



# PENRYN FIRE PROTECTION DISTRICT

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

### Monday, August 21, 2023 Regular Meeting

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

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

1. **CALL MEETING TO ORDER / ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES:** July 17, 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:
    - 3) Ad hoc Committee for future cooperation with other fire departments: On hold
    - 4) Ad hoc Committee for the 100 year anniversary celebrations
  - D. Discussion on potentially selling the second command vehicle – 2012 Chevy Tahoe

### **ACTION ITEMS**

- D. Public Hearing to consider the updated Development Impact Fee Study prepared by Capitol PFG and to adopt Resolution 2023-07 approving the Impact Study and implementation of the Fee schedule.
  - E. Consider and approve the final draft of the Volunteer Program Standard Operating Guideline.
9. **MEETING ADJOURNMENT**

**Next meeting:** Monday, September 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 July 17, 2023

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

Directors in attendance: Danielle Hardesty, Susan Mahoney, Randy Neifer and Larry Shields.  
Absent: Chair Hotaling.

Staff in attendance: Fire Marshal/Acting Fire Chief Mark D'Ambrogi, Administrative Assistant Nicole Paskey, Battalion Chief Williamson, and Battalion Chief Nelson.

2. **Pledge of Allegiance:** Vice Chair Hardesty led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Mahoney moved to approve the agenda as posted. Director Neifer seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Mahoney moved to approve the minutes for the meeting on June 19, 2023. Director Shields seconded the motion that 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:** Project 8 Winery passed through Board of Supervisors.
7. **Public Comment:** None
8. **Informational/Non-Action Items:**
  - A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** None
  - B. **Fire Chief's Report by Fire Marshal Mark D'Ambrogi:**
    1. Foresthill's interim Chief has been named the new Fire Chief.
    2. Placer Hills has extended a conditional offer to a new Engineer, who is going through the hiring process.
    3. Cal Fire Hazardous severity zones map will reopen for a comment period through August 9<sup>th</sup> before finalizing the map.
    4. Presentations are being given at MAC Meetings on a general plan, which is a 3-5 year process. Working through a plan and process together with a consultant. There are opportunities for general public to get involved. If there is any interest, reach out to Chief D'Ambrogi.
    5. Rezone program - Placer County is rezoning areas. They are short approximately 1200-1300 units in the County of high density, affordable housing. August 9<sup>th</sup> is the first Town Hall Meeting for rezoning.
  - C. **Fire Marshal Mark D'Ambrogi's Monthly Report:**
    1. Fire code inspections: 1 single family dwelling, 1 final for single family dwelling, one planning variance.

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

1. Battalion Chief Williamson reported the first round of business inspections are complete. Next phase will include the required annual school inspections, followed by multi-family residences.
2. Battalion Chief Williamson reported that there were 43 calls for service in June, for a total of 297 calls for service for 2023 through June 30<sup>th</sup>. Penryn gave mutual aid 5 times and received it 1 time, totaling 56-unit responses for the month of June.
3. Battalion Chief Nelson reported all apparatus are operational at this time and the new station recliners have been ordered and should arrive mid-August.

**E. Director Committee Reports**

1. **Personnel Committee:** Vice Chair Hardesty reported that we are waiting for the CalPERS information.
2. **Administrative Contract & Finance Oversight Committee:** No report.
3. **Ad hoc committee for the 100 year anniversary celebrations:** Director Neifer is planning the 100 year celebration for October 2024 at the Post Office. Trying to involve the community as much as possible.

- F. Review of the Impact Fee Study prepared by Capitol Public Finance Group:** Board reviewed the documents, this will be on the agenda at the August Meeting to approve the study and fee. We are working with County to establish a fee change for all three Districts. Discussed implementing, and including in the resolution, an annual increase due to the continuing cost increase of doing business.

- G. Review of the Volunteer Program Standard Operating Guideline:** Draft SOG presented. The draft was reviewed by Command Staff and Line Personnel. Discussed recognizing that there are costs associated with a volunteer program of approximately \$8,000 per volunteer. Board discussed leaving it at the discretion of the Fire Chief as to how many volunteers are appropriate and, working with the Board, the budget can be revised to support the program as needed. Will be on the next agenda for Board approval.

**9. Action Items**

**A. Consider and approve Placer County Auditor/Controller's agreement for services for Fiscal Year 23-24 at a cost of \$5,513.33.**

Due to a 29% cost increase, Director Mahoney requested the County provide their methodology as to how they calculate this fee. Director Mahoney moved to approve the Placer County Auditor/Controller's agreement for services for Fiscal Year 23-24 at a cost of \$5,513.33. Director Neifer seconded the motion that passed unanimously.

