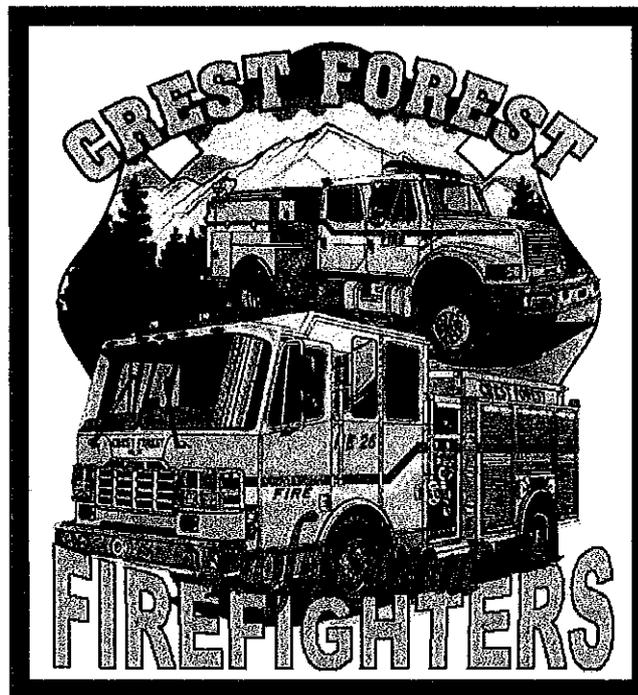


CREST FOREST FIRE PROTECTION DISTRICT

FINAL BUDGET

2010-2011



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PURPOSE:

This budget message was prepared for the Crest Forest Fire Protection District (CFFPD) Board of Directors to clearly present the responsibilities, operations, assets, liabilities, revenues, and expenses of the District. Every year, it is hoped that the budget message and associated budget pages will explain why we do what we do and the service level implications of the fiscal choices of the Board. Even though there are several detailed pages to this message, it is again the intent of this message to be a tool that the Board can refer to when making budget decisions.

It is also the intent of this message to be a tool that the public can use to understand the sometimes complex and confusing budgets of government. The District wants their citizens to be able to clearly understand that the budget decisions of the Board, the operational decisions of the management, and the tactical decisions of the staff in the field are all interrelated and directed at serving the community in the best and most cost-effective manner possible.

This presentation of the proposed final 2010/2011 CFFPD budget represents a clear fiscal plan to sustain fire, EMS, transport, disaster, and other related District services at the level they were reduced to on April 1, 2010. Revenues for the 2009/2010 fiscal year shrank significantly and the cash balances were seriously reduced. At the Special Board meeting in March 2010, the Board took the necessary actions to stop the reduction of the cash balances of the District. This budget reflects the combined beginning fund balance of the MCE/MCG/MCW budgets of \$350,909 and beginning cash in reserved funds of \$454,831. This minimum cash-in-bank (\$805,740) represents approximately 16% of the annual budget amount.

Again, every effort has been made to accurately and efficiently project the revenues and related expenses in such a manner to keep the Board informed of the fiscal status of the District and to provide a tool for fiscal resource tracking into the future.

This budget projects MCG tax revenues at 2% below last year's received amount, which were approximately 6.5% below the previous year. It also, projects ambulance revenues as flat even though ambulance rates have been increased by 17%. This is due to the downturn in insured patients and reductions in some insurance company payments. It continues to reflect a reduction of one paid on-duty firefighter for most of the days covered by this budget. This was the result of the reduction of overtime for covering vacant positions. No full-time paid individuals were laid off as a result of this budget.

This budget also reflects an increase in the projected cash balance for the beginning balance for the fiscal year 2011/2012 by holding an extra \$505,324 in the combined MCG/MCE Terminal Benefits lines. Any expenditure of these funds due to a full-time paid staff member separating from service to the District can be offset by the Board by leaving the vacancy open until the funds paid out of Terminal Benefits are recouped through Regular Salary savings, therefore maintaining the projected beginning fund balance for the fiscal year 2011/2012. Projected reserve balances are also increased to \$592,003 for the fiscal year 2011/2012. This minimum cash-in-bank (\$1,097,327) represents just over 21% of the annual operating budget amount and reflects a healthy but austere financial position for the District.

BUDGET ASSUMPTIONS:

Assumptions were made in the preparation of this proposed budget. They are as follows:

1. One new revenue source was projected to implement the budget as presented. That source was the addition of fees collected for motor vehicle accidents by EF Recovery on the District's behalf.

2. Ambulance transport fees are projected as flat, reflecting the 17% increase but allowing for the reduced number of insured patients and reduced insurance company payments.
3. The Certificate of Participation (COPs) payments for this fiscal year will be made from an escrow account established with the savings from August 2, 2010 refunding of the COPs with a private placement bond at a lesser interest rate.
4. Terminal Benefits have been budgeted for the combined MCE/MCG/MCW budgets at \$505,324 more than is anticipated to be paid out for this fiscal year.
5. Three staff positions are being left vacant to implement the budget as presented but on a few shifts the vacant position will be voluntarily covered by a PCF.
6. All existing accounts payable of the District will be paid in a timely manner.
7. All accounts receivable due the District will be aggressively collected, including the new EF Recovery fees for motor vehicle accidents.
8. All funds, liabilities, assets, revenues, and expenses will be accounted for and reported to the Board in a timely and ethical manner.
9. All District structures, land, and vehicles/equipment will be properly maintained.
10. All District personnel will be properly trained and compensated per their Memorandum of Understanding (MOU).
11. The District will diligently and ethically seek to meet all its legal obligations.
12. MCG Tax Revenues are projected at 2% less than received last year.
13. Expenses are projected sufficient to pay all expected obligations, but are extremely austere. Tight oversight and meticulous implementation is needed to keep within the budgeted amounts.
14. Proper insurances are in place to cover most anticipated potential catastrophic events that may affect District operations, liability (FAIRA), worker's compensation (PASIS), and other related physical property insurances.

THE DISTRICT:

The Crest Forest Fire Protection District (CFFPD) provides a variety of services to the communities of Agua Fria, Cedar Pines Park, Crestline, Lake Gregory, Rim Forest, Twin Peaks, Valley of Enchantment, and parts of Blue Jay. The approximate District resident population served is 20,000, while the summertime population may double with vacationers.

The District operates from the main 24 hour staffed station, with administrative offices, in Crestline (Station 25); a second 24 hour staffed station at Twin Peaks (Station 26); and four other paid call (PCF) fire stations at Cedar Pines Park (Station 24), Lake Gregory (Station 29), Rim Forest (Station 30), and Valley of Enchantment (Station 28). One additional station site is owned by the District and is located in Agua Fria (Station 27) and one additional PCF company runs out of Station 26. Station 27 houses one reserve ambulance and is being used for storage.

Initial response to areas covered by the District boundaries, approximately 23 square miles, are started from the two 24 hour staffed stations, depending on the type and location of the call. Additional PCF units are called as necessary to abate the particular emergencies. The career staff consists of a fire chief, two division chiefs, a part-time receptionist, six fire captains, six engineers (apparatus operators), nine fulltime firefighters, a part-time fire inspector, and a fire mechanic. Thirteen of the career staff are also cross-trained as paramedics. Approximately 35 PCF staff supplements emergency response as needed. Also, twelve Support Services and 30 CERT volunteers as well as a contract finance officer assist in meeting the District's mission.

The District operates a total fleet of emergency response vehicles valued at just under three million dollars that is maintained by the District fire mechanic. The fleet consists of six fire engines, one brush engine, four ambulances, two snow cats, one rescue unit, one front loader, one water tender, two staff vehicles, two response pickups, one utility truck, a mechanic's vehicle, a support services van, and a support services module. Various specialized equipment supports the emergency response system as well. This equipment includes, but is not limited to, firefighting safety clothing, radios, self-contained breathing apparatus, extrication equipment, medical equipment, pumps, hose, ladders, fittings, extinguishers, hand tools, over-the-side rescue rope, and lighting equipment.

THE PROPOSED FINAL BUDGET:

The proposed budget is broken down into eight major sections. **The first section of the proposed budget (MCC)** is the salary reserve used to allocate funds necessary to cover the one time every ten years that the fiscal year will have 27 pay periods instead of the customary 26 pay periods. Rather than create a traumatic budgeting experience every ten years, monies are allocated annually in the budget to cover the extra payroll expenditure on the tenth year. This is the second year of ten. This fund is titled "Paramedic General Salary Reserve" and covers only the salary for personnel covered by the EMS/Ambulance budget (MCE).

The second major section of the proposed budget (MCE) is for the EMS/Ambulance portion of the budget. Six line paramedic personnel are budgeted in this section. All EMS materials and supplies are paid for from this section of the budget. Once again, this year there are no allocations delineated in this section as transfers to the general budget (MCG) to cover overhead costs such as facilities, insurance, legal costs, etc... The Workers' Compensation, salary, overtime, and most 2000 Series line items in this section have been decreased. **A special note should be made that the MCG (general budget) continues to transfer funds into the MCE budget to cover shortfalls between revenues and expenses. The transfer is projected to be smaller this year than in the recent past. This is due to MCE budget reductions.**

In layman's terms, the general fund budget that is used for fire suppression, major disasters, and other services continues to supplement the EMS/Ambulance operations, but at a lesser rate than in the recent past. The EMS/Ambulance assessment on real property and transport fees charged for services rendered do not cover the actual allocated costs for EMS/Ambulance services provided by CFFPD. This is significant due to the fact that Medicare will continue to reduce reimbursements for transport billing through the year 2011 and the County Board of Supervisors sets the maximum amounts allowed for ambulance transport bills within San Bernardino County. CFFPD currently sets ambulance transport billing rates at the maximum allowed by the County Board of Supervisors.

The third major section of the proposed budget (MCF) is the budget section that allocates funds for the general fire operations vehicle/equipment reserve. These funds are used to replace over two million dollars of fire suppression rolling stock and major equipment used in firefighting operations. The replacement cost for just one of the six District-owned fire engines (one additional fire engine is owned by the State Office of Emergency Services) is currently in excess of \$400,000. These funds will help to cover future costs for general fire vehicles and major equipment. No funds are being added to this budget this fiscal year and no funds are to be expended from this budget in this fiscal year.

