



# CERTIFIED PUBLIC ACCOUNTANTS

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January 11, 2010

## Accountants' Compilation Report

El Dorado County Fire Safe Council  
Pollock Pines, California

We have compiled the accompanying statement of financial position of El Dorado County Fire Safe Council, a California not-for-profit organization, as of December 31, 2009 and the related statements of activities and functional expenses for the period then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. These financial statements were prepared on the accounting basis used by the organization for income tax purposes, which is a comprehensive basis other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the tax basis. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the organization's financial position and the changes in its net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to El Dorado County Fire Safe Council.

*Smith Maloney*

**El Dorado County Firesafe Council**  
**Statement of Financial Position Prev Year Comparison**  
 As of December 31, 2009

	<u>Dec 31, 09</u>	<u>Dec 31, 08</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
Checking Account	\$558,346.61	\$28,411.77	\$529,934.84	1,865.2%
Total Checking/Savings	<u>558,346.61</u>	<u>28,411.77</u>	<u>529,934.84</u>	<u>1,865.2%</u>
Total Current Assets	558,346.61	28,411.77	529,934.84	1,865.2%
<b>Fixed Assets</b>				
Accumulated Depreciation	(1,302.00)	(903.00)	(399.00)	44.19%
Office Equipment	2,793.93	2,793.93	0.00	0.0%
Total Fixed Assets	<u>1,491.93</u>	<u>1,890.93</u>	<u>(399.00)</u>	<u>-21.1%</u>
<b>TOTAL ASSETS</b>	<u><u>\$559,838.54</u></u>	<u><u>\$30,302.70</u></u>	<u><u>\$529,535.84</u></u>	<u><u>1,747.49%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Equity</b>				
Retained Earnings	\$3,181.00	\$94,669.28	(\$91,488.28)	-96.64%
Net Income	556,657.54	(64,366.58)	621,024.12	-964.82%
Total Equity	<u>559,838.54</u>	<u>30,302.70</u>	<u>529,535.84</u>	<u>1,747.49%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$559,838.54</u></u>	<u><u>\$30,302.70</u></u>	<u><u>\$529,535.84</u></u>	<u><u>1,747.49%</u></u>

**El Dorado County Firesafe Council**  
**Statement of Activities Prev Year Comparison**  
**July through December 2009**

