

J.G. SMITH CERTIFIED PUBLIC ACCOUNTANT

4535 Missouri Flat Road, Ste 2D P.O. Box 1068 Placerville, California 95667
phone: (530) 622-2460 fax: (530) 622-0156
email: jimsmith@cpa4u.com website: www.cpa4u.com

September 23, 2013

Accountants' Compilation Report

El Dorado County Fire Safe Council
P. O. Box 1011
Diamond Springs, CA 95619

We have compiled the accompanying statement of financial position of El Dorado County Fire Safe Council, a California not-for-profit organization, as of June 30, 2013 and the related statements of activities and functional expenses for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. 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.

J G SMITH

El Dorado County Firesafe Council
Statement of Financial Position Prev Year Comparison
As of June 30, 2013

	<u>Jun 30, 13</u>	<u>Jun 30, 12</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Checking - Grizzly Flats	\$18,566.03	\$18,749.95	(\$183.92)	-0.98%
Checking - Logtown	3,934.19	3,966.24	(32.05)	-0.81%
Checking - Southfork Weber	16.27	0.00	16.27	100.0%
Checking Account	92,481.62	241,676.88	(149,195.26)	-61.73%
Total Checking/Savings	<u>114,998.11</u>	<u>264,393.07</u>	<u>(149,394.96)</u>	<u>-56.51%</u>
Accounts Receivable				
Grants Receivable	133,268.00	95,000.00	38,268.00	40.28%
Total Accounts Receivable	<u>133,268.00</u>	<u>95,000.00</u>	<u>38,268.00</u>	<u>40.28%</u>
Total Current Assets	248,266.11	359,393.07	(111,126.96)	-30.92%
Fixed Assets				
Accumulated Depreciation	(2,277.00)	(2,038.00)	(239.00)	11.73%
Office Equipment	2,793.93	2,793.93	0.00	0.0%
Total Fixed Assets	<u>516.93</u>	<u>755.93</u>	<u>(239.00)</u>	<u>-31.62%</u>
TOTAL ASSETS	<u><u>\$248,783.04</u></u>	<u><u>\$360,149.00</u></u>	<u><u>(\$111,365.96)</u></u>	<u><u>-30.92%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Long Term Liabilities				
Deferred Income	\$133,268.00	\$95,000.00	\$38,268.00	40.28%
Total Long Term Liabilities	<u>133,268.00</u>	<u>95,000.00</u>	<u>38,268.00</u>	<u>40.28%</u>
Total Liabilities	133,268.00	95,000.00	38,268.00	40.28%
Equity				
Retained Earnings	264,834.00	514,200.24	(249,366.24)	-48.5%
Net Income	(149,318.96)	(249,051.24)	99,732.28	-40.05%
Total Equity	<u>115,515.04</u>	<u>265,149.00</u>	<u>(149,633.96)</u>	<u>-56.43%</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$248,783.04</u></u>	<u><u>\$360,149.00</u></u>	<u><u>(\$111,365.96)</u></u>	<u><u>-30.92%</u></u>

El Dorado County Firesafe Council
Statement of Activities Prev Year Comparison
July 2012 through June 2013