**The meeting was adjourned at 7:15 pm.**

**Next Board Meeting: Monday, August 21, 2023 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,

*Nicole Paskey*

Administrative Assistant

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

<b>ASSETS</b>		
Cash		1,172,765.41
Total Assets		1,172,765.41
 <b>LIABILITIES</b>		
Other payables		7,711.73
Payroll payables		30,333.12
Compensated Absences		-
Total Liabilities		38,044.85
 <b>FUND BALANCE</b>		
Beginning Balance		1,182,207.45
Revenues		15,979.64
Expenses		(63,466.53)
Ending Balance		1,134,720.56
Total Liabilities and Fund Balance		1,172,765.41

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

<b>ASSETS</b>		
Cash		796,532.98
Total Assets		796,532.98
 <b>LIABILITIES</b>		
Payables		-
Total Liabilities		-
 <b>FUND BALANCE</b>		
Beginning Balance - Unrestricted		493,904.20
Beginning Balance - Capital		300,000.00
Revenues		2,628.78
Expenses		-
Ending Balance - Unrestricted		496,532.98
Ending Balance - Capital		300,000.00
Total Liabilities and Fund Balance		796,532.98

Trial Balance - Composite

11:37 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32807 Penryn Fire

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	1,218,410.77	80,540.01	126,185.37	1,172,765.41
10099:Cash - Conversion	0.00	13,259.97	13,259.97	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	2,653.58	0.00	2,653.58	0.00
10441:Due from Other Governments - External System	12,646.07	0.00	0.00	12,646.07
20020:Vouchers Payable	(6,343.28)	13,887.87	15,256.32	(7,711.73)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(24,646.06)	50,778.43	48,210.21	(22,077.84)
20240:Payroll Liabilities	(7,867.56)	0.00	387.72	(8,255.28)
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	(566,912.42)	0.00	0.00	(566,912.42)
40060:Taxes - Current Unsecured Property	0.00	48.89	97.78	(48.89)
40090:Taxes - Delinquent Unsecured Property	0.00	0.00	1.07	(1.07)
40100:Taxes - Current Supplemental Property	0.00	0.00	186.89	(186.89)
42010:Investment Income	0.00	2,653.58	5,513.79	(2,860.21)
48030:Miscellaneous	0.00	0.00	12,882.58	(12,882.58)
51010:Salaries and Wages	0.00	34,174.56	0.00	34,174.56
51040:Overtime and Call Back	0.00	8,660.12	0.00	8,660.12
51110:Other Payroll	0.00	2,750.00	0.00	2,750.00
51210:Retirement	0.00	4,754.42	0.00	4,754.42
51220:Payroll Tax	0.00	621.11	0.00	621.11
51310:Employee Group Insurance	0.00	2,908.67	0.00	2,908.67
52030:Clothing and Personal	0.00	572.91	0.00	572.91
52040:Communication Services Expense	0.00	350.17	0.00	350.17
52160:Maintenance	0.00	1,194.64	0.00	1,194.64
52170:Fuels & Lubricants	0.00	934.04	0.00	934.04
52180:Materials - Buildings & Improvements	0.00	226.29	0.00	226.29
52260:Misc Expense	0.00	4,225.20	0.00	4,225.20
52330:Other Supplies	0.00	871.03	0.00	871.03
52510:Commissioner's Fees	0.00	300.00	0.00	300.00
52800:Utilities	0.00	923.37	0.00	923.37
59998:Labor Hours Debit	0.00	1,597.00	0.00	1,597.00
59999:Labor Hours Credit	0.00	(1,597.00)	0.00	(1,597.00)
<b>Total</b>	<b>0.00</b>	<b>224,635.28</b>	<b>224,635.28</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

11:55 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2024 - Jul  
 Time Period: Current Period YTD  
 Cost Center(s): CC81000 Penryn Fire District  
 Ignore Commitments: No  
 Fund(s): FD32807 Penryn Fire  
 Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	0	0	0	(15,979.64)	\$15,979.64	0.00%
40060:Taxes - Current Unsecured Property	0	0	0	(48.89)	\$48.89	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(1.07)	\$1.07	0.00%
40100:Taxes - Current Supplemental Property	0	0	0	(186.89)	\$186.89	0.00%
42010:Investment Income	0	0	0	(2,860.21)	\$2,860.21	0.00%
48030:Miscellaneous	0	0	0	(12,882.58)	\$12,882.58	0.00%
Total Expenses	0	0	0	63,466.53	(\$63,466.53)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	63,466.53	(\$63,466.53)	0.00%
51010:Salaries and Wages	0	0	0	34,174.56	(\$34,174.56)	0.00%
51040:Overtime and Call Back	0	0	0	8,660.12	(\$8,660.12)	0.00%
51110:Other Payroll	0	0	0	2,750.00	(\$2,750.00)	0.00%
51210:Retirement	0	0	0	4,754.42	(\$4,754.42)	0.00%
51220:Payroll Tax	0	0	0	621.11	(\$621.11)	0.00%
51310:Employee Group Insurance	0	0	0	2,908.67	(\$2,908.67)	0.00%
52030:Clothing and Personal	0	0	0	572.91	(\$572.91)	0.00%
52040:Communication Services Expense	0	0	0	350.17	(\$350.17)	0.00%
52160:Maintenance	0	0	0	1,194.64	(\$1,194.64)	0.00%
52170:Fuels & Lubricants	0	0	0	934.04	(\$934.04)	0.00%
52180:Materials - Buildings & Improvements	0	0	0	226.29	(\$226.29)	0.00%
52260:Misc Expense	0	0	0	4,225.20	(\$4,225.20)	0.00%
52330:Other Supplies	0	0	0	871.03	(\$871.03)	0.00%
52510:Commissioner's Fees	0	0	0	300.00	(\$300.00)	0.00%
52800:Utilities	0	0	0	923.37	(\$923.37)	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

