeting.

8. Director Neifer asked about the hydrant project and confirmed that progress was still being made on this maintenance project.

Fire Marshal D'Ambrogio's Report:

1. Completed 1 commercial final and 2 final single-family dwellings.
2. Penryn townhomes project had been put on hold and is now starting back up.
3. A new warehouse on Taylor Rd., for solar panels, is submitting their preliminary civil plans.

Battalion Chief Nelson's Report:

1. This past week Penryn aided on a structure fire in Newcastle. The fire became a 3 alarm fire, it was a difficult fire that led to transporting 1 firefighter off the property.
2. Last month there were 9 fires, 15 medical aids, 14 good intent calls, 2 false alarms
3. A 6-month training report was handed out, Chief Nelson reported that we have a goal of completing 240 hours a year which is an average of 2 hours a day.
4. Our SCBA sales rep has informed us that it is not viable to rebuild the SCBA's so we are getting bids on the cost of purchasing 7 new SCBA's, ric packs, new bottles and masks.
5. Director Neifer asked about selling the old SCBA's and received confirmation that they can be sold, they have approximately 7 years of life left.
6. Engine 38 has an oil leak and is in the shop again, anticipate it being returned next week.

C. Director Committee Reports

1. **Personnel Committee:** N/A
2. **Administrative Contract & Finance Oversight Committee:** No report, Director Hardesty reported that the county financial reports were just received today
3. **Ad hoc committee for future cooperation with other fire departments.** No report
4. **Ad hoc committee for the 100-year anniversary celebrations:**
Captain Gordon reported that the 100 year anniversary patch has arrived and been distributed to staff, received a commitment from a food vendor, posters have been made and equipment rental for lights and porta potty has been completed.

9. Action Items

A. Consider and adopt Resolution No 2024-07 Approving a fund transfer of \$108,534.58 from general reserves into mitigation reserves.

Chair Hotaling reported that the transfer is for the budgeted equipment funds and for the reimbursement from the 23/24 strike teams.

Motion made by Director Neifer to consider and adopt Resolution 2024-07 and seconded by Director Shields. The motion was passed unanimously.

B. Review the Conflict of Interest Code as requested by Placer County Counsel

Chief Gow reported that this is a biennial requirement and the code is included in the packet, staff recommends you approve the current code. Motion made by Director Neifer to approve the review of the conflict of interest code and seconded by Director Hardesty. The motion was passed unanimously.

The meeting was adjourned at 7:29 pm.

Next Board Meeting: Monday, August 19, 2024 6:30 PM - 8:00 PM (PST)

Respectfully submitted,



District Manager

Penryn Fire Protection District
FY 2023-2024 through June 2024
OPERATING FUND

ASSETS		
	Cash	1,430,416.57
	Total Assets	1,430,416.57
LIABILITIES		
	Other payables	10,794.14
	Payroll payables	27,496.09
	Compensated Absences	
	Total Liabilities	<u>38,290.23</u>
FUND BALANCE		
	Beginning Balance	1,186,863.34
	Revenues	1,363,641.93
	Expenses	<u>(1,158,378.93)</u>
	Ending Balance	1,392,126.34
	Total Liabilities and Fund Balance	1,430,416.57

Penryn Fire Protection District
FY 2023-2024 through June 2024
MITIGATION FUND

ASSETS		
	Cash	887,018.90
	Total Assets	887,018.90
LIABILITIES		
	Payables	1,044.98
	Total Liabilities	1,044.98
FUND BALANCE		
	Beginning Balance - Unrestricted	493,904.20
	Beginning Balance - Capital	339,877.49
	Revenues	122,522.96
	Expenses	70,330.73
	Ending Balance - Unrestricted	546,096.43
	Ending Balance - Capital	339,877.49
	Total Liabilities and Fund Balance	887,018.90

Trial Balance - Composite

12:12 PM

07/15/2024

Page 1 of 2

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - 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	1,406,042.07	196,095.71	175,882.57	1,426,255.21
10099:Cash - Conversion	0.00	34,835.65	34,835.65	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	4,162.06	0.70	4,161.36
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(17,742.31)	32,604.53	25,656.36	(10,794.14)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,307.70)	53,650.61	54,350.70	(27,007.79)
20240:Payroll Liabilities	(520.58)	420.00	387.72	(488.30)
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	(1,186,863.34)	0.00	0.00	(1,186,863.34)
40010:Taxes - Current Secured Property	(539,743.91)	0.00	28,408.50	(568,152.41)
40040:Taxes - Railroad Unitary Property	(605.13)	0.00	31.85	(636.98)
40050:Taxes - Unitary and Op Non-Unitary Property	(11,589.20)	0.00	620.04	(12,209.24)
40060:Taxes - Current Unsecured Property	(11,834.44)	135.70	148.81	(11,847.55)
40090:Taxes - Delinquent Unsecured Property	(211.42)	0.00	75.96	(287.38)
40100:Taxes - Current Supplemental Property	(13,439.56)	0.00	2,363.01	(15,802.57)
40110:Taxes - Delinquent Supplemental Property	(54.87)	0.00	10.74	(65.61)
40180:Other Taxes	(108,027.47)	0.00	5,667.57	(113,695.04)
42010:Investment Income	(36,534.77)	0.70	4,162.06	(40,696.13)
44350:State Homeowners Property Tax Relief	(3,110.38)	0.00	0.00	(3,110.38)
45010:Aid from Other Agencies	0.00	0.00	0.00	0.00
46030:Direct Charges	(448,922.77)	0.00	23,690.85	(472,613.62)
46090:Planning and Engineering Services	(5,609.60)	0.00	0.00	(5,609.60)
46240:Sanitation Services - Other	0.00	0.00	0.00	0.00
46350:Fire Services	0.00	0.00	0.00	0.00
46360:Other Fees and Charges	(74,914.07)	0.00	30,886.62	(105,800.69)
47010:Donations	(300.00)	0.00	0.00	(300.00)
48030:Miscellaneous	(12,814.73)	0.00	0.00	(12,814.73)
51010:Salaries and Wages	416,471.16	34,465.00	0.00	450,936.16
51040:Overtime and Call Back	173,486.78	14,388.55	0.00	187,875.33
51110:Other Payroll	26,782.19	0.00	0.00	26,782.19
51210:Retirement	58,043.74	4,809.63	0.00	62,853.37
51220:Payroll Tax	9,080.97	687.52	0.00	9,768.49
51270:PERS Pension Expense	(472.86)	0.00	39.96	(512.82)
51310:Employee Group Insurance	52,719.39	6,267.06	1,437.08	57,549.37
51360:Workers Comp Insurance	39,504.00	0.00	0.00	39,504.00
52030:Clothing and Personal	4,254.67	0.00	0.00	4,254.67
52040:Communication Services Expense	3,365.77	387.30	0.00	3,753.07

Trial Balance - Composite

12:12 PM
07/15/2024
Page 2 of 2

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52080:Insurance	20,734.00	0.00	0.00	20,734.00
52100:Jury Fees	0.00	0.00	0.00	0.00
52160:Maintenance	19,489.61	2,269.50	0.00	21,759.11
52170:Fuels & Lubricants	8,107.18	1,723.01	0.00	9,830.19
52180:Materials - Buildings & Improvements	6,762.74	3,258.11	0.00	10,020.85
52240:Professional / Membership Dues	77.76	100.00	0.00	177.76
52260:Misc Expense	17,402.38	1,297.02	13,065.65	5,633.75
52320:Printing	418.28	0.00	0.00	418.28
52330:Other Supplies	12,941.80	4,747.10	0.00	17,688.90
52360:Professional and Special Services - General	197,779.51	793.10	0.00	198,572.61
52370:Professional and Special Services - Legal	1,722.50	2,860.00	0.00	4,582.50
52390:Professional and Special Services - County	9,274.01	449.43	669.05	9,054.39
52510:Commissioner's Fees	3,525.00	375.00	75.00	3,825.00
52785:Training / Education	724.00	0.00	0.00	724.00
52800:Utilities	10,842.46	1,684.16	0.00	12,526.62
53190:Taxes and Assessments	67.14	0.00	0.00	67.14
59998:Labor Hours Debit	20,662.74	1,660.25	0.00	22,322.99
59999:Labor Hours Credit	(20,662.74)	(1,660.25)	0.00	(22,322.99)
Total	0.00	402,466.45	402,466.45	0.00