	<u>Jul '12 - Jun 13</u>	<u>Jul '11 - Jun 12</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Agency Grant Projects	\$117,502.92	\$332,863.72	(\$215,360.80)	-64.7%
Donations	5,017.29	5,737.82	(720.53)	-12.56%
Fundraising	9,549.63	7,891.55	1,658.08	21.01%
Total Income	<u>132,069.84</u>	<u>346,493.09</u>	<u>(214,423.25)</u>	<u>-61.88%</u>
Program Costs				
Contract Services	133,217.59	477,181.82	(343,964.23)	-72.08%
Dump Fees	66,080.42	44,732.26	21,348.16	47.72%
Executive Coordinator	35,917.50	35,512.50	405.00	1.14%
Giveaway Items	0.00	1,034.63	(1,034.63)	-100.0%
Internet Access & Website	4,396.67	6,562.09	(2,165.42)	-33.0%
Mileage	401.90	0.00	401.90	100.0%
Project Coordination	15,478.27	27,457.42	(11,979.15)	-43.63%
Public Education	707.06	677.85	29.21	4.31%
Software	4,000.00	0.00	4,000.00	100.0%
Supplies	8,141.55	6,332.26	1,809.29	28.57%
Uncategorized Expenses	534.15	1,903.38	(1,369.23)	-71.94%
Total Program Costs	<u>268,875.11</u>	<u>601,394.21</u>	<u>(332,519.10)</u>	<u>-55.29%</u>
Gross Profit	(136,805.27)	(254,901.12)	118,095.85	-46.33%
Administrative & General				
Accounting Fees	1,838.35	1,951.02	(112.67)	-5.78%
Advertising & Marketing	22.80	663.50	(640.70)	-96.56%
Bank Service Charges	36.68	0.00	36.68	100.0%
Business License & Fees	0.00	80.00	(80.00)	-100.0%
Depreciation Expense	239.00	0.00	239.00	100.0%
Donations Expense	100.00	0.00	100.00	100.0%
Dues and Subscriptions	50.00	25.00	25.00	100.0%
Insurance	3,716.98	3,833.66	(116.68)	-3.04%
Meals	197.94	0.00	197.94	100.0%
Office Supplies	0.00	335.58	(335.58)	-100.0%
Postage and Delivery	458.76	948.80	(490.04)	-51.65%
Printing and Reproduction	4,717.83	4,447.53	270.30	6.08%
Rent	150.00	100.00	50.00	50.0%
Storage	528.00	484.00	44.00	9.09%
Telephone and Fax	457.35	478.14	(20.79)	-4.35%
Total Administrative & General	<u>12,513.69</u>	<u>13,347.23</u>	<u>(833.54)</u>	<u>-6.25%</u>
Net Ordinary Income	(149,318.96)	(268,248.35)	118,929.39	-44.34%
Other Income/Expense				
Other Income				
Other Income	0.00	19,186.75	(19,186.75)	-100.0%
Total Other Income	<u>0.00</u>	<u>19,186.75</u>	<u>(19,186.75)</u>	<u>-100.0%</u>
Other Expense				
Penalty & Interest Expense	0.00	(10.36)	10.36	100.0%
Total Other Expense	<u>0.00</u>	<u>(10.36)</u>	<u>10.36</u>	<u>100.0%</u>
Net Other Income	<u>0.00</u>	<u>19,197.11</u>	<u>(19,197.11)</u>	<u>-100.0%</u>
Net Income	<u><u>(\$149,318.96)</u></u>	<u><u>(\$249,051.24)</u></u>	<u><u>\$99,732.28</u></u>	<u><u>-40.05%</u></u>

El Dorado County Firesafe Council
Statement of Functional Expenses
July 2012 through June 2013

Ordinary Income/Expense	12PA1150-300017 Happy Valley	8CA11510 Logtown/Monitor FB	Donations (Misc)	Grizzly Flats (Misc)	Logtown (Misc)	Southfork Weber (Misc)	Total Misc
Income							
Agency Grant Projects	\$33,750.00	\$23,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations	0.00	0.00	2,144.29	6.00	2,462.00	280.00	4,892.29
Fundraising	0.00	0.00	0.00	9,207.63	0.00	342.00	9,549.63
Total Income	33,750.00	23,750.00	2,144.29	9,213.63	2,462.00	622.00	14,441.92
Program Costs							
Contract Services	26,776.20	0.00	0.00	0.00	0.00	0.00	0.00
Dump Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Executive Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internet Access & Website	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Project Coordination	4,770.25	0.00	0.00	0.00	0.00	0.00	0.00
Public Education	0.00	0.00	0.00	214.50	412.56	0.00	627.06
Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	2,000.00	0.00	0.00	3,589.37	1,836.37	580.00	6,005.74
Uncategorized Expenses	0.00	0.00	0.00	849.15	0.00	0.00	849.15
Total Program Costs	33,546.45	0.00	0.00	4,653.02	2,248.93	580.00	7,481.95
Gross Profit	203.55	23,750.00	2,144.29	4,560.61	213.07	42.00	6,959.97
Administrative & General							
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00	10.95	0.00	25.73	36.68
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations Expense	0.00	0.00	0.00	0.00	100.00	0.00	100.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	850.00	0.00	0.00	0.00	0.00	0.00
Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage and Delivery	0.00	0.00	0.00	105.34	134.17	0.00	239.51
Printing and Reproduction	0.00	0.00	0.00	4,489.19	0.00	0.00	4,489.19
Rent	0.00	0.00	0.00	150.00	0.00	0.00	150.00
Storage	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	0.00	0.00	0.00
Total Administrative & General	0.00	850.00	0.00	4,755.48	234.17	25.73	5,015.38
Net Income (Loss)	\$203.55	\$22,900.00	\$2,144.29	(\$194.87)	(\$21.10)	\$16.27	\$1,944.59