The fourth major section of the proposed budget (MCG) is the budget section that allocates funds for the general fire department operations. The section is titled "FIRE BUDGET". All personnel, materials, supplies, and services not budgeted for in MCE or MCW reside in this section of the budget. This is sometimes referred to as the "General Fund". The mechanic services and training activities also reside within this section of the proposed budget.

The increases in this section of the budget are Regular Salary, Extra Help, Terminal Benefits, and associated salary roll-ups. The Regular Salary and salary roll-ups reflect the fact that an Engineer has been returned full-time to the MCG budget that was previously half time in the MCW budget. With current budget cuts the Engineer must be assigned to a line shift rather than the fire prevention office. MCW has been greatly reduced due to this shift of personnel.

Extra Help increased based on projected use to cover sick leave and annual leave vacancies. Terminal Benefits reflect the covering of unfunded liabilities and the creation of a checks-and-balance mechanism for the Board to maintain an approximate 10% beginning fund balance for future budget years.

Almost all 2000 Series line items have been significantly reduced and Revenue projections from general tax support are projected at 2% below the level received last year.

The fifth major section of the proposed budget (MCI) is the budget section that allocates funds for the replacement of structures/land. This is a reserve fund that anticipates and makes an attempt to fund the depreciation of the physical structures owned by the District and any major repairs to District facilities. It also tries to anticipate the future need of land and structures. This line item remains extremely underfunded. In the last fiscal year, \$112,000 was transferred from this budget to the MCG budget for cash flow. In this fiscal year, the entire \$112,000 is being returned to the MCI budget. **The one major note for this section is the continued underfunding of the "Structure/Land" reserve line item.** This situation should be rectified in future budgets.

The sixth major section of the proposed budget (MCK) is the budget section that allocates funds for "General Salary Reserve" and covers only the salary for personnel covered by the general fund budget (MCG). Again, like the MCC section, this is where funds are allocated to cover the one time every ten years that the fiscal year will have 27 pay periods instead of the customary 26 pay periods. Rather than create a traumatic budgeting experience every ten years, monies are allocated annually in the budget to cover the extra payroll expenditure on the tenth year. This is the second year of ten.

The seventh major section of the proposed budget (MCL) allocates funds for the "Paramedic/Equipment Vehicles". These funds are used to replace the four ambulances and major EMS equipment. The replacement cost for one ambulance is currently in excess of \$150,000. The first-out ambulance vehicle was replaced in the 2008/2009 fiscal year from funds in this section of the budget. The funds in this section of the budget need to be replenished in the next few years to be able to keep up with necessary ambulance replacements in the future. In the past, most donations from the public have been allocated to this fund by Board action.

The eighth and final major section of the proposed budget (MCW) is the budget section that previously allocated funds for "Weed Abatement". This title is actually a misnomer in the fact that the majority of the revenues for this section of the budget come directly from fire prevention planning fees charged to contractors, developers, and residents that are planning construction projects within the District. Some additional funds come from previous weed abatement liens and interest. The planning functions are fully conducted by the personnel in fire

prevention, yet all fire prevention expenses were charged to the general fund (MCG) in the past. Last year's MCW section of the budget became a total fire prevention/education section that fully reflects the actual cost of those activities. Only the part-time inspector is budgeted in MCW for this fiscal year.

It is the intent of the District to accurately project all major cost centers and their effect on the overall budget. This will assist the Board in making appropriate budget decisions as well as assist the lay public in understanding the District budget and operations. It also recognizes the fire prevention/planning fee ordinance change adopted by the Board in January 2010. This ordinance change increased planning fee rates to the level of the adjoining communities. This will, in future years, more accurately cover the utilization of the time of fire prevention personnel for conducting planning functions rather than completely supplement those activities through a cost to the general fund. Currently, construction has slowed in the District to the point that the fire prevention officer that was reassigned to shift firefighting is projected to handle all fire prevention activities with help from the fire chief, duty officers, fire inspector, and shift personnel.

SUMMARY & STATISTICS:

The proposed budget presents a balanced CFFPD budget for the fiscal year 2010/2011 with the understanding that staffing has been reduced by one firefighter on most days and revenues in the MCE budget tax revenues are being projected at an additional 2% reduction. Major differences from past budgets are the major cuts in the 2000 Series of both the MCE and MCG budgets; reduced reliance on overtime to fill vacancies; funding terminal benefits at over \$500,000 above the anticipated expenditures to secure an appropriate future beginning fund balances for the future; reduced Worker's Compensation costs; and the increase in the use of part-time help to cover for sick and annual leave vacancies.

The District has fewer revenues to fully meet the CFFPD mission, but due to budget cuts, vacancies, and expanded use of part-time employees, the reduction of responding personnel has been limited to one firefighter for most of the days covered by this budget. In this fiscal year any termination of a position will cause the District to leave that position open until terminal benefit costs can be absorbed within the Regular Salaries line item. No retirements are expected in this fiscal year.

There are significant trends that should be of concern to the Board and citizens. First, the current economic conditions may continue to decrease and put negative pressure on future services provided by the District. Second, the inability of the EMS/Ambulance section of the budget (MCE) to transfer funds to the general fund for resources used continues to be problematic. This supplementing of MCE by the general fund will have a long-term negative effect on overall District operations if the situation is not corrected.

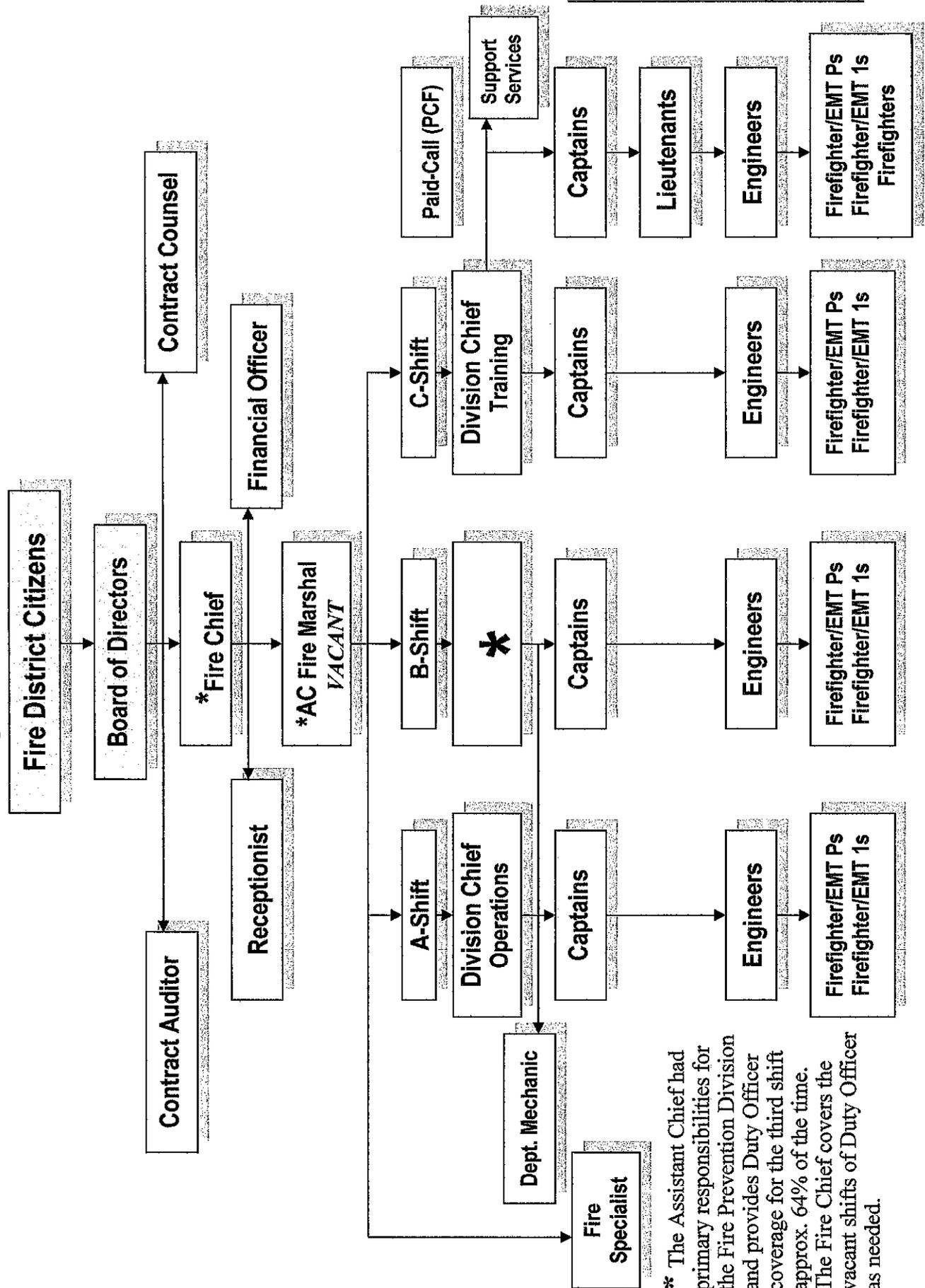
This budget was developed with the intent to continue to support CFFPD operations at the highest level possible without deficit spending and to avoid negatively impacting District citizens due to reduced tax revenues any more than absolutely possible. All levels of District operations will continue to be conducted in the most cost effective and efficient manner possible.

This CFFPD preliminary budget attempts to secure a minimum beginning fund cash balance larger than the preceding fiscal year and projects no deficit spending even with projected MCE tax revenues being estimated at a 2% reduction.

Crest Forest Fire Protection District

Revised: April 1, 2009

Organization Chart



* The Assistant Chief had primary responsibilities for the Fire Prevention Division and provides Duty Officer coverage for the third shift approx. 64% of the time. The Fire Chief covers the vacant shifts of Duty Officer as needed.

