El Dorado County Fire Safe Council

Website: edcfiresafe.org

515 Main Street, Ste. 103
Placerville, CA 95667
Email: board@edcfiresafe.org
General Information: (530) 647-1700
Assistance Programs: (530)957-6270

"Public and Private Partners Working Together to Protect People, Homes, and Natural Resources"

Board Meeting Agenda
July 16, 2025
9:30 am to 12:00

American Legion
4561 Greenstone Road, Placerville

1. **Meeting Call to Order**
2. **Roll Call: Sign In**
3. **Pledge of Allegiance**
4. **Consent Calendar** ***Board Action Item***
   a. **Meeting Agenda**: 07/16/2025
   b. **Board Meeting Minutes:** 06/18/2025
5. **New Business**
6. **Old Business**
7. **Executive Board Reports:**
   a. Chairman's Report & Communication – Ken Pimlott
   b. Vice-Chair Report –Dorothy Fine
   c. Secretary Report – Angel Ball
      - **Policy and Procedure Update -** ***Board Action Item***
        Defensible Space Stipend Reimbursement Process - Article XXII
      - Governance and New Council Formation
   d. Treasurers Report: Ken Pimlott for Janet Barentson
      - **Treasurer Report 5/1/2025 to 6/30/2025 -** ***Board Action Item***
      - Audit Report

8. **Partners Reports:**

    a. BLM – TBA
    b. CAL FIRE –Jeff Hoag
    c. Office of Wildfire Preparedness and Resilience – Tanya Harlow
    d. EDC Fire Chiefs Association – Tim Cordero
    e. EDC FPO Association – TBA
    f. ENF – Brad Stewart
    g. RCD – Mark Egbert
    h. SMUD – Eric Brown
    i. PG&E – Mike Webb
    j. EDSO –Lt Morton
    k. BOR – Zarela Guerrero

9. **Program Reports:**

    a. Grants & Funding/Grants Committee– Tamara Johnston
    b. Assistance Programs – Jessica Isabel
        - Chipping
        - Defensible Space Services for Seniors, etc
        - Hazard Tree Removal
    c. Training Committee – Elizabeth Standeven
    d. Outreach & Education – Dorothy

10. **Community Council Reports**

11. **Public Comment** –*Time limit is 3 minutes per person.*

12. **Good of the Order**

    a. A **Brown Bag Session** will be held at 12:30 following the meeting. EDCFSC Treasurer, Janet Barentson, will host a discussion on Profit Loss statements and Bylaws Article XIV.

    b. Next EDCFSC Board Meeting – August 20, 2025

13. **Adjourn**

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General Information: (530) 647-1700
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"Public and Private Partners Working Together to Protect People, Homes, and Natural Resources"

Board Meeting Minutes-DRAFT
June 18, 2025
9:30 am to 12:00

American Legion
4561 Greenstone Road, Placerville

1. **Meeting Call to Order**

   09:30 am

2. **Roll Call: Sign In**

   In Person: Pimlott, Council, Pullin, Penn, Boal, Ball, Connelly, Johnston, Hess, Lory, Willis, Zelinsky, Osgood, Payne ZOOM: Cantelow, Gilchrest

3. **Pledge of Allegiance**

   Ken Pimlott

4. **Consent Calendar *Board Action Item***

   a. **Meeting Agenda**: 06/18/2025
   b. **Board Meeting Minutes:** 05/21/2025
   c. **Bylaws section 14.04 - EDCFSC Approval of Associate Fire Safe Council Boundaries**

   Consent Calendar approved as presented with no opposition.

5. **New Business**

   PG&E Presentation - Layers of Protection – Mike Webb

   Power Point presentation of the operation of PG&E related to fire prevention. Video and PDF will be posted on EDCFSC website.

6. **Old Business**

   None

7. **Executive Board Reports:**

   a. Chairman's Report & Communication – Ken Pimlott

      Ken Pimlott shared that Jessica Isabel would be stepping in for Carri Lueck today for the elections, sign-ins and checks. Pimlott announced that Dorothy Fine, Vice Chair, is out on vacation and will not have a report.

   b. Vice-Chair Report –No Report

   c. Secretary Report – Angel Ball

      - **Elections - *Board Action Item***

        a. Board of Directors – Passed 16 Aye, 0 No, 7 Absent
        b. Executive Board – Passed 17 Aye, 0 No, 5 Absent

      - **Council Renewal** – ***Board Action Item***

      Renewals – Passed 17 Aye, 0 No, 5 absent

   d. Treasurers Report: Ken Pimlott for Janet Barentson

      - **Treasurer Report as of 4/30/2025** - ***Board Action Item***

        Ken Pimlott provided a brief Treasurer's Report. Treasurer's Report approved as presented with no opposition.