Placer Special Districts Budget to Actuals

07:02 PM

07/14/2024

Page 1 of 2

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - 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	(1,373,120.00)	0	0	(891,028.31)	(\$482,091.69)	64.89%
40010:Taxes - Current Secured Property	(568,208.00)	0	0	(568,152.41)	(\$55.59)	99.99%
40040:Taxes - Railroad Unitary Property	(637.00)	0	0	(636.98)	(\$0.02)	100.00%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,199.00)	0	0	(12,209.24)	\$10.24	100.08%
40060:Taxes - Current Unsecured Property	(12,310.00)	0	0	(11,847.55)	(\$462.45)	96.24%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(287.38)	\$287.38	0.00%
40100:Taxes - Current Supplemental Property	(13,915.00)	0	0	(15,802.57)	\$1,887.57	113.57%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(65.61)	\$65.61	0.00%
40180:Other Taxes	(113,695.00)	0	0	(113,695.04)	\$0.04	100.00%
42010:Investment Income	(40,000.00)	0	0	(40,696.13)	\$696.13	101.74%
44350:State Homeowners Property Tax Relief	(3,042.00)	0	0	(3,110.38)	\$68.38	102.25%
45010:Aid from Other Agencies	0	0	0	0.00	\$0.00	0.00%
46030:Direct Charges	(472,614.00)	0	0	0	(\$472,614.00)	0.00%
46090:Planning and Engineering Services	(6,500.00)	0	0	(5,609.60)	(\$890.40)	86.30%
46240:Sanitation Services - Other	0	0	0	0.00	\$0.00	0.00%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	(128,000.00)	0	0	(105,800.69)	(\$22,199.31)	82.66%
47010:Donations	0	0	0	(300.00)	\$300.00	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(12,814.73)	\$10,814.73	640.74%
Total Expenses	1,276,849.00	0	0	1,153,652.79	\$123,196.21	90.35%
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)	1,226,849.00	0	0	1,153,652.79	\$73,196.21	94.03%

Placer Special Districts Budget to Actuals

07:02 PM

07/14/2024

Page 2 of 2

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51010:Salaries and Wages	450,000.00	0	0	450,936.16	(\$936.16)	100.21%
51040:Overtime and Call Back	180,000.00	0	0	187,875.33	(\$7,875.33)	104.38%
51110:Other Payroll	26,782.00	0	0	26,782.19	(\$0.19)	100.00%
51210:Retirement	60,000.00	0	0	62,853.37	(\$2,853.37)	104.76%
51220:Payroll Tax	15,200.00	0	0	9,768.49	\$5,431.51	64.27%
51270:PERS Pension Expense	0	0	0	(512.82)	\$512.82	0.00%
51310:Employee Group Insurance	58,180.00	0	0	57,549.37	\$630.63	98.92%
51360:Workers Comp Insurance	55,000.00	0	0	39,504.00	\$15,496.00	71.83%
52030:Clothing and Personal	20,000.00	0	0	4,254.67	\$15,745.33	21.27%
52040:Communication Services Expense	6,500.00	0	0	3,753.07	\$2,746.93	57.74%
52080:Insurance	20,555.00	0	0	20,734.00	(\$179.00)	100.87%
52100:Jury Fees	0	0	0	0.00	\$0.00	0.00%
52160:Maintenance	22,000.00	0	0	21,759.11	\$240.89	98.91%
52170:Fuels & Lubricants	20,000.00	0	0	9,830.19	\$10,169.81	49.15%
52180:Materials - Buildings & Improvements	10,000.00	0	0	10,020.85	(\$20.85)	100.21%
52240:Professional / Membership Dues	1,000.00	0	0	177.76	\$822.24	17.78%
52260:Misc Expense	5,000.00	0	0	5,633.75	(\$633.75)	112.68%
52320:Printing	500.00	0	0	418.28	\$81.72	83.66%
52330:Other Supplies	28,000.00	0	0	17,688.90	\$10,311.10	63.17%
52360:Professional and Special Services - General	196,362.00	0	0	193,895.17	\$2,466.83	98.74%
52370:Professional and Special Services - Legal	10,000.00	0	0	4,582.50	\$5,417.50	45.83%
52390:Professional and Special Services - County	15,000.00	0	0	9,054.39	\$5,945.61	60.36%
52510:Commissioner's Fees	4,500.00	0	0	3,825.00	\$675.00	85.00%
52580:Special Department Expense	0.00	0	0	0	\$0.00	0.00%
52785:Training / Education	7,200.00	0	0	724.00	\$6,476.00	10.06%
52800:Utilities	15,000.00	0	0	12,526.62	\$2,473.38	83.51%
53190:Taxes and Assessments	70.00	0	0	18.44	\$51.56	26.34%
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

07:58 PM

07/14/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - 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
		2024-06	2023-06		
Income					
Charges for Services	54,577	584,024	541,353	(486,775.45)	(89.9%)
Taxes	37,191	722,697	701,225	(664,034.25)	(94.7%)
Intergovernmental Revenue	0	3,110	31,500	(31,500.16)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	12,815	85,450	(85,450.11)	(100.0%)
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	300	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	4,161	40,696	19,447	(15,285.59)	(78.6%)
Total Revenue	95,930	1,363,642	1,378,975	1,283,045.56	(93.0%)
Expenses					
Salaries & Employee Benefits	59,141	834,756	785,208	(726,067.39)	(92.5%)
Services and Supplies	6,134	323,556	367,675	(361,540.96)	(98.3%)
Capital Asset Expenses	0	0	28,316	(28,315.98)	(100.0%)
Other Charges	0	67	62	(61.59)	(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	65,275	1,158,379	1,181,261	(1,115,985.92)	(94.5%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(30,655)	(205,263)	(197,715)	167,059.64	(84.5%)

Placer Special Districts Budget to Actuals

07:02 PM

07/14/2024

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - 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	(472,613.62)		\$472,613.62	0.00%
46030:Direct Charges	0	0	0	(472,613.62)		\$472,613.62	0.00%
Total Expenses	0	0	0	4,726.14		(\$4,726.14)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	4,726.14		(\$4,726.14)	0.00%
52360:Professional and Special Services - General	0	0	0	4,677.44		(\$4,677.44)	0.00%
53190:Taxes and Assessments	0	0	0	48.70		(\$48.70)	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%

06:36 PM
07/14/2024
Page 1 of 1

[illegible]

Trial Balance - Composite

12:12 PM
07/15/2024
Page 1 of 1

Company: CO500 Penryn Fire
Ledger: Actuals
Time Period: Current Period
Period: FY2024 - 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	863,287.00	34,206.58	13,065.65	884,427.93
10030:Cash in Bank	0.00	13,065.65	13,065.65	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	2,590.97	0.00	2,590.97
20020:Vouchers Payable	0.00	0.00	1,044.98	(1,044.98)
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(493,904.20)	0.00	0.00	(493,904.20)
30210:Assigned Fund Balance	(339,877.49)	339,877.49	339,877.49	(339,877.49)
42010:Investment Income	(24,346.68)	0.00	2,590.97	(26,937.65)
46360:Other Fees and Charges	0.00	0.00	15,215.38	(15,215.38)
46440:Mitigation Fees	(53,378.73)	0.00	691.20	(54,069.93)
49030:Proceeds from Sale of Capital Assets	(8,000.00)	0.00	18,300.00	(26,300.00)
52260:Misc Expense	5,000.00	14,110.63	0.00	19,110.63
53040:Lease Purchase Principal	32,668.08	0.00	0.00	32,668.08
53080:Lease Purchase Interest	18,552.02	0.00	0.00	18,552.02
Total	0.00	403,851.32	403,851.32	0.00

Placer Special Districts Budget to Actuals

07:02 PM
07/14/2024
Page 1 of 1

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Period: FY2024 - 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	(102,300.00)	0	0	(122,522.96)	\$20,222.96	119.77%
42010:Investment Income	(28,000.00)	0	0	(26,937.65)	(\$1,062.35)	96.21%
46360:Other Fees and Charges	0	0	0	(15,215.38)	\$15,215.38	0.00%
46440:Mitigation Fees	(48,000.00)	0	0	(54,069.93)	\$6,069.93	112.65%
49030:Proceeds from Sale of Capital Assets	(26,300.00)	0	0	(26,300.00)	\$0.00	100.00%
Total Expenses	61,220.00	0	0	70,330.73	(\$9,110.73)	114.88%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	61,220.00	0	0	70,330.73	(\$9,110.73)	114.88%
52260:Misc Expense	10,000.00	0	0	19,110.63	(\$9,110.63)	191.11%
53040:Lease Purchase Principal	32,668.00	0	0	32,668.08	(\$0.08)	100.00%
53080:Lease Purchase Interest	18,552.00	0	0	18,552.02	(\$0.02)	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

07:21 PM

07/14/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - 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
		2024-06	2023-06		
Income					
Charges for Services	15,907	69,285	68,573	(52,666.19)	(76.8%)
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	3,677	(3,676.96)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	18,300	26,300	0	18,300.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,591	26,938	13,851	(11,259.67)	(81.3%)
Total Revenue	36,798	122,523	86,100	49,302.82	(57.3%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	14,111	19,111	0	14,110.63	0.0%
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%
Total Operating Expenses	14,111	70,331	51,220	(37,109.47)	(72.5%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(22,687)	(52,192)	(34,880)	12,193.35	(35.0%)