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
PARAMEDIC GENERAL SALARY RESERVE (MCE)**

MCC 775

-----	2009-10	2009-10	2010-11	CHANGE	% CHANGE
-----	CURRENT	ACTUAL	PROPOSED	Estimated to Actual	Estimated to Actual
-----	BUDGET	EXPENDITURES	BUDGET	09/10 TO 10/11	09/10 TO 10/11
Funding Requirements					
Regular Salary	\$ 1,421	\$ -	\$ 2,766	\$ 2,766	100.00%
Extra Help	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ 288	\$ -	\$ 378	\$ 378	100.00%
Retirement	\$ 705	\$ -	\$ 1,484	\$ 1,484	100.00%
Sub Total	\$ 2,414	\$ -	\$ 4,628	\$ 4,628	100.00%
Fringe Benefits					
Services & Supplies					
Other Charges					
Structures & Improvements					
Equipment					
Contingencies					
Reserves					
General Reserve	\$ 866	\$ -	\$ 1,295	\$ 1,295	100.00%
Operating Transfers OUT	\$ 12,744	\$ 12,744	\$ -		
TOTALS	\$ 16,024	\$ 12,744	\$ 5,923	\$ (6,821)	-115.17%
Funding Sources					
Taxes					
Augmentation					
Use of Money (Interest)	\$ 1,000	\$ 129	\$ 300	\$ (700)	-233.33%
State Aid					
Federal Aid					
Current Services					
Other Revenue					
Fund Balance	\$ 12,610	\$ 12,610	\$ 2,409	\$ (10,201)	-423.45%
Operating Transfers IN	\$ 2,414	\$ 2,414	\$ 3,214	\$ 800	24.89%
TOTALS	\$ 16,024	\$ 15,153	\$ 5,923	\$ (10,101)	-170.54%

**Fiscal Year 2010-11
FINAL BUDGET
MCC - 775 PARAMEDIC GENERAL/SALARY RESERVE (MCE)**

Year 2 of 10

EXPENDITURES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
1010 Salary - 10% Payroll Accruals	\$ 1,421	\$ -	\$ 2,766
1015 Extra Help - 10% Payroll Accruals			\$ -
1035 Overtime - 10% Payroll Accruals	\$ 288	\$ -	\$ 378
1115 Retirement - 10% Payroll Accruals	\$ 705	\$ -	\$ 1,484
5030 Operating Transfers Out	\$ 12,744	\$ 12,744	\$ -
6005 General Reserve	\$ 866		\$ 1,295
TOTAL EXPENDITURES	\$ 16,024	\$ 12,744	\$ 5,923

REVENUE	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
8500 Interest	\$ 1,000	\$ 129	\$ 300
9975 Operating Transfers IN	\$ 2,414	\$ 2,414	\$ 3,214
9984 Other - From Auditor	\$ -	\$ -	\$ -
FUND BALANCE	\$ 12,610	\$ 12,610	\$ 2,409
TOTAL REVENUES	\$ 16,024	\$ 15,153	\$ 5,923

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 16,024	Budgeted	\$ 16,024
Received	\$ 15,153	Spent	\$ 12,744
Revenue Shortfall	\$ (871)	Underspent	\$ 3,280

FY 2010-11 FUND BALANCE: \$ 2,409
=====

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
MEDIC PROGRAM**

MCE 775

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Actual 09/10 TO 10/11	% CHANGE Estimated to Actual 09/10 TO 10/11
Funding Requirements					
Regular Salary	\$ 369,415	\$ 337,862	\$ 350,000	\$ 12,138	3.47%
Extra Help	\$ -	\$ -	\$ -	\$ -	0.00%
Overtime	\$ 75,000	\$ 120,389	\$ 23,500	\$ (96,889)	-412.29%
Fringe Benefits	\$ 346,756	\$ 338,736	\$ 400,098	\$ 61,362	15.34%
Sub Total	\$ 791,171	\$ 796,987	\$ 773,598	\$ (23,389)	-3.02%
Services & Supplies	\$ 132,569	\$ 120,605	\$ 116,184	\$ (4,421)	-3.81%
Other Charges					
Structures & Improvements	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	
Lease Purchase	\$ 79,434	\$ 79,416	\$ -	\$ (79,416)	#DIV/0!
Contingencies	\$ -	\$ -	\$ -	\$ -	
Operating Transfers OUT	\$ 2,414	\$ 2,414	\$ 3,214	\$ 800	24.89%
TOTALS	\$ 1,005,588	\$ 999,423	\$ 892,996	\$ (106,427)	-11.92%
Funding Sources					
Taxes	\$ 510,000	\$ 497,476	\$ 498,500	\$ 1,024	0.21%
Augmentation					
Use of Money (Interest)	\$ 2,000	\$ 136	\$ 500	\$ 364	72.80%
State Aid					
Federal Aid					
Ambulance Services	\$ 335,000	\$ 298,771	\$ 330,000	\$ 31,229	9.46%
Other Revenue	\$ -	\$ 1,000	\$ -	\$ (1,000)	0.00%
Fund Balance	\$ (4,670)	\$ (4,670)	\$ (18,315)	\$ (13,645)	74.50%
Operating Transfers IN	\$ 163,258	\$ 188,394	\$ 82,311	\$ (106,083)	0.00%
TOTALS	\$ 1,005,588	\$ 981,107	\$ 892,996	\$ (88,112)	-9.87%

MCE

2010-11

**FINAL BUDGET
EXPENDITURES**

1000 SERIES

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
1010 Regular Salary	\$ 369,415	\$ 337,862	\$ 350,000
1015 Extra Help	\$ -	\$ -	\$ -
1035 Overtime	\$ 75,000	\$ 120,389	\$ 23,500
1045 Term Benefits	\$ -	\$ -	\$ 33,711
1050 Special Compensation	\$ 8,400	\$ 10,822	\$ 9,000
1115 Safety Mem. Retirement	\$ 183,199	\$ 171,320	\$ 202,700
1120 OASDI	\$ -	\$ -	\$ -
1150 Refundable Indem-Saf	\$ 26,862	\$ 25,084	\$ 27,200
1200 Emp. Group Insurance	\$ 84,264	\$ 87,188	\$ 94,500
1225 Medicare - Soc. Secur.	\$ 6,465	\$ 6,756	\$ 5,500
1235 Worker's Comp.	\$ 37,566	\$ 37,566	\$ 27,487
TOTAL 1000 SERIES	\$ 791,171	\$ 796,987	\$ 773,598

MCE

2010-11

**FINAL BUDGET
EXPENDITURES**

2000 Series

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
2025 Safety Clothing	\$ 1,750	\$ -	\$ 1,000
2035 Communications	\$ -	\$ -	\$ -
2080 Publications	\$ 350	\$ 78	\$ 150
2120 Small Tools	\$ 1,000	\$ 255	\$ 500
2125 Inventoriable Equip.	\$ 1,000	\$ -	\$ -
2130 Noninventoriable Equip	\$ 1,000	\$ -	\$ -
2135 Special Dept. Expense	\$ 6,400	\$ 6,300	\$ 265
2220 Other Gen. Liability	\$ 5,069	\$ 5,069	\$ 5,069
2305 General Office Expense	\$ 250	\$ -	\$ -
2323 Printing Expense	\$ 250	\$ 796	\$ 500
2405 Auditing	\$ 2,000	\$ 2,325	\$ 2,500
2445 Professional Services	\$ 56,000	\$ 48,725	\$ 49,200
2840 Medical Expense	\$ 36,000	\$ 35,230	\$ 34,000
2855 Equipment Maintenance	\$ 8,000	\$ 11,215	\$ 11,000
2930 Automotive - Fuel	\$ 11,000	\$ 10,613	\$ 11,000
2940 Private Mileage	\$ -	\$ -	\$ -
2941 Training	\$ 2,000	\$ -	\$ 1,000
2946 Other Travel	\$ 500	\$ -	\$ -
	-----	-----	-----
TOTAL 2000 SERIES	\$ 132,569	\$ 120,605	\$ 116,184
	=====	=====	=====

MCE

2010-11

**FINAL BUDGET
EXPENDITURES**

4000 SERIES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
4060 Lease Purchase	\$ 79,434	\$ 79,416	\$ -
TOTAL 4000 SERIES	\$ 79,434	\$ 79,416	\$ -
5000 SERIES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
5030 Inter-Fund Transfers (Op. Transfers OUT)	\$ 2,414	\$ 2,414	\$ 3,214
TOTAL 5000 SERIES	\$ 2,414	\$ 2,414	\$ 3,214
6000 SERIES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
6000 Contingencies	\$ -	\$ -	\$ -
6005 General Reserve	\$ -	\$ -	\$ -
TOTAL 6000 SERIES	\$ -	\$ -	\$ -
TOTALS	\$ 1,005,588 =====	\$ 999,423 =====	\$ 892,996 =====

**MCE 2010-11 FINAL BUDGET
REVENUES**

REVENUES	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUES	2010-11 PROPOSED BUDGET
8145 Int. & Pen. De.	\$ 20,000	\$ 14,314	\$ 15,500
8155 Spec Assmt Pr.	\$ 40,000	\$ 38,057	\$ 38,000
8160 Spec. Assmt	\$ 450,000	\$ 445,105	\$ 445,000
8500 Interest	\$ 2,000	\$ 136	\$ 500
9470 Ambulance	\$ 335,000	\$ 298,771	\$ 330,000
9800 Other Services	\$ -	\$ 1,000	\$ -
9970 Other	\$ -	\$ -	\$ -
9975 Operating Transfer IN	\$ 163,258	\$ 188,394	\$ 82,311
FUND BALANCE	\$ (4,670)	\$ (4,670)	\$ (18,315)
	-----	-----	-----
TOTAL REVENUES	\$ 1,005,588	\$ 981,107	\$ 892,996
	=====	=====	=====

REVENUES:		EXPENDITURES:	
Budgeted	\$ 1,005,588	Budgeted	\$ 1,005,588
Received	\$ 981,107	Spent	\$ 999,423
	-----		-----
Revenue Shortfall	\$ (24,481)	Underspent	\$ 6,165

FY 2010-11 PROPOSED FUND BALANCE : \$ (18,315)
=====

2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT

1010 Regular Salary

			<u>Regular Salary Only</u>	<u>TOTAL</u>	
	6	Fire Fighter/Paramedics		\$ 349,663.89	
<u>total w/flsa</u>					<u>flsa only</u>
\$ 60,001.27		PF1	\$ 58,435.81		\$ 1,565.46
\$ 61,501.31		PF2	\$ 59,896.07		\$ 1,605.24
\$ 63,001.33		PF3	\$ 61,357.87		\$ 1,643.46
\$ 60,001.27		PF4	\$ 58,435.81		\$ 1,565.46
\$ 54,527.58		PF5	\$ 53,102.52		\$ 1,425.06
\$ 60,001.27		PF6	\$ 58,435.81		\$ 1,565.46
					\$9,370.14
			TOTAL	----- \$ 349,663.89	
		Budget Proposal		\$ 350,000.00 =====	
		10% Payroll Accrual (5030)		\$ 1,344.86	