11:41 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2023-07	2022-07		
<b>Income</b>					
Charges for Services	0	0	0	0.00	0.0%
Taxes	237	237	214	23.33	10.9%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	12,883	12,883	0	12,882.58	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,860	2,860	576	2,284.02	396.4%
<b>Total Revenue</b>	<b>15,980</b>	<b>15,980</b>	<b>790</b>	<b>(15,189.93)</b>	<b>1,923.5%</b>
<b>Expenses</b>					
Salaries & Employee Benefits	53,869	53,869	74,921	(21,052.11)	(28.1%)
Services and Supplies	9,598	9,598	44,271	(34,673.20)	(78.3%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>63,467</b>	<b>63,467</b>	<b>119,192</b>	<b>(55,725.31)</b>	<b>(46.8%)</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>47,487</b>	<b>47,487</b>	<b>118,402</b>	<b>(70,915.24)</b>	<b>(59.9%)</b>





Trial Balance - Composite

11:37 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	779,114.18	4,353.15	0.00	783,467.33
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	1,724.37	0.00	1,724.37	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	0.00	1,724.37	3,585.15	(1,860.78)
46440:Mitigation Fees	0.00	0.00	768.00	(768.00)
<b>Total</b>	<b>0.00</b>	<b>6,077.52</b>	<b>6,077.52</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

11:55 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - Jul

Time Period: Current Period YTD

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

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	0	0	0	(2,628.78)	\$2,628.78	0.00%
42010:Investment Income	0	0	0	(1,860.78)	\$1,860.78	0.00%
46440:Mitigation Fees	0	0	0	(768.00)	\$768.00	0.00%
Total Expenses	0	0	0	0	0.00	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	0	0.00	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

11:43 PM

08/15/2023

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - Jul

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2023-07	2022-07		
<b>Income</b>					
Charges for Services	768	768	0	768.00	0.0%
Taxes	0	0	0	0.00	0.0%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	2,190	(2,190.08)	(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	1,861	1,861	414	1,447.17	349.9%
<b>Total Revenue</b>	<b>2,629</b>	<b>2,629</b>	<b>2,604</b>	<b>(25.09)</b>	<b>1.0%</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	0	0.00	0.0%
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</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>(2,629)</b>	<b>(2,629)</b>	<b>(2,604)</b>	<b>(25.09)</b>	<b>1.0%</b>

Placer SD Cash Sale Lines

Organization: Cost Center Hierarchy: Placer County Cost Centers  
 Payment Status: Approved  
 Fund: FD32808 Penryn Fire Development Fees  
 On or After Date: 07/01/2023  
 On or Before Date: 07/31/2023  
 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
CS107410 - 07/18/2023 - 768.00 - USD - - 768.00	CS107410	Approved	Cash Sale - 81 Penryn Fire District	07/18/2023		Penryn Fire	Synergy Power Solutions 23- 01180	768.00	RC2940 Mitigation Fees (GL46440)			PG810001 Penryn Fire Development Fees	CC81001 Penryn Fire District Development Fees	FD32808 Penryn Fire Development Fees	FN204 Fire Protection			
<b>CS107410 Total</b>								<b>768.00</b>										

**Penryn Fire Protection District**  
**Check Detail**  
July 1 through August 18, 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	<b>07/19/2023</b>	<b>Advantage Gear</b>		<b>General Operating Funds</b>	
65060-1	07/19/2023		Gordon hat, pants 22-2...	52030 Clothing and Personal	-572.91
TOTAL					-572.91
	<b>07/19/2023</b>	<b>Ameritas Life Insuran...</b>		<b>General Operating Funds</b>	
20230...	07/19/2023			52390 Professional Svcs. 457	-2,000.00
TOTAL					-2,000.00
	<b>07/19/2023</b>	<b>AT&amp;T Mobility</b>		<b>General Operating Funds</b>	
62623	07/19/2023			52040 Communication Services	-160.96
TOTAL					-160.96
	<b>07/19/2023</b>	<b>Danielle Hardesty</b>		<b>General Operating Funds</b>	
71720...	07/19/2023			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	<b>07/19/2023</b>	<b>Inland Business Syst...</b>		<b>General Operating Funds</b>	
3539806	07/19/2023			52330 Office Supplies	-35.38
TOTAL					-35.38
	<b>07/19/2023</b>	<b>Larry Shields</b>		<b>General Operating Funds</b>	
71720...	07/19/2023			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	<b>07/19/2023</b>	<b>Loomis Ace Hardware</b>		<b>General Operating Funds</b>	
3931, ...	07/19/2023		Fuses	52330 Supplies-Equipment	-43.62
TOTAL					-43.62
	<b>07/19/2023</b>	<b>Randy Neifer</b>		<b>General Operating Funds</b>	
71720...	07/19/2023			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	<b>07/19/2023</b>	<b>Recology Auburn Pla...</b>		<b>General Operating Funds</b>	
71146...	07/19/2023		July-Sept 23	52800 Utilities	-226.29
TOTAL					-226.29
	<b>07/19/2023</b>	<b>Susan Mahoney</b>		<b>General Operating Funds</b>	
71720...	07/19/2023			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00