Page 1 of 1

Extended Amount: 0

Cash Sale Line	Cash Sale Number	Payment Status	Customer	Customer Invoice Date	Line Description	Header Memo	Line Memo	Extended Amount	Revenue Category	Grant	Project	Program	Cost Center	Fund	Function	Program Mandate	Activity Based Costing	Other
CS126589 - 06/10/2024 - 18,300.00 - USD - - 18,300.00	CS126589	Approved	Cash Sale - 81 Penryn Fire District	06/10/2024		PENRY N FIRE	1998 INTERNATIONAL SALE - AUCTION PAYMENT	18,300.00	RC3170 Proceeds from Sale of Capital Assets (GL49030)			PG810001 Penryn Fire Development Fees	CC81001 Penryn Fire District Development Fees	FD32808 Penryn Fire Development Fees	FN204 Fire Protection			
CS126589 Total								18,300.00										
CS127348 - 06/21/2024 - 19,052.96 - USD - - 691.20	CS127348	Approved	Cash Sale - 81 Penryn Fire District	06/21/2024		PENRY N FIRE	HEBSON/ HOWARD 24-02996 MITIGATION	691.20	RC2940 Mitigation Fees (GL46440)			PG810001 Penryn Fire Development Fees	CC81001 Penryn Fire District Development Fees	FD32808 Penryn Fire Development Fees	FN204 Fire Protection			
CS127348 Total								691.20										
CS127876 - 06/28/2024 - 27,740.24 - USD - - 15,215.38	CS127876	Approved	Cash Sale - 81 Penryn Fire District	06/28/2024		PENRY N FIRE	OES PREPOSITION 20240296	15,215.38	RC2620 Other Fees and Charges (GL46360)			PG810001 Penryn Fire Development Fees	CC81001 Penryn Fire District Development Fees	FD32808 Penryn Fire Development Fees	FN204 Fire Protection			
CS127876 Total								15,215.38										

Penryn Fire Protection District
FY 2023-2024 through June 2024
OPERATING FUND

ASSETS		
	Cash	1,344,770.05
	Total Assets	1,344,770.05
LIABILITIES		
	Other payables	10,794.14
	Payroll payables	27,496.09
	Compensated Absences	<u>(6,030.95)</u>
	Total Liabilities	32,259.28
FUND BALANCE		
	Beginning Balance	1,180,248.22
	Revenues	1,340,641.48
	Expenses	<u>(1,208,378.93)</u>
	Ending Balance	1,312,510.77
	Total Liabilities and Fund Balance	1,344,770.05

Penryn Fire Protection District
FY 2023-2024 through June 2024
MITIGATION FUND

ASSETS		
	Cash	980,338.10
	Total Assets	980,338.10
LIABILITIES		
	Payables	1,044.98
	Total Liabilities	1,044.98
FUND BALANCE		
	Beginning Balance - Unrestricted	493,904.20
	Beginning Balance - Capital	339,877.49
	Revenues	215,842.16
	Expenses	70,330.73
	Ending Balance - Unrestricted	639,415.63
	Ending Balance - Capital	339,877.49
	Total Liabilities and Fund Balance	980,338.10

Placer FIN Trial Balance by RC/SC

Company CO500 Penryn Fire
Ledger Actuals
Book Modified Accrual
 (Common)
Period FY2024 - Jun
Time Period Current Period
Accounting Date On Or Before
Fund FD32807 Penryn Fire
Cost Center
Ledger Accounts and Summaries
Other Worktag
Revenue Category
Spend Category as Worktag
Grant
Additional Options Report by Accounting
 Date using Plan

Ledger Account	Fund	Beginning Balance	Debits	Credits	Ending Balance
10010:Cash in Treasury - Unrestricted	FD32807 Penryn Fire	1,406,042.07	212,412.01	284,542.22	1,333,911.86
10099:Cash - Conversion	FD32807 Penryn Fire	0.00	34,835.65	34,835.65	0.00
10120:Claim on Cash	FD32807 Penryn Fire	0.00	0	0	0.00
10330:Investment Interest Receivable	FD32807 Penryn Fire	0.00	4,162.06	0.70	4,161.36
10441:Due from Other Governments - External System	FD32807 Penryn Fire	0	19,342.90	0.00	19,342.90
10441:Due from Other Governments - External System	FD32807 Penryn Fire	(12,646.07)	0	0	(12,646.07)
20020:Vouchers Payable	FD32807 Penryn Fire	(17,742.31)	32,604.53	25,656.36	(10,794.14)
20030:Vouchers DD Payable	FD32807 Penryn Fire	(3,577.20)	0	0	(3,577.20)
20030:Vouchers DD Payable	FD32807 Penryn Fire	3,577.20	0	0	3,577.20
20180:Salaries & Benefits Payable	FD32807 Penryn Fire	(26,307.70)	53,650.61	54,350.70	(27,007.79)
20240:Payroll Liabilities	FD32807 Penryn Fire	(940.58)	420.00	387.72	(908.30)
20240:Payroll Liabilities	FD32807 Penryn Fire	420.00	0	0	420.00
20410:Deferred Inflows Related to Unavailability	FD32807 Penryn Fire	12,646.07	0	0	12,646.07
20640:Compensated Leave Balance - Long-Term	FD32807 Penryn Fire	(6,615.12)	0	0	(6,615.12)
30120:Unassigned Fund Balance	FD32807 Penryn Fire	0.00	0	0	0.00
30121:Fiduciary Net Position	FD32807 Penryn Fire	(1,180,248.22)	0	0	(1,180,248.22)
40010:Taxes - Current Secured Property	FD32807 Penryn Fire	(539,743.91)	30.17	28,408.50	(568,122.24)
40040:Taxes - Railroad Unitary Property	FD32807 Penryn Fire	(605.13)	0.00	31.99	(637.12)
40050:Taxes - Unitary and Op Non-Unitary Property	FD32807 Penryn Fire	(11,589.20)	0.00	621.49	(12,210.69)
40060:Taxes - Current Unsecured Property	FD32807 Penryn Fire	(11,834.44)	135.70	148.81	(11,847.55)
40070:Taxes - Delinquent Secured Property	FD32807 Penryn Fire	0	40.21	0.00	40.21
40090:Taxes - Delinquent Unsecured Property	FD32807 Penryn Fire	(211.42)	0.00	75.96	(287.38)
40100:Taxes - Current Supplemental Property	FD32807 Penryn Fire	(13,439.56)	0.00	3,462.34	(16,901.90)
40110:Taxes - Delinquent Supplemental Property	FD32807 Penryn Fire	(54.87)	20.48	10.74	(45.13)

40180:Other Taxes	FD32807 Penryn Fire	(108,027.47)	0.00	5,667.57	(113,695.04)
42010:Investment Income	FD32807 Penryn Fire	(36,558.63)	0.70	4,162.06	(40,719.99)
42010:Investment Income	FD32807 Penryn Fire	23.86	34.21	0.00	58.07
44350:State Homeowners Property Tax Relief	FD32807 Penryn Fire	(3,110.38)	0	0	(3,110.38)
45010:Aid from Other Agencies	FD32807 Penryn Fire	0.00	0	0	0.00
46030:Direct Charges	FD32807 Penryn Fire	(448,922.77)	0.00	23,690.85	(472,613.62)
46090:Planning and Engineering Services	FD32807 Penryn Fire	(234.60)	0	0	(234.60)
46090:Planning and Engineering Services	FD32807 Penryn Fire	(5,375.00)	0	0	(5,375.00)
46240:Sanitation Services - Other	FD32807 Penryn Fire	0.00	0	0	0.00
46350:Fire Services	FD32807 Penryn Fire	0.00	0	0	0.00
46360:Other Fees and Charges	FD32807 Penryn Fire	(74,914.07)	58,534.58	27,740.24	(44,119.73)
46360:Other Fees and Charges	FD32807 Penryn Fire	0	0.00	37,704.66	(37,704.66)
47010:Donations	FD32807 Penryn Fire	(300.00)	0	0	(300.00)
48030:Miscellaneous	FD32807 Penryn Fire	(12,814.73)	0	0	(12,814.73)
51010:Salaries and Wages	FD32807 Penryn Fire	416,471.16	34,465.00	0.00	450,936.16
51040:Overtime and Call Back	FD32807 Penryn Fire	172,508.26	14,388.55	0.00	186,896.81
51040:Overtime and Call Back	FD32807 Penryn Fire	978.52	0	0	978.52
51110:Other Payroll	FD32807 Penryn Fire	26,782.19	0	0	26,782.19
51210:Retirement	FD32807 Penryn Fire	58,043.74	4,809.63	0.00	62,853.37
51220:Payroll Tax	FD32807 Penryn Fire	9,080.97	687.52	0.00	9,768.49
51270:PERS Pension Expense	FD32807 Penryn Fire	(472.86)	0.00	39.96	(512.82)
51310:Employee Group Insurance	FD32807 Penryn Fire	2,249.27	1,556.83	1,437.08	2,369.02
51310:Employee Group Insurance	FD32807 Penryn Fire	50,470.12	4,710.23	0.00	55,180.35
51360:Workers Comp Insurance	FD32807 Penryn Fire	39,504.00	0	0	39,504.00
52030:Clothing and Personal	FD32807 Penryn Fire	4,254.67	0	0	4,254.67
52040:Communication Services Expense	FD32807 Penryn Fire	1,133.42	387.30	0.00	1,520.72
52040:Communication Services Expense	FD32807 Penryn Fire	2,232.35	0	0	2,232.35
52080:Insurance	FD32807 Penryn Fire	20,734.00	0	0	20,734.00
52100:Jury Fees	FD32807 Penryn Fire	0.00	0	0	0.00
52160:Maintenance	FD32807 Penryn Fire	19,489.61	2,269.50	0.00	21,759.11
52170:Fuels & Lubricants	FD32807 Penryn Fire	8,107.18	1,723.01	0.00	9,830.19
52180:Materials - Buildings & Improvements	FD32807 Penryn Fire	6,762.74	3,258.11	0.00	10,020.85
52240:Professional / Membership Dues	FD32807 Penryn Fire	77.76	100.00	0.00	177.76
52260:Misc Expense	FD32807 Penryn Fire	17,402.38	1,297.02	13,065.65	5,633.75