8. **Partners Reports:**

   a. BLM – TBA - No Report

   b. CAL FIRE –Jeff Hoag

      Crews are working to contain the Bonanza Fire. Gave a recap on the new Zone 0 regulation being implemented in January 2026.

   c. Office of Wildfire Preparedness and Resilience – Tanya Harlow

      El Dorado County Fair had a good turnout and thanked Hugh Council for his idea on passing out prizes to children who completed their fire maps. Project Coordination Group met for the first time on June 17, 2025, discussing ways to implement the CWPP. The Board of Supervisor's will vote on the CWPP August 12, 2025.

d. EDC Fire Chiefs Association – Tim Cordero

No Report

e. EDC FPO Association – TBA

No Report

f. ENF – Brad Stewart

No Report

g. RCD – Courtney Jackson

Gave report on work being completed throughout the County.

h. SMUD – Eric Brown

No Report

i. PG&E – Mike Webb

No Report-Gave Power Point presentation

j. EDSO –Lt Morton

No Report

k. BOR – Zarela Guerrero

No Report

9. Program Reports:

a. Grants & Funding/Grants Committee– Tamara Johnston

Has not heard back from California FSC grant advance. Grant opportunities available for the Home Assessment program. Announced a Grants Meeting July 2, 515 Main st 12:30pm to discuss other opportunities. CAL FIRE grants are currently on hold.

b. Assistance Programs – Jessica Isabel

- Chipping – YTD
  351 completed
  660 acres cleared
  57,252 cubic yds chipped
  $163,393 spent

- Defensible Space Services for Seniors, etc – YTD
  268 new parcels Evaluated
  225 parcels Cleared
  $1,242.85 average cost per parcel
  $312,612.57 spent
  Of completed jobs:
  54 Veterans
  203 Seniors
  48 Low-Income
  54 Disabled

- Hazard Tree Removal – YTD
  103 new parcels Assessed
  87 parcels completed
  314 new trees Identified
  284 trees Cut
  $670.79 average tree cost
  $124,409.25 spent

c. Training Committee – Hugh Council

This will be Hugh Council's last report and Elizabeth Standeven will be taking over. Council passed the microphone to Standeven. Working on a zoom-based Q&A's system for the Home Assessor's.

d. Outreach & Education –Angel Ball

- El Dorado County Fair Results

Thanked all volunteers for their work: Lester, Alice, Sandy, Chuck, Karen, Elizabeth, Deinse, Jerry, Bob, Steve, Greg, Angel, Germaine, Annette, Jeanine, Paul and Mike.

Requesting volunteers for the Summer Spectacular, June 28th 5pm-10pm. Paul Gilchrest noted he has four volunteers for the Summer Spectacular.

10. Community Council Reports

Mark Almer, Grizzly FSC – Event in Somerset June 28th 3pm-8pm, successfully transferred to the County Streamline website.

Melissa Gates, Royal Equestrian Estates FSC – Fire break done by Hargo's Land Management. Wildland fire started by a mower and was quickly put out.

Ken Rogers, LogTown FSC – Thanked CAL FIRE, OES, and Sheriff departments that supported their event yesterday. Neighborhood Radio Watch provided real-time information about fires, from members in the community.

Jeanine Stiles, Greenstone FSC – Successful Green Waste Event. Very impressed with how much defensible space clearing she has noticed in her area.

Corde Wagner, El Dorado Hills South FSC – Expanding FSC to include other communities, Carson Creek and Four Seasons. 1,055 homes and have been doing a lot of assessments.

Elizabeth Standeven, Sandridge FSC – Having a meeting with Aukum Fairplay FSC to talk about seasonal green waste for their area.