2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT

1035 Overtime Wages

FLSA **\$ 9,370.14**

PF1	\$	1,565.46
PF2	\$	1,605.24
PF3	\$	1,643.46
PF4	\$	1,565.46
PF5	\$	1,425.06
PF6	\$	1,565.46

Unplanned Overtime **\$ 14,000.00**

Total **\$ 23,370.14**

Budget Proposal **23,500.00**

=====

10% Payroll Accrual (5030) **\$ 89.89**

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

1045 Terminal Payments

Estimated Expenditures FY 2009-10	\$0.00
Increase	\$ 33,711.00

	\$ 33,711.00

Budget Proposal	\$ 33,711.00
	=====

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

1050 Special Compensation

Holiday & Sick Leave Cash Out FY 2009-10 \$ 10,822.00

TOTAL \$ 10,822.00

Budget Proposal \$ 9,000.00

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

1115 Safety Members Retirement

Salary \$ 349,663.89

Health/Dental and Uniform Benefits \$ 94,414.80

	<u>Health/Dental</u>	<u>Uniform</u>	<u>Total</u>
PF1	\$ 16,188.96	\$ -	\$ 16,188.96
PF2	\$ 16,188.96	\$ -	\$ 16,188.96
PF3	\$ 16,188.96	\$ -	\$ 16,188.96
PF4	\$ 16,188.96	\$ -	\$ 16,188.96
PF5	\$ 13,470.00	\$ -	\$ 13,470.00
PF6	\$ 16,188.96	\$ -	\$ 16,188.96

Special Compensation (1050)
(cash outs) \$ 9,000.00

**Total earnable compensation
to apply 44.70% retirement rate** \$ **453,078.69**

Total for object 1115 \$ **202,526.17**

BUDGET PROPOSAL \$ **202,700.00**
=====

**10% PAYROLL ACCRUAL FOR
RETIREMENT** \$ **778.95**
TO MCC (object 5030)

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

1120 OASDI - Extra Help FICA

Actual Expenditures FY 2009-10	\$0.00
Decrease	\$0.00

Budget Proposal	\$0.00
	=====

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

1150 Refundable Indem-Safety

Employer Contribution

Total earnable compensation to apply 6% rate to	\$ 453,078.69 X 6%

TOTAL	\$ 27,184.72
Budget Proposal	\$ 27,200.00 =====

2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT

1200 Employee Group Insurance

	<u>Medical</u>	<u>Dental</u>	<u>Vision</u>	<u>LIFE AD&D</u>	<u>EAP</u>	<u>Total</u>
Aug	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Sep	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Oct	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Nov	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Dec	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Jan	\$ 7,142.09	\$ 217.98	\$ 98.09	\$ 10.98	\$ 5.10	\$ 7,474.24
Feb	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
Mar	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
Apr	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
May	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
Jun	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
Jul	\$ 7,856.30	\$ 239.78	\$ 107.90	\$ 10.98	\$ 5.10	\$ 8,220.06
Totals	\$ 89,990.33	\$2,746.55	\$1,235.93	\$ 131.76	\$ 61.20	\$ 94,165.78

BUDGET PROPOSAL **\$ 94,500.00**
=====

2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT

1225 Medicare - Hospital Insurance

Employer Contribution of all taxable wages
1.45% of Salaries/Overtime/Deferred Comp
(Employees hired after March 31, 1986)

\$ 5,565.91

Budget Proposal

\$ 5,500.00
=====

2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT

1235 Worker's Compensation Insurance

PASIS premium for FY 2010-11 \$ 27,486.28

Budget Proposal \$ 27,487.00

=====

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

2445 Professional Services

Ambulance Billing	\$ 13,400.00
CDF Dispatch Contract	\$ 22,251.00
Rapid Data - Assessment Report	\$ 9,000.00
TB Testings	\$ 1,000.00
Zoll (Fire Reporting)	\$ 684.00
ICEMA quarterly fees 09/10	\$ 2,844.00

TOTAL \$ 49,179.00

BUDGET PROPOSAL \$ 49,200.00
=====

**2010-11
FINAL BUDGET
MCE - 5030**

5030 Operating Transfers OUT - to MCG

Administration

Capt. EMS Coordinator	\$ 25,299.46	
Fire Chief	\$ 26,640.64	
Division Chiefs	\$ 26,679.60	
Accounting Clerk	\$ 4,114.00	
Personnel	\$ 8,964.80	
Mechanic	\$ 9,830.00	\$ 101,528.50

Services and Supplies	\$ 19,502.00	\$ 19,502.00
-----------------------	--------------	--------------

Facilities Cost Share		\$ 36,514.00
-----------------------	--	--------------

Less MCE expenses to be shared by MCG		\$ (17,266.00)
		=====
		\$ 140,278.50

TOTAL TO MCG	\$ 140,278.50
LESS MCE BUDGET DEFICIT	(\$140,278.50)

REVISED TOTAL TO MCG	\$ (0.00)
	=====

5030 Operating Transfers OUT - to MCC

10% Payroll Accrual for 2010-11	\$ 1,344.86
10% Overtime Accrual for 2010-11	\$ 89.89
10% Retirement Accrual for 2010-11	\$ 778.95

TOTAL MCC	\$ 2,213.69
------------------	--------------------

Operating Transfers OUT - to MCL

Hilda Shelgren Donation	\$ 1,000.00
-------------------------	-------------

BUDGET PROPOSAL	\$ 3,213.69
	=====

**2010-11
FINAL BUDGET
MCE - PARAMEDIC/SPECIAL ASSESSMENT**

Revenue

9975 Operating Transfers IN

from (MCG) to cover unfunded items	\$	82,311.00

TOTAL	\$	82,311.00

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
FIRE BUDGET EQUIPMENT/VEHICLES**

MCF 775

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Actual 09/10 TO 10/11	% CHANGE Estimated to Actual 09/10 TO 10/11
Funding Requirements					
Regular Salary					
Extra Help					
Overtime					
Sub Total	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits					
Services & Supplies					
Other Charges					
Structures & Improvements					
Vehicles	\$ 317,644	\$ -	\$ 317,653	\$ 317,653	100.00%
Contingencies	\$ -	\$ -	\$ -	\$ -	-100.00%
Reserves					
Salary Reserve					
Operating Transfers OUT					
TOTALS	\$ 317,644	\$ -	\$ 317,653	\$ 317,653	100.00%
Funding Sources					
Taxes					
Augmentation					
Use of Money (Interest)	\$ 10,000	\$ 5,009	\$ 5,000	\$ (5,000)	-100.00%
State Aid					
Federal Aid					
Current Services					
Other Revenue					
Fund Balance	\$ 307,644	\$ 307,644	\$ 312,653	\$ 5,009	1.60%
Operating Transfers IN	\$ -	\$ -	\$ -		
TOTALS	\$ 317,644	\$ 312,653	\$ 317,653	\$ 9	0.00%

**Fiscal Year 2010-11
FINAL BUDGET
MCF - 775 EQUIPMENT/VEHICLES
FIRE BUDGET**

6000 SERIES EXPENDITURES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
	-----	-----	-----
4050 Vehicles	\$ 317,644	\$ -	\$ 317,653
6000 Contingency	\$ -	\$ -	\$ -
	-----	-----	-----
TOTAL EXPENDITURES	\$ 317,644	\$ -	\$ 317,653

REVENUE	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
	-----	-----	-----
8500 Interest	\$ 10,000	\$ 5,009	\$ 5,000
9975 Operating Transfers IN	\$ -	\$ -	\$ -
FUND BALANCE	\$ 307,644	\$ 307,644	\$ 312,653
	-----	-----	-----
TOTAL REVENUES	\$ 317,644	\$ 312,653	\$ 317,653

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 317,644	Budgeted	\$ 317,644
Received	\$ 312,653	Spent	\$ -
	-----		-----
Revenue Shortfall	\$ (4,991)	Underspent	\$ 317,644

FY 2010-11 FUND BALANCE: \$ 312,653

=====

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
FIRE BUDGET**

MCG 775

	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Final 09/10 TO 10/11	% CHANGE Estimated to Final 09/10 TO 10/11
Funding Requirements					
Regular Salary	\$ 1,476,000	\$ 1,486,573	\$ 1,508,000	\$ 21,427	1.42%
Extra Help	\$ 125,000	\$ 152,929	\$ 152,000	\$ (929)	-0.61%
Overtime	\$ 222,700	\$ 280,124	\$ 121,720	\$ (158,404)	-130.14%
Fringe Benefits	\$ 1,377,368	\$ 1,434,386	\$ 1,902,425	\$ 468,039	24.60%
Sub Total	\$ 3,201,068	\$ 3,354,012	\$ 3,684,145	\$ 330,133	8.96%
Services & Supplies	\$ 510,198	\$ 391,994	\$ 359,448	\$ (32,546)	-9.05%
Other Charges					
Structures & Improvements	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
Vehicles	\$ -	\$ -	\$ -	\$ -	
Lease Purch. Structure	\$ 105,296	\$ 105,271	\$ -	\$ (105,271)	#DIV/0!
Contingencies	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Transfers OUT	\$ 312,722	\$ 230,650	\$ 204,269	\$ (26,381)	-12.91%
TOTALS	\$ 4,129,284	\$ 4,081,927	\$ 4,247,862	\$ 165,935	3.91%
Funding Sources					
Taxes	\$ 3,562,168	\$ 3,827,942	\$ 3,768,858	\$ (59,084)	-1.57%
Augmentation	\$ -	\$ -	\$ -	\$ -	
Use of Money (Interest)	\$ 8,000	\$ 7,564	\$ 7,500	\$ (64)	0.00%
Restitution	\$ -	\$ -	\$ -	\$ -	
Fire Assignment Reimb	\$ 42,778	\$ 81,800	\$ 130,000	\$ 48,200	0.00%
Current Services	\$ (43,000)	\$ (47,948)	\$ (48,000)	\$ (52)	0.11%
Other Revenue	\$ 2,810	\$ 7,735	\$ 37,810	\$ 30,076	79.54%
Fund Balance	\$ 537,114	\$ 537,114	\$ 351,694	\$ (185,420)	-52.72%
Operating Transfers IN	\$ 19,414	\$ 19,414	\$ -	\$ (19,414)	0.00%
TOTALS	\$ 4,129,284	\$ 4,433,621	\$ 4,247,862	\$ (185,759)	-4.37%