52320:Printing	FD32807 Penryn Fire	418.28	0	0	418.28
52330:Other Supplies	FD32807 Penryn Fire	9,022.03	3,730.39	0.00	12,752.42
52330:Other Supplies	FD32807 Penryn Fire	543.72	0	0	543.72
52330:Other Supplies	FD32807 Penryn Fire	3,376.05	1,016.71	0.00	4,392.76
52360:Professional and Special Services - General	FD32807 Penryn Fire	7,167.11	793.10	0.00	7,960.21
52360:Professional and Special Services - General	FD32807 Penryn Fire	5,795.95	0	0	5,795.95
52360:Professional and Special Services - General	FD32807 Penryn Fire	10,028.99	0	0	10,028.99
52360:Professional and Special Services - General	FD32807 Penryn Fire	4,967.18	0	0	4,967.18
52360:Professional and Special Services - General	FD32807 Penryn Fire	168,680.10	0	0	168,680.10
52360:Professional and Special Services - General	FD32807 Penryn Fire	1,140.18	0	0	1,140.18
52370:Professional and Special Services - Legal	FD32807 Penryn Fire	1,722.50	2,860.00	0.00	4,582.50
52390:Professional and Special Services - County	FD32807 Penryn Fire	9,274.01	449.43	669.05	9,054.39
52510:Commissioner's Fees	FD32807 Penryn Fire	3,525.00	375.00	75.00	3,825.00
52785:Training / Education	FD32807 Penryn Fire	724.00	0	0	724.00
52800:Utilities	FD32807 Penryn Fire	10,842.46	1,684.16	0.00	12,526.62
53190:Taxes and Assessments	FD32807 Penryn Fire	67.14	0	0	67.14
54460:Capital Assets - Other Agencies - Equipment	FD32807 Penryn Fire	0	50,000.00	0.00	50,000.00
59998:Labor Hours Debit	FD32807 Penryn Fire	20,662.74	1,660.25	0.00	22,322.99
59999:Labor Hours Credit	FD32807 Penryn Fire	(20,662.74)	(1,660.25)	0.00	(22,322.99)
Total		0.00	546,785.30	546,785.30	0.00

Placer Budget to Actuals

09:13 AM

08/15/2024

Page 1 of 3

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Budget Name: 2023-24 Special District - Detail Level

Period: FY2024 - Jun

Time Period: Current Period YTD

Book and Book for Budget: Modified Accrual (Common)

Ignore Commitments: No

Ledger Account/Summary: Master Account Set: Income Statement

Fund(s): FD32807 Penryn Fire

Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,373,120.00)	0	0	(868,027.86)	(\$505,092.14)	63.22%
40010:Taxes - Current Secured Property	(568,208.00)	0	0	(568,122.24)	(\$85.76)	99.98%
40040:Taxes - Railroad Unitary Property	(637.00)	0	0	(637.12)	\$0.12	100.02%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,199.00)	0	0	(12,210.69)	\$11.69	100.10%
40060:Taxes - Current Unsecured Property	(12,310.00)	0	0	(11,847.55)	(\$462.45)	96.24%
40070:Taxes - Delinquent Secured Property	0	0	0	40.21	(\$40.21)	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(287.38)	\$287.38	0.00%
40100:Taxes - Current Supplemental Property	(13,915.00)	0	0	(16,901.90)	\$2,986.90	121.47%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(45.13)	\$45.13	0.00%
40180:Other Taxes	(113,695.00)	0	0	(113,695.04)	\$0.04	100.00%
42010:Investment Income	(40,000.00)	0	0	(40,661.92)	\$661.92	101.65%
44350:State Homeowners Property Tax Relief	(3,042.00)	0	0	(3,110.38)	\$68.38	102.25%
45010:Aid from Other Agencies	0	0	0	0.00	\$0.00	0.00%
46030:Direct Charges	(472,614.00)	0	0	0	(\$472,614.00)	0.00%
46090:Planning and Engineering Services	(6,500.00)	0	0	(5,609.60)	(\$890.40)	86.30%
46240:Sanitation Services - Other	0	0	0	0.00	\$0.00	0.00%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	(128,000.00)	0	0	(81,824.39)	(\$46,175.61)	63.93%
47010:Donations	0	0	0	(300.00)	\$300.00	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(12,814.73)	\$10,814.73	640.74%
Total Expenses	1,268,849.00	0	0	1,203,652.79	\$65,196.21	94.86%
Total Capital Assets	50,000.00	0	0	50,000.00	\$0.00	100.00%

Placer Budget to Actuals

09:13 AM
08/15/2024
Page 2 of 3

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
54460:Capital Assets - Other Agencies - Equipment	50,000.00	0	0	50,000.00	\$0.00	100.00%
Total Expenses (Non Capital Assets)	1,218,849.00	0	0	1,153,652.79	\$65,196.21	94.65%
51010:Salaries and Wages	450,000.00	0	0	450,936.16	(\$936.16)	100.21%
51040:Overtime and Call Back	180,000.00	0	0	187,875.33	(\$7,875.33)	104.38%
51110:Other Payroll	26,782.00	0	0	26,782.19	(\$0.19)	100.00%
51210:Retirement	60,000.00	0	0	62,853.37	(\$2,853.37)	104.76%
51220:Payroll Tax	15,200.00	0	0	9,768.49	\$5,431.51	64.27%
51270:PERS Pension Expense	0	0	0	(512.82)	\$512.82	0.00%
51310:Employee Group Insurance	58,180.00	0	0	57,549.37	\$630.63	98.92%
51360:Workers Comp Insurance	55,000.00	0	0	39,504.00	\$15,496.00	71.83%
52030:Clothing and Personal	20,000.00	0	0	4,254.67	\$15,745.33	21.27%
52040:Communication Services Expense	6,500.00	0	0	3,753.07	\$2,746.93	57.74%
52080:Insurance	20,555.00	0	0	20,734.00	(\$179.00)	100.87%
52100:Jury Fees	0	0	0	0.00	\$0.00	0.00%
52160:Maintenance	22,000.00	0	0	21,759.11	\$240.89	98.91%
52170:Fuels & Lubricants	20,000.00	0	0	9,830.19	\$10,169.81	49.15%
52180:Materials - Buildings & Improvements	10,000.00	0	0	10,020.85	(\$20.85)	100.21%
52240:Professional / Membership Dues	1,000.00	0	0	177.76	\$822.24	17.78%
52260:Misc Expense	5,000.00	0	0	5,633.75	(\$633.75)	112.68%
52320:Printing	500.00	0	0	418.28	\$81.72	83.66%
52330:Other Supplies	20,000.00	0	0	17,688.90	\$2,311.10	88.44%
52360:Professional and Special Services - General	196,362.00	0	0	193,895.17	\$2,466.83	98.74%
52370:Professional and Special Services - Legal	10,000.00	0	0	4,582.50	\$5,417.50	45.83%
52390:Professional and Special Services - County	15,000.00	0	0	9,054.39	\$5,945.61	60.36%
52510:Commissioner's Fees	4,500.00	0	0	3,825.00	\$675.00	85.00%
52580:Special Department Expense	0.00	0	0	0	\$0.00	0.00%
52785:Training / Education	7,200.00	0	0	724.00	\$6,476.00	10.06%
52800:Utilities	15,000.00	0	0	12,526.62	\$2,473.38	83.51%
53190:Taxes and Assessments	70.00	0	0	18.44	\$51.56	26.34%
ROU and SBITA Lease Non-Budgetary Revenue and Expense	0	0	0	0	0.00	0.00%
ROU and SBITA Lease Revenue	0	0	0	0	0.00	0.00%
ROU and SBITA Lease Asset (Capital Outlay)	0	0	0	0	0.00	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%

Placer Budget to Actuals

09:13 AM

08/15/2024

Page 3 of 3

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
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%
Net (Income)/Loss	(104,271.00)	0	0	335,624.93		(\$439,895.93)	(321.88%)

Placer Income Statement

08:40 AM

08/15/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - 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
		2024-06	2023-06		
Income					
Charges for Services	30,601	560,048	541,353	(510,751.75)	(94.3%)
Taxes	38,201	723,707	701,225	(663,024.19)	(94.6%)
Intergovernmental Revenue	0	3,110	31,500	(31,500.16)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	12,815	85,450	(85,450.11)	(100.0%)
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	300	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	4,127	40,662	19,447	(15,319.80)	(78.8%)
Total Revenue	72,929	1,340,641	1,378,975	1,306,046.01	(94.7%)
Expenses					
Salaries & Employee Benefits	59,141	834,756	785,208	(726,067.39)	(92.5%)
Services and Supplies	6,134	323,556	367,675	(361,540.96)	(98.3%)
Capital Asset Expenses	50,000	50,000	28,316	21,684.02	76.6%
Other Charges	0	67	62	(61.59)	(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	115,275	1,208,379	1,181,261	(1,065,985.92)	(90.2%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	42,346	(132,263)	(197,715)	240,060.09	(121.4%)