Bob Hess, Coloma Lotus FSC – Established 3rd FireWise Community last week; Woodridge. Green Waste Event went well, and Gary Boal gave a nice presentation. President of Neighborhood Radio Watch

Hassan Ebrahimi-Nuyken, Sierra Springs FSC – Green Waste Day went well, filled 2 ½ Green Waste bins. Commented on recording the time that community members spent on it because that could help with FireWise. 7 volunteers did Home Assessments on 212 properties, 70% met criteria.

Bill Osgood, Serrano FSC – Working on 20 assessments. Broke Serrano into 3 sections and Tanya Harlow helped establish FireWise.

Mike Connely, Auburn Lake Trials FSC – Started field work on 32 acres fuel break funded by PG&E. Green waste went well filled 3 ½ bins. Completed 785 evaluations and 640 passed.

Lester Lubekin, Oak Hill FSC – Started work with CAL FIRE Funds

Tamara Johnston, Georgetown Divide FSC – Had a fire in an area that was recently masticated and received a call from a resident thanking them for saving his home. Has drone footage on BLM Land being worked on. Eight people trained in the Home Assessment Program. Planning to put an article in the Georgetown Gazette.

11. **Public Comment** –*Time limit is 3 minutes per person.*

Ken Greenwood – Concerned about burning resources not being available and why we can't burn at night anymore. Suggested advanced burn permits. Hoping to get more people excited about why we do public outreach.

Gina Posey – Created Firewise community 3 years ago and would like the EDCFSC to reflect more data on FireWise communities i.e. maps, application, etc.

Grant Runacres – Owner of Advanced Home Hardening

Ken Pimlott shared logistics information for the BBQ lunch and thanked everyone for coming.

Good of the Order

a. 12 to 1 pm - Barbecue Lunch

b. 1 to 3 pm - "How Wildland Fire Protection Works in CA" presented by:
    - Chief Blankenheim, CAL FIRE
    - Chief Wagner, El Dorado National Forest
    - Chief Cordero, El Dorado County Fire
    - Lt Morton, Sheriff OES

c. Next EDCFSC Board Meeting – July 16, 2025

12. **Adjourn 11:42am**

Meeting Minutes taken by Jessica Isabel, Grants Administrator

VAUGHN JOHNSON, CPA

June 30, 2025

To the Board of Directors
El Dorado Fire Safe Council

I have audited the financial statements of El Dorado County Fire Safe Council for the year ended June 30, 2024, and have issued my report thereon dated June 30, 2025. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by El Dorado County Fire Safe Council are described in Note 2 to the financial statements. Lease accounting following FASB ASC 842 was adopted and the application of other existing policies was not changed during 2023-2024. I noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated June 30, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of those charged with governance and, management of El Dorado County Fire Safe Council and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vaughn Johnson

Vaughn Johnson, CPA

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EL DORADO COUNTY
FIRE SAFE COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024

EL DORADO COUNTY FIRE SAFE COUNCIL
JUNE 30, 2024

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VAUGHN JOHNSON, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of
El Dorado County Fire Safe Council
Diamond Springs, CA

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of El Dorado County Fire Safe Council (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets-modified cash basis as of June 30, 2024, and the related statements of support, revenue, and expenses, and changes in net assets-modified cash basis, and functional expenses-modified cash basis for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets-modified cash basis of El Dorado County Fire Safe Council, Inc. as of June 30, 2024, and its support, revenue, and expenses for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. I am required to be independent of El Dorado County Fire Safe Council, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis of Accounting

I draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material

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misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ABC Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about El Dorado County Fire Safe Council’s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Vaughn Johnson

Vaughn Johnson, CPA
Cameron Park, California
June 30, 2025

EL DORADO COUNTY FIRE SAFE COUNCIL
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS
AS OF JUNE 30, 2024

Assets

Cash and cash equivalents	$ 1,054,263
Property and equipment, net	-
Operating lease right-of-use asset	29,700
Total assets	$ 1,083,963

Liabilities and net assets

Operating lease liability	$ 29,700
Total liabilities	29,700
Net assets	
Unrestricted	552,422
Contractually restricted	501,841
Total net assets	1,054,263
Total liabilities and net assets	$ 1,083,963

The accompanying notes are an integral part of these statements.