MCG

2010-11

FINAL BUDGET
EXPENDITURES

ORGS: 775 - GENERAL

1000 SERIES

	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET
1010 Regular Salary	\$ 1,476,000	\$ 1,486,573	\$ 1,508,000
1015 Extra Help	\$ 125,000	\$ 152,929	\$ 152,000
1035 Overtime	\$ 222,700	\$ 280,124	\$ 121,720
1045 Term Benefits	\$ 4,849	\$ 16,914	\$ 488,527
1050 Special Compensation	\$ 77,779	\$ 114,876	\$ 70,000
1110 Gen. Mem. Retirement	\$ 10,686	\$ 10,921	\$ 10,700
1115 Safety Mem. Retirement	\$ 721,940	\$ 732,716	\$ 797,000
1120 OASDI	\$ 10,710	\$ 11,543	\$ 12,000
1145 Refundable Indem-Gen	\$ 3,302	\$ 3,262	\$ 3,200
1150 Refundable Indem-Saf	\$ 105,702	\$ 107,325	\$ 107,000
1200 Emp. Group Insurance	\$ 239,580	\$ 232,409	\$ 260,500
1210 Unemployment Ins.	\$ 1,000	\$ 554	\$ 500
1225 Medicare - Soc. Secur.	\$ 18,410	\$ 20,456	\$ 18,800
1235 Worker's Comp.	\$ 183,410	\$ 183,410	\$ 134,198
	-----	-----	-----
TOTAL 1000 SERIES	\$ 3,201,068	\$ 3,354,012	\$ 3,684,145
	=====	=====	=====

MCG **2010-11** **FINAL BUDGET** **ORGS: 775 - GENERAL**
EXPENDITURES

MCG 2000 SERIES	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET
2025 Safety Clothing	\$ 17,500	\$ 3,104	\$ 5,000
2035 Communications	\$ 1,500	\$ 600	\$ 1,000
2043 Elec EQ Ma	\$ 1,000	\$ 1,528	\$ 1,100
2062 800 MHZ	\$ 12,000	\$ 10,973	\$ 11,000
2070 Food	\$ 1,500	\$ 1,083	\$ 1,100
2075 Membership	\$ 1,000	\$ 874	\$ 1,000
2080 Publication	\$ 1,500	\$ 818	\$ 800
2115 Computers/Software	\$ 2,000	\$ 688	\$ 1,000
2120 Small Tools	\$ 2,000	\$ 2,400	\$ 1,500
2125 Inventoriable Equip	\$ 22,000	\$ 21,458	\$ 1,000
2130 Noninventoriable Equip	\$ 2,000	\$ 1,003	\$ 1,000
2135 Special Dept. Expense	\$ 27,500	\$ 23,522	\$ 4,000
2180 Utilities	\$ 82,000	\$ 65,882	\$ 68,000
2220 Other General Liability	\$ 24,748	\$ 24,748	\$ 24,748
2305 General Office Expense	\$ 10,000	\$ 7,851	\$ 9,000
2310 Postage	\$ 2,000	\$ 913	\$ 1,300
2323 Printing	\$ 500	\$ 141	\$ 500
2405 Auditing Charges	\$ 3,000	\$ 2,325	\$ 2,500
2415 County Services	\$ 8,500	\$ 8,842	\$ 9,000
2445 Professional Services	\$ 153,200	\$ 130,987	\$ 122,500
2815 Kitchen	\$ 500	\$ 119	\$ 200
2820 Bedding	\$ 500	\$ -	\$ 200
2835 Household Expense	\$ 5,000	\$ 3,051	\$ 3,500
2855 Equipment Maintenance	\$ 62,000	\$ 35,724	\$ 42,000
2870 Structure Maintenance	\$ 6,000	\$ 4,302	\$ 6,000
2895 Equipment Rental	\$ 4,000	\$ 2,727	\$ 3,500
2930 County Garage-new fuel	\$ 40,000	\$ 28,029	\$ 35,000
2940 Private Mileage	\$ 250	\$ -	\$ -
2941 Training	\$ 15,000	\$ 8,302	\$ 2,000
2946 Other Travel	\$ 1,500	\$ -	\$ -
TOTAL 2000 SERIES	\$ 510,198	\$ 391,994	\$ 359,448

**MCG 2010-11 FINAL BUDGET
EXPENDITURES**

MCG 4000 SERIES	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET
4030 Structures	\$ -	\$ -	\$ -
4040 Equipment	\$ -	\$ -	\$ -
4050 Vehicles	\$ -	\$ -	\$ -
4060 Lease Purch. Structure	\$ 105,296	\$ 105,271	\$ -
	-----	-----	-----
TOTAL 4000 SERIES	\$ 105,296	\$ 105,271	\$ -

MCG 5000 SERIES	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET
5030 Inter-Fund Transfers (Op. Transfers OUT)	\$ 312,722	\$ 230,650	\$ 204,269
	-----	-----	-----
TOTAL 5000 SERIES	\$ 312,722	\$ 230,650	\$ 204,269

MCG 6000 SERIES	2009-10 CURRENT BUDGET	2009-10 FINAL EXPENDITURES	2010-11 PROPOSED BUDGET
6000 Contingencies	\$ -	\$ -	\$ -
TOTALS	\$ 4,129,284	\$ 4,081,927	\$ 4,247,862
	=====	=====	=====

MCG

2010-11

FINAL BUDGET
REVENUES

REVENUES	2009-10 CURRENT BUDGET	2009-10 FINAL REVENUES	2010-11 PROPOSED BUDGET
8015 Prop Tax Curr. Sec 1%	\$ 2,997,321	\$ 3,206,538	\$ 3,142,407
8025 Prop Tax Curr. Unsec.	\$ 140,000	\$ 155,341	\$ 160,000
8035 Prop Tax Curr. Utilities	\$ 78,847	\$ 94,393	\$ 95,000
8115 Prop Tax Pri. Sec.	\$ 155,000	\$ 217,146	\$ 217,000
8125 Prop Tax Pri. Unsec.	\$ 6,000	\$ 6,326	\$ 6,300
8145 Int. & Pen. De.	\$ 55,000	\$ 65,759	\$ 66,000
8230 Supp. Roll Cu.	\$ -	\$ (22,821)	\$ (23,000)
8235 Supp. Roll Pr.	\$ 100,000	\$ 58,974	\$ 59,000
8500 Interest	\$ 8,000	\$ 7,564	\$ 7,500
8800 General Tax	\$ 30,000	\$ 46,287	\$ 46,151
8840 Fire Assignment Reimb	\$ 42,778	\$ 81,800	\$ 130,000
9800 Other Services	\$ (43,000)	\$ (47,948)	\$ (48,000)
9930 Report Copy Fees	\$ 50	\$ 257	\$ 50
9945 Contribution	\$ -	\$ -	\$ -
9970 Other Rev (EFR + CSA38+ 4850)	\$ 2,760	\$ 6,397	\$ 37,760
9975 Operating Transfers IN	\$ 19,414	\$ 19,414	\$ -
9775 Restitution Revenue	\$ -	\$ 1,081	\$ -
FUND BALANCE	\$ 537,114	\$ 537,114	\$ 351,694
TOTAL REVENUES	\$ 4,129,284	\$ 4,433,621	\$ 4,247,862

ACCORDING TO THIS WORKSHEET THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 4,129,284	Budgeted	\$ 4,129,284
Recieved	\$ 4,433,621	Spent	\$ 4,081,927
Excess Revenue	\$ 304,337	Underspent	\$ 47,357

FY 2010-11 FUND BALANCE: \$ 351,694
=====

2010-11
FINAL BUDGET
MCG - GENERAL FIRE

1010	Regular Salary	<u>Regular Salary Only</u>	<u>TOTALS</u>	<u>flsa only</u>
<u>with flsa</u>				
	1 Fire Chief		\$ 151,165.71	
	Fire Chief	\$ 151,165.71		
	3 Fire Fighters		\$ 164,817.20	
\$ 60,138.00	FF1	\$ 58,568.64		\$ 1,569.36
\$ 54,547.00	FF2	\$ 53,124.28		\$ 1,422.72
\$ 54,547.00	FF3	\$ 53,124.28		\$ 1,422.72
	1 Fire Fighter Paramedics		\$ 58,357.37	
\$ 59,924.00	PF7	\$ 58,357.37		\$ 1,566.63
	6 Engineers		\$ 417,170.43	
\$ 73,859.00	E1	\$ 71,932.40		\$ 1,926.60
\$ 79,490.80	E2	\$ 77,416.78		\$ 2,074.02
\$ 67,145.00	E3	\$ 65,393.12		\$ 1,751.88
\$ 73,859.00	E4	\$ 71,932.40		\$ 1,926.60
\$ 61,488.00	E5	\$ 59,877.72		\$ 1,610.28
\$ 72,506.00	E6	\$ 70,618.01		\$ 1,887.99
	6 Captains		\$ 481,028.61	
\$ 82,574.00	C1	\$ 80,419.64		\$ 2,154.36
\$ 82,574.00	C2	\$ 80,419.64		\$ 2,154.36
\$ 88,767.00	C3	\$ 86,450.40		\$ 2,316.60
\$ 75,617.00	C4	\$ 73,636.85		\$ 1,980.15
\$ 82,574.00	C5	\$ 80,419.64		\$ 2,154.36
\$ 81,817.00	C6	\$ 79,682.44		\$ 2,134.56
	2 Division Chiefs		\$ 209,511.00	
\$ 105,185.00	DC1	\$ 105,185.00		
\$ 104,326.00	DC2	\$ 104,326.00		
	1 Mechanic		\$ 51,854.00	
	Mechanic	\$ 51,854.00		
	21 Positions		\$ 1,533,904.32	
	PERSONNEL TOTAL		\$ 1,533,904.32	
	Eng Bagnell working out of grade Aug and Sept		\$ 616.00	
**	FF Jones 6 mo. Reduction AWOP		\$ (26,562.14)	
	Total		\$ 1,507,958.18	
	BUDGET PROPOSAL		\$ 1,508,000.00	
	10% Payroll Accrual (5030)		\$ 5,799.84	

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1015 Extra Help Wages

Patti Forsythe - Receptionist	15,912.00
PCF Estimated Expenditures FY 2010-11	\$ 25,000.00
INCREASE TO COVER AL/ SL	\$ 88,000.00
INCREASE TO COVER GIBBONS (8 mo)	\$ 23,000.00