Placer Budget to Actuals

09:17 AM
08/15/2024
Page 1 of 1

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Budget Name: 2023-24 Special District - Detail Level
Period: FY2024 - Jun
Time Period: Current Period YTD
Book and Book for Budget: Modified Accrual (Common)
Ignore Commitments: No
Ledger Account/Summary: Master Account Set: Income Statement
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	(472,613.62)		\$472,613.62	0.00%
46030:Direct Charges	0	0	0	(472,613.62)		\$472,613.62	0.00%
Total Expenses	0	0	0	4,726.14		(\$4,726.14)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	4,726.14		(\$4,726.14)	0.00%
52360:Professional and Special Services - General	0	0	0	4,677.44		(\$4,677.44)	0.00%
53190:Taxes and Assessments	0	0	0	48.70		(\$48.70)	0.00%
ROU and SBITA Lease Non-Budgetary Revenue and Expense	0	0	0	0		0.00	0.00%
ROU and SBITA Lease Revenue	0	0	0	0		0.00	0.00%
ROU and SBITA Lease Asset (Capital Outlay)	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%
Net (Income)/Loss	0	0	0	(467,887.48)		\$467,887.48	0.00%

Placer SD Cash Sale Lines

Organization	Cost Center
	Hierarchy
	Placer County
Payment Status	Approved
Customer	
Fund	FD32807

Payment Status	Approved
Customer	
Fund	FD32807
Program	
Cost Center	
Project	
Grant	
Additional Worktags	
On or After Date	6/1/2024
On or Before Date	6/30/2024
Cash Sale Number	
Line Description	
Extended Amount	0

[illegible]

Trial Balance - Composite

Company CO500 Penryn Fire
Ledger Actuals
Book
Time Period Current Period
Period FY2024 - Jun
Translation Currency USD
Account Translation Rule Placer Translation Rule Set

Ledger Accounts and Summaries

Worktags Fund: FD32808 Penryn
 Fire Development Fees

Balancing Worktags

Perform Intercompany Elim No

Perform Interworktag Elim No

Additional Options

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	863,287.00	142,741.16	28,281.03	977,747.13
10030:Cash in Bank	0.00	13,065.65	13,065.65	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	2,590.97	0.00	2,590.97
20020:Vouchers Payable	0.00	0.00	1,044.98	(1,044.98)
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(493,904.20)	0.00	0.00	(493,904.20)
30210:Assigned Fund Balance	(339,877.49)	339,877.49	339,877.49	(339,877.49)
42010:Investment Income	(24,346.68)	0.00	2,590.97	(26,937.65)
46360:Other Fees and Charges	0.00	15,215.38	15,215.38	0.00
46440:Mitigation Fees	(53,378.73)	0.00	691.20	(54,069.93)
48030:Miscellaneous	0.00	0.00	108,534.58	(108,534.58)
49030:Proceeds from Sale of Capital Assets	(8,000.00)	0.00	18,300.00	(26,300.00)
52260:Misc Expense	5,000.00	14,110.63	0.00	19,110.63
53040:Lease Purchase Principal	32,668.08	0.00	0.00	32,668.08
53080:Lease Purchase Interest	18,552.02	0.00	0.00	18,552.02
Total	0.00	527,601.28	527,601.28	0.00

Placer Budget to Actuals

09:16 AM
08/15/2024
Page 1 of 1

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Budget Name: 2023-24 Special District - Detail Level
Period: FY2024 - Jun
Time Period: Current Period YTD
Book and Book for Budget: Modified Accrual (Common)
Ignore Commitments: No
Ledger Account/Summary: Master Account Set: Income Statement
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	(102,300.00)	0	0	(215,842.16)	\$113,542.16	210.99%
42010:Investment Income	(28,000.00)	0	0	(26,937.65)	(\$1,062.35)	96.21%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
46440:Mitigation Fees	(48,000.00)	0	0	(54,069.93)	\$6,069.93	112.65%
48030:Miscellaneous	0	0	0	(108,534.58)	\$108,534.58	0.00%
49030:Proceeds from Sale of Capital Assets	(26,300.00)	0	0	(26,300.00)	\$0.00	100.00%
Total Expenses	61,220.00	0	0	70,330.73	(\$9,110.73)	114.88%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	61,220.00	0	0	70,330.73	(\$9,110.73)	114.88%
52260:Misc Expense	10,000.00	0	0	19,110.63	(\$9,110.63)	191.11%
53040:Lease Purchase Principal	32,668.00	0	0	32,668.08	(\$0.08)	100.00%
53080:Lease Purchase Interest	18,552.00	0	0	18,552.02	(\$0.02)	100.00%
ROU and SBITA Lease Non-Budgetary Revenue and Expense	0	0	0	0	0.00	0.00%
ROU and SBITA Lease Revenue	0	0	0	0	0.00	0.00%
ROU and SBITA Lease Asset (Capital Outlay)	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%
Net (Income)/Loss	(41,080.00)	0	0	(145,511.43)	\$104,431.43	354.21%

Placer Income Statement

08:46 AM

08/15/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - 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
		2024-06	2023-06		
Income					
Charges for Services	691	54,070	68,573	(67,881.57)	(99.0%)
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	108,535	108,535	3,677	104,857.62	2,851.7%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	18,300	26,300	0	18,300.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,591	26,938	13,851	(11,259.67)	(81.3%)
Total Revenue	130,117	215,842	86,100	(44,016.38)	51.1%
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	14,111	19,111	0	14,110.63	0.0%
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%
Total Operating Expenses	14,111	70,331	51,220	(37,109.47)	(72.5%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(116,006)	(145,511)	(34,880)	(81,125.85)	232.6%

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

ASSETS		
	Cash	1,261,757.17
	Total Assets	1,261,757.17
LIABILITIES		
	Other payables	12,523.42
	Payroll payables	43,942.46
	Compensated Absences	
	Total Liabilities	<u>56,465.88</u>
FUND BALANCE		
	Beginning Balance	1,319,125.89
	Revenues	(13,619.60)
	Expenses	<u>(100,215.00)</u>
	Ending Balance	1,205,291.29
	Total Liabilities and Fund Balance	1,261,757.17

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

ASSETS		
	Cash	982,425.95
	Total Assets	982,425.95
LIABILITIES		
	Payables	235.76
	Total Liabilities	235.76
FUND BALANCE		
	Beginning Balance - Unrestricted	639,415.63
	Beginning Balance - Capital	339,877.49
	Revenues	3,132.83
	Expenses	235.76
	Ending Balance - Unrestricted	642,312.70
	Ending Balance - Capital	339,877.49
	Total Liabilities and Fund Balance	982,425.95

Trial Balance - Composite

07:06 PM

08/12/2024

Page 1 of 2

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - 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	1,333,911.86	213,397.29	285,551.98	1,261,757.17
10099:Cash - Conversion	0.00	18,461.88	18,461.88	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	4,161.36	0.70	4,162.06	0.00
10441:Due from Other Governments - External System	19,342.90	0.00	19,342.90	0.00
20020:Vouchers Payable	(10,794.14)	27,072.17	28,801.45	(12,523.42)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(27,007.79)	57,500.99	73,979.64	(43,486.44)
20240:Payroll Liabilities	(488.30)	420.00	387.72	(456.02)
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	(1,319,125.89)	0.00	0.00	(1,319,125.89)
40060:Taxes - Current Unsecured Property	0.00	0.00	34.66	(34.66)
40090:Taxes - Delinquent Unsecured Property	0.00	0.00	2.82	(2.82)
40100:Taxes - Current Supplemental Property	0.00	0.00	376.55	(376.55)
40110:Taxes - Delinquent Supplemental Property	0.00	0.00	0.01	(0.01)
42010:Investment Income	0.00	4,164.78	8,330.95	(4,166.17)
46360:Other Fees and Charges	0.00	77,877.48	59,677.67	18,199.81
51010:Salaries and Wages	0.00	41,696.75	0.00	41,696.75
51040:Overtime and Call Back	0.00	25,434.40	0.00	25,434.40
51210:Retirement	0.00	5,895.93	0.00	5,895.93
51220:Payroll Tax	0.00	952.56	0.00	952.56
51270:PERS Pension Expense	0.00	479.25	39.96	439.29
51310:Employee Group Insurance	0.00	6,267.06	1,437.08	4,829.98
51360:Workers Comp Insurance	0.00	12,258.75	0.00	12,258.75
52030:Clothing and Personal	0.00	2,363.34	0.00	2,363.34
52040:Communication Services Expense	0.00	274.37	0.00	274.37
52160:Maintenance	0.00	697.02	0.00	697.02
52180:Materials - Buildings & Improvements	0.00	234.06	0.00	234.06
52260:Misc Expense	0.00	1,341.01	697.02	643.99
52330:Other Supplies	0.00	549.44	0.00	549.44
52360:Professional and Special Services - General	0.00	964.73	0.00	964.73
52370:Professional and Special Services - Legal	0.00	1,332.50	0.00	1,332.50
52510:Commissioner's Fees	0.00	300.00	0.00	300.00
52800:Utilities	0.00	1,347.89	0.00	1,347.89
54460:Capital Assets - Other Agencies - Equipment	0.00	50,000.00	50,000.00	0.00
59998:Labor Hours Debit	0.00	2,004.00	0.00	2,004.00
59999:Labor Hours Credit	0.00	(2,004.00)	0.00	(2,004.00)