EL DORADO COUNTY FIRE SAFE COUNCIL
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Year Ended June 30, 2024		
	Without Donor Retrictions	With Donor Restrictions	Total
Revenues, gain, and other support			
Grants and Donations	$ 30,344	2,099,452	$ 2,129,796
Fiscal sponsor fee	101,556		101,556
Miscellaneous income	160		160
Net assets released from restrictions	1,665,906	(1,665,906)	-
Total revenues, gains, and other support	1,797,966	433,546	2,231,512
Expenses			
Program services	1,555,861	-	1,555,861
Supporting services	106,953	-	106,953
Total expenses	1,662,814	-	1,662,814
EXCESS EXPENSES			
Change in net assets	135,152	433,546	568,698
Net assets-beg of year	366,689	118,876	485,565
Net assets-end of year	501,841	552,422	1,054,263

The accompanying notes are an integral part of these statements.

EL DORADO COUNTY FIRE SAFE COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES -MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Program	General and Administrative	Total
Program services			
Accounting		4,794	4,794
Advertising	2,501		2,501
Admin Services	17,080	27,015	44,095
Bank		933	933
Computer		1,834	1,834
Conferences		250	250
Contract Services	1,357,018	40,167	1,397,185
Donation expense		287	287
Dues and subscriptions		1,181	1,181
Education Materials	1,611		1,611
Firewise Events	7,001		7,001
Fiscal Sponsor Fee	101,556	492	102,048
Giveaway	3,138		3,138
Indirect Expense	732		732
Insurance		14,127	14,127
Internet	6,843		6,843
Lease expenses		5,400	5,400
Meeting		1,409	1,409
Miscellaneous	84	180	264
Office expense	646	145	791
Postage		1,131	1,131
Printing	29,640	129	29,769
Public Education	14,756		14,756
Rent	784	2,200	2,984
Repairs		959	959
Satellite Startup		311	311
Software		340	340
Storage		1,239	1,239
Supplies	11,961		11,961
Telephone	478	1,400	1,878
Taxes and licenses		420	420
Travel	32	610	642
Total program services	$ 1,555,861	$ 106,953	$ 1,662,814

The accompanying notes are an integral part of these statements.

EL DORADO COUNTY FIRE SAFE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

1. Description of Organization

Nature of Activities:

El Dorado County Fire Safe Council (Council) is a California Nonprofit Corporation which is dedicated to protect the people of El Dorado County and their property from the effects of catastrophic wildfire through education, cooperation, innovation, and action.

In order to achieve its mission the Council is coordinating a county-wide fire plan, with the cooperation of local agencies, as well as educating the public about fire threat and fire prevention measures. The council is helping to promote fire safe communities by providing defensible space programs, chipper programs as assistance to senior and disabled.

The Council is publicly supported and exempt from income taxes under the Internal Revenue Code Section 501(C)(3). Donations to the council are tax deductible.

General and administrative activities include the functions necessary to provide support to the organization's program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial recordkeeping, budgeting, legal services, resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

2. Significant Accounting Policies

Basis of Accounting

The organization prepares its financial statements on the modified cash basis method of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America (GAAP). Revenues are recognized in the accounting period in which they are received and expenses are recognized in the period in which they are paid. Under GAAP, revenue and related receivables would be recorded when earned, and expenses and related liabilities would be recorded when incurred.

Use of Estimates

The preparation of financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses during the reporting period, and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when stipulated purpose for which the resource was restricted has been fulfilled, or both.

Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restrictions in the statements of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions.

Cash and Cash Equivalents

Cash includes cash held in checking accounts. All are highly liquid investments with original maturities of three months or less which are neither held for nor restricted for long-term purposes.

Property and Equipment

El Dorado County Fire Safe Council, Inc. follows the practice of capitalizing all expenditures over $500 for equipment at historical cost. The fair value of donated fixed assets is similarly capitalized. Depreciation is computed on the straight-line basis over the following useful lives:

Office and computer equipment	5 - 7 years

When the assets were sold or disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss I included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Leases

The Council entered into an operating lease agreement dated July 28, 2022. The lease term began on August 1, 2022 until July 31, 2023, extended to December 31, 2024, and extended again to December 31, 2025. The Council expects to renew for another 4 years. Leased assets represent the Council's right-of-use of an underling asset for the lease term and lease liabilities represent the Council's obligation to make lease payments arising from the lease.

Operating right-of-use assets (ROU) and liabilities are recognized at commencement date based on the present value of the lease payments over the lease term following FASB ASC 842. The Council's lease did not provide an implicit rate; Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Contributed Services

No amounts have been reflected in the statements for donated services; however, a substantial number of volunteers have donated a significant amount of their time in the Council's program services.