TOTAL	\$ 151,912.00

BUDGET PROPOSAL **\$ 152,000.00**
=====

10% Payroll Accrual (5030) **\$ 584.28**

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1035 Overtime Wages

FLSA	(planned OT)			
3 Firefighters				\$ 5,981.43
FF	FF1	\$	1,569.36	
FF	FF2	\$	1,422.72	
FF	FF3	\$	1,422.72	
1 Firefighter Paramedic				
FFPM	PF7	\$	1,566.63	
6 Engineers				\$ 11,177.37
	E1	\$	1,926.60	
	E2	\$	2,074.02	
	E3	\$	1,751.88	
	E4	\$	1,926.60	
	E5	\$	1,610.28	
	E6	\$	1,887.99	
6 Captains				\$ 12,894.39
	C1	\$	2,154.36	
	C2	\$	2,154.36	
	C3	\$	2,316.60	
	C4	\$	1,980.15	
	C5	\$	2,154.36	
	C6	\$	2,134.56	
TOTAL FLSA OVERTIME				\$ 30,053.19
FF Jones 6 mo. Reduction (AWOP)				\$ (711.36)
Unplanned Overtime Shift Coverage				\$ 17,000.00
Unplanned Overtime (FIRE)				\$ 75,320.00
TOTAL OVERTIME				\$ 121,661.83
BUDGET PROPOSAL				\$ 121,720.00
				=====
10% Payroll Accrual	(5030)			\$ 467.93

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1050 Special Compensation

Annual leave cashout FY 2009-10	\$ 114,875.00
Estimated decrease	\$ (44,875.00)

TOTAL	\$ 70,000.00
--------------	---------------------

BUDGET PROPOSAL	\$ 70,000.00
------------------------	---------------------

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

**1110 General Members Retirement - Non Safety
(Personnel Officer and Mechanic)**

Employer Contribution of 20.39%
of Salaries and Related Benefits

Salary					\$ 51,854.00
	Mechanic			\$ 51,854.00	
Health/dental and uniform benefits					\$ 300.00
		<u>Health</u>	<u>Uniform/Tool</u>	<u>Total</u>	
Mechanic	\$	-	\$ 300.00	\$	300.00

Total earnable compensation to apply to retirement rate of 20.39%	\$ 52,154.00
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Retirement rate of 20.39% applied	\$ 10,634.20
--	---------------------

BUDGET PROPOSAL	\$ 10,700.00
	=====

10% PAYROLL ACCRUAL FOR RETIREMENT TO MCK (object 5030)	\$ 40.90
--	-----------------

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1115 Safety Members Retirement

Employers Contribution of 44.70%
of Salaries and Related Benefits

Salary \$ 1,456,104.18

Health/Dental and Uniform Benefits \$ 264,526.42

	<u>Health/Dental</u>		<u>Uniform</u>		<u>Total</u>
FF1	\$ 5,904.86	\$	-	\$	5,904.86
FF2	\$ 16,188.98	\$	-	\$	16,188.98
FF3	\$ 11,791.96	\$	-	\$	11,791.96
PF7	\$ 5,904.86	\$	-	\$	5,904.86
E1	\$ 16,052.90	\$	-	\$	16,052.90
E2	\$ 16,052.90	\$	-	\$	16,052.90
E3	\$ 16,188.98	\$	-	\$	16,188.98
E4	\$ 11,791.96	\$	-	\$	11,791.96
E5	\$ 16,188.98	\$	-	\$	16,188.98
E6	\$ 16,188.98	\$	-	\$	16,188.98
C1	\$ 14,643.72	\$	-	\$	14,643.72
C2	\$ 14,643.72	\$	-	\$	14,643.72
C3	\$ 16,188.98	\$	-	\$	16,188.98
C4	\$ 16,188.98	\$	-	\$	16,188.98
C5	\$ 11,791.96	\$	-	\$	11,791.96
C6	\$ 16,188.98	\$	-	\$	16,188.98
DC1	\$ 14,643.72	\$	-	\$	14,643.72
DC2	\$ 16,188.98	\$	-	\$	16,188.98
Fire Chief	\$ 11,791.96	\$	-	\$	11,791.96

FF Jones 6 mo. Reduction (AWOP) (\$8,094.49)

Special Compensation (object 1050 cash outs) \$ 70,000.00

**Total earnable compensation
to apply to retirement rate** \$ 1,782,536.10

Retirement rate of 44.70% applied \$ 796,793.64

BUDGET PROPOSAL **\$ 797,000.00**
=====

**10% PAYROLL ACCRUAL FOR RETIREMENT
TO MCK
(object code 5030)** **\$ 3,064.59**

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1120 Medicare and Social Security

Medicare = Hospital Insurance

Social Security = OASDI

(Old Age Survivors Disability Insurance)

Employer Contribution of 7.65%
of extra help salaries

1.45% Medicare \$ 2,202.72

6.2% Social Security \$ 9,418.54

Total \$ 11,621.27

BUDGET PROPOSAL \$ 12,000.00

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1145 Refundable Indemnification - General

Total earnable compensation
to apply 6% rate to

Employer Contribution of 6% of general member employees	\$ 52,154.00 x 6%

	\$ 3,129.24
BUDGET PROPOSAL	\$ 3,200.00 =====

2010-11
FINAL BUDGET
MCG - GENERAL FIRE

1150 Refundable Indem-Safety

Total earnable compensation
to apply 6% rate to

\$ 1,782,536.10

Employer Contribution of 6% of
safety members

x 6%

\$ 106,952.17

BUDGET PROPOSAL \$ 107,000.00

=====

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1200 Employee Group Insurance

	<u>Medical</u>	<u>Dental</u>	<u>Vision</u>	<u>Life AD&D</u>	<u>EAP</u>	<u>Total</u>
Aug	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Sep	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Oct	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Nov	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Dec	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Jan	\$ 20,381.99	\$ 612.17	\$ 244.93	\$ 36.60	\$ 17.00	\$ 21,292.69
Feb	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
Mar	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
Apr	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
May	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
Jun	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
Jul	\$ 22,420.19	\$ 673.39	\$ 269.42	\$ 36.60	\$ 17.00	\$ 23,416.60
TOTALS	\$ 256,813.07	\$ 7,713.34	\$ 3,086.12	\$ 439.20	\$ 204.00	\$ 268,255.73

FF Jones 6 mo. Reduction (AWOP) (\$8,094.49)

TOTAL \$ 260,161.24

BUDGET PROPOSAL \$ 260,500.00

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1210 Unemployment Insurance

FY 2009-10 Expenditures \$ 554.00

BUDGET PROPOSAL \$ 500.00
=====

2010-11
FINAL BUDGET
MCG - GENERAL FIRE

1225 Medicare - Hospital Insurance

Employer Contribution of 1.45% of taxable wages
on employees hired after March 31, 1986
Salary/Overtime/Deferred Compensation

\$	1,279,568.01
	1.45%

\$	18,553.74

BUDGET PROPOSAL	\$ 18,800.00
	=====

***** Employees Hired BEFORE March 31, 1986:

Bryan, Carpenter, Gibbons
McHenry, Ringhofer

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

1235 Worker's Compensation

PASIS premium for FY 2010-11 \$ 134,197.72

BUDGET PROPOSAL \$ 134,198.00
=====

**2010-11
FINAL BUDGET
MCG - GENERAL FIRE**

2025	Safety/Clothing	
	Safety clothing/turnouts	\$ 5,000.00
	Budget Proposal	\$ 5,000.00
		=====
2135	Special Department Expense	
	Firefighter Banquet	\$ -
	Petty Cash Reimbursement	\$ 1,765.00
	Uniform Allowances	\$ -
	Service Pins	\$ 235.00
	Public Safety Scholarship	\$ -
	Misc items	\$ 2,000.00
	Total	\$ 4,000.00
	BUDGET PROPOSAL	\$ 4,000.00
		=====
2445	Professional Services	
	Rapid Data - Payroll Service	\$ 7,000.00
	Dispatch Contract	\$ 22,251.00
	Board of Director's Meetings	\$ -
	Attorney	\$ 20,000.00
	Finance Officer	\$ 48,960.00
	Loma Linda Univ Healthcare (Physicals etc)	\$ 3,000.00
	LAFCO Budget Allocation	\$ 5,000.00
	US Bank Fee	\$ 1,000.00
	Computer Repair/Serviceing	\$ 2,000.00
	Technical Rescue Maint Contract (1/2)	\$ 500.00
	Fit testing	\$ 1,000.00
	Ladder Testing	\$ 500.00
	Zoll (Fire Reporting)	\$ 629.00
	Pangrazzi Health insurance	\$ 5,500.00
	Secure Tech - alarm monitoring	\$ 660.00
	Cliff's Pest Control	\$ 960.00
	Other extraneous professional services	\$ 3,500.00
		\$ 122,460.00
	BUDGET PROPOSAL	\$ 122,500.00
		=====

2010-11
FINAL BUDGET
MCG - GENERAL FIRE

5030

Operating Transfers OUT

To MCE 9975

To cover unfunded budgeted items \$ 82,311.00

To MCK for 10% Payroll Accrual

1010 - Regular Salaries \$ 5,799.84

1015 - Extra Help \$ 584.28

1035 - Overtime \$ 467.93

1110 - Retirement(nonsafety) \$ 40.90

1115 - Retirement (safety) \$ 3,064.59

Total to MCK \$ 9,957.54

To MCI 9975

To reimburse last years transfer \$ 112,000.00

BUDGET PROPOSAL

\$ 204,268.54

**2009-10
FINAL BUDGET
MCG - GENERAL FIRE**

Revenue

8840 Fire Assignment Reimbursements (for tracking purposes)	\$ 100,000.00
9970 CSA 38 Mutual Aid Agreement	\$ 2,760.00
9970 EF Recovery Fee Revenue	\$ 35,000.00