Trial Balance - Composite

07:06 PM

08/12/2024

Page 2 of 2

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Total	0.00	551,284.35	551,284.35	0.00

Placer Special Districts Budget to Actuals

07:02 PM

08/12/2024

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - 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	13,619.60	(\$13,619.60)	0.00%
40060:Taxes - Current Unsecured Property	0	0	0	(34.66)	\$34.66	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(2.82)	\$2.82	0.00%
40100:Taxes - Current Supplemental Property	0	0	0	(376.55)	\$376.55	0.00%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(0.01)	\$0.01	0.00%
42010:Investment Income	0	0	0	(4,166.17)	\$4,166.17	0.00%
46360:Other Fees and Charges	0	0	0	18,199.81	(\$18,199.81)	0.00%
Total Expenses	0	0	0	100,215.00	(\$100,215.00)	0.00%
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)	0	0	0	100,215.00	(\$100,215.00)	0.00%
51010:Salaries and Wages	0	0	0	41,696.75	(\$41,696.75)	0.00%
51040:Overtime and Call Back	0	0	0	25,434.40	(\$25,434.40)	0.00%
51210:Retirement	0	0	0	5,895.93	(\$5,895.93)	0.00%
51220:Payroll Tax	0	0	0	952.56	(\$952.56)	0.00%
51270:PERS Pension Expense	0	0	0	439.29	(\$439.29)	0.00%
51310:Employee Group Insurance	0	0	0	4,829.98	(\$4,829.98)	0.00%
51360:Workers Comp Insurance	0	0	0	12,258.75	(\$12,258.75)	0.00%
52030:Clothing and Personal	0	0	0	2,363.34	(\$2,363.34)	0.00%
52040:Communication Services Expense	0	0	0	274.37	(\$274.37)	0.00%
52160:Maintenance	0	0	0	697.02	(\$697.02)	0.00%
52180:Materials - Buildings & Improvements	0	0	0	234.06	(\$234.06)	0.00%
52260:Misc Expense	0	0	0	643.99	(\$643.99)	0.00%
52330:Other Supplies	0	0	0	549.44	(\$549.44)	0.00%
52360:Professional and Special Services - General	0	0	0	964.73	(\$964.73)	0.00%
52370:Professional and Special Services - Legal	0	0	0	1,332.50	(\$1,332.50)	0.00%
52510:Commissioner's Fees	0	0	0	300.00	(\$300.00)	0.00%
52800:Utilities	0	0	0	1,347.89	(\$1,347.89)	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

07:15 PM

08/12/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - 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
		2024-07	2023-07		
Income					
Charges for Services	(18,200)	(18,200)	0	(18,199.81)	0.0%
Taxes	414	414	237	177.19	74.8%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	12,883	(12,882.58)	(100.0%)
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	4,166	4,166	2,860	1,305.96	45.7%
Total Revenue	(13,620)	(13,620)	15,980	29,599.24	(185.2%)
Expenses					
Salaries & Employee Benefits	91,508	91,508	53,869	37,638.78	69.9%
Services and Supplies	8,707	8,707	9,598	(890.31)	(9.3%)
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	100,215	100,215	63,467	36,748.47	57.9%
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	113,835	113,835	47,487	66,347.71	139.7%

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Period: FY2025 - 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%

Trial Balance - Composite

07:06 PM
08/12/2024
Page 1 of 1

Company: CO500 Penryn Fire
Ledger: Actuals
Time Period: Current Period
Period: FY2025 - 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	977,747.13	115,303.36	110,624.54	982,425.95
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	1,044.98	1,044.98	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	2,590.97	0.00	2,590.97	0.00
20020:Vouchers Payable	(1,044.98)	1,044.98	160.00	(160.00)
20060:Sales Tax Payable	0.00	0.00	75.76	(75.76)
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(639,415.63)	0.00	0.00	(639,415.63)
30210:Assigned Fund Balance	(339,877.49)	0.00	0.00	(339,877.49)
42010:Investment Income	0.00	2,590.97	5,723.80	(3,132.83)
48030:Miscellaneous	0.00	108,534.58	108,534.58	0.00
52260:Misc Expense	0.00	235.76	0.00	235.76
Total	0.00	228,754.63	228,754.63	0.00

Placer Special Districts Budget to Actuals

07:02 PM

08/12/2024

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - 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	(3,132.83)	\$3,132.83	0.00%
42010:Investment Income	0	0	0	(3,132.83)	\$3,132.83	0.00%
48030:Miscellaneous	0	0	0	0.00	\$0.00	0.00%
Total Expenses	0	0	0	235.76	(\$235.76)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	235.76	(\$235.76)	0.00%
52260:Misc Expense	0	0	0	235.76	(\$235.76)	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

07:18 PM

08/12/2024

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - 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
		2024-07	2023-07		
Income					
Charges for Services	0	0	768	(768.00)	(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	3,133	3,133	1,861	1,272.05	68.4%
Total Revenue	3,133	3,133	2,629	(504.05)	19.2%
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	236	236	0	235.76	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	236	236	0	235.76	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	(2,897)	(2,897)	(2,629)	(268.29)	10.2%

11:39 AM

08/15/24

Penryn Fire General
Check Detail
 July 13 through August 15, 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
	07/18/2024	AT&T Mobility	General Operating Funds	-160.96
	07/18/2024		52040 Communication Services	160.96
TOTAL				160.96
	07/18/2024	Danielle Hardesty	General Operating Funds	-75.00
	07/18/2024		52580 Commision Reimbursements	75.00
TOTAL				75.00
	07/18/2024	FRMS	General Operating Funds	-12,258.75
	07/18/2024		51360 Workers Comp Ins.	12,258.75
TOTAL				12,258.75
	07/18/2024	Kingsley Bogard LLP	General Operating Funds	-97.50
	07/18/2024		52370 Legal expenses	97.50
TOTAL				97.50
	07/18/2024	Larry Shields	General Operating Funds	-75.00
	07/18/2024		52580 Commision Reimbursements	75.00
TOTAL				75.00
	07/18/2024	Randy Neifer	General Operating Funds	-75.00
	07/18/2024		52580 Commision Reimbursements	75.00
TOTAL				75.00
	07/18/2024	Susan Mahoney	General Operating Funds	-75.00
	07/18/2024		52580 Commision Reimbursements	75.00
TOTAL				75.00
	07/25/2024	AT&T Inc.	General Operating Funds	-113.41
	07/25/2024		52040 Communication Services	113.41
TOTAL				113.41
	07/25/2024	Black Sheep Pes P...	General Operating Funds	-123.00
	07/25/2024		52260 Miscellaneous	123.00
TOTAL				123.00
	07/25/2024	David Taussig & A...	General Operating Funds	-728.73
	07/25/2024		52360 Parcel Tax Consultant	728.73
TOTAL				728.73

11:39 AM

08/15/24

Penryn Fire General
Check Detail
 July 13 through August 15, 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
	07/25/2024	Occu-Med Ltd.	General Operating Funds	-236.00
	07/25/2024		52260 Miscellaneous	236.00
TOTAL				236.00
	08/05/2024	24-7 Fire Protection	General Operating Funds	-45.00
	08/05/2024		52330 Supplies-Equipment	45.00
TOTAL				45.00
	08/05/2024	Advantage Gear	General Operating Funds	-1,584.89
	08/05/2024		52030 Clothing and Personal	1,584.89
TOTAL				1,584.89
	08/05/2024	Kaiser Foundation ...	General Operating Funds	-6,267.06
	08/05/2024		51310 Employee Group Insurance	4,710.23
			51310 Employee Group Insurance	1,556.83
TOTAL				6,267.06
	08/05/2024	Placer Hills Fire Di...	General Operating Funds	-2,453.01
	08/05/2024		52360 Legal services	1,235.00
			52260 Miscellaneous	1,218.01
TOTAL				2,453.01
	08/05/2024	State of Ca DOJ	General Operating Funds	-160.00
	08/05/2024		52260 Miscellaneous	160.00
TOTAL				160.00
	08/05/2024	US Bank	General Operating Funds	-2,173.46
	08/05/2024		52800 Utilities	144.60
			52800 Utilities	945.42
			52800 Utilities	153.00
			52800 Utilities	104.87
			52030 Clothing and Personal	567.39
			52030 Clothing and Personal	211.06
			52330 Office Supplies	38.52
			52330 Office Supplies	8.60
TOTAL				2,173.46
	08/13/2024	Advantage Gear	General Operating Funds	-28.19
	05/07/2024		52030 Clothing and Personal	452.07
TOTAL				452.07
	08/13/2024	Ameritas Life Insur...	General Operating Funds	-500.00
	08/13/2024		52390 Professional Svcs. 457	500.00
TOTAL				500.00

