



# PENRYN FIRE PROTECTION DISTRICT

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

**Monday, November 20, 2023**

**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 [glofrano@placerrhillsfire.org](mailto:glofrano@placerrhillsfire.org) at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

### **MEETING AGENDA @ 6:30 P.M.**

1. **CALL MEETING TO ORDER / ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES:** October 16, 2023 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
      - a. Discussion on the possibility of transferring funds from the General Fund to the Mitigation Fund.
    - 3) Ad hoc Committee for future cooperation with other fire departments: On hold
    - 4) Ad hoc Committee for the 100 year anniversary celebrations

### **ACTION ITEMS**

- A. Consider and approve staff's recommendation to surplus the 1998 Type 3 International Brush engine.
- B. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty.  
Reconvene and report any action taken in closed session.
- C.

### **MEETING ADJOURNMENT**

**Next meeting:** Monday, December 18, 2023 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

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### MINUTES OF THE REGULAR MEETING October 16, 2023

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

Directors in attendance: Danielle Hardesty, Cheryl Hotaling, Susan Mahoney, Randy Neifer and Larry Shields. Absent: None.

Staff in attendance: Fire Chief Gow, Battalion Chief Williamson and Admin Assistants Nicole Paskey and Rhiannon Fairchild.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Neifer moved to approve the agenda as posted. Director Mahoney seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Neifer moved to approve the minutes for the meeting on September 18, 2023. The motion was seconded and passed unanimously.
5. **Financial Report & Bill Approval:** Director Neifer moved to approve the financial report and expenses. Director Shields seconded the motion that passed unanimously.
6. **Correspondence:** Director Mahoney is being interviewed next Tuesday by a company hired by South Placer Fire – this is probably concerning the LAFCO Municipal Services Review (MSR). Chair Hotaling is having a remote meeting with the MSR representative tomorrow.  
Chief Gow reported that he received a letter regarding an incident we ran over 1.5 years ago. It is mainly directed towards AMR. Legal advised not to respond to the letter.

7. **Public Comment:** None

8. **Informational/Non-Action Items:**

A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** No report.

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

1. Staff is working on specifications for a new Type 3 Brush rig. Also working on selling the command car.
2. We have submitted the paperwork to recoup our costs regarding the large commercial burn pile from last month.  
All 3 districts were involved in a large wood storage barn fire on Rattlesnake Rd in Newcastle. Good initial attack and contained the fire to the building. Investigation is done. Origin was determined but cause unknown.
3. Director Robin Enos resigned from the Newcastle Board of Directors. The vacancy has been posted and will be addressed at the Board meeting in November.
4. The Grand Jury has requested copies of the Board's ethics training.
5. Chief Gow met with the Supervisors and their staff to discuss financial issues. The Union is also meeting with the Supervisors to gather support for the reorganization and the underfunded fire districts.
6. We are working through the final paperwork for the Joint Operations Agreement with

Auburn City.

7. Placer Hills is trying to recruit a paramedic for the vacant Engineer's position. Chief Gow has just finished a white paper on the recruitment and retainment of paramedics for all 3 fire districts.
8. Auburn City is closing Station 3 periodically due to staffing issues.
9. South Placer asked for a comprehensive review which will prolong the release of LAFCO's MSR. The cities requested a comprehensive review of the dispatch centers.
10. Table Command and CAD to CAD are still in process and going well.
11. Chief Gow and Nicole Paskey introduced Rhiannon Fairchild who is the new Administrative Assistant.
12. 3 applicants moved forward from the initial interviews for the District Manager's position. Chief Gow and District Manager Lofrano will interview them next week. Placer Hills Board and the Union will have representatives sitting in on the interviews.
13. Chair Hotaling reported that there was a request to put a notice on the marquee board regarding the Town Hall meeting to meet the 3 Supervisor candidates for District 3. The District does have a policy for the use of the marquee board.

**C. Fire Marshal D'Ambrogi's Report:** No report

**D. Battalion Chief Williamson's Report:**

1. 450 calls for service so far this year. 27 this month.
2. Wade Miller donated his dozer to assist with the mitigation of the large compost pile.
3. 99 hours of training for the month.

**E. Director Committee Reports**

1. **Personnel Committee:** Negotiating team will meet tomorrow.
2. **Administrative Contract & Finance Oversight Committee:** The Finance committee did not meet. The County reports have not been released and they are still adjusting the figures from last fiscal year.
3. **Ad hoc committee for the 100 year anniversary celebrations:** Directors Neifer and Shields met with Captain Gordon. All the proceeds go to the firefighters. Director Neifer will handle the entertainment. Meet in the near future to work on the T-shirts. Discussed creating a 100-year patch to be included in the uniform. Parking and street crossing concerns are being addressed. Director Shields has some good leads for the food. Firefighters will get the permits for the alcohol and the street closure. Tentative date is October 12, 2024.

## **9. Action Items**

**A. Approve the Appropriations (GANN) Limit of \$1,778,418.62 for Fiscal Year 2023/2024 prepared by the Placer County Auditor Controller:**

Motion made by Director Mahoney and seconded by Director Neifer to approve the Appropriations Limit prepared by the Placer County Auditor Controller for Fiscal Year 2023-2024. The motion passed unanimously.

The public meeting was adjourned and the Board went into Closed Session.

**C. 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 7:38 pm. Chair Hotaling reported that no action was taken in closed session.

**The meeting was adjourned at 7:38 pm.**

**Next Board Meeting: Monday, November 20, 2023 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "J. A. Hardesty", with a long horizontal flourish extending to the right.

District Manager

**Penryn Fire Protection District**  
**FY 2023-2024 through September 2023**  
**OPERATING FUND**

|                                    |  |              |
|------------------------------------|--|--------------|
| <b>ASSETS</b>                      |  |              |
| Cash                               |  | 996,608.38   |
| Total Assets                       |  | 996,608.38   |
| <br><b>LIABILITIES</b>             |  |              |
| Other payables                     |  |              |
| Payroll payables                   |  | 31,416.43    |
| Compensated Absences               |  |              |
| Total Liabilities                  |  | 31,416.43    |
| <br><b>FUND BALANCE</b>            |  |              |
| Beginning Balance                  |  | 1,226,740.83 |
| Revenues                           |  | 265.69       |
| Expenses                           |  | (261,814.57) |
| Ending Balance                     |  | 965,191.95   |
| Total Liabilities and Fund Balance |  | 996,608.38   |

**Penryn Fire Protection District**  
**FY 2023-2024 through September 2023**  
**MITIGATION FUND**

|                                    |  |            |
|------------------------------------|--|------------|
| <b>ASSETS</b>                      |  |            |
| Cash                               |  | 808,301.11 |
| Total Assets                       |  | 808,301.11 |
| <br><b>LIABILITIES</b>             |  |            |
| Payables                           |  | -          |
| Total Liabilities                  |  | -          |
| <br><b>FUND BALANCE</b>            |  |            |
| Beginning Balance - Unrestricted   |  | 493,904.20 |
| Beginning Balance - Capital        |  | 300,000.00 |
| Revenues                           |  | 19,396.91  |
| Expenses                           |  | 5,000.00   |
| Ending Balance - Unrestricted      |  | 508,301.11 |
| Ending Balance - Capital           |  | 300,000.00 |
| Total Liabilities and Fund Balance |  | 808,301.11 |

Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2024 - Sep  
 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              | 1,049,106.39      | 102,968.90   | 155,466.91    | 996,608.38     |
| 10099:Cash - Conversion                            | 0.00              | 11,244.77    | 11,244.77     | 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 | 12,646.07         | 0.00         | 0.00          | 12,646.07      |
| 20020:Vouchers Payable                             | (4,482.39)        | 6,656.55     | 2,174.16      | 0.00           |
| 20030:Vouchers DD Payable                          | 0.00              | 0.00         | 0.00          | 0.00           |
| 20180:Salaries & Benefits Payable                  | (34,973.74)       | 75,043.24    | 62,455.21     | (22,385.71)    |
| 20240:Payroll Liabilities                          | (8,643.00)        | 0.00         | 387.72        | (9,030.72)     |
| 20410:Deferred Inflows Related to Unavailability   | (12,646.07)       | 0.00         | 0.00          | (12,646.07)    |
| 20640:Compensated Leave Balance - Long-Term        | 0.00              | 0.00         | 0.00          | 0.00           |
| 30120:Unassigned Fund Balance                      | (615,295.03)      | 0.00         | 0.00          | (615,295.03)   |
| 30121:Fiduciary Net Position                       | (611,445.80)      | 0.00         | 0.00          | (611,445.80)   |
| 40060:Taxes - Current Unsecured Property           | (48.89)           | 0.00         | 10,787.57     | (10,836.46)    |
| 40090:Taxes - Delinquent Unsecured Property        | (1.07)            | 0.00         | 0.00          | (1.07)         |
| 40100:Taxes - Current Supplemental Property        | (186.89)          | 0.00         | 0.00          | (186.89)       |
| 40180:Other Taxes                                  | 0.00              | 0.00         | 1,768.60      | (1,768.60)     |
| 42010:Investment Income                            | (5,625.64)        | 0.00         | 2,571.13      | (8,196.77)     |
| 45010:Aid from Other Agencies                      | 0.00              | 0.00         | 8,431.43      | (8,431.43)     |
| 46030:Direct Charges                               | 0.00              | 0.00         | 4,566.08      | (4,566.08)     |
| 46090:Planning and Engineering Services            | (750.00)          | 0.00         | 0.00          | (750.00)       |
| 46350:Fire Services                                | 12,792.58         | 0.00         | 0.00          | 12,792.58      |
| 48030:Miscellaneous                                | 22,435.42         | 0.00         | 756.39        | 21,679.03      |
| 51010:Salaries and Wages                           | 68,199.72         | 34,423.56    | 0.00          | 102,623.28     |
| 51040:Overtime and Call Back                       | 29,280.38         | 22,400.28    | 0.00          | 51,680.66      |
| 51110:Other Payroll                                | 2,750.00          | 0.00         | 0.00          | 2,750.00       |
| 51210:Retirement                                   | 9,497.78          | 4,807.42     | 0.00          | 14,305.20      |
| 51220:Payroll Tax                                  | 1,413.46          | 823.95       | 0.00          | 2,237.41       |
| 51270:PERS Pension Expense                         | 492.84            | 0.00         | 0.00          | 492.84         |
| 51310:Employee Group Insurance                     | 8,726.01          | 0.00         | 0.00          | 8,726.01       |
| 51360:Workers Comp Insurance                       | 9,876.00          | 0.00         | 0.00          | 9,876.00       |
| 52030:Clothing and Personal                        | 572.91            | 0.00         | 0.00          | 572.91         |
| 52040:Communication Services Expense               | 606.32            | 160.96       | 0.00          | 767.28         |
| 52080:Insurance                                    | 4,535.00          | 0.00         | 0.00          | 4,535.00       |
| 52160:Maintenance                                  | 5,639.29          | 0.00         | 0.00          | 5,639.29       |
| 52170:Fuels & Lubricants                           | 934.04            | 917.41       | 0.00          | 1,851.45       |
| 52180:Materials - Buildings & Improvements         | 226.29            | 0.00         | 0.00          | 226.29         |
| 52260:Misc Expense                                 | 673.56            | 0.00         | 0.00          | 673.56         |
| 52330:Other Supplies                               | 1,407.45          | 795.79       | 0.00          | 2,203.24       |
| 52360:Professional and Special Services - General  | 49,641.53         | 0.00         | 0.00          | 49,641.53      |
| 52510:Commissioner's Fees                          | 600.00            | 300.00       | 0.00          | 900.00         |
| 52800:Utilities                                    | 2,045.48          | 0.00         | 0.00          | 2,045.48       |
| 53190:Taxes and Assessments                        | 0.00              | 67.14        | 0.00          | 67.14          |

Trial Balance - Composite

| Ledger Account           | Beginning Balance | Debit Amount      | Credit Amount     | Ending Balance |
|--------------------------|-------------------|-------------------|-------------------|----------------|
| 59998:Labor Hours Debit  | 3,532.00          | 2,002.00          | 0.00              | 5,534.00       |
| 59999:Labor Hours Credit | (3,532.00)        | (2,002.00)        | 0.00              | (5,534.00)     |
| <b>Total</b>             | <b>0.00</b>       | <b>260,609.97</b> | <b>260,609.97</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2024 - Sep  
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                                     | (1,216,245.00) | 0           | 0           | 4,300.39    | (\$1,220,545.39) | (0.35%)              |
| 40010:Taxes - Current Secured Property            | (567,318.00)   | 0           | 0           | 0           | (\$567,318.00)   | 0.00%                |
| 40040:Taxes - Railroad Unitary Property           | (620.00)       | 0           | 0           | 0           | (\$620.00)       | 0.00%                |
| 40050:Taxes - Unitary and Op Non-Unitary Property | (11,400.00)    | 0           | 0           | 0           | (\$11,400.00)    | 0.00%                |
| 40060:Taxes - Current Unsecured Property          | (11,575.00)    | 0           | 0           | (10,836.46) | (\$738.54)       | 93.62%               |
| 40090:Taxes - Delinquent Unsecured Property       | 0              | 0           | 0           | (1.07)      | \$1.07           | 0.00%                |
| 40100:Taxes - Current Supplemental Property       | (18,320.00)    | 0           | 0           | (186.89)    | (\$18,133.11)    | 1.02%                |
| 40180:Other Taxes                                 | (112,300.00)   | 0           | 0           | (1,768.60)  | (\$110,531.40)   | 1.57%                |
| 42010:Investment Income                           | (10,000.00)    | 0           | 0           | (8,196.77)  | (\$1,803.23)     | 81.97%               |
| 44350:State Homeowners Property Tax Relief        | (3,200.00)     | 0           | 0           | 0           | (\$3,200.00)     | 0.00%                |
| 45010:Aid from Other Agencies                     | 0              | 0           | 0           | (8,431.43)  | \$8,431.43       | 0.00%                |
| 46030:Direct Charges                              | (467,012.00)   | 0           | 0           | 0           | (\$467,012.00)   | 0.00%                |
| 46090:Planning and Engineering Services           | (12,500.00)    | 0           | 0           | (750.00)    | (\$11,750.00)    | 6.00%                |
| 46350:Fire Services                               | 0              | 0           | 0           | 12,792.58   | (\$12,792.58)    | 0.00%                |
| 48030:Miscellaneous                               | (2,000.00)     | 0           | 0           | 21,679.03   | (\$23,679.03)    | (1,083.95%)          |
| Total Expenses                                    | 1,108,776.00   | 0           | 0           | 261,765.87  | \$847,010.13     | 23.61%               |
| Total Capital Assets                              | 0              | 0           | 0           | 0           | 0.00             | 0.00%                |
| Total Expenses ( Non Capital Assets )             | 1,108,776.00   | 0           | 0           | 261,765.87  | \$847,010.13     | 23.61%               |
| 51010:Salaries and Wages                          | 479,000.00     | 0           | 0           | 102,623.28  | \$376,376.72     | 21.42%               |
| 51040:Overtime and Call Back                      | 90,000.00      | 0           | 0           | 51,680.66   | \$38,319.34      | 57.42%               |
| 51110:Other Payroll                               | 0              | 0           | 0           | 2,750.00    | (\$2,750.00)     | 0.00%                |
| 51210:Retirement                                  | 64,820.00      | 0           | 0           | 14,305.20   | \$50,514.80      | 22.07%               |
| 51220:Payroll Tax                                 | 15,000.00      | 0           | 0           | 2,237.41    | \$12,762.59      | 14.92%               |
| 51270:PERS Pension Expense                        | 0              | 0           | 0           | 492.84      | (\$492.84)       | 0.00%                |
| 51310:Employee Group Insurance                    | 40,000.00      | 0           | 0           | 8,726.01    | \$31,273.99      | 21.82%               |