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
STRUCTURES/LAND**

MCI 775

	2009-10 FINAL BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Actual 09/10 TO 10/11	% CHANGE Estimated to Actual 09/10 TO 10/11
Funding Requirements					
Regular Salary					
Extra Help					
Overtime					
Sub Total	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits					
Services & Supplies					
Other Charges					
Structures & Improvements	\$ 241,948	\$ 122,442	\$ 232,188	\$ 109,746	47.27%
Equipment					
Contingencies	\$ -	\$ -	\$ -	\$ -	
Reserves					
Salary Reserve					
Operating Transfers OUT	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 241,948	\$ 122,442	\$ 232,188	\$ 109,746	47.27%
Funding Sources					
Taxes					
Augmentation					
Use of Money (Interest)	\$ 8,000	\$ 3,682	\$ 5,000	\$ 1,318	26.36%
State Aid					
Federal Aid					
Current Services					
Other Revenue	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ 233,948	\$ 233,948	\$ 115,188	\$ (118,760)	-103.10%
Operating Transfers IN	\$ -	\$ -	\$ 112,000	\$ 112,000	0.00%
TOTALS	\$ 241,948	\$ 237,630	\$ 232,188	\$ (5,442)	-2.34%

**2010-11
FINAL BUDGET
MCI - 775 STRUCTURES/LAND**

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
	-----	-----	-----
4030 Structures/Improvements	\$ 241,948	\$ 122,442	\$ 232,188
5030 Operating Transfers OUT	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -
	-----	-----	-----
TOTAL EXPENDITURES:	\$ 241,948	\$ 122,442	\$ 232,188

REVENUE	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
	-----	-----	-----
8500 Interest	\$ 8,000	\$ 3,682	\$ 5,000
9975 Operating Transfers IN	\$ -	\$ -	\$ 112,000
FUND BALANCE	\$ 233,948	\$ 233,948	\$ 115,188
	-----	-----	-----
TOTAL REVENUES	\$ 241,948	\$ 237,630	\$ 232,188

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 241,948	Budgeted	\$ 241,948
Received	\$ 237,630	Spent	\$ 122,442
	-----		-----
Revenue Shortfall	\$ (4,318)	Underspent	\$ 119,506

FY 2010-11 FUND BALANCE: \$ 115,188

=====

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
GENERAL SALARY RESERVE (MCG)
FIRE BUDGET**

MCK 775

-----	2009-10 FINAL BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Actual 09/10 to 10/11	% CHANGE Estimated to Actual 09/10 to 10/11
Funding Requirements					
Regular Salary	\$ 5,677	\$ -	\$ 11,577	\$ 5,900	50.96%
Extra Help	\$ 577	\$ -	\$ 1,089	\$ 512	46.99%
Overtime	\$ 856	\$ -	\$ 1,345	\$ 489	36.34%
Retirement	\$ 2,821	\$ -	\$ 5,986	\$ 3,165	52.87%
Sub Total	\$ 9,931	\$ -	\$ 19,996	\$ 10,065	50.33%
Fringe Benefits					
Services & Supplies					
Other Charges					
Structures & Improvements					
Equipment					
Contingencies					
Reserves					
General Reserve	\$ 1,306	\$ -	\$ 307	\$ (999)	-325.41%
Operating Transfers OUT	\$ 19,414	\$ 19,414	\$ -		
TOTALS	\$ 30,651	\$ 19,414	\$ 20,303	\$ -	9,066 44.65%
Funding Sources					
Taxes					
Augmentation					
Use of Money (Interest)	\$ 1,500	\$ 208	\$ 400	\$ (1,100)	-275.00%
State Aid					
Federal Aid					
Current Services					
Other Revenue					
Fund Balance	\$ 19,319	\$ 19,319	\$ 9,945	\$ (9,374)	-94.26%
Operating Transfers IN	\$ 9,832	\$ 9,832	\$ 9,958	\$ 126	1.27%
TOTALS	\$ 30,651	\$ 29,359	\$ 20,303	\$ -	(10,348) -50.97%

**2010-11
FINAL BUDGET
MCK- 775 GENERAL/SALARY RESERVE (MCG)
FIRE BUDGET**

Year 2 of 10

EXPENDITURES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
	-----	-----	-----
1010 Salary - 10% Payroll Accruals	\$ 5,677	\$ -	\$ 11,577
1015 Extra Help - 10% Payroll Accruals	\$ 577	\$ -	\$ 1,089
1035 Overtime - 10% Payroll Accruals	\$ 856	\$ -	\$ 1,345
1110 Retirement (non-safety) Accruals	\$ 42	\$ -	\$ 83
1115 Retirement (Safety) Accruals	\$ 2,779	\$ -	\$ 5,903
5030 Operating Transfers OUT	\$ 19,414	\$ 19,414	\$ -
6005 General Reserve	\$ 1,306	\$ -	\$ 307
	-----	-----	-----
TOTAL EXPENDITURES	\$ 30,651	\$ 19,414	\$ 20,303

REVENUE	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
	-----	-----	-----
8500 Interest	\$ 1,500	\$ 208	\$ 400
9975 Operating Transfers IN	\$ 9,832	\$ 9,832	\$ 9,958
9970 Other	\$ -	\$ -	\$ -
FUND BALANCE	\$ 19,319	\$ 19,319	\$ 9,945
	-----	-----	-----
TOTAL REVENUES	\$ 30,651	\$ 29,359	\$ 20,303

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE;

REVENUES:		EXPENDITURES:	
Budgeted	\$ 30,651	Budgeted	\$ 30,651
Received	\$ 29,359	Spent	\$ 19,414
	-----		-----
Revenue Shortfall	\$ (1,292)	Underspent	\$ 11,237

FY 2010-11 FUND BALANCE: \$ 9,945

=====

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
PARAMEDIC/EQUIPMENT VEHICLES**

MCL 775

-----	2009-10 FINAL BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE Estimated to Actual 09/10 TO 10/11	% CHANGE Estimated to Actua 09/10 TO 10/11
Funding Requirements					

Regular Salary					
Extra Help					
Overtime					

Sub Total	\$ -	\$ -	\$ -	\$ -	
Fringe Benefits					
Services & Supplies					
Other Charges					
Structures & Improvements					
Vehicles	\$ 15,247	\$ -	\$ 15,936	\$ 15,936	100.00%
Contingencies	\$ -	\$ -	\$ -	\$ -	
Reserves					
Salary Reserve					
Operating Transfers OUT					

TOTALS	\$ 15,247	\$ -	\$ 15,936	\$ 15,936	100.00%
=====					
Funding Sources					

Taxes					
Augmentation					
Use of Money (Interest)	\$ 1,000	\$ 289	\$ 300	\$ 11	3.67%
State Aid					
Federal Aid					
Current Services					
Other Revenue		\$ 100			
Fund Balance	\$ 14,247	\$ 14,247	\$ 14,636	\$ 389	2.66%
Operating Transfers IN	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%

TOTALS	\$ 15,247	\$ 14,636	\$ 15,936	\$ 1,300	8.16%
=====					

**2010-11
FINAL BUDGET
MCL - 775 EQUIPMENT/VEHICLES
MEDIC BUDGET**

6000 SERIES EXPENDITURES	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
	-----	-----	-----
4050 Vehicles	\$ 15,247	\$ -	\$ 15,936
6000 Contingency	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 15,247	\$ -	\$ 15,936

REVENUE	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
	-----	-----	-----
8500 Interest	\$ 1,000	\$ 289	\$ 300
9945 Contribution	\$ -	\$ 100	\$ -
9975 Operating Transfers IN	\$ -	\$ -	\$ 1,000
FUND BALANCE	\$ 14,247	\$ 14,247	\$ 14,636
	-----	-----	-----
TOTAL REVENUES	\$ 15,247	\$ 14,636	\$ 15,936

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 15,247	Budgeted	\$ 15,247
Received	\$ 14,636	Spent	\$ -
	-----		-----
Revenue Shortfall	\$ (611)	Underspent	\$ 15,247

FY 2010-11 FUND BALANCE: \$ 14,636

=====

**BUDGET RECAP SHEET
FISCAL YEAR 2010-11
FIRE PREVENTION**

MCW 775

	2009-10 FINAL BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET	CHANGE 09/10 TO 10/11	% CHANGE 09/10 TO 10/11
Funding Requirements					
Regular Salary	\$ 79,314	\$ 78,444	\$ -	\$ (78,444)	0.00%
Extra Help	\$ 12,000	\$ 9,700	\$ 12,000	\$ 2,300	19.17%
Overtime	\$ 15,000	\$ 10,067	\$ -	\$ (10,067)	0.00%
Benefits	\$ 64,994	\$ 61,830	\$ 918	\$ (60,912)	-6635.29%
Sub Total	\$ 171,308	\$ 160,041	\$ 12,918	\$ (147,123)	-1138.90%
Fringe Benefits					
Services & Supplies	\$ 32,096	\$ 20,306	\$ 15,422	\$ (4,884)	-31.67%
Other Charges					
Structures & Improvements					
Equipment					
Contingencies	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves					
Salary Reserve					
Operating Transfers OUT	\$ -	\$ -	\$ -	\$ -	0.00%
TOTALS	\$ 203,404	\$ 180,347	\$ 28,340	\$ (152,007)	-536.37%
Funding Sources					
Taxes					
Augmentation					
Use of Money (Interest)	\$ 3,500	\$ 720	\$ 500	\$ (220)	-44.00%
Special Assessment	\$ 1,250	\$ -	\$ -	\$ -	0.00%
Weed Abatement Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
Planning Services	\$ 13,000	\$ 10,747	\$ 8,550	\$ (2,197)	-25.70%
Permit/Inspection Fees	\$ 500	\$ 1,464	\$ 1,760	\$ 296	16.82%
Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 32,778	\$ 32,778	\$ 17,530	\$ (15,248)	-86.98%
Operating Transfers IN	\$ 152,376	\$ 152,168	\$ -	\$ (152,168)	0.00%
TOTALS	\$ 203,404	\$ 197,877	\$ 28,340	\$ (169,537)	-598.23%