**Penryn Fire Protection District**  
**Check Detail**  
**July 1 through August 18, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	08/01/2023	AT&T Inc.		General Operating Funds	
20209...	08/01/2023			52040 Communication Services	-94.23
TOTAL					-94.23
	08/01/2023	Boyle Future Technol...		General Operating Funds	
51478...	08/01/2023		Alternator repair	B38	-382.79
TOTAL					-382.79
	08/01/2023	Fire Apparatus Soluti...		General Operating Funds	
26832	08/01/2023		4-way valve vac-air	E-38	-327.67
TOTAL					-327.67
	08/01/2023	G & T Truck Repair Inc		General Operating Funds	
31621...	08/01/2023		Crankcase filter O ring ... 3/8 parker tee 31621	Parts and supplies Parts and supplies	-176.06 -80.12
TOTAL					-256.18
	08/01/2023	Gold Mountain Califo...		General Operating Funds	
177765	08/01/2023			52330 Office Supplies	-159.66
TOTAL					-159.66
	08/01/2023	Kaiser Foundation He...		General Operating Funds	
51478...	08/01/2023		September 23	51310 Employee Group Insurance	-2,908.67
TOTAL					-2,908.67
	08/01/2023	Placer Hills Fire Distri...		General Operating Funds	
72823	08/01/2023		Labor voltage issue	B38	-228.00
TOTAL					-228.00
	08/10/2023	Ameritas Life Insuran...		General Operating Funds	
7523	08/10/2023		Annual service balances	52390 Professional Svcs. 457	-750.00
TOTAL					-750.00
	08/10/2023	Dawson Oil Co.		General Operating Funds	
659392	08/10/2023			52170 Fuel	-934.04
TOTAL					-934.04
	08/10/2023	Energy Saving Pros, ...		General Operating Funds	
5357	08/10/2023		General battery mainte...	52330 Supplies-Equipment	-225.00
TOTAL					-225.00

**Penryn Fire Protection District**  
**Check Detail**  
**July 1 through August 18, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	<b>08/10/2023</b>	<b>L N Curtis</b>		<b>General Operating Funds</b>	
726502	08/10/2023		Gaskets	Parts and supplies	-154.20
TOTAL					-154.20
	<b>08/10/2023</b>	<b>Loomis Ace Hardware</b>		<b>General Operating Funds</b>	
4097/1	08/10/2023			52330 Supplies-Equipment	-39.47
TOTAL					-39.47
	<b>08/10/2023</b>	<b>North State Tire Co.</b>		<b>General Operating Funds</b>	
7881	08/10/2023		2 tires	B38	-1,526.48
TOTAL					-1,526.48
	<b>08/10/2023</b>	<b>Occu-Med Ltd.</b>		<b>General Operating Funds</b>	
6/30/23	08/10/2023		Gordon	52360 Legal services	-139.44
TOTAL					-139.44
	<b>08/10/2023</b>	<b>Placer Hills Fire Distri...</b>		<b>General Operating Funds</b>	
832023	08/10/2023		Valuation of B38B need... Air leak, valve B38 July Sept admin contract	B38 B38 52360 Administration Contract	-342.00 -660.00 -41,335.25
TOTAL					-42,337.25
	<b>08/10/2023</b>	<b>Randy Neifer</b>		<b>General Operating Funds</b>	
51623	08/10/2023		Penryn School award r...	52330 Office Supplies	-41.83
TOTAL					-41.83
	<b>08/10/2023</b>	<b>South Placer Fire Dis...</b>		<b>General Operating Funds</b>	
IT202...	08/10/2023		CAD elite annual fees	52390 Services payroll/dispatch	-3,199.66
TOTAL					-3,199.66
	<b>08/10/2023</b>	<b>US Bank</b>		<b>General Operating Funds</b>	
7/10/23	08/10/2023		Sams club supplies Amazon supplies Recliners PGE, Astound, SPMUD	52330 Supplies-Equipment 52330 Supplies-Equipment 52260 Miscellaneous 52800 Utilities	-264.98 -96.51 -3,577.20 -923.37
TOTAL					-4,862.06

**Penryn Fire Protection District  
FY 2022-2023 through June 2023  
OPERATING FUND**

<b>ASSETS</b>		
Cash		1,221,064.35
Total Assets		1,221,064.35
 <b>LIABILITIES</b>		
Other payables		6,343.28
Payroll payables		32,513.62
Compensated Absences		
Total Liabilities		38,856.90
 <b>FUND BALANCE</b>		
Beginning Balance		1,029,026.33
Revenues		1,330,864.59
Expenses		(1,177,683.47)
Ending Balance		1,182,207.45
Total Liabilities and Fund Balance		1,221,064.35

**Penryn Fire Protection District  
FY 2022-2023 through June 2023  
MITIGATION FUND**

<b>ASSETS</b>		
Cash		793,904.20
Total Assets		793,904.20
 <b>LIABILITIES</b>		
Payables		-
Total Liabilities		-
 <b>FUND BALANCE</b>		
Beginning Balance - Unrestricted		459,023.93
Beginning Balance - Capital		300,000.00
Revenues		86,100.37
Expenses		51,220.10
Ending Balance - Unrestricted		493,904.20
Ending Balance - Capital		300,000.00
Total Liabilities and Fund Balance		793,904.20



Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2023 - Jun  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: Fund: FD32807 Penryn Fire  
 Perform Intercompany Eliminations: No  
 Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	1,243,514.66	250,918.43	276,022.32	1,218,410.77
10099:Cash - Conversion	0.00	84,694.04	84,694.04	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	2,653.58	0.00	2,653.58
10441:Due from Other Governments - External System	12,646.07	0.00	0.00	12,646.07
20020:Vouchers Payable	0.00	42,670.78	49,014.06	(6,343.28)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(21,553.75)	72,016.03	75,108.34	(24,646.06)
20240:Payroll Liabilities	(7,285.98)	0.00	581.58	(7,867.56)
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	(413,731.30)	0.00	0.00	(413,731.30)
40010:Taxes - Current Secured Property	(513,344.08)	1,535.50	27,014.76	(538,823.34)
40020:Taxes - Property Tax Impounds	(51.51)	0.00	0.00	(51.51)
40040:Taxes - Railroad Unitary Property	(585.86)	0.00	30.83	(616.69)
40050:Taxes - Unitary and Op Non-Unitary Property	(11,082.40)	0.01	570.09	(11,652.48)
40060:Taxes - Current Unsecured Property	(11,401.51)	0.00	86.44	(11,487.95)
40070:Taxes - Delinquent Secured Property	0.00	10.69	0.00	10.69
40090:Taxes - Delinquent Unsecured Property	(99.93)	0.00	121.00	(220.93)
40100:Taxes - Current Supplemental Property	(18,317.92)	0.00	6,463.63	(24,781.55)
40110:Taxes - Delinquent Supplemental Property	(39.97)	32.61	1.41	(8.77)
40180:Other Taxes	(108,001.30)	0.00	5,591.20	(113,592.50)
42010:Investment Income	(16,829.86)	36.49	2,653.58	(19,446.95)
44350:State Homeowners Property Tax Relief	(3,184.18)	0.00	0.00	(3,184.18)
46030:Direct Charges	(430,205.50)	0.00	22,411.32	(452,616.82)
46070:Legal Services	0.00	0.00	0.00	0.00
46090:Planning and Engineering Services	(12,756.85)	0.00	0.00	(12,756.85)
46360:Other Fees and Charges	(63,186.67)	0.00	0.00	(63,186.67)
48030:Miscellaneous	(50,122.13)	0.00	28,325.96	(78,448.09)
51010:Salaries and Wages	360,043.97	51,379.98	0.00	411,423.95
51040:Overtime and Call Back	172,277.55	15,971.23	0.00	188,248.78
51110:Other Payroll	4,250.00	0.00	0.00	4,250.00
51210:Retirement	48,264.90	6,780.54	0.00	55,045.44
51220:Payroll Tax	9,822.45	976.59	0.00	10,799.04
51310:Employee Group Insurance	32,561.51	2,908.67	0.00	35,470.18
51360:Workers Comp Insurance	59,629.00	0.00	0.00	59,629.00
51370:Comp for Absence - Illness	24,591.72	0.00	0.00	24,591.72
52030:Clothing and Personal	7,294.57	5,031.01	0.00	12,325.58
52040:Communication Services Expense	9,404.55	250.09	0.00	9,654.64
52080:Insurance	14,815.00	4,535.00	0.00	19,350.00
52160:Maintenance	19,013.79	15,484.82	0.00	34,498.61
52170:Fuels & Lubricants	11,313.07	2,203.79	0.00	13,516.86

Trial Balance - Composite

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52180:Materials - Buildings & Improvements	841.83	0.00	0.00	841.83
52260:Misc Expense	656.96	2.00	0.00	658.96
52330:Other Supplies	45,637.33	16,355.22	192.00	61,800.55
52360:Professional and Special Services - General	196,602.54	0.00	0.00	196,602.54
52390:Professional and Special Services - County	7,767.34	0.00	0.00	7,767.34
52490:Special Contributions	(75.00)	0.00	0.00	(75.00)
52510:Commissioner's Fees	2,475.00	600.00	0.00	3,075.00
52580:Special Department Expense	18,395.36	0.00	0.00	18,395.36
52785:Training / Education	0.00	72.00	0.00	72.00
52800:Utilities	7,916.04	1,763.46	0.00	9,679.50
53190:Taxes and Assessments	61.59	0.00	0.00	61.59
59998:Labor Hours Debit	20,787.00	3,367.50	862.00	23,292.50
59999:Labor Hours Credit	(20,787.00)	(3,367.50)	(862.00)	(23,292.50)
<b>Total</b>	<b>0.00</b>	<b>578,882.56</b>	<b>578,882.56</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2023 - Jun