Placer Special Districts Budget to Actuals

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| Account Set  | Budget     | Commitments | Obligations | Actuals   |  | Balance      | Percentage of Budget |
|--|------------|-------------|-------------|-----------|--|--------------|----------------------|
| 51360:Workers Comp Insurance                           | 55,000.00  | 0           | 0           | 9,876.00  |  | \$45,124.00  | 17.96%               |
| 52030:Clothing and Personal                            | 20,000.00  | 0           | 0           | 572.91    |  | \$19,427.09  | 2.86%                |
| 52040:Communication Services Expense                   | 6,500.00   | 0           | 0           | 767.28    |  | \$5,732.72   | 11.80%               |
| 52080:Insurance  | 20,555.00  | 0           | 0           | 4,535.00  |  | \$16,020.00  | 22.06%               |
| 52160:Maintenance                                      | 22,000.00  | 0           | 0           | 5,639.29  |  | \$16,360.71  | 25.63%               |
| 52170:Fuels & Lubricants                               | 20,000.00  | 0           | 0           | 1,851.45  |  | \$18,148.55  | 9.26%                |
| 52180:Materials - Buildings & Improvements             | 7,000.00   | 0           | 0           | 226.29    |  | \$6,773.71   | 3.23%                |
| 52240:Professional / Membership Dues                   | 1,500.00   | 0           | 0           | 0         |  | \$1,500.00   | 0.00%                |
| 52260:Misc Expense                                     | 2,000.00   | 0           | 0           | 673.56    |  | \$1,326.44   | 33.68%               |
| 52320:Printing   | 500.00     | 0           | 0           | 0         |  | \$500.00     | 0.00%                |
| 52330:Other Supplies                                   | 28,000.00  | 0           | 0           | 2,203.24  |  | \$25,796.76  | 7.87%                |
| 52360:Professional and Special Services - General      | 196,141.00 | 0           | 0           | 49,641.53 |  | \$146,499.47 | 25.31%               |
| 52370:Professional and Special Services - Legal        | 2,000.00   | 0           | 0           | 0         |  | \$2,000.00   | 0.00%                |
| 52390:Professional and Special Services - County       | 15,000.00  | 0           | 0           | 0         |  | \$15,000.00  | 0.00%                |
| 52510:Commissioner's Fees                              | 4,500.00   | 0           | 0           | 900.00    |  | \$3,600.00   | 20.00%               |
| 52785:Training / Education                             | 7,200.00   | 0           | 0           | 0         |  | \$7,200.00   | 0.00%                |
| 52800:Utilities  | 12,000.00  | 0           | 0           | 2,045.48  |  | \$9,954.52   | 17.05%               |
| 53190:Taxes and Assessments                            | 60.00      | 0           | 0           | 18.44     |  | \$41.56      | 30.73%               |
| 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

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - Sep  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: FD32807 Penryn Fire

|  | Current<br>Period<br>Actuals | YTD Actuals    | Prior YTD<br>Actuals | Variance            | % Variance     |
|--|------------------------------|----------------|----------------------|---------------------|----------------|
|  |                              | 2023-09        | 2022-09              |                     |                |
| <b>Income</b>                            |                              |                |                      |                     |                |
| Charges for Services                     | 4,566                        | (7,477)        | 3,678                | 888.55              | 24.2%          |
| Taxes                                    | 12,556                       | 12,793         | 11,609               | 946.70              | 8.2%           |
| Intergovernmental Revenue                | 8,431                        | 8,431          | 0                    | 8,431.43            | 0.0%           |
| Licenses, Permits & Franchises           | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Miscellaneous Revenues                   | 756                          | (21,679)       | 7,055                | (6,298.47)          | (89.3%)        |
| Revenue from Use of Money & Property     | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Other Financing Sources                  | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Donations                                | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Fines, Forfeits & Penalties              | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Non-Operating Revenue                    | 2,571                        | 8,197          | 1,733                | 838.10              | 48.4%          |
| <b>Total Revenue</b>                     | <b>28,881</b>                | <b>266</b>     | <b>24,075</b>        | <b>(4,806.31)</b>   | <b>20.0%</b>   |
| <b>Expenses</b>                          |                              |                |                      |                     |                |
| Salaries & Employee Benefits             | 62,455                       | 192,691        | 228,013              | (165,557.35)        | (72.6%)        |
| Services and Supplies                    | 2,174                        | 69,056         | 77,374               | (75,200.08)         | (97.2%)        |
| Capital Asset Expenses                   | 0                            | 0              | 0                    | 0.00                | 0.0%           |
| Other Charges                            | 67                           | 67             | 62                   | 5.55                | 9.0%           |
| 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>64,697</b>                | <b>261,815</b> | <b>305,448</b>       | <b>(240,751.88)</b> | <b>(78.8%)</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>35,815</b>                | <b>261,549</b> | <b>281,374</b>       | <b>(245,558.19)</b> | <b>(87.3%)</b> |

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2024 - Sep  
 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           | (4,566.08) | \$4,566.08 | 0.00%                |
| 46030:Direct Charges                                   | 0      | 0           | 0           | (4,566.08) | \$4,566.08 | 0.00%                |
| Total Expenses   | 0      | 0           | 0           | 48.70      | (\$48.70)  | 0.00%                |
| Total Capital Assets                                   | 0      | 0           | 0           | 0          | 0.00       | 0.00%                |
| Total Expenses ( Non Capital Assets )                  | 0      | 0           | 0           | 48.70      | (\$48.70)  | 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%                |

Placer SD Cash Sale Lines

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Organization: Cost Center Hierarchy: Placer County Cost Centers  
 Payment Status: Approved  
 Fund: FD32807 Penryn Fire  
 On or After Date: 09/01/2023  
 On or Before Date: 09/30/2023  
 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 |
|--|------------------|----------------|-------------------------------------|-----------------------|------------------|--------------|--|-----------------|---|-------|---------|----------------------|------------------------------|---------------------|-----------------------|-----------------|------------------------|-------|
| CS110126 - 09/01/2023 - 589.87 - USD - - 589.87      | CS110126         | Approved       | Cash Sale - 81 Penryn Fire District | 09/01/2023            |                  | PENRY N FIRE | RIVERVIEW INTERNATIONAL TRUCKS REFUND  | 589.87          | RC3080 Miscellaneous Other Revenue (GL48030)                  |       |         | PG810000 Penryn Fire | CC81000 Penryn Fire District | FD32807 Penryn Fire | FN204 Fire Protection |                 |                        |       |
| <b>CS110126 Total</b>                                |                  |                |                                     |                       |                  |              |  | <b>589.87</b>   |   |       |         |                      |                              |                     |                       |                 |                        |       |
| CS111746 - 09/29/2023 - 15,525.31 - USD - - 8,431.43 | CS111746         | Approved       | Cash Sale - 81 Penryn Fire District | 09/29/2023            |                  | PENRY N FIRE | CAL FIRE GRANT REIMBURSEMENT 65-240968 | 8,431.43        | RC1580 Contributions from Other Government Agencies (GL45010) |       |         | PG810000 Penryn Fire | CC81000 Penryn Fire District | FD32807 Penryn Fire | FN204 Fire Protection |                 |                        |       |
| CS111746 - 09/29/2023 - 15,525.31 - USD - - 146.69   | CS111746         | Approved       | Cash Sale - 81 Penryn Fire District | 09/29/2023            |                  | PENRY N FIRE | US BANK DIVIDEND #7050691              | 146.69          | RC3080 Miscellaneous Other Revenue (GL48030)                  |       |         | PG810000 Penryn Fire | CC81000 Penryn Fire District | FD32807 Penryn Fire | FN204 Fire Protection |                 |                        |       |
| CS111746 - 09/29/2023 - 15,525.31 - USD - - 19.83    | CS111746         | Approved       | Cash Sale - 81 Penryn Fire District | 09/29/2023            |                  | PENRY N FIRE | CAL CARD CHARGE PAYBACK-HODSON #1170   | 19.83           | RC3080 Miscellaneous Other Revenue (GL48030)                  |       |         | PG810000 Penryn Fire | CC81000 Penryn Fire District | FD32807 Penryn Fire | FN204 Fire Protection |                 |                        |       |
| <b>CS111746 Total</b>                                |                  |                |                                     |                       |                  |              |  | <b>8,597.95</b> |   |       |         |                      |                              |                     |                       |                 |                        |       |

Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2024 - Sep  
 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 | 789,204.62        | 11,030.84        | 5,000.00         | 795,235.46     |
| 10030:Cash in Bank                    | 13,065.65         | 0.00             | 0.00             | 13,065.65      |
| 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                | (5,000.00)        | 5,000.00         | 0.00             | 0.00           |
| 30120:Unassigned Fund Balance         | (243,130.08)      | 0.00             | 0.00             | (243,130.08)   |
| 30121:Fiduciary Net Position          | (250,774.12)      | 0.00             | 0.00             | (250,774.12)   |
| 30210:Assigned Fund Balance           | (300,000.00)      | 0.00             | 0.00             | (300,000.00)   |
| 42010:Investment Income               | (3,827.19)        | 0.00             | 1,979.48         | (5,806.67)     |
| 46440:Mitigation Fees                 | (4,538.88)        | 0.00             | 9,051.36         | (13,590.24)    |
| 52260:Misc Expense                    | 5,000.00          | 0.00             | 0.00             | 5,000.00       |
| <b>Total</b>                          | <b>0.00</b>       | <b>16,030.84</b> | <b>16,030.84</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2024 - Sep  
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  | (51,220.00) | 0           | 0           | (19,396.91) | (\$31,823.09) | 37.87%               |
| 42010:Investment Income                                | (8,000.00)  | 0           | 0           | (5,806.67)  | (\$2,193.33)  | 72.58%               |
| 46440:Mitigation Fees                                  | (43,220.00) | 0           | 0           | (13,590.24) | (\$29,629.76) | 31.44%               |
| Total Expenses   | 71,220.00   | 0           | 0           | 5,000.00    | \$66,220.00   | 7.02%                |
| Total Capital Assets                                   | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| Total Expenses ( Non Capital Assets )                  | 71,220.00   | 0           | 0           | 5,000.00    | \$66,220.00   | 7.02%                |
| 52260:Misc Expense                                     | 20,000.00   | 0           | 0           | 5,000.00    | \$15,000.00   | 25.00%               |
| 53040:Lease Purchase Principal                         | 32,668.00   | 0           | 0           | 0           | \$32,668.00   | 0.00%                |
| 53080:Lease Purchase Interest                          | 18,552.00   | 0           | 0           | 0           | \$18,552.00   | 0.00%                |
| Facilities and Administration Cost Revenue and Expense | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| 42840:Facilities and Administration Cost Revenue       | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| 52840:Facilities and Administrative Costs Expense      | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |

Placer Income Statement

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - Sep  
 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     |
|--|------------------------|-----------------|-------------------|------------------|----------------|
|  |                        | 2023-09         | 2022-09           |                  |                |
| <b>Income</b>                            |                        |                 |                   |                  |                |
| Charges for Services                     | 9,051                  | 13,590          | 22,587            | (13,535.18)      | (59.9%)        |
| 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                  | 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                    | 1,979                  | 5,807           | 1,405             | 574.36           | 40.9%          |
| <b>Total Revenue</b>                     | <b>11,031</b>          | <b>19,397</b>   | <b>27,669</b>     | <b>16,637.78</b> | <b>(60.1%)</b> |
| <b>Expenses</b>                          |                        |                 |                   |                  |                |
| Salaries & Employee Benefits             | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Services and Supplies                    | 0                      | 5,000           | 0                 | 0.00             | 0.0%           |
| Capital Asset Expenses                   | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Other Charges                            | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Capital Asset Transfer (Out)             | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Other Financing Uses                     | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Imprest Cash Clearing Category           | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Appropriation for Contingencies Category | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Cost Allocation Category                 | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| <b>Total Operating Expenses</b>          | <b>0</b>               | <b>5,000</b>    | <b>0</b>          | <b>0.00</b>      | <b>0.0%</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>(11,031)</b>        | <b>(14,397)</b> | <b>(27,669)</b>   | <b>16,637.78</b> | <b>(60.1%)</b> |

Placer SD Cash Sale Lines

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Organization: Cost Center Hierarchy: Placer County Cost Centers  
 Payment Status: Approved  
 Fund: FD32808 Penryn Fire Development Fees  
 On or After Date: 09/01/2023  
 On or Before Date: 09/30/2023  
 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 Manifest | Activity Based Costing | Other |
|--|------------------|----------------|-------------------------------------|-----------------------|------------------|-------------|---------------------------------|-----------------|----------------------------------|-------|---------|---------------------------------------|---|--------------------------------------|-----------------------|------------------|------------------------|-------|
| CS110596 - 09/11/2023 - 2,124.00 - USD - - 2,124.00  | CS110596         | Approved       | Cash Sale - 81 Penryn Fire District | 09/11/2023            |                  | PENRYN FIRE | KELLY 21-07614                  | 2,124.00        | RC2940 Mitigation Fees (GL46440) |       |         | PGB10001 Penryn Fire Development Fees | CC81001 Penryn Fire District Development Fees | FD32808 Penryn Fire Development Fees | FN204 Fire Protection |                  |                        |       |
| <b>CS110596 Total</b>                                |                  |                |                                     |                       |                  |             |                                 | <b>2,124.00</b> |                                  |       |         |                                       |   |                                      |                       |                  |                        |       |
| CS111746 - 09/29/2023 - 15,525.31 - USD - - 4,680.96 | CS111746         | Approved       | Cash Sale - 81 Penryn Fire District | 09/29/2023            |                  | PENRYN FIRE | SENSE 22-05052                  | 4,680.96        | RC2940 Mitigation Fees (GL46440) |       |         | PGB10001 Penryn Fire Development Fees | CC81001 Penryn Fire District Development Fees | FD32808 Penryn Fire Development Fees | FN204 Fire Protection |                  |                        |       |
| CS111746 - 09/29/2023 - 15,525.31 - USD - - 2,246.40 | CS111746         | Approved       | Cash Sale - 81 Penryn Fire District | 09/29/2023            |                  | PENRYN FIRE | GRANITE BAY EXCAVATING 23-03661 | 2,246.40        | RC2940 Mitigation Fees (GL46440) |       |         | PGB10001 Penryn Fire Development Fees | CC81001 Penryn Fire District Development Fees | FD32808 Penryn Fire Development Fees | FN204 Fire Protection |                  |                        |       |
| <b>CS111746 Total</b>                                |                  |                |                                     |                       |                  |             |                                 | <b>6,927.36</b> |                                  |       |         |                                       |   |                                      |                       |                  |                        |       |



**Penryn Fire Protection District  
FY 2023-2024 through October 2023  
OPERATING FUND**

|                                    |              |  |
|------------------------------------|--------------|--|
| <b>ASSETS</b>                      |              |  |
| Cash                               | 923,181.18   |  |
| Total Assets                       | 923,181.18   |  |
| <br><b>LIABILITIES</b>             |              |  |
| Other payables                     | 3,367.83     |  |
| Payroll payables                   | 37,386.76    |  |
| Compensated Absences               |              |  |
| Total Liabilities                  | 40,754.59    |  |
| <br><b>FUND BALANCE</b>            |              |  |
| Beginning Balance                  | 1,226,740.83 |  |
| Revenues                           | 20,699.42    |  |
| Expenses                           | (365,013.66) |  |
| Ending Balance                     | 882,426.59   |  |
| Total Liabilities and Fund Balance | 923,181.18   |  |