Grant Revenue and Revenue Recognition

Grant and donor revenue is recognized when a cash is received. Grant revenue from federal and state agencies are subject to independent audit. The review could result in the disallowance of expenditures under the terms of the grant or reduction of future grant funds. Based on prior experience, the organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the organization.

The Organization has adopted Accounting Standards Update (ASU) No. 2014-09 – Revenue from Contracts with Customers (Topic 606). Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognized revenue, and no changes to the previously issued audited financial statements were required on a retrospective basis.

Functional Allocation of Expenses

The cost of providing the organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiples functions have been allocated among the various functions benefited.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization.

Tax Status

El Dorado County Fire Safe Council is incorporated exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). The tax years 2021, 2022, and 2023 are still open to audit for both federal and state purposes. Contributions to the organization are tax deductible to donors under Section 170 of the IRC. The organization is not classified as a private foundation.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2024 are:

Financial assets:	
Cash and cash equivalents	$ 1,054,263

3. Fair Value Measurements

The organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- *Level 1.* Quoted prices for identical assets or liabilities in active markets to which the organization has access at the measurement date.

- *Level 2.* Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

    - quoted prices for similar assets or liabilities in active markets;
    - quoted prices for identical or similar assets in markets that are not active;
    - observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
    - inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

- *Level 3.* Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

When available, the organization measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value.

4. Equipment

Depreciation for 2024 was $-0-.

Office equipment is $2,794 and accumulated depreciation is $2,794.

5. Leases

The Council leases office space and storage for $350 and $100 per month under a month to month operating lease that will expire December 31, 2025 and expected to renew for another 4 years.

Payments are fixed. ROU and lease liability as June 30, 2024 are $29,700. Lease expense for year ending June 30 2024 are $5,400.

The maturities of lease liabilities as of June 30, 2024 are as follows:

Year	Operating Lease Liability
2025	$ 5,400
2026	5,400
2027	5,400
2028	5,400
2029	5,400
2030	2,700
Present Value of Lease Liability	$ 29,700

6. Commitments and Contingencies

The Council receives funding that is subject to audit by granting agencies. Although such audits could generate expense disallowances under terms of the grants, management believes that any required reimbursements could not be material to the Council as a whole.

Future Grant Commitments are $10,544,667. $844,833 from USFS Stevens Authority, 8,196,681 from Cal Fire Grants, $430,202 from BLM,$308,684 for Defensible Space, and $764,269 Chipping.

7. Financial Instruments and Credit Risk

The Council received sixty-eight percent (68%) of its revenue from CAL Fire, five percent (5%) of its revenue from the US Department of Forestry grants, and seven percent (7%) of its revenue from El Dorado County Title III funds. Although there are no long-term contracts due to yearly budget decisions, the Council has been receiving funding since 2002.

Cash and cash equivalents are maintained at a high-quality financial institution and each account at the institution is insured by the Federal Deposit Insurance Corporation up to $250,000. The organization has not experienced any losses on its cash or cash equivalents. The organization does not have any investments outside of bank accounts. Two of the bank accounts with Umpqua have a combined balance of $962,668.

8. Contractual Requirements on Cash

The Organization has received monies in advance for the performance of projects evidenced by contracts or grants. Maintaining the accounting records on the cash basis does not account for deferred revenues. Below is a list of grants that were not complete at year-end so the Council has an obligation to provide additional services.

CAL Fire	$ 88,597
USFS	6,646
Defensible Space	71,657
SMUD Senior Veteran	20,000
Title III	176,514
Western Slope Foundation	5,863
Chipping	132,564
Total	$501,841

9. Subsequent Events

Subsequent events have been evaluated through June 30, 2025, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

EL DORADO COUNTY FIRE SAFE COUNCIL

Article XXII. DEFENSIBLE SPACE STIPEND REIMBURSEMENT PROCESS

As funds are available, the EDCFSC may authorize stipends to Associate Fire Safe Councils (AFSCs) for Defensible Space (DSpace) assessments completed following the DSpace Reporting Guidelines. The following will be the process for authorization and reimbursement.