	<u>Jul - Dec 09</u>	<u>Jul - Dec 08</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Agency Grant Projects	\$789,292.04	\$363,632.05	\$425,659.99	117.06%
Donations	1,856.62	1,478.00	378.62	25.62%
Vendor Refunds	7,369.29	16,410.04	(9,040.75)	-55.09%
<b>Total Income</b>	<u>798,517.95</u>	<u>381,520.09</u>	<u>416,997.86</u>	<u>109.3%</u>
<b>Program Costs</b>				
Contract Services	109,119.95	331,421.79	(222,301.84)	-67.08%
Dump Fees	46,883.55	31,540.70	15,342.85	48.65%
Executive Coordinator	15,738.08	28,800.00	(13,061.92)	-45.35%
Internet Access & Website	3,227.58	2,836.03	391.55	13.81%
Mileage	2,967.97	1,796.45	1,171.52	65.21%
Project Coordinator/Coordination	52,224.18	34,227.48	17,996.70	52.58%
Public Education	1,191.07	1,483.68	(292.61)	-19.72%
Supplies	213.94	1,351.02	(1,137.08)	-84.17%
Uncategorized Expenses	0.00	347.40	(347.40)	-100.0%
<b>Total Program Costs</b>	<u>231,566.32</u>	<u>433,804.55</u>	<u>(202,238.23)</u>	<u>-46.62%</u>
<b>Gross Profit</b>	566,951.63	(52,284.46)	619,236.09	-1,184.36%
<b>Administrative &amp; General</b>				
Accounting Fees	822.87	543.67	279.20	51.36%
Advertising & Marketing	1,245.00	994.88	250.12	25.14%
Auto Expense-Gas & Oil	0.00	1,083.71	(1,083.71)	-100.0%
Dues and Subscriptions	25.00	0.00	25.00	100.0%
Insurance	4,646.08	4,642.59	3.49	0.08%
Lodging	110.04	399.84	(289.80)	-72.48%
Meals	0.00	155.78	(155.78)	-100.0%
Office Supplies	570.15	82.43	487.72	591.68%
Postage and Delivery	189.53	1,101.52	(911.99)	-82.79%
Printing and Reproduction	2,098.08	1,484.71	613.37	41.31%
Professional Fees	0.00	26.00	(26.00)	-100.0%
Rent	100.00	0.00	100.00	100.0%
Repairs	0.00	427.79	(427.79)	-100.0%
Telephone and Fax	668.13	668.20	(0.07)	-0.01%
Travel & Entertainment	0.00	471.00	(471.00)	-100.0%
<b>Total Administrative &amp; General</b>	<u>10,474.88</u>	<u>12,082.12</u>	<u>(1,607.24)</u>	<u>-13.3%</u>
<b>Net Ordinary Income</b>	556,476.75	(64,366.58)	620,843.33	-964.54%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
Interest Expense	(180.79)	0.00	(180.79)	-100.0%
<b>Total Other Expense</b>	<u>(180.79)</u>	<u>0.00</u>	<u>(180.79)</u>	<u>-100.0%</u>
<b>Net Other Income</b>	<u>180.79</u>	<u>0.00</u>	<u>180.79</u>	<u>100.0%</u>
<b>Net Income (Loss)</b>	<u><u>\$556,657.54</u></u>	<u><u>(\$64,366.58)</u></u>	<u><u>\$621,024.12</u></u>	<u><u>-964.82%</u></u>

## El Dorado County Firesafe Council Statement of Functional Expenses July through December 2009

	2009 Chipping (BLM)	2009 Grizzly Flats Project (BLM)	Total BLM	EDCAGMD 08/09	EDCAGMD 09/10	Donations (Misc)	Total Misc	31 - Senior Asst. Admin (Title III 2005)
Ordinary Income/Expense								
Income								
Agency Grant Projects	90,000.00	194,471.00	284,471.00	0.00	0.00	0.00	0.00	3,601.35
Donations	0.00	0.00	0.00	0.00	0.00	1,359.00	1,359.00	0.00
Vendor Refunds	0.00	0.00	0.00	7,369.29	0.00	0.00	0.00	0.00
Total Income	90,000.00	194,471.00	284,471.00	7,369.29	0.00	1,359.00	1,359.00	3,601.35
Program Costs								
Contract Services	67,248.04	8,278.75	75,526.79	0.00	0.00	0.00	0.00	897.00
Dump Fees	0.00	0.00	0.00	0.00	38,816.74	0.00	0.00	0.00
Executive Coordinator	2,738.08	0.00	2,738.08	0.00	0.00	0.00	0.00	0.00
Internet Access & Website	46.04	0.00	46.04	557.54	1,056.24	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	0.00	241.53	0.00	0.00	1,170.65
Project Coordinator/Coordinator	6,515.00	2,000.00	8,515.00	3,915.00	13,265.00	0.00	0.00	3,262.50
Public Education	0.00	105.00	105.00	0.00	0.00	0.00	0.00	0.00
Supplies	67.26	0.00	67.26	0.00	146.68	0.00	0.00	0.00
Total Program Costs	76,614.42	10,383.75	86,998.17	4,472.54	53,526.19	0.00	0.00	5,330.15
Gross Profit	13,385.58	184,087.25	197,472.83	2,896.75	-53,526.19	1,359.00	1,359.00	-1,728.80
Administrative & General								
Accounting Fees	0.00	0.00	0.00	160.49	250.95	0.00	0.00	0.00
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	642.00	2,002.04	0.00	0.00	0.00
Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	449.50	0.00	0.00	0.00	0.00
Postage and Delivery	47.35	0.00	47.35	0.00	39.33	0.00	0.00	0.00
Printing and Reproduction	34.64	0.00	34.64	525.03	40.05	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Telephone and Fax	0.00	0.00	0.00	0.00	278.83	0.00	0.00	55.23
Total Administrative & General	81.99	0.00	81.99	1,777.02	2,611.20	0.00	0.00	55.23
Net Ordinary Income	13,303.59	184,087.25	197,390.84	1,119.73	-56,137.39	1,359.00	1,359.00	-1,784.03
Other Income/Expense								
Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	13,303.59	184,087.25	197,390.84	1,119.73	-56,137.39	1,359.00	1,359.00	-1,784.03