El Dorado County Firesafe Council Statement of Functional Expenses July 2012 through June 2013

Ordinary Income/Expense Income	29 - FSC Operations (Title III 2005)	Total Title III 2005	37 - FSC Operations (Title III 2006)	40 - Pub Ed/Satellite FSC Ops (Title III 2006)	Total Title III 2006	47 - FSC Ops (Title III 2008)
Agency Grant Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Dump Fees	0.00	0.00	0.00	0.00	0.00	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	2,578.34	2,578.34	200.00
Mileage	0.00	0.00	0.00	0.00	0.00	0.00
Project Coordination	0.00	0.00	0.00	0.00	0.00	34.00
Public Education	0.00	0.00	0.00	0.00	0.00	0.00
Software	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	46.81	46.81	0.00	0.00	0.00	0.00
Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Program Costs	46.81	46.81	0.00	2,578.34	2,578.34	234.00
Gross Profit	(46.81)	(46.81)	0.00	(2,578.34)	(2,578.34)	(234.00)
Administrative & General						
Accounting Fees	52.50	52.50	1,260.00	0.00	1,260.00	335.65
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00
Donations Expense	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
Insurance	98.91	98.91	0.00	2,672.40	2,672.40	95.67
Meals	0.00	0.00	0.00	0.00	0.00	0.00
Postage and Delivery	8.70	8.70	0.00	61.80	61.80	130.75
Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	228.64
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Storage	0.00	0.00	0.00	528.00	528.00	0.00
Telephone and Fax	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative & General	160.11	160.11	1,260.00	3,262.20	4,522.20	790.71
Net Income (Loss)	(\$206.92)	(\$206.92)	(\$1,260.00)	(\$5,840.54)	(\$7,100.54)	(\$1,024.71)

El Dorado County Firesafe Council
Statement of Functional Expenses
July 2012 through June 2013

	49 - Public Education (Title III 2008)	Total Title III 2008	1-FSC OPS (Title III 2009)	3 - Def Space (Title III 2009)	Total Title III 2009	CWPP (Title III 2010)	Firewise (Title III 2010)	Total Title III 2010
Ordinary Income/Expense								
Income								
Agency Grant Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs								
Contract Services	0.00	0.00	0.00	4,146.00	4,146.00	1,338.75	0.00	1,338.75
Dump Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Executive Coordinator	0.00	0.00	8,070.99	2,467.50	10,538.49	832.50	24,546.51	25,379.01
Internet Access & Website	1,164.58	1,364.58	453.75	0.00	453.75	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	401.90	401.90	0.00	0.00	0.00
Project Coordination	0.00	34.00	0.00	1,099.30	1,099.30	0.00	80.75	80.75
Public Education	0.00	0.00	80.00	0.00	80.00	0.00	0.00	0.00
Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	89.00	0.00	89.00
Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Program Costs	1,164.58	1,398.58	8,604.74	8,114.70	16,719.44	2,260.25	24,627.26	26,887.51
Gross Profit	(1,164.58)	(1,398.58)	(8,604.74)	(8,114.70)	(16,719.44)	(2,260.25)	(24,627.26)	(26,887.51)
Administrative & General								
Accounting Fees	0.00	335.65	190.20	0.00	190.20	0.00	0.00	0.00
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	50.00	0.00	50.00	0.00	0.00	0.00
Insurance	0.00	95.67	0.00	0.00	0.00	0.00	0.00	0.00
Meals	0.00	0.00	197.94	0.00	197.94	0.00	0.00	0.00
Postage and Delivery	0.00	130.75	0.00	0.00	0.00	0.00	0.00	0.00
Printing and Reproduction	0.00	228.64	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	0.00	0.00
Storage	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	0.00	0.00	0.00	0.00
Total Administrative & General	0.00	790.71	438.14	0.00	438.14	0.00	0.00	0.00
Net Income (Loss)	(\$1,164.58)	(\$2,189.29)	(\$9,042.88)	(\$8,114.70)	(\$17,157.58)	(\$2,260.25)	(\$24,627.26)	(\$26,887.51)

El Dorado County Firesafe Council
Statement of Functional Expenses
July 2012 through June 2013