Time Period: Current Period YTD

Cost Center(s): CC81000 Penryn Fire District

Ignore Commitments: No

Fund(s): FD32807 Penryn Fire

Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,331,828.00)	0	0	(878,247.77)	(\$453,580.23)	65.94%
40010:Taxes - Current Secured Property	(540,303.00)	0	0	(538,823.34)	(\$1,479.66)	99.73%
40020:Taxes - Property Tax Impounds	(52.00)	0	0	(51.51)	(\$0.49)	99.06%
40040:Taxes - Railroad Unitary Property	(617.00)	0	0	(616.69)	(\$0.31)	99.95%
40050:Taxes - Unitary and Op Non-Unitary Property	(11,402.00)	0	0	(11,652.48)	\$250.48	102.20%
40060:Taxes - Current Unsecured Property	(11,574.00)	0	0	(11,487.95)	(\$86.05)	99.26%
40070:Taxes - Delinquent Secured Property	0	0	0	10.69	(\$10.69)	0.00%
40090:Taxes - Delinquent Unsecured Property	(100.00)	0	0	(220.93)	\$120.93	220.93%
40100:Taxes - Current Supplemental Property	(18,320.00)	0	0	(24,781.55)	\$6,461.55	135.27%
40110:Taxes - Delinquent Supplemental Property	(40.00)	0	0	(8.77)	(\$31.23)	21.93%
40180:Other Taxes	(112,209.00)	0	0	(113,592.50)	\$1,383.50	101.23%
42010:Investment Income	(15,000.00)	0	0	(19,446.95)	\$4,446.95	129.65%
44040:State Match	(38,940.00)	0	0	0	(\$38,940.00)	0.00%
44350:State Homeowners Property Tax Relief	(3,121.00)	0	0	(3,184.18)	\$63.18	102.02%
46030:Direct Charges	(449,050.00)	0	0	0	(\$449,050.00)	0.00%
46070:Legal Services	0	0	0	0.00	\$0.00	0.00%
46090:Planning and Engineering Services	(13,000.00)	0	0	(12,756.85)	(\$243.15)	98.13%
46360:Other Fees and Charges	(88,600.00)	0	0	(63,186.67)	(\$25,413.33)	71.32%
48030:Miscellaneous	(29,500.00)	0	0	(78,448.09)	\$48,948.09	265.93%
Total Expenses	1,205,792.00	0	0	1,173,157.31	\$32,634.69	97.29%
Total Capital Assets	28,624.00	0	0	0	\$28,624.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	28,624.00	0	0	0	\$28,624.00	0.00%
Total Expenses ( Non Capital Assets )	1,177,168.00	0	0	1,173,157.31	\$4,010.69	99.66%

Placer Special Districts Budget to Actuals

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51010:Salaries and Wages	400,000.00	0	0	411,423.95	(\$11,423.95)	102.86%
51040:Overtime and Call Back	185,000.00	0	0	188,248.78	(\$3,248.78)	101.76%
51110:Other Payroll	0	0	0	4,250.00	(\$4,250.00)	0.00%
51210:Retirement	61,200.00	0	0	55,045.44	\$6,154.56	89.94%
51220:Payroll Tax	11,000.00	0	0	10,799.04	\$200.96	98.17%
51310:Employee Group Insurance	39,000.00	0	0	35,470.18	\$3,529.82	90.95%
51360:Workers Comp Insurance	79,500.00	0	0	59,629.00	\$19,871.00	75.01%
51370:Comp for Absence - Illness	24,592.00	0	0	24,591.72	\$0.28	100.00%
52030:Clothing and Personal	20,000.00	0	0	12,325.58	\$7,674.42	61.63%
52040:Communication Services Expense	9,500.00	0	0	9,654.64	(\$154.64)	101.63%
52080:Insurance	19,350.00	0	0	19,350.00	\$0.00	100.00%
52160:Maintenance	35,000.00	0	0	34,498.61	\$501.39	98.57%
52170:Fuels & Lubricants	13,000.00	0	0	13,516.86	(\$516.86)	103.98%
52180:Materials - Buildings & Improvements	1,000.00	0	0	841.83	\$158.17	84.18%
52240:Professional / Membership Dues	1,500.00	0	0	0	\$1,500.00	0.00%
52260:Misc Expense	2,500.00	0	0	658.96	\$1,841.04	26.36%
52320:Printing	500.00	0	0	0	\$500.00	0.00%
52330:Other Supplies	30,000.00	0	0	61,800.55	(\$31,800.55)	206.00%
52360:Professional and Special Services - General	192,846.00	0	0	192,120.28	\$725.72	99.62%
52370:Professional and Special Services - Legal	98.00	0	0	0	\$98.00	0.00%
52390:Professional and Special Services - County	11,427.00	0	0	7,767.34	\$3,659.66	67.97%
52490:Special Contributions	0	0	0	(75.00)	\$75.00	0.00%
52510:Commissioner's Fees	4,500.00	0	0	3,075.00	\$1,425.00	68.33%
52580:Special Department Expense	17,895.00	0	0	18,395.36	(\$500.36)	102.80%
52785:Training / Education	7,200.00	0	0	72.00	\$7,128.00	1.00%
52800:Utilities	10,500.00	0	0	9,679.50	\$820.50	92.19%
53190:Taxes and Assessments	60.00	0	0	17.69	\$42.31	29.48%
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: FY2023 - Jun  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2023-06	2022-06		
<b>Income</b>					
Charges for Services	22,411	528,560	506,317	(483,905.40)	(95.6%)
Taxes	38,301	701,225	648,808	(610,507.07)	(94.1%)
Intergovernmental Revenue	0	3,184	3,253	(3,252.98)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	28,326	78,448	996	27,329.82	2,743.6%
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	2,617	19,447	2,486	131.10	5.3%
<b>Total Revenue</b>	<b>91,655</b>	<b>1,330,865</b>	<b>1,161,859</b>	<b>1,070,204.53</b>	<b>(92.1%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	78,017	789,458	675,786	(597,768.57)	(88.5%)
Services and Supplies	46,105	388,164	324,055	(277,949.26)	(85.8%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	62	60	(59.79)	(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>124,122</b>	<b>1,177,683</b>	<b>999,900</b>	<b>(875,777.62)</b>	<b>(87.6%)</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>32,467</b>	<b>(153,181)</b>	<b>(161,959)</b>	<b>194,426.91</b>	<b>(120.0%)</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Jun  
 Time Period: Current Period YTD  
 Cost Center(s): CC81000 Penryn Fire District  
 Ignore Commitments: No  
 Fund(s): FD32807 Penryn Fire  
 Program: PG810002 Penryn Fire Measure A