**El Dorado County Firesafe Council**  
**Statement of Functional Expenses**  
July through December 2009

	Total Title III 2005	41 - Comm Plan/WUI Boundary (Title III 2005)	Total Title III 2006	47 - FSC Ops (Title III 2008)	48-Defensible Space (Title III 2008)	49- Public Education (Title III 2008)
Ordinary Income/Expense						
Income						
Agency Grant Projects	3,601.35	3,318.88	3,318.88	17,979.36	12,998.45	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Vendor Refunds	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	3,601.35	3,318.88	3,318.88	17,979.36	12,998.45	0.00
Program Costs						
Contract Services	897.00	1,360.00	1,360.00	0.00	0.00	0.00
Dump Fees	0.00	0.00	0.00	0.00	777.61	0.00
Executive Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Internet Access & Website	0.00	0.00	0.00	0.00	557.54	0.00
Mileage	1,170.65	0.00	0.00	0.00	1,089.28	152.62
Project Coordinator/Coordination	3,262.50	0.00	0.00	0.00	4,580.56	0.00
Public Education	0.00	0.00	0.00	0.00	0.00	981.07
Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Total Program Costs	5,330.15	1,360.00	1,360.00	0.00	7,004.99	1,133.69
Gross Profit	-1,728.80	1,958.88	1,958.88	17,979.36	5,993.46	-1,133.69
Administrative & General						
Accounting Fees	0.00	0.00	0.00	0.00	0.00	160.49
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	1,245.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Lodging	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Postage and Delivery	0.00	0.00	0.00	0.00	0.00	0.00
Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Telephone and Fax	55.23	0.00	0.00	0.00	167.62	0.00
Total Administrative & General	55.23	0.00	0.00	0.00	167.62	1,405.49
Net Ordinary Income	-1,784.03	1,958.88	1,958.88	17,979.36	5,825.84	-2,539.18
Other Income/Expense						
Other Expense						
Interest Expense	0.00	0.00	0.00	-180.79	0.00	0.00
Total Other Expense	0.00	0.00	0.00	-180.79	0.00	0.00
Net Other Income	0.00	0.00	0.00	180.79	0.00	0.00
Net Income (Loss)	-1,784.03	1,958.88	1,958.88	18,160.15	5,825.84	-2,539.18