	FSC OPS (Title III 2013)	Total Title III 2013	Chipping (11USFS0316)	GW Dumpster (11USFS0316)	Total 11USFS0316 (USFS)	Chipping (12USFS-SFA28)	Dumpsters (12USFS-SFA28)
Ordinary Income/Expense							
Income							
Agency Grant Projects	\$7,781.80	\$7,781.80	(\$9,804.00)	\$0.00	(\$9,804.00)	\$36,000.00	\$14,000.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	7,781.80	7,781.80	(9,804.00)	0.00	(9,804.00)	36,000.00	14,000.00
Program Costs							
Contract Services	0.00	0.00	76,278.75	0.00	76,278.75	6,237.71	0.00
Dump Fees	0.00	0.00	0.00	60,512.90	60,512.90	0.00	5,241.39
Executive Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internet Access & Website	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Project Coordination	0.00	0.00	4,059.99	2,557.24	6,617.23	1,175.00	139.99
Public Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Software	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncategorized Expenses	(315.00)	(315.00)	0.00	0.00	0.00	0.00	0.00
Total Program Costs	(315.00)	(315.00)	84,338.74	63,070.14	147,408.88	7,412.71	5,381.38
Gross Profit	8,096.80	8,096.80	(94,142.74)	(63,070.14)	(157,212.88)	28,587.29	8,618.62
Administrative & General							
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	22.80	0.00
Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	239.00	239.00	0.00	0.00	0.00	0.00	0.00
Donations Expense	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
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meals	0.00	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	0.00
Printing and Reproduction	0.00	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	0.00
Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Telephone and Fax	0.00	0.00	109.36	289.69	379.05	0.00	37.53
Total Administrative & General	239.00	239.00	109.36	289.69	379.05	22.80	37.53
Net Income (Loss)	\$7,857.80	\$7,857.80	(\$94,252.10)	(\$63,339.83)	(\$157,591.93)	\$28,564.49	\$8,581.09

El Dorado County Firesafe Council
Statement of Functional Expenses
July 2012 through June 2013

	Total 12USFS-SFA28 (USFS)	Gold Hill Est Fuel Break (USFS)	Total USFS	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
Agency Grant Projects	\$50,000.00	\$12,025.12	\$52,221.12	\$0.00	\$117,502.92
Donations	0.00	0.00	0.00	125.00	5,017.29
Fundraising	0.00	0.00	0.00	0.00	9,549.63
Total Income	50,000.00	12,025.12	52,221.12	125.00	132,069.84
Program Costs					
Contract Services	6,237.71	18,440.18	100,956.64	0.00	133,217.59
Dump Fees	5,241.39	326.13	66,080.42	0.00	66,080.42
Executive Coordinator	0.00	0.00	0.00	0.00	35,917.50
Internet Access & Website	0.00	0.00	0.00	0.00	4,396.67
Mileage	0.00	0.00	0.00	0.00	401.90
Project Coordination	1,314.99	1,561.75	9,493.97	0.00	15,478.27
Public Education	0.00	0.00	0.00	0.00	707.06
Software	0.00	0.00	4,000.00	0.00	4,000.00
Supplies	0.00	0.00	0.00	0.00	8,141.55
Uncategorized Expenses	0.00	0.00	0.00	0.00	534.15
Total Program Costs	12,794.09	20,328.06	180,531.03	0.00	268,875.11
Gross Profit	37,205.91	(8,302.94)	(128,309.91)	125.00	(136,805.27)
Administrative & General					
Accounting Fees	0.00	0.00	0.00	0.00	1,838.35
Advertising & Marketing	22.80	0.00	22.80	0.00	22.80
Bank Service Charges	0.00	0.00	0.00	0.00	36.68
Depreciation Expense	0.00	0.00	0.00	0.00	239.00
Donations Expense	0.00	0.00	0.00	0.00	100.00
Dues and Subscriptions	0.00	0.00	0.00	0.00	50.00
Insurance	0.00	0.00	0.00	0.00	3,716.98
Meals	0.00	0.00	0.00	0.00	197.94
Postage and Delivery	0.00	18.00	18.00	0.00	458.76
Printing and Reproduction	0.00	0.00	0.00	0.00	4,717.83
Rent	0.00	0.00	0.00	0.00	150.00
Storage	0.00	0.00	0.00	0.00	528.00
Telephone and Fax	37.53	40.77	457.35	0.00	457.35
Total Administrative & General	60.33	58.77	498.15	0.00	12,513.69
Net Income (Loss)	\$37,145.58	(\$8,361.71)	(\$128,808.06)	\$125.00	(\$149,318.96)