**Penryn Fire Protection District  
FY 2023-2024 through October 2023  
MITIGATION FUND**

|                                    |            |  |
|------------------------------------|------------|--|
| <b>ASSETS</b>                      |            |  |
| Cash                               | 810,402.99 |  |
| Total Assets                       | 810,402.99 |  |
| <br><b>LIABILITIES</b>             |            |  |
| Payables                           | -          |  |
| Total Liabilities                  | -          |  |
| <br><b>FUND BALANCE</b>            |            |  |
| Beginning Balance - Unrestricted   | 493,904.20 |  |
| Beginning Balance - Capital        | 300,000.00 |  |
| Revenues                           | 21,498.79  |  |
| Expenses                           | 5,000.00   |  |
| Ending Balance - Unrestricted      | 510,402.99 |  |
| Ending Balance - Capital           | 300,000.00 |  |
| Total Liabilities and Fund Balance | 810,402.99 |  |

Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2024 - Oct  
 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              | 996,608.38        | 77,440.85    | 150,868.05    | 923,181.18     |
| 10099:Cash - Conversion                            | 0.00              | 6,185.37     | 6,185.37      | 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 | 12,646.07         | 0.00         | 0.00          | 12,646.07      |
| 20020:Vouchers Payable                             | 0.00              | 49,414.99    | 52,782.82     | (3,367.83)     |
| 20030:Vouchers DD Payable                          | 0.00              | 0.00         | 0.00          | 0.00           |
| 20180:Salaries & Benefits Payable                  | (22,385.71)       | 44,833.66    | 50,416.27     | (27,968.32)    |
| 20240:Payroll Liabilities                          | (9,030.72)        | 0.00         | 387.72        | (9,418.44)     |
| 20410:Deferred Inflows Related to Unavailability   | (12,646.07)       | 0.00         | 0.00          | (12,646.07)    |
| 20640:Compensated Leave Balance - Long-Term        | 0.00              | 0.00         | 0.00          | 0.00           |
| 30120:Unassigned Fund Balance                      | (615,295.03)      | 0.00         | 0.00          | (615,295.03)   |
| 30121:Fiduciary Net Position                       | (611,445.80)      | 0.00         | 0.00          | (611,445.80)   |
| 40010:Taxes - Current Secured Property             | 0.00              | 17.42        | 17.42         | 0.00           |
| 40060:Taxes - Current Unsecured Property           | (10,836.46)       | 0.00         | 0.00          | (10,836.46)    |
| 40090:Taxes - Delinquent Unsecured Property        | (1.07)            | 0.00         | 0.00          | (1.07)         |
| 40100:Taxes - Current Supplemental Property        | (186.89)          | 0.34         | 0.34          | (186.89)       |
| 40180:Other Taxes                                  | (1,768.60)        | 0.00         | 0.00          | (1,768.60)     |
| 42010:Investment Income                            | (8,196.77)        | 0.00         | 2,570.70      | (10,767.47)    |
| 45010:Aid from Other Agencies                      | (8,431.43)        | 0.00         | 0.00          | (8,431.43)     |
| 46030:Direct Charges                               | (4,566.08)        | 0.00         | 0.00          | (4,566.08)     |
| 46090:Planning and Engineering Services            | (750.00)          | 0.00         | 0.00          | (750.00)       |
| 46350:Fire Services                                | 12,792.58         | 0.00         | 0.00          | 12,792.58      |
| 46360:Other Fees and Charges                       | 0.00              | 0.00         | 17,863.03     | (17,863.03)    |
| 48030:Miscellaneous                                | 21,679.03         | 0.00         | 0.00          | 21,679.03      |
| 51010:Salaries and Wages                           | 102,623.28        | 33,664.20    | 0.00          | 136,287.48     |
| 51040:Overtime and Call Back                       | 51,680.66         | 11,413.13    | 0.00          | 63,093.79      |
| 51110:Other Payroll                                | 2,750.00          | 0.00         | 2,750.00      | 0.00           |
| 51210:Retirement                                   | 14,305.20         | 4,685.32     | 0.00          | 18,990.52      |
| 51220:Payroll Tax                                  | 2,237.41          | 653.62       | 0.00          | 2,891.03       |
| 51270:PERS Pension Expense                         | 492.84            | 0.00         | 0.00          | 492.84         |
| 51310:Employee Group Insurance                     | 8,726.01          | 2,908.67     | 0.00          | 11,634.68      |
| 51360:Workers Comp Insurance                       | 9,876.00          | 0.00         | 0.00          | 9,876.00       |
| 52030:Clothing and Personal                        | 572.91            | 0.00         | 0.00          | 572.91         |
| 52040:Communication Services Expense               | 767.28            | 358.49       | 0.00          | 1,125.77       |
| 52080:Insurance                                    | 4,535.00          | 0.00         | 0.00          | 4,535.00       |
| 52160:Maintenance                                  | 5,639.29          | 723.00       | 0.00          | 6,362.29       |
| 52170:Fuels & Lubricants                           | 1,851.45          | 1,482.66     | 0.00          | 3,334.11       |
| 52180:Materials - Buildings & Improvements         | 226.29            | 226.29       | 0.00          | 452.58         |
| 52260:Misc Expense                                 | 673.56            | 265.83       | 0.00          | 939.39         |
| 52320:Printing                                     | 0.00              | 418.28       | 0.00          | 418.28         |
| 52330:Other Supplies                               | 2,203.24          | 1,255.56     | 0.00          | 3,458.80       |
| 52360:Professional and Special Services - General  | 49,641.53         | 41,335.25    | 0.00          | 90,976.78      |