11:39 AM

08/15/24

Penryn Fire General
Check Detail
 July 13 through August 15, 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
	08/13/2024	AT&T Mobility	General Operating Funds	-160.96
	08/13/2024		52040 Communication Services	160.96
TOTAL				160.96
	08/13/2024	Colby Ingram	General Operating Funds	-21.00
	08/13/2024		52260 Miscellaneous	21.00
TOTAL				21.00
	08/13/2024	Dawson Oil Co.	General Operating Funds	-756.83
	08/13/2024		52170 Fuel	756.83
TOTAL				756.83
	08/13/2024	Jackson Esparaza	General Operating Funds	-25.00
	08/13/2024		52260 Miscellaneous	25.00
TOTAL				25.00
	08/13/2024	Life Assist Inc.	General Operating Funds	-100.56
	08/13/2024		52330 Supplies-Equipment	100.56
TOTAL				100.56
	08/13/2024	Loomis Ace Hardw...	General Operating Funds	-38.69
	08/13/2024		52330 Supplies-Equipment	38.69
TOTAL				38.69
	08/13/2024	Occu-Med Ltd.	General Operating Funds	-177.00
	08/13/2024		5236 Professional services misc	177.00
TOTAL				177.00
	08/13/2024	Placer Hills Fire Di...	General Operating Funds	-46,067.50
	08/13/2024		52360 Administration Contract	46,067.50
TOTAL				46,067.50
	08/13/2024	Samuel Abeyta	General Operating Funds	-30.00
	08/13/2024		52260 Miscellaneous	30.00
TOTAL				30.00
	08/13/2024	Sean Hanratty	General Operating Funds	-35.00
	08/13/2024		52260 Miscellaneous	35.00
TOTAL				35.00

JOA REIMBURSEMENT

PLACER HILLS JULY - SEPT 2023

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Misc	07/07/2023 07:30	07/07/2023 14:00	6.5	22.25	33.38	216.94	3.15	23.28	243.36
Garrison	Engine 84	07/13/2023 08:00	07/14/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 86	07/24/2023 08:00	07/25/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 84	08/31/2023 08:00	09/01/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 86	09/05/2023 08:00	09/06/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08

Total 3,887.68 Pd 02/24

PLACER HILLS OCT - DEC 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	10/10/2023 08:00	10/11/2023 08:00	24	24.90	37.35	896.40	13.00	96.18	1,005.58
Hodsdon	Engine 86	12/03/2023 08:00	12/04/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/09/2023 08:00	12/10/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/21/2023 08:00	12/22/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/27/2023 08:00	12/28/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total 4,905.14 Pd 02/24

PLACER HILLS JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	01/02/2024 16:00	01/03/2024 08:00	16	26.64	39.96	639.36	9.27	68.60	717.23
Gordon	Engine 86	01/03/2024 08:00	01/04/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 84	01/19/2024 20:30	01/20/2024 08:00	11.5	26.64	39.96	459.54	6.66	49.31	515.51
Gordon	Engine 86	01/24/2024 08:00	01/25/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 86	01/27/2024 08:00	01/28/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Rescue 84	01/31/2024 17:30	02/01/2024 08:00	14.5	26.64	39.96	579.42	8.40	62.17	649.99
Gordon	Rescue 84	02/01/2024 08:00	02/01/2024 20:00	12	26.64	39.96	479.52	6.95	51.45	537.93
Gordon	Engine 84	02/23/2024 20:00	02/24/2024 08:00	12	26.64	39.96	479.52	6.95	51.45	537.93
Hodsdon	Engine 86	01/14/2024 08:00	01/15/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Rescue 84	01/31/2024 20:00	02/01/2024 08:00	12	24.14	36.21	434.52	6.30	46.62	487.44

Total 7,648.48 Pd 06/24

PLACER HILLS APR - JUNE 2024

Gordon	Engine 86	05/08/2024 08:00	05/08/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Engine 86	05/08/2024 17:00	05/09/2024 08:00	15	26.64	39.96	599.40	8.69	64.32	672.41

Gordon	Engine 86	05/23/2024 08:00	05/23/2024 13:30	5.5	26.64	39.96	219.78	3.19	23.58	246.55
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Total										1,143.09 Pd 08/24
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FORESTHILL JULY - SEPT 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Miller	Engine 90	07/09/2023 08:00	07/10/2023 08:00	24	24.90	37.35	896.40	13.00	96.18	1,005.58

Total										1,005.58 Pd 02/24
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FORESTHILL OCT - DEC 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Medic 88	10/16/2023	10/17/2023 8:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Engine 90	12/06/2023 08:00	12/07/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total										1,949.78 Pd 02/24
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FORESTHILL JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	01/01/2024 08:00	01/02/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	01/06/2024 13:00	01/07/2024 08:00	19	26.64	39.96	759.24	11.01	81.47	851.72
Gordon	Engine 90	01/07/2024 08:00	01/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	01/15/2024 13:00	01/16/2024 08:00	19	26.64	39.96	759.24	11.01	81.47	851.72
Gordon	Engine 90	01/20/2024 08:00	01/21/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	01/21/2024 08:00	01/22/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	02/24/2024 16:00	02/25/2024 08:00	16	26.64	39.96	639.36	9.27	68.60	717.23
Keeler	Medic 90	01/06/2024 08:00	01/07/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Engine 90	01/11/2024 08:00	01/12/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Medic 88	01/17/2024 08:00	01/18/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Medic 88	02/09/2024 08:00	02/10/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total										10,623.63 Pd 06/24
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FORESTHILL APR - JUNE 2024

Gordon	Engine 90	04/02/2024 08:00	04/03/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/06/2024 08:00	04/07/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/07/2024 08:00	04/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/08/2024 08:00	04/08/2024 17:00	9	26.64	39.96	359.64	5.21	38.59	403.44
Gordon	Engine 90	04/08/2024 21:15	04/09/2024 08:00	10.75	26.64	39.96	429.57	6.23	46.09	481.89

Gordon	Engine 90	04/11/2024 08:00	04/11/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Engine 90	04/11/2024 17:00	04/12/2024 08:00	15	26.64	39.96	599.40	8.69	64.32	672.41
Gordon	Engine 90	04/18/2024 08:00	04/19/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/19/2024 08:00	04/20/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/29/2024 08:00	04/30/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/07/2024 08:00	05/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/12/2024 08:00	05/13/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/25/2024 08:00	05/26/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/26/2024 08:00	05/27/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	06/28/2024 23:45	06/29/2024 08:00	8.25	26.64	39.96	329.67	4.78	35.37	369.82
Gordon	Engine 90	06/29/2024 08:00	06/30/2024 00:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	04/13/2024 08:00	04/14/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	04/14/2024 08:00	04/14/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Medic 88	04/14/2024 15:00	04/15/2024 08:00	17	26.64	39.96	679.32	9.85	72.89	762.06
Gordon	Medic 88	06/01/2024 08:00	06/02/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	06/06/2024 08:00	06/07/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85

Total										18,199.81
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NEWCASTLE JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 41	02/23/2024 18:00	02/23/2024 20:00	2	26.64	39.96	79.92	1.16	8.58	89.65

Total										89.65	Pd 06/24
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STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
Bonney	PHF E4607	7/29/2023	8/1/2023	88	3,893.12	-	389.31		4,282.43	1 RYN	Pd 11/23
Actual cost of staffing for Bonney									(3,340.63)		
South Fork	B38	8/20/2023	9/4/2023	366.5	32,427.92	31,618.56	6,404.65		70,451.13	2RYN	Pd 12/23
Actual cost of staffing for South Fork									-29269.04		
Prepo	E38 & E41	2/4/2024	2/6/2024	48	6,370.56	5015.68	1138.62		12,524.86	3RYN	Pd 06/24
Actual cost of staffing Prepo									(5,076.37)		
Prepo	E38	2/29/2024	3/3/2024	72	6,308.64	7523.52	1383.22		15,215.38	2RYN	Pd 06/24
Actual cost of staffing Prepo									(6,253.18)		
Total FY 2023/2024					36,321.04	31,618.56	6,793.96		58,534.58		

WELLNESS AND FITNESS PROGRAM

PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for the Wellness and Fitness Program that will assist members in developing greater stamina and strength, decreasing the risk of injury, disability or death from disease or injury, improving performance, increasing energy and recovering more quickly from strenuous and exhaustive work.

POLICY

It is the policy of the Penryn Fire District that the wellness and fitness of its members is an organizational priority.

PROGRAM COMPONENTS

MEDICAL EXAMINATIONS

All firefighting members should have an annual medical examination. Medical examinations specifics should be established by a qualified health care professional but may include:

- Medical history
- Blood draw/analysis
- Vital signs
- Cardiovascular
- Pulmonary
- Gastrointestinal
- Genitourinary, hernia exam
- Lymph nodes exam
- Neurological exam
- Musculoskeletal
- Urinalysis
- Vision test

PENRYN FIRE PROTECTION DISTRICT
DATE INITIATED: AUGUST 19, 2024

DATE UPDATED:

- Hearing
- Chest X-ray (initial baseline with repeat every five years or as required)
- Cancer screening

FITNESS EVALUATIONS

All firefighting members should have an annual fitness evaluation consisting of an assessment questionnaire (developed by a qualified health care professional) and testing to evaluate immunization and disease screening, and physical fitness and conditioning.