1. Assessments included for stipends may occur in two ways: Assessments will occur as part of the AFSC's course of business, or requests for assessments will come into the EDCFSC office through email directly to clerk, the website or by phone.
    a. Clerk receives call/email from homeowner requesting a defensible space assessment.
    b. Clerk enters name, address, phone number and/or email information on the defensible space assessment request spreadsheet.
    c. Clerk contacts the assessor for the area the homeowner lives. If the local AFSC is unable to perform the assessment, the Clerk will contact the next closest assessor.
    d. Once an assessor has agreed to the job, the clerk logs the date assessment assigned as well as the name and FSC of the assessor on the defensible space assessment request spreadsheet.
2. To qualify for a stipend, the following procedures will occur.
    a. Assessor will submit via email or hard copy the home assessment paperwork, which includes the front page of the EDCFSC assessment form and CALFIRE Field Maps form (modified LE100, 2 pages) to the EDCFSC Clerk.
        i. CAL FIRE maps not sent electronically by assessor will be provided to CAL FIRE attendees at board meetings by the EDCFSC Clerk.
3. Process for payment of stipend:
    a. Clerk will enter the completion date in completed box on spreadsheet.
    b. Clerk will enter the date on spreadsheet for pictures and maps indicating receipt of completed paperwork.
    c. Clerk will sort the activity quarterly by AFSC and provide it to Treasurer by the 15th of the month following the quarter.
    d. The EDCFSC treasurer will transfer funds to the appropriate AFSC UMPQUA account by the end of the month following the quarter. The EDCFSC treasurer will send an email to the AFSC Chair, Treasurer and Clerk, that the previous quarter's stipend has been deposited.
        i. AFSCs requesting assessment stipends will have a bank account under the EDCFSC with Umpqua Bank.
    e. All the quarterly reports will be stored in SharePoint in Defensible Space Assessment Stipends 2025 folder by year.

VOLTUNTEER ASSESSORS: DEFENSIBLE SPACE REPORTING GUIDELINES

Purpose: These guidelines are to assist Volunteer Assessors in accurately reporting monthly assessment totals and outline the process to claim the $50 stipend **(*While Funding is Available*)** for completing assessments.

1. **Standardized Assessment Form:**
   Volunteer assessors must use the official assessment form provided by the El Dorado County Fire Safe Council (EDCFSC) to ensure consistency and reduce confusion among homeowners. Additional documentation may be used to meet specific needs.

2. **Criteria for Stipend Eligibility:**
   For assessments to qualify for the $50 stipend, it must meet the following criteria:

- Be requested by the homeowner.
- Be conducted by a trained volunteer assessor.
- Be performed with the homeowner present and actively engaged.
- Provide a set of written recommendations on both the defensible space and home hardening measures that the homeowner can perform to reduce the risk of a wildfire damaging their home
- The homeowner must receive a completed assessment form, either as a hard copy or electronically.

3. **Monthly Assessment Reporting: (*For Tracking the Effectiveness of the Program*)**
   To track the effectiveness of the Defensible Space/Home Hardening Assessment Program, volunteer assessors and/or Associate Fire Safe Councils must report the total number of assessments (if any) conducted each month. Reports should be submitted to the EDCFSC clerk via email at Clerk@edcfiresafe.org or by calling (530) 647-1700.

4. **Submitting Assessment Documentation: (*For ASFC Stipend*)**
   To claim the stipend, volunteer assessors or AFSCs must submit a picture or a copy of the completed front page of the assessment form along with a completed Field Maps Form to the EDCFSC clerk. Submissions should be made as assessments are completed. Additionally, by the 5th of each month, AFSC's should also submit a total tally of all assessments completed the previous month whether they were stipend eligible or not. All submitted documentation must be clear and legible to avoid processing delays.

5. **Assessments Conducted Outside a Volunteer's Home AFSC:**
   If a volunteer assessor completes an assessment outside of their own AFSC, they are still eligible for the stipend. These assessments should be reported to the EDCFSC clerk, and the completed forms included in the monthly total for the AFSC that conducted the assessment, not the AFSC where the property is located.

6. **Stipend Payment Process:**
   Payments for assessments will be processed quarterly. The payment method will be determined by EDCFSC. Payments are expected at the end of each quarter.