**El Dorado County Firesafe Council**  
**Statement of Functional Expenses**  
July through December 2009

	Total Title III 2008	1-FSC OPS (Title III 2009)	2-CWPP (Title III 2009)	Total Title III 2009	2009 Senior Asst (USFS)	Logtown Fuel Break (USFS)	Total USFS	Unclassified
<b>Ordinary Income/Expense</b>								
Income								
Agency Grant Projects	30,977.81	210,458.00	0.00	210,458.00	48,000.00	208,465.00	256,465.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	497.62
Vendor Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>30,977.81</b>	<b>210,458.00</b>	<b>0.00</b>	<b>210,458.00</b>	<b>48,000.00</b>	<b>208,465.00</b>	<b>256,465.00</b>	<b>497.62</b>
Program Costs								
Contract Services	0.00	0.00	17,405.00	17,405.00	10,881.16	3,050.00	13,931.16	0.00
Dump Fees	777.61	0.00	0.00	0.00	7,289.20	0.00	7,289.20	0.00
Executive Coordinator	0.00	13,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00
Internet Access & Website	557.54	1,010.22	0.00	1,010.22	0.00	0.00	0.00	0.00
Mileage	1,241.90	313.89	0.00	313.89	0.00	0.00	0.00	0.00
Project Coordinator/Coordination	4,580.56	144.44	0.00	144.44	0.00	18,541.68	18,541.68	0.00
Public Education	981.07	0.00	0.00	0.00	105.00	0.00	105.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Program Costs</b>	<b>8,138.68</b>	<b>14,468.55</b>	<b>17,405.00</b>	<b>31,873.55</b>	<b>18,275.36</b>	<b>21,591.68</b>	<b>39,867.04</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>22,839.13</b>	<b>195,989.45</b>	<b>-17,405.00</b>	<b>178,584.45</b>	<b>29,724.64</b>	<b>186,873.32</b>	<b>216,597.96</b>	<b>497.62</b>
Administrative & General								
Accounting Fees	160.49	250.94	0.00	250.94	0.00	0.00	0.00	0.00
Advertising & Marketing	1,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Insurance	0.00	2,002.04	0.00	2,002.04	0.00	0.00	0.00	0.00
Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.04
Office Supplies	0.00	120.65	0.00	120.65	0.00	0.00	0.00	0.00
Postage and Delivery	0.00	102.85	0.00	102.85	0.00	0.00	0.00	0.00
Printing and Reproduction	0.00	103.97	847.01	950.98	0.00	547.38	547.38	0.00
Rent	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
Telephone and Fax	167.62	166.45	0.00	166.45	0.00	0.00	0.00	0.00
<b>Total Administrative &amp; General</b>	<b>1,573.11</b>	<b>2,846.90</b>	<b>847.01</b>	<b>3,693.91</b>	<b>0.00</b>	<b>547.38</b>	<b>547.38</b>	<b>135.04</b>
<b>Net Ordinary Income</b>	<b>21,266.02</b>	<b>193,142.55</b>	<b>-18,252.01</b>	<b>174,890.54</b>	<b>29,724.64</b>	<b>186,325.94</b>	<b>216,050.58</b>	<b>362.58</b>
Other Income/Expense								
Other Expense								
Interest Expense	-180.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	-180.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	<b>180.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income (Loss)</b>	<b>21,446.81</b>	<b>193,142.55</b>	<b>-18,252.01</b>	<b>174,890.54</b>	<b>29,724.64</b>	<b>186,325.94</b>	<b>216,050.58</b>	<b>362.58</b>

**El Dorado County Firesafe Council**  
**Statement of Functional Expenses**  
July through December 2009

Ordinary Income/Expense	<u>TOTAL</u>
Income	
Agency Grant Projects	789,292.04
Donations	1,856.62
Vendor Refunds	<u>7,369.29</u>
Total Income	798,517.95
Program Costs	
Contract Services	109,119.95
Dump Fees	46,883.55
Executive Coordinator	15,738.08
Internet Access & Website	3,227.58
Mileage	2,967.97
Project Coordinator/Coordination	52,224.18
Public Education	1,191.07
Supplies	213.94
Total Program Costs	<u>231,566.32</u>
Gross Profit	566,951.63
Administrative & General	
Accounting Fees	822.87
Advertising & Marketing	1,245.00
Dues and Subscriptions	25.00
Insurance	4,646.08
Lodging	110.04
Office Supplies	570.15
Postage and Delivery	189.53
Printing and Reproduction	2,098.08
Rent	100.00
Telephone and Fax	668.13
Total Administrative & General	<u>10,474.88</u>
Net Ordinary Income	556,476.75
Other Income/Expense	
Other Expense	-180.79
Interest Expense	<u>-180.79</u>
Total Other Expense	-361.58
Net Other Income	<u>180.79</u>
Net Income (Loss)	<u><u>556,657.54</u></u>