IMMUNIZATION AND DISEASE SCREENING

All firefighting members should have an annual immunization and disease screening to ensure all recommended vaccinations against work-related exposures are current and that members are free from work-related disease. Specific vaccinations and diseases should be identified by a qualified medical professional but may include:

- Tuberculosis
- Hepatitis C
- Hepatitis B
- Tetanus/diphtheria vaccine (booster every 10 years)
- Measles, mumps, rubella (MMR)
- Polio
- Influenza
- H1N1
- HIV (optional)

PHYSICAL FITNESS AND CONDITIONING

A physical fitness and conditioning program should correspond to the physical movement patterns and aerobic capacity required in the performance of firefighter duties. The program should also provide, for example, fitness equipment in fire stations with the available space or a fitness club membership to a facility that is within the fire station's response area. The fitness and

PENRYN FIRE PROTECTION DISTRICT
DATE INITIATED: AUGUST 19, 2024

DATE UPDATED:

conditioning program should be developed in coordination with a trained and certified fitness and conditioning trainer and should comply with the Physical Fitness Policy.

PEER FITNESS TRAINERS

Volunteers should be solicited to serve as peer fitness trainers (PFTs). Selected PFTs shall receive specialized fitness and conditioning training and education sufficient to pass certification requirements. PFTs will assist in the promotion of the Wellness and Fitness Program and be capable of assisting firefighters on a one-to-one basis to increase levels of fitness.

Drug and Alcohol Free Workplace

1027.1 PURPOSE AND SCOPE

The District prohibits the use of drugs and alcohol in the workplace in order to provide a safer work environment for members and to protect the public's safety and welfare. This policy applies to all members when they are on District property or when performing District- related business elsewhere. This policy incorporates recent changes adopted under Senate Bill (SB) 2188 (Ca Government Code section 12954) protecting use of cannabis off the job and away from the workplace.

1027.1.1 DEFINITIONS

Definitions related to this policy include:

Controlled substance or drug - Those substances listed in the Controlled Substances Act(21 USC section § 812),except that lawful possession or use of medications prescribed by the member's licensed physician shall be excluded.

Reasonable suspicion - Belief based on objective factors, such as behavior, speech, body odor, appearance or other evidence of impairment which would lead a reasonable person to believe that the member may be under the influence of drugs or alcohol.

1027.2 POLICY

It is the policy of the District to provide a ~~drug-free~~drug-free workplace for all members. SB 2188 does not prohibit the District from enforcing a drug-free workplace to include being under the influence of cannabis while on duty or in the workplace.

1027.3 GENERAL GUIDELINES

The District recognizes the need to maintain an attitude of assistance and treatment toward members' problems. However, because of the dangers to members' health and safety and that of the ~~general public~~public, alcohol and drug use in the workplace or ~~on district time while conducting District business will shall~~ not be tolerated. Any ~~paid~~ employee violating this policy shall be subject to disciplinary action, up to and including termination. Any volunteer violating this policy may be temporarily or permanently prohibited from performing district duties.

1027.4 USE OF PRESCRIBED MEDICATIONS

District members who are medically required to take prescription medications during work hours shall not allow such medications to impair their ability to perform their work.

Any member who is required to take any medication with side effects that might impair his/her ability to fully and safely perform all requirements of the position shall report the need for such medication to his/her immediate supervisor. No member shall be permitted to work or drive a vehicle owned or leased by the District while taking such potentially impairing medication without a written release from his/her physician.

~~Possession or use of medical marijuana or being under the influence of marijuana on or off duty is prohibited and may lead to disciplinary action.~~

~~Penryn-lacer Hills-Newcastle~~ Fire District

Joint Fire District Policy Manual

Drug and Alcohol Free Workplace

1027.5 DRUG AND ALCOHOL TESTING

Except as provided otherwise in an employee collective bargaining agreement or as modified for volunteers who are required to test under the DOT Drug and Alcohol Testing Policy, the District has the discretion to test a current employee for alcohol or drugs as follows.

1027.5.1 REASONABLE SUSPICION

The District may require a blood test, urinalysis or other drug and/or alcohol screening of those persons reasonably suspected of using or being under the influence of a drug or alcohol at work. With the exception of members described in the DOT Alcohol and Drug Test Policy, testing must be approved by the Personnel / Human Resources. Pursuant to SB 2188, post-employment drug testing will not include presence of nonpsychoactive cannabis metabolites.

In order to receive authority to test, the supervisor must record the factors that support reasonable suspicion and discuss the matter with the Personnel / Human Resources. If there is a reasonable suspicion of drug or alcohol use, the member will be relieved from duty and placed on sick leave if he/she is a paid employee, or restricted from working if he/she is a volunteer, until the test results are received.

1027.5.2 POST COLLISION TESTING

See the DOT Drug and Alcohol Testing Policy.

1027.6 MEMBER RESPONSIBILITIES

Members shall come to work in an appropriate mental and physical condition and are absolutely prohibited from manufacturing, distributing, dispensing, possessing or using controlled substances or alcohol on district premises or on district time.

Members must notify their supervisor before beginning work when they are taking any medications or drugs, prescription or non-prescription, which may interfere with the safe and effective performance of duties or operation of District equipment.

Members must notify a supervisor immediately when they observe behavior or other evidence they believe demonstrates that a fellow employee poses a risk to the health and safety of the employee or others due to drug or alcohol use.

Members are required to notify their immediate supervisor of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.

1027.7 COMPLIANCE WITH THE DRUG FREE WORKPLACE ACT

No later than 30 days following notice of any drug statute conviction for a violation occurring in the workplace involving a member engaged in the performance of a federal grant, the District will take appropriate disciplinary action, up to and including dismissal, and/or requiring the member to satisfactorily participate in a drug abuse assistance or rehabilitation program (41 USC S 8104).

1027.8 EMPLOYEE ASSISTANCE PROGRAM

Employees who experience drug or alcohol problems are encouraged to seek referral for rehabilitation through an Employee Assistance Program (EAP) or their insurance provider. It

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Penryn-lacer Hills-Newcastle Fire District

Joint Fire District Policy Manual

Drug and Alcohol Free Workplace

is the responsibility of each employee to seek assistance before alcohol or drug problems lead to performance problems. Employees may contact the Personnel /Human Resources, their insurance provider or an EAP representative for additional information.

The District recognizes the need for confidentiality and privacy and forbids disclosure of any information relating to chemical abuse treatment, except on a need to know basis or as allowed by law. Information shall only be released with the express written consent of the employee involved or pursuant to an agreement or other lawful process. All documents generated by the EAP are considered confidential medical records.

1027.9 SEARCHES

In order to promote a safe, productive, and efficient workplace, the District has the right to search and inspect all District property, including, but not limited to, lockers, storage areas, furniture, vehicles, and other places under the common control of the District or the joint control of the District and members. No member has any expectation of privacy in any District building, on any District property, or when using any District communications system.

If the member is covered by the Firefighters Procedural Bill of Rights Act, no search of such spaces shall be made except in the member's presence or with his/her consent or after notice has been given to the member (Government Code § 3250 et. seq.). Nothing herein shall affect a search conducted pursuant to a search warrant.



James A. Johnson
FACULTY IT O

Greetings,

Effective January 1, 2024, the new legislative measure California AB-2188 will change what most California employers are permitted to test for during employment drug testing. Specifically, employers will be prohibited from testing for non-psychoactive cannabis (Marijuana).

What this really means is that California employers have a decision to make. Do you continue to test for psychoactive elements of Marijuana (Delta 9-THC), or eliminate the testing for Marijuana altogether? Unfortunately there is not much time available to make this decision, so we need to know as soon as possible how your agency will test its applicants moving forward. Since this is a decision that each employer must make and adhere to in alignment with its policies, as of January 1, 2024, we will only be able to continue to coordinate drug testing on your behalf once you've determined how you will proceed.

Please indicate, through writing your agency's name on the appropriate line, which option your agency selects for its drug testing protocols beginning January 1, 2024. Your name, title, signature and date of signing must also be included on the corresponding lines.

Option 1

Beginning January 1, 2024, _____ will remove testing for cannabis
[Employer Name]
(Marijuana) from all pre-employment drug testing.

Option 2

Beginning January 1, 2024, _____ will test for psychoactive elements
[Employer Name]
of cannabis (Marijuana) using oral fluid for all pre-employment drug testing.

Option 3

Beginning January 1, 2024, _____ will test for psychoactive elements
[Employer Name]
of cannabis (Marijuana) using oral fluid for only specific pre-employment drug testing. List each
job class that will include testing for psychoactive elements of cannabis (Marijuana): _____

Signature

Date

Name

Title

If you have any questions about this decision that you would like to talk through with us as your agency decides what to do, please do not hesitate to contact me.

It is important to note that medical providers everywhere are attempting to procure supplies and train their staff to perform these new saliva based collections as soon as possible, but availability to perform this testing will be limited at onset. I will coordinate with the providers that most commonly support your evaluations to ensure they are capable of performing these collections and document any collection fees associated with these new requirements as we gather those details.

It is my pleasure to assist you through this transition and understand that there may be questions that you may have before a final decision can be made. I am happy to aid you in gathering any information possible that could be assistive to you for making an informed decision.

Sincerely,

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Cristal Granse
Director of Team Bailey