YTD Expense Report -06/30/2025

FSC Operations	Beginning Balance	May & June	Actual YTD Balance 4/30/2025	Total Balance YTD	% of CY Beginning Balance
FSC Operations Opening Balance (Assets)	$ 119,788	$ 105,541	$ 71,618	$ 177,159	**148%**
Total Available	$ 119,788	$ 105,541	$ 71,618	$ 177,159	**148%**

Expenses	Budget	May & June	Actual YTD Balance 10 months	Total YTD	% of Budget
5010 · Contract Support	$ 60,000	$ 12,574	$ 69,891	$ 82,465	**137%**
5001 · Executive Coordinator	$ -	$ 5,642	$ 22,619	$ 28,260	**#DIV/0!**
5030 · Giveaway Items	$ -	$ 637	$ -	$ 637	**#DIV/0!**
5040 · Internet Access & Website	$ 20,000	$ 1,493	$ 7,775	$ 9,268	**46%**
5070 . Supplies	$ -	$ -	$ 328	$ 328	**#DIV/0!**
5080 · Software	$ -	$ -	$ 1,289	$ 1,289	**#DIV/0!**
6100 · Advertising & Marketing	$ 1,000	$ -	$ -	$ -	**0%**
6115 · Bank Service Charges	$ 1,100	$ 170	$ 1,026	$ 1,196	**109%**
6120 · Business License & Fees	$ 250		$ 205	$ 205	**82%**
6130 . Admin Services	$ 37,000	$ 6,845	$ 30,951	$ 37,796	**102%**
6141 . Computer Supplies	$ 4,000	$ -	$ 2,740	$ 2,740	**69%**
6142 . Conference Fees	$ 250	$ -	$ -	$ -	**0%**
6155 · Dues and Subscriptions	$ 1,285	$ 191		$ 191	**15%**
6180 · Insurance	$ 15,000	$ -	$ 15,834	$ 15,834	**106%**
6320 . Telephone	$ 1,800	$ 420	$ 1,852	$ 2,273	**126%**
6255 · Postage, Delivery & PO Box	$ 200	$ 88	$ 182	$ 271	**135%**
6265 · Printing and Reproduction	$ 150	$ -	$ -	$ -	**0%**
6275 · Professional Fee	$ 7,000	$ 8,000	$ -	$ 8,000	**114%**
6276 · Legal Fee	$ 5,000	$ -	$ -	$ -	**0%**
6277 · Accounting Fees	$ 9,500	$ 1,155	$ 6,032	$ 7,187	**76%**
6295 · Rent	$ 7,000	$ 1,300	$ 4,100	$ 5,400	**77%**
6310 · Office Supplies	$ 800	$ 126	$ 560	$ 686	**86%**
6330 . Travel	$ 500	$ -	$ -	$ -	**0%**
6336 · Meeting Expense	$ 1,000	$ 90	$ 666	$ 757	**76%**
6580 · Storage	$ 1,200	$ 200	$ 1,000	$ 1,200	**100%**
6895 · Firewise Events	$ -	$ 37	$ -	$ 37	**#DIV/0!**
Total Expense Overhead	$ 174,035	$ 38,968	$ 167,051	$ 206,019	**118%**

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Active Projects Monthly Report