Trial Balance - Composite

| Ledger Account                                      | Beginning Balance | Debit Amount      | Credit Amount     | Ending Balance |
|---|-------------------|-------------------|-------------------|----------------|
| 52390:Professional and Special Services -<br>County | 0.00              | 2,750.00          | 0.00              | 2,750.00       |
| 52510:Commissioner's Fees                           | 900.00            | 300.00            | 0.00              | 1,200.00       |
| 52800:Utilities                                     | 2,045.48          | 3,508.79          | 0.00              | 5,554.27       |
| 53190:Taxes and Assessments                         | 67.14             | 0.00              | 0.00              | 67.14          |
| 59998:Labor Hours Debit                             | 5,534.00          | 1,646.50          | 0.00              | 7,180.50       |
| 59999:Labor Hours Credit                            | (5,534.00)        | (1,646.50)        | 0.00              | (7,180.50)     |
| <b>Total</b>  | <b>0.00</b>       | <b>283,841.72</b> | <b>283,841.72</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2024 - Oct  
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                                     | (1,216,245.00) | 0           | 0           | (16,133.34) | (\$1,200,111.66) | 1.33%                |
| 40010:Taxes - Current Secured Property            | (567,318.00)   | 0           | 0           | 0.00        | (\$567,318.00)   | 0.00%                |
| 40040:Taxes - Railroad Unitary Property           | (620.00)       | 0           | 0           | 0           | (\$620.00)       | 0.00%                |
| 40050:Taxes - Unitary and Op Non-Unitary Property | (11,400.00)    | 0           | 0           | 0           | (\$11,400.00)    | 0.00%                |
| 40060:Taxes - Current Unsecured Property          | (11,575.00)    | 0           | 0           | (10,836.46) | (\$738.54)       | 93.62%               |
| 40090:Taxes - Delinquent Unsecured Property       | 0              | 0           | 0           | (1.07)      | \$1.07           | 0.00%                |
| 40100:Taxes - Current Supplemental Property       | (18,320.00)    | 0           | 0           | (186.89)    | (\$18,133.11)    | 1.02%                |
| 40180:Other Taxes                                 | (112,300.00)   | 0           | 0           | (1,768.60)  | (\$110,531.40)   | 1.57%                |
| 42010:Investment Income                           | (10,000.00)    | 0           | 0           | (10,767.47) | \$767.47         | 107.67%              |
| 44350:State Homeowners Property Tax Relief        | (3,200.00)     | 0           | 0           | 0           | (\$3,200.00)     | 0.00%                |
| 45010:Aid from Other Agencies                     | 0              | 0           | 0           | (8,431.43)  | \$8,431.43       | 0.00%                |
| 46030:Direct Charges                              | (467,012.00)   | 0           | 0           | 0           | (\$467,012.00)   | 0.00%                |
| 46090:Planning and Engineering Services           | (12,500.00)    | 0           | 0           | (750.00)    | (\$11,750.00)    | 6.00%                |
| 46350:Fire Services                               | 0              | 0           | 0           | 12,792.58   | (\$12,792.58)    | 0.00%                |
| 46360:Other Fees and Charges                      | 0              | 0           | 0           | (17,863.03) | \$17,863.03      | 0.00%                |
| 48030:Miscellaneous                               | (2,000.00)     | 0           | 0           | 21,679.03   | (\$23,679.03)    | (1,083.95%)          |
| Total Expenses                                    | 1,108,776.00   | 0           | 0           | 364,964.96  | \$743,811.04     | 32.92%               |
| Total Capital Assets                              | 0              | 0           | 0           | 0           | 0.00             | 0.00%                |
| Total Expenses ( Non Capital Assets )             | 1,108,776.00   | 0           | 0           | 364,964.96  | \$743,811.04     | 32.92%               |
| 51010:Salaries and Wages                          | 479,000.00     | 0           | 0           | 136,287.48  | \$342,712.52     | 28.45%               |
| 51040:Overtime and Call Back                      | 90,000.00      | 0           | 0           | 63,093.79   | \$26,906.21      | 70.10%               |
| 51110:Other Payroll                               | 0              | 0           | 0           | 0.00        | \$0.00           | 0.00%                |
| 51210:Retirement                                  | 64,820.00      | 0           | 0           | 18,990.52   | \$45,829.48      | 29.30%               |
| 51220:Payroll Tax                                 | 15,000.00      | 0           | 0           | 2,891.03    | \$12,108.97      | 19.27%               |
| 51270:PERS Pension Expense                        | 0              | 0           | 0           | 492.84      | (\$492.84)       | 0.00%                |

Placer Special Districts Budget to Actuals

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| Account Set  | Budget     | Commitments | Obligations | Actuals   | Balance      | Percentage of Budget |
|--|------------|-------------|-------------|-----------|--------------|----------------------|
| 51310:Employee Group Insurance                         | 40,000.00  | 0           | 0           | 11,634.68 | \$28,365.32  | 29.09%               |
| 51360:Workers Comp Insurance                           | 55,000.00  | 0           | 0           | 9,876.00  | \$45,124.00  | 17.96%               |
| 52030:Clothing and Personal                            | 20,000.00  | 0           | 0           | 572.91    | \$19,427.09  | 2.86%                |
| 52040:Communication Services Expense                   | 6,500.00   | 0           | 0           | 1,125.77  | \$5,374.23   | 17.32%               |
| 52080:Insurance  | 20,555.00  | 0           | 0           | 4,535.00  | \$16,020.00  | 22.06%               |
| 52160:Maintenance                                      | 22,000.00  | 0           | 0           | 6,362.29  | \$15,637.71  | 28.92%               |
| 52170:Fuels & Lubricants                               | 20,000.00  | 0           | 0           | 3,334.11  | \$16,665.89  | 16.67%               |
| 52180:Materials - Buildings & Improvements             | 7,000.00   | 0           | 0           | 452.58    | \$6,547.42   | 6.47%                |
| 52240:Professional / Membership Dues                   | 1,500.00   | 0           | 0           | 0         | \$1,500.00   | 0.00%                |
| 52260:Misc Expense                                     | 2,000.00   | 0           | 0           | 939.39    | \$1,060.61   | 46.97%               |
| 52320:Printing   | 500.00     | 0           | 0           | 418.28    | \$81.72      | 83.66%               |
| 52330:Other Supplies                                   | 28,000.00  | 0           | 0           | 3,458.80  | \$24,541.20  | 12.35%               |
| 52360:Professional and Special Services - General      | 196,141.00 | 0           | 0           | 90,976.78 | \$105,164.22 | 46.38%               |
| 52370:Professional and Special Services - Legal        | 2,000.00   | 0           | 0           | 0         | \$2,000.00   | 0.00%                |
| 52390:Professional and Special Services - County       | 15,000.00  | 0           | 0           | 2,750.00  | \$12,250.00  | 18.33%               |
| 52510:Commissioner's Fees                              | 4,500.00   | 0           | 0           | 1,200.00  | \$3,300.00   | 26.67%               |
| 52785:Training / Education                             | 7,200.00   | 0           | 0           | 0         | \$7,200.00   | 0.00%                |
| 52800:Utilities  | 12,000.00  | 0           | 0           | 5,554.27  | \$6,445.73   | 46.29%               |
| 53190:Taxes and Assessments                            | 60.00      | 0           | 0           | 18.44     | \$41.56      | 30.73%               |
| Facilities and Administration Cost Revenue and Expense | 0          | 0           | 0           | 0         | 0.00         | 0.00%                |
| 42840:Facilities and Administration Cost Revenue       | 0          | 0           | 0           | 0         | 0.00         | 0.00%                |
| 52840:Facilities and Administrative Costs Expense      | 0          | 0           | 0           | 0         | 0.00         | 0.00%                |

# Placer Income Statement

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Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - Oct  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: FD32807 Penryn Fire

|  | Current Period<br>Actuals | YTD Actuals    | Prior YTD<br>Actuals | Variance            | % Variance     |
|--|---------------------------|----------------|----------------------|---------------------|----------------|
|  |                           | 2023-10        | 2022-10              |                     |                |
| <b>Income</b>                            |                           |                |                      |                     |                |
| Charges for Services                     | 17,863                    | 10,387         | 69,664               | (51,801.17)         | (74.4%)        |
| Taxes                                    | 0                         | 12,793         | 11,609               | (11,609.47)         | (100.0%)       |
| Intergovernmental Revenue                | 0                         | 8,431          | 0                    | 0.00                | 0.0%           |
| Licenses, Permits & Franchises           | 0                         | 0              | 0                    | 0.00                | 0.0%           |
| Miscellaneous Revenues                   | 0                         | (21,679)       | 18,424               | (18,423.78)         | (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                    | 2,571                     | 10,767         | 2,343                | 228.04              | 9.7%           |
| <b>Total Revenue</b>                     | <b>20,434</b>             | <b>20,699</b>  | <b>102,040</b>       | <b>81,606.38</b>    | <b>(80.0%)</b> |
| <b>Expenses</b>                          |                           |                |                      |                     |                |
| Salaries & Employee Benefits             | 50,575                    | 243,266        | 289,503              | (238,928.30)        | (82.5%)        |
| Services and Supplies                    | 52,624                    | 121,680        | 126,476              | (73,851.48)         | (58.4%)        |
| Capital Asset Expenses                   | 0                         | 0              | 0                    | 0.00                | 0.0%           |
| 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%           |
| <b>Total Operating Expenses</b>          | <b>103,199</b>            | <b>365,014</b> | <b>416,040</b>       | <b>(312,841.37)</b> | <b>(75.2%)</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>82,765</b>             | <b>344,314</b> | <b>314,000</b>       | <b>(231,234.99)</b> | <b>(73.6%)</b> |