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	0	0	0	(452,616.82)	\$452,616.82	0.00%
46030:Direct Charges	0	0	0	(452,616.82)	\$452,616.82	0.00%
Total Expenses	0	0	0	4,526.16	(\$4,526.16)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	4,526.16	(\$4,526.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,482.26	(\$4,482.26)	0.00%
53190:Taxes and Assessments	0	0	0	43.90	(\$43.90)	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: FY2023 - Jun  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: Fund: FD32808 Penryn Fire Development Fees  
 Perform Intercompany Eliminations: No  
 Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	772,392.26	6,721.92	0.00	779,114.18
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	1,724.37	0.00	1,724.37
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	(215,893.85)	0.00	0.00	(215,893.85)
30210:Assigned Fund Balance	(300,000.00)	0.00	0.00	(300,000.00)
42010:Investment Income	(12,126.27)	0.00	1,724.37	(13,850.64)
46440:Mitigation Fees	(61,850.85)	0.00	6,721.92	(68,572.77)
48030:Miscellaneous	(3,676.96)	0.00	0.00	(3,676.96)
53040:Lease Purchase Principal	31,231.43	0.00	0.00	31,231.43
53080:Lease Purchase Interest	19,988.67	0.00	0.00	19,988.67
<b>Total</b>	<b>0.00</b>	<b>8,446.29</b>	<b>8,446.29</b>	<b>0.00</b>



Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2023 - Jun

Time Period: Current Period YTD

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

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(75,883.00)	0	0	(86,100.37)	\$10,217.37	113.46%
42010:Investment Income	(10,355.00)	0	0	(13,850.64)	\$3,495.64	133.76%
46440:Mitigation Fees	(61,851.00)	0	0	(68,572.77)	\$6,721.77	110.87%
48030:Miscellaneous	(3,677.00)	0	0	(3,676.96)	(\$0.04)	100.00%
Total Expenses	51,221.00	0	0	51,220.10	\$0.90	100.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	51,221.00	0	0	51,220.10	\$0.90	100.00%
53040:Lease Purchase Principal	29,858.00	0	0	31,231.43	(\$1,373.43)	104.60%
53080:Lease Purchase Interest	21,363.00	0	0	19,988.67	\$1,374.33	93.57%
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: FY2023 - Jun  
 Translation Currency: USD  
 Account Translation Rule Set: Placer Translation Rule Set  
 Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2023-06	2022-06		
<b>Income</b>					
Charges for Services	6,722	68,573	53,191	(46,468.80)	(87.4%)
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	3,677	160,496	(160,495.74)	(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	1,724	13,851	1,969	(244.43)	(12.4%)
<b>Total Revenue</b>	<b>8,446</b>	<b>86,100</b>	<b>215,655</b>	<b>207,208.97</b>	<b>(96.1%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	0	0.00	0.0%
Capital Asset Expenses	0	0	22,000	(22,000.00)	(100.0%)
Other Charges	0	51,220	51,220	(51,220.10)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>0</b>	<b>51,220</b>	<b>73,220</b>	<b>(73,220.10)</b>	<b>(100.0%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(8,446)</b>	<b>(34,880)</b>	<b>(142,435)</b>	<b>133,988.87</b>	<b>(94.1%)</b>






## PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

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### STAFF REPORT

<b>To:</b>	Board of Directors, Penryn Fire Protection District
<b>From:</b>	Ian Gow, Fire Chief
<b>By:</b>	Mark D'Ambrogi, Fire Marshal 
<b>Date:</b>	August 21, 2023
<b>Subject:</b>	Adopting and updating the Fire Facilities Impact study and fee schedule

#### The Issue

Shall the Board by resolution, adopt the Fire Facilities Impact study and implement the recommended fee schedule?

#### Conclusion and Recommendation

Staff recommends the Board by resolution, adopt the Fire Facilities Impact study and implement the recommended fee schedule.

#### Background

The Fire District, under Government Code § 66000 *et. seq.*, is allowed to collect fees from new developments to offset the impacts on local services. This is known as the Fire Facilities Impact and Mitigation Fee. The fee is collected on all new construction including additions and is applied towards capital expenditures such as fire facilities, apparatus, and firefighting equipment to meet future service demands of the Fire District.

The last Fire Facilities Impact study was prepared and adopted in 2014. In 2023 the Fire District engaged the services of Capital Public Finance Group to conduct and update the Development Impact study and fee schedule. In June of 2023 a final draft study was prepared and distributed to Board members for review.

The 2023 study indicates an increase to a single fee of \$1.80 per square foot with an allowable administrative cost of \$.04, for a total fee of \$1.84 per square foot of new development. This fee represents the increase of costs associated with development of which the Fire District also incurs when purchasing fire apparatus, fire equipment, and new and or additions to fire facilities.