Report as of 06/30/2025

TITLE	GRANT END DATE	GRANT AWARD	CASH RECEIVED	CASH EXPENDED	REMAINING CASH	GRANT BALANCE
Fuels Treatment						
USFS Stevens Auth Sierra Springs SS-2 (20-CA-11050300-013)	9/15/2025	$ 559,000	$ 243,727	$ 243,362	$ 364	$ 315,273
USFS Stevens Auth Sierra Springs SS-2 (22-CA-11050300-015)	9/15/2025	$ 309,000	$ 4,285	$ 4,211	$ 75	$ 304,715
USFS Stevens Auth Grizzly Flats GF-18 (20-CA-11050300-013)	6/18/2025	$ 180,000	$ 178,199	$ 177,845	$ 354	$ 1,801
USFS Stevens Auth Grizzly Flats GF-18 (22-CA-11050300-015)	9/15/2025	$ 150,000	$ 8,186	$ 8,058	$ 129	$ 141,814
USFS Stevens Auth Gold Ridge GRF (20-CA- 11050300-013)	6/18/2025	$ 150,000	$ 149,625	$ 149,625	$ 0	$ 375
USFS Stevens Auth Volcanoville (22-CA-11050300-015)	9/15/2025	$ 132,000	$ 10,733	$ 10,603	$ 130	$ 121,267
USFS Stevens Auth Mosquito (22-CA-11050300-015)	9/15/2025	$ 200,000	$ 30,881	$ 30,185	$ 696	$ 169,119
BLM Georgetown Fuel Break BLM L20AC00468	9/22/2025	$ 990,000	$ 867,969	$ 867,969	$ -	$ 122,031
CAL FIRE South County Fuel Reduction Project 5GG21199	3/15/2026	$ 2,079,887	$ 872,211	$ 872,210	$ 1	$ 1,207,676
CAL FIRE Georgetown Marshal Road Fuel Reduction 5GA2112	3/15/2026	$ 278,700	$ 218,834	$ 218,834	$ -	$ 59,866
CAL FIRE Fuel Red for Critical Rds-Coloma Lotus 5GG21200	3/15/2026	$ 705,670	$ 525,493	$ 525,493	$ -	$ 180,177
CAL FIRE Residential Hazardous Tree Removal 5GG21198	3/15/2026	$ 1,252,790	$ 821,221	$ 874,372	$ (53,151)	$ 431,569
CAL FIRE Spanish Flat North Fuel Reduction Project 8GG2160	3/31/2026	$ 4,890,440	$ 296,882	$ 302,912	$ (6,030)	$ 4,593,558
CAL Fire Hazardous Tree Grant	3/15/2030	$ 1,170,400	$ -	$ -	$ -	$ 1,170,400
TOTAL, FUELS TREATMENT		**$ 13,047,887**	**$ 4,228,247**	**$ 4,285,679**	**$ (57,433)**	**$ 8,819,640**
Defensible Space						
CA Fire Safe Council (Senior, Low Income, **Disabled**)	12/31/2024	$ 500,000	$ 381,625	$ 461,966	$ (80,341)	$ 118,375
PGE Grant 2024 Dspace	12/31/2025	$ 100,000	$ 100,000	$ 735	$ 99,265	$ -
CAL FIRE Defensible Space Grant-5GG23101	3/15/2030	$ 937,000	$ 464,269	$ 412,831	$ 51,439	$ 472,731
SMUD 2025-20257	3/31/2025	$ 60,000	$ 20,000			
TOTAL, DEFENSIBLE SPACE		**$ 1,597,000**	**$ 945,894**	**$ 875,531**	$ 70,363	**$ 591,106**
Chipping						
USFS Stevens Auth Chipping (20-CA- 11050300-013)	6/18/2025	$ 300,000	$ 114,295	$ 129,040	$ (14,746)	$ 185,705
AQMD Chipping Grant	12/31/2026	$ 355,000	$ 223,037	$ 76,201	$ 146,836	$ 131,963
CAL FIRE El Dorado Chipper 5GG20100	3/15/2025	$ 987,289	$ 987,212	$ 987,212	$ -	$ 77
TOTAL, CHIPPING		**$ 1,642,289**	**$ 1,324,543**	**$ 1,192,453**	**$ 132,090**	**$ 317,746**
Miscellaneous Grants						
Title III 2023/2024		$ 144,188	$ 144,188	$ -	$ 144,188	$ -
Title III 2022-23	9/1/2024	$ 77,141	$ 77,141	$ 43,502	$ 33,639	$ -
Title III 2022-23 Green Waste	9/1/2024	$ 63,000	$ 63,000	$ 30,052	$ 32,948	$ -
Title III 2021/22	9/1/2023	$ 67,447	$ 67,447	$ 67,447	$ -	$ -
Title III 2014/2016		$ 94,273	$ 94,273	$ 94,118	$ 155	$ -
West Slope Foundation - Aukum Fairplay FSC		$ 5,000	$ 5,000	$ 1,052	$ 3,948	$ -
PGE-Roadside Clearance - Oak Hill FSC	11/30/2025	$ 100,000	$ 50,000	$ -	$ 50,000	$ 50,000
CA FSC Grant	8/31/2026	$ 100,000	$ -	$ -	$ -	$ 100,000
TOTAL, MISCELLANEOUS GRANTS		**$ 506,862**	**$ 356,861**	**$ 236,171**	**$ 120,690**	**$150,000**
Grant Total Grants		**$ 16,794,038**	**$ 6,855,546**	**$ 6,589,835**	**$ 265,711**	**$ 9,878,491**