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2024 - Oct  
 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           | (4,566.08) | \$4,566.08 | 0.00%                |
| 46030:Direct Charges                                   | 0      | 0           | 0           | (4,566.08) | \$4,566.08 | 0.00%                |
| Total Expenses   | 0      | 0           | 0           | 48.70      | (\$48.70)  | 0.00%                |
| Total Capital Assets                                   | 0      | 0           | 0           | 0          | 0.00       | 0.00%                |
| Total Expenses ( Non Capital Assets )                  | 0      | 0           | 0           | 48.70      | (\$48.70)  | 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%                |





Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2024 - Oct  
 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 | 795,235.46        | 2,101.88        | 0.00            | 797,337.34     |
| 10030:Cash in Bank                    | 13,065.65         | 0.00            | 0.00            | 13,065.65      |
| 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           |
| 30120:Unassigned Fund Balance         | (243,130.08)      | 0.00            | 0.00            | (243,130.08)   |
| 30121:Fiduciary Net Position          | (250,774.12)      | 0.00            | 0.00            | (250,774.12)   |
| 30210:Assigned Fund Balance           | (300,000.00)      | 0.00            | 0.00            | (300,000.00)   |
| 42010:Investment Income               | (5,806.67)        | 0.00            | 2,101.88        | (7,908.55)     |
| 46440:Mitigation Fees                 | (13,590.24)       | 0.00            | 0.00            | (13,590.24)    |
| 52260:Misc Expense                    | 5,000.00          | 0.00            | 0.00            | 5,000.00       |
| <b>Total</b>                          | <b>0.00</b>       | <b>2,101.88</b> | <b>2,101.88</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2024 - Oct  
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  | (51,220.00) | 0           | 0           | (21,498.79) | (\$29,721.21) | 41.97%               |
| 42010:Investment Income                                | (8,000.00)  | 0           | 0           | (7,908.55)  | (\$91.45)     | 98.86%               |
| 46440:Mitigation Fees                                  | (43,220.00) | 0           | 0           | (13,590.24) | (\$29,629.76) | 31.44%               |
| Total Expenses   | 71,220.00   | 0           | 0           | 5,000.00    | \$66,220.00   | 7.02%                |
| Total Capital Assets                                   | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| Total Expenses ( Non Capital Assets )                  | 71,220.00   | 0           | 0           | 5,000.00    | \$66,220.00   | 7.02%                |
| 52260:Misc Expense                                     | 20,000.00   | 0           | 0           | 5,000.00    | \$15,000.00   | 25.00%               |
| 53040:Lease Purchase Principal                         | 32,668.00   | 0           | 0           | 0           | \$32,668.00   | 0.00%                |
| 53080:Lease Purchase Interest                          | 18,552.00   | 0           | 0           | 0           | \$18,552.00   | 0.00%                |
| Facilities and Administration Cost Revenue and Expense | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| 42840:Facilities and Administration Cost Revenue       | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |
| 52840:Facilities and Administrative Costs Expense      | 0           | 0           | 0           | 0           | 0.00          | 0.00%                |

Placer Income Statement

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - Oct  
 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     |
|--|------------------------|-----------------|-------------------|------------------|----------------|
|  |                        | 2023-10         | 2022-10           |                  |                |
| <b>Income</b>                            |                        |                 |                   |                  |                |
| Charges for Services                     | 0                      | 13,590          | 29,784            | (29,784.35)      | (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               | 3,677             | (3,676.96)       | (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                    | 2,102                  | 7,909           | 2,048             | 53.93            | 2.6%           |
| <b>Total Revenue</b>                     | <b>2,102</b>           | <b>21,499</b>   | <b>35,509</b>     | <b>33,407.38</b> | <b>(94.1%)</b> |
| <b>Expenses</b>                          |                        |                 |                   |                  |                |
| Salaries & Employee Benefits             | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Services and Supplies                    | 0                      | 5,000           | 0                 | 0.00             | 0.0%           |
| Capital Asset Expenses                   | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Other Charges                            | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Capital Asset Transfer (Out)             | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Other Financing Uses                     | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Imprest Cash Clearing Category           | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Appropriation for Contingencies Category | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| Cost Allocation Category                 | 0                      | 0               | 0                 | 0.00             | 0.0%           |
| <b>Total Operating Expenses</b>          | <b>0</b>               | <b>5,000</b>    | <b>0</b>          | <b>0.00</b>      | <b>0.0%</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>(2,102)</b>         | <b>(16,499)</b> | <b>(35,509)</b>   | <b>33,407.38</b> | <b>(94.1%)</b> |

**Penryn Fire General  
Check Detail  
October 11 through November 17, 2023**

| <u>Num</u> | <u>Date</u> | <u>Name</u>                 | <u>Memo</u>                                | <u>Account</u>                       | <u>Paid Amount</u>    |
|------------|-------------|-----------------------------|--|--------------------------------------|-----------------------|
|            | 10/20/2023  | AT&T Inc.                   |  | <b>General Operating Funds</b>       |                       |
| 20497...   | 10/20/2023  |                             |  | 52040 Communication Services         | -101.84               |
| TOTAL      |             |                             |  |                                      | -101.84               |
|            | 10/20/2023  | Danielle Hardesty           |  | <b>General Operating Funds</b>       |                       |
| 10/16/...  | 10/20/2023  |                             |  | 52580 Commision Reimburse...         | -75.00                |
| TOTAL      |             |                             |  |                                      | -75.00                |
|            | 10/20/2023  | Dawson Oil Co.              |  | <b>General Operating Funds</b>       |                       |
| 672603     | 10/20/2023  |                             |  | 52170 Fuel                           | -1,482.66             |
| TOTAL      |             |                             |  |                                      | -1,482.66             |
|            | 10/20/2023  | Inland Business Syst...     |  | <b>General Operating Funds</b>       |                       |
| 3656497    | 10/20/2023  |                             |  | 52330 Office Supplies                | -35.52                |
| TOTAL      |             |                             |  |                                      | -35.52                |
|            | 10/20/2023  | Kaiser Foundation He...     |  | <b>General Operating Funds</b>       |                       |
| 51478...   | 10/20/2023  |                             |  | 51310 Employee Group Insurance       | -2,908.67             |
| TOTAL      |             |                             |  |                                      | -2,908.67             |
|            | 10/20/2023  | Larry Shields               |  | <b>General Operating Funds</b>       |                       |
| 10/16/...  | 10/20/2023  |                             |  | 52580 Commision Reimburse...         | -75.00                |
| TOTAL      |             |                             |  |                                      | -75.00                |
|            | 10/20/2023  | Loomis Ace Hardware         |  | <b>General Operating Funds</b>       |                       |
| 4380       | 10/20/2023  |                             |  | 52330 Supplies-Equipment             | -23.64                |
| TOTAL      |             |                             |  |                                      | -23.64                |
|            | 10/20/2023  | Placer Hills Fire Distri... |  | <b>General Operating Funds</b>       |                       |
| 92023      | 10/20/2023  |                             | Post strike team inspec...<br>Oct - Dec 23 | B38<br>52360 Administration Contract | -723.00<br>-41,335.25 |
| TOTAL      |             |                             |  |                                      | -42,058.25            |
|            | 10/20/2023  | Randy Neifer                |  | <b>General Operating Funds</b>       |                       |
| 10/16/...  | 10/20/2023  |                             |  | 52580 Commision Reimburse...         | -75.00                |
| TOTAL      |             |                             |  |                                      | -75.00                |
|            | 10/20/2023  | Recology Auburn Pla...      |  | <b>General Operating Funds</b>       |                       |
| 71851...   | 10/20/2023  |                             | Oct - Dec 2023                             | 52800 Utilities                      | -226.29               |
| TOTAL      |             |                             |  |                                      | -226.29               |