Current and Proposed Fee Schedule:

Residential dwellings:	\$0.96 per sq. foot to <b>\$1.84 per sq. foot</b>
Retail Commercial:	\$1.33 per sq. foot to <b>\$1.84 per sq. foot</b>
Office Commercial:	\$1.27 per sq. foot to <b>\$1.84 per sq. foot</b>
Industrial Commercial:	\$0.69 per sq. foot to <b>\$1.84 per sq. foot</b>
Agricultural/Commercial:	\$0.59 per sq. foot to <b>\$1.84 per sq. foot</b>

The fee schedule will be implemented and imposed on all new construction sixty (60) days after the Approval by the Placer County Board of Supervisors.

**Alternatives Available to the Board**

1. Adopt by resolution a fee increase to the Fire Facility Impact and Mitigation Fee schedule;
2. Take no action, current fees will remain in place.

**Fiscal Impact**

No fiscal impact or costs incurred to the budget is associated by this action.



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

**RESOLUTION No. 2023-07**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE PENRYN FIRE PROTECTION DISTRICT  
ADOPTING AND UPDATING THE FIRE FACILITIES IMPACT STUDY AND FEE SCHEDULE**

**WHEREAS**, the Penryn Fire Protection District adopted a Fire Facility Improvement Plan and established a fire fee for all new development within the fire district; *and*

**WHEREAS**, the Board of Directors of the District engaged the services of Capitol Public Finance Group to conduct and update the Development Impact study and fee schedule for the district, *and*;

**WHEREAS**, the Board of Directors of the District has reviewed the study and concurs with the reasonable relationship found between the fee and the cost of the public facility on which the fee is imposed, *and*;

**WHEREAS**, the Study was duly posted with the requisite notice, available for public inspection and presented at a Public Hearing on August 21, 2023 in compliance with Government Coded Section 66000 et.eq.,

**NOW, THEREFORE BE IT RESOLVED**, the Board of Directors of the Penryn Fire Protection District does hereby adopt the findings as set forth in the Fire Facilities Impact Fee Study dated June 2023 provided by Capitol Public Finance Group. The following fee shall be imposed on all new construction sixty (60) days after the approval by the Placer County Board of Supervisors: \$1.84 per square foot: Includes residential, commercial, office, industrial, and additions to existing buildings which require the issuance of a permit or approval from the County of Placer;

**BE IT FURTHER RESOLVED**, the Board of Directors of the Penryn Fire Protection District will annually adjust the Fire Facilities Impact Fee accordingly:

**THIS RESOLUTION DULY PASSED** this twenty-first day of August, 2023.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Cheryl Hotaling, Chair

ATTEST:

\_\_\_\_\_  
Danielle Hardesty, Vice-Chair

## **PENRYN FIRE PROTECTION DISTRICT STANDARD OPERATING GUIDELINE**

**Title:** Volunteer Firefighter Appointment Process

**Number:**

**Date Initiated:**

**Date Updated:**

**Purpose:**

The purpose of this procedure is to establish an ongoing process that allows an efficient means of bringing Volunteer Firefighters into the organization.

A Fire Captain under the direction of the Operations Chief (Volunteer Team) will be assigned the responsibilities to implement this process and follow these guidelines.

**General Guidelines:**

1. It is desirable that individuals interested in becoming a Volunteer Firefighter have completed a Fire Academy and or achieved certification as Firefighter 1 by the Office of the State Fire Marshal (OSFM).
2. Individuals that do not hold Firefighter 1 or Fire Academy certification may be limited to fireground tasks on emergency incidents; no IDLH (immediate dangerous to life and health) tasks (as per OSHA requirements). Individuals are encouraged during the probationary period to enroll in a Fire Academy.
3. Volunteer Firefighters may participate on Strike Team assignments provided that all CICC (California Incident Command Certification System) qualifications have been met as required by the CFAA (California Fire Assistance Agreement) at time of deployment.
4. Volunteer candidates will be subject to a DMV and DOJ review, The Volunteer Team will determine if the applicant's DMV/DOJ records meet District standards.
5. Applicants must pass a physical exam prior to any firefighting related activities.
6. The number of rostered Volunteer personnel will be dependent on the needs of the District as determined by the Fire Chief.

**Procedure:**

For the purposes of appointing Volunteer Firefighters the following procedures have been established.

1. As directed by the Fire Chief, the Volunteer Team will create an "announcement flyer" and post the announcement on the District's website, and distribute through various media outlets.
2. Interested individuals must complete and submit a Fire District Application.

3. The Volunteer Team will review the applications determine which applicants that will participate in a testing/interview process.
4. All qualified applications will be forwarded to the Administration Office for Human Resource processing.
5. A testing/interview process will be established and implemented by the Volunteer Team.
6. Applicants successfully passing the testing/interview process will be forwarded to the Administrative Office to continue the Human Resource processing.
7. A list of “qualified” candidates may be established for future open Volunteer Firefighting positions.
8. Successful applicants that are appointed to a Volunteer position will meet with the Volunteer Team to issue safety equipment and explain expectations, limitations, and the Training Program.

**Responsibility:**

It will be the responsibility of the assigned Fire Captain, Operations Chief, Fire Chief, and Administrative staff to see that all procedures are followed during the application process for Volunteer Firefighters.