**Penryn Fire General  
Check Detail  
October 11 through November 17, 2023**

| <u>Num</u> | <u>Date</u>       | <u>Name</u>                    | <u>Memo</u>                | <u>Account</u>                 | <u>Paid Amount</u> |
|------------|-------------------|--------------------------------|----------------------------|--------------------------------|--------------------|
|            | <b>10/20/2023</b> | <b>Susan Mahoney</b>           |                            | <b>General Operating Funds</b> |                    |
| 10/16/...  | 10/20/2023        |                                |                            | 52580 Commision Reimbursen...  | -75.00             |
| TOTAL      |                   |                                |                            |                                | -75.00             |
|            | <b>10/20/2023</b> | <b>US Bank</b>                 |                            | <b>General Operating Funds</b> |                    |
| 80923...   | 10/20/2023        |                                |                            | 52580 Strike Team Expense      | -290.61            |
|            |                   |                                | PCWA, PG&E, SPMU...        | 52800 Utilities                | -1,693.01          |
|            |                   |                                | Keeler uniform allowance   | 52030 Clothing and Personal    | -294.50            |
| TOTAL      |                   |                                |                            |                                | -2,278.12          |
|            | <b>11/06/2023</b> | <b>AT&amp;T Inc.</b>           |                            | <b>General Operating Funds</b> |                    |
| 20644...   | 11/06/2023        |                                |                            | 52040 Communication Services   | -95.69             |
| TOTAL      |                   |                                |                            |                                | -95.69             |
|            | <b>11/06/2023</b> | <b>AT&amp;T Mobility</b>       |                            | <b>General Operating Funds</b> |                    |
| 42023      | 11/06/2023        |                                |                            | 52040 Communication Services   | -160.96            |
| TOTAL      |                   |                                |                            |                                | -160.96            |
|            | <b>11/06/2023</b> | <b>Inland Business Syst...</b> |                            | <b>General Operating Funds</b> |                    |
| 3712864    | 11/06/2023        |                                |                            | 52330 Office Supplies          | -35.49             |
| TOTAL      |                   |                                |                            |                                | -35.49             |
|            | <b>11/06/2023</b> | <b>Sierra Office Supply</b>    |                            | <b>General Operating Funds</b> |                    |
| 3861873    | 11/06/2023        |                                | Transfer of care forms ... | 52330 Office Supplies          | -418.28            |
| TOTAL      |                   |                                |                            |                                | -418.28            |
|            | <b>11/06/2023</b> | <b>US Bank</b>                 |                            | <b>General Operating Funds</b> |                    |
| 10/9/2...  | 11/06/2023        |                                | PG&E, PCWA, Anterio...     | 52800 Utilities                | -1,575.28          |
|            |                   |                                | Incident refreshments, ... | 52330 Supplies-Equipment       | -1,082.13          |
| TOTAL      |                   |                                |                            |                                | -2,657.41          |

**Penryn Mitigation**  
**Mitigation Fees Budget vs. Actual**  
 July 1 through November 17, 2023

|  | <u>Jul 1 - Nov 1...</u> | <u>Budget</u>      | <u>\$ Over Budget</u>   | <u>% of Budget</u>   |
|--|-------------------------|--------------------|-------------------------|----------------------|
| <b>Income</b>                              |                         |                    |                         |                      |
| <b>Revenue</b>                             |                         |                    |                         |                      |
| 42010 Interest                             | 7,908.55                | 12,000.00          | -4,091.45               | 65.9%                |
| 46120 Mitigation Fees                      | 33,737.28               | 64,220.00          | -30,482.72              | 52.5%                |
| <b>Total Revenue</b>                       | <u>41,645.83</u>        | <u>76,220.00</u>   | <u>-34,574.17</u>       | <u>54.6%</u>         |
| <b>Total Income</b>                        | 41,645.83               | 76,220.00          | -34,574.17              | 54.6%                |
| <b>Expense</b>                             |                         |                    |                         |                      |
| <b>Expenses</b>                            |                         |                    |                         |                      |
| 52260 Miscellaneous Expense                | 5,000.00                | 25,000.00          | -20,000.00              | 20.0%                |
| 54460 Fixed Assets- Equipment              |                         |                    |                         |                      |
| 53040 Lease purchase Principal             | 0.00                    | 32,668.00          | -32,668.00              | 0.0%                 |
| 53080 Lease purchase - Interest            | 0.00                    | 18,552.00          | -18,552.00              | 0.0%                 |
| <b>Total 54460 Fixed Assets- Equipment</b> | <u>0.00</u>             | <u>51,220.00</u>   | <u>-51,220.00</u>       | <u>0.0%</u>          |
| <b>Total Expenses</b>                      | <u>5,000.00</u>         | <u>76,220.00</u>   | <u>-71,220.00</u>       | <u>6.6%</u>          |
| <b>Total Expense</b>                       | <u>5,000.00</u>         | <u>76,220.00</u>   | <u>-71,220.00</u>       | <u>6.6%</u>          |
| <b>Net Income</b>                          | <u><u>36,645.83</u></u> | <u><u>0.00</u></u> | <u><u>36,645.83</u></u> | <u><u>100.0%</u></u> |

**PLACER HILLS JULY - SEPT 2023**

| Last Name    | Assignment | Start Date       | End Date         | Length | Payrate | OT    | Subtotal | Taxes | WC    | Total           |
|--------------|------------|------------------|------------------|--------|---------|-------|----------|-------|-------|-----------------|
| 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          |
| Miller       | Engine 90  | 07/09/2023 08:00 | 07/10/2023 08:00 | 24     | 24.9    | 37.35 | 896.40   | 13.00 | 96.18 | 1,005.58        |
| <b>Total</b> |            |                  |                  |        |         |       |          |       |       | <b>2,827.74</b> |

**PENRYN STRIKE TEAM - PREPOSITIONING**

| Incident                  | Equipment | Depart date | Return date | Hours | Personnel | Equipment        | Admin           | Expenses      | Total              | Staffing  |
|---------------------------|-----------|-------------|-------------|-------|-----------|------------------|-----------------|---------------|--------------------|-----------|
| Yeti                      | B38       | 8/1/2022    | 8/10/2022   | 218   | 38,559.84 | 18,727.42        | 5,728.73        | 170.68        | 63,186.67          | 3RYN 1PHF |
| Actual cost of Staffing   |           |             |             |       |           |                  |                 |               | <b>(35,992.57)</b> |           |
| Prepo                     | E38       | 1/4/2023    | 1/5/2023    | 36    | 4,775.76  | 3,591.56         | 836.73          |               | 9,204.05           | 3 RYN     |
| Prepo                     | E38       | 1/8/2023    | 1/11/2023   | 72    | 10,082.16 | 6,156.96         | 1,623.91        |               | 17,863.03          | 3 RYN     |
| Actual cost of Staffing   |           |             |             |       |           |                  |                 |               | <b>(14,383.69)</b> | 3 RYN     |
| <b>Total FY 2022/2023</b> |           |             |             |       |           | <b>28,475.94</b> | <b>8,189.37</b> | <b>170.68</b> | <b>39,877.49</b>   |           |

| Incident                               | Equipment | Depart date | Return date | Hours | Personnel        | Equipment        | Admin           | Expenses | Total             | Staffing |
|--|-----------|-------------|-------------|-------|------------------|------------------|-----------------|----------|-------------------|----------|
| Bonney                                 | PHF E4607 | 7/29/2023   | 8/1/2023    | 88    | 3,893.12         | -                | 389.31          |          | 4,282.43          | 1 RYN    |
| Actual cost of staffing for Bonney     |           |             |             |       |                  |                  |                 |          | <b>(3,340.63)</b> |          |
| South Fork                             | B38       | 8/20/2023   | 9/4/2023    | 366.5 | 32,427.92        | 31,618.56        | 6,404.65        |          | 70,451.13         | 2RYN     |
| Actual cost of staffing for South Fork |           |             |             |       |                  |                  |                 |          | <b>-29269.04</b>  |          |
| <b>Total FY 2023/2024</b>              |           |             |             |       | <b>36,321.04</b> | <b>31,618.56</b> | <b>6,793.96</b> |          | <b>42,123.89</b>  |          |