**2010-11 Final Budget
MCW-775 Weed Abatement/Fire Prevention**

	2009-10 CURRENT BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 PROPOSED BUDGET
EXPENDITURES:			
1010 Salary - Fire Marshall (50%)	\$ 79,314	\$ 78,444	\$ -
1015 Extra Help - FPO	\$ 12,000	\$ 9,700	\$ 12,000
1035 Overtime	\$ 15,000	\$ 10,067	\$ -
1045 Terminal Benefit	\$ -	\$ -	\$ -
1050 Special Compensation - cash out	\$ 2,600	\$ -	\$ -
1115 Retirement	\$ 39,275	\$ 38,632	\$ -
1120 OASDI	\$ 918	\$ 243	\$ 918
1150 Refundable Indem - 6%	\$ 5,750	\$ 5,656	\$ -
1200 Health Insurance	\$ 15,301	\$ 15,512	\$ -
1225 Medicare-Social Security	\$ 1,150	\$ 1,787	\$ -
Total 1000 series expenditures	\$ 171,308	\$ 160,041	\$ 12,918
2075 Membership	\$ 500	\$ -	\$ -
2080 Publication	\$ 1,000	\$ -	\$ -
2085 Legal Notices (Coll & Lien Chgs)	\$ 50	\$ -	\$ -
2120 Small Tools	\$ 500	\$ -	\$ -
2135 Special Dept Expense	\$ 3,000	\$ 2,686	\$ 1,000
2140 Training	\$ 500	\$ -	\$ -
2305 General Office	\$ 100	\$ -	\$ -
2310 Postage	\$ 146	\$ -	\$ -
2323 Printing	\$ 500	\$ -	\$ -
2445 Professional Svc (County Charges)	\$ 25,000	\$ 17,620	\$ 14,422
2920 Private Mileage	\$ 300	\$ -	\$ -
2935 Other Travel	\$ 500	\$ -	\$ -
Total 2000 series expenditures	\$ 32,096	\$ 20,306	\$ 15,422
6000 Contingency	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:	\$ 203,404	\$ 180,347	\$ 28,340

	2009-10 CURRENT BUDGET	2009-10 ACTUAL REVENUE	2010-11 PROPOSED BUDGET
REVENUE			
8145 Interest and Penalties	\$ 500	\$ -	\$ -
8155 Special Assessment Prior	\$ 750	\$ -	\$ -
8160 Special Assessment	\$ 500	\$ -	\$ -
8500 Interest	\$ 3,000	\$ 720	\$ 500
9665 Planning Services	\$ 13,000	\$ 10,747	\$ 8,550
9680 Permit and Inspection Fees	\$ 500	\$ 1,464	\$ 1,760
9984 Other - PASIS	\$ -	\$ -	\$ -
9975 Operating Transfers IN from MCG	\$ 152,376	\$ 152,168	\$ -
FUND BALANCE	\$ 32,778	\$ 32,778	\$ 17,530
TOTAL REVENUES:	\$ 203,404	\$ 197,877	\$ 28,340

ACCORDING TO THIS WORKSHEET, THE FUND BALANCE FOR FY 2010-11 WILL BE:

REVENUES:		EXPENDITURES:	
Budgeted	\$ 203,404	Budgeted	\$ 203,404
Received	\$ 197,877	Spent	\$ 180,347
Revenue Shortfall	\$ (5,527)	Underspent	\$ 23,057

FY 2010-11 FUND BALANCE: \$ 17,530

Crest Forest Fire Protection District Equipment Depreciation

DATE: 18-Aug-09

#	CO.#	RADIO#	TYPE	FUEL	VIN#	LIC#	STATUS	Serv. Life	YEAR	MAKE/MODEL	REPL. Date
1	99800	OPEN									
2	99801	3201	Staff Veh.	GAS	1FMPU16L8YL2C5850	E1277133	Active	15	2000	Ford/Expedition 4x4	2015
3	99802	RS26	Rescue	GAS	D0622EHA52134	E679083	Active	40	1975	International/Loadstar 1750	2015
4	99803	E24	Engine	DIESEL	P173484	E626248	Active	40	1973	American LaFrance/Pioneer	2013
5	99804	OPEN									
6	99805	OPEN									
7	99806	3299	Support Veh.	DIESEL	1GBFP22J6H3339416	E1012570	Active	30	1987	Chevrolet/Step Van	2017
8	99807	MA25A	Ambulance	GAS	1FDSS34F53HA11211	E1156256	Active	15	2003	Ford/Van 4x4 - Leader EV	2018
9	99808	OPEN									
10	99809	UTL26A	Utility Veh.	GAS	1GBJK34J6YF430163	E1277132	Active	20	2000	Chevrolet/3500 4x4 w/Ult. Box	2020
11	99810	SC25	Snow Cat	GAS	C5502R14HC	E648948	Active	40	1973	Bombardier/Snow Cat	2013
12	99811	BP25	Brush Patrol	GAS	1GCHK33G55F943061	E1212731	Active	20	2005	Chevrolet/Silverado 3/4 Ton 4x4	2025
13	99812	OES 309	Engine	DIESEL	44KFT42811WZ19607	E1163904	Active	OES	2002	HME Westates	OES
14	99813	3202	Staff Veh.	GAS	1GCEK19T15E310509	E1212684	Active	20	2005	Chevrolet/Silverado 1/2 Ton 4x4	2025
15	99814	MA26	Ambulance	DIESEL	1FDJS34VHA74711	E988427	Active	15	1997	Ford/Van 4x4 - Leader EV	2012
16	99815	OPEN									
17	99816	Crest 1	Engine	GAS	84	E71501	Antique	N/A	1929	Studebaker/Fire Engine	N/A
18	99817	TLR26	Trailer	N/A	CAL129312	E310265	Active	50	1975	Spens Tilt bed	2025
19	99818	E30	Engine	DIESEL	4S7CT9D03MC003612	E112134	Active	30	1991	Spartan/4x4 Monarch	2021
20	99819	3204	Prev. Veh.	GAS	1J4FJ68S3VL539812	E374964	Active	15	1997	Jeep/Cherokee	2012
21	99820	E28	Engine	DIESEL	4S7CT9D03MC003613	E112135	Active	30	1991	Spartan/4x4 Monarch	2021
22	99821	WT30	Water Tender	DIESEL	MR686501252	E762113	Active	35	1980	Mack	2015
23	99822	E29	Engine	DIESEL	4S7CT9D03MC003614	E112138	Active	30	1991	Spartan/4x4 Monarch	2021
24	99823	OPEN									
25	99824	LDR26	Loader	DIESEL	20310T	E647294	Active	50	1974	John Deere/Skip Loader	2024
26	99825	MA26R	Ambulance	DIESEL	1FDSS34F6WHC12054	E1008604	Active	15	1998	Ford/Van - Leader Emer. Veh.	2013
27	99826	BBQ25	Trailer	N/A	LCAUS0811ST155751	E947042	Active	25	1995	Homemade Barbaque Trailer	2020
28	99827	OPEN									
29	99828	OPEN									
30	99829	3299A	Support Veh.	DIESEL	1FDKF38MORNA04769	E297793	Active	15	1994	Ford/F350 4x4 - Modular Box	2014
31	99890	MA25	Ambulance	DIESEL	1GBE4C3967F417768	E1202935	Active	15	2008	Chev 4500 4x4 - Box Amb.	2023
32	99891	3230	Support Veh.	GAS	1FDSE35S51EC92537	E1105901	Active	15	2001	Ford/F350 4x4 w/Ult. Box	2016
33	99892	SC26	Snow Cat	GAS	SV2505586	E1113886	Active	40	1974	Bombardier/Snow Cat	2014
34	99893	3200	Staff Veh.	GAS	1FMPU16L83B27717	E1156191	Active	15	2003	Ford/Expedition 4x4	2018
35	99894	BE25	Brush Eng.	DIESEL	1HTSEADN52H559203	E1119744	Active	30	2003	International/5800 4x4	2033
36	99895	ME25	Engine	DIESEL	1F94544282H140147	E1113940	Active	30	2003	Ferrara/4x4 Inferno	2033
37	99896	ME26	Engine	DIESEL	1F94544262H140146	E1113941	Active	30	2003	Ferrara/4x4 Inferno	2033

GLOSSARY

EXPENDITURE OBJECT CODES

FUND CODE

MCE, MCG, MCE, etc.

Set of letters used solely to identify Crest Forest Fire by the Auditor Controller and the rest of the County. Arbitrarily assigned to us from the Auditors' office - the letters do not stand for any kind of acronym.

DEPARTMENT CODE

775

A set of numbers used in conjunction with the FUND CODE to identify Crest Forest Fire by the Auditor Controller's Office.

ORGANIZATION CODE

*(ORG CODE, 775,
TRG, PRV, etc.)*

A 3 to 4 digit code that Crest Forest Fire creates to be used as a management tool to easily identify expenditures to specific programs. We may create as many "ORG" codes as we wish.

OBJECT CODE

*(1000 Salaries
2000 Services & supplies)*

Codes used to represent specific types of expenditures for easy tracking.

REVENUE CODE

8145

Code used to represent specific types of revenues deposited into our funds by Auditor Controller (tax apportionment, interest, etc.), or deposits made directly by Crest Forest Fire.

FUND BALANCE

A figure representing the balance a FUND has at the end of the year after all expenditures are accounted for and all revenues have been received. It is derived by taking the unused expenditures and adding them to the revenue received over and above what was expected or budgeted.

2025 SAFETY CLOTHING & EQUIPMENT

**STRUCTURAL SAFETY CLOTHING
WILDLAND SAFETY CLOTHING
SPECIAL SAFETY CLOTHING**

2035 PURCHASE OF COMMUNICATIONS EQUIPMENT

**MOBILE RADIOS
BASE STATION RADIOS
HAND HELD RADIOS
PAGING EQUIPMENT
OTHER TELECOMMUNICATIONS EQUIP PURCHASE**

2043 EXPENDABLE EQUIPMENT MAINTENANCE

**MOBILE RADIOS
BASE STATION RADIOS
HAND HELD RADIOS
PAGING EQUIPMENT
COMPUTERS
OTHER TELECOMMUNICATIONS EQUIP REPAIR**

2062 800 MHZ

**800 MEGAHERTZ RADIO SYSTEM RECURRING CHARGES
800 MHZ AND 900 MHZ RECURRING CHARGES**

2070 FOOD

For personnel or crews assigned to emergency incidents

2075 MEMBERSHIPS

Various memberships to professional organizations/clubs/groups

2080 PUBLICATIONS

Purchase of books, manuals and subscription services

2085 LEGAL NOTICES

Legal notices necessary for print in newspaper

2120 EXPENDABLE EQUIPMENT (SMALL TOOLS)

Items generally under \$200 with an expected life of less than 5 years and is non-accountable in inventory

SUPPRESSION EQUIPMENT & MATERIALS

FOAM

BREATHING AIR

E.M.S. EQUIPMENT

YARD/GARDEN/ HOUSEHOLD CLEANING EQUIPMENT

MECHANICS/SPECIAL TOOLS/ HAND TOOLS

WOODWORKING/CARPENTRY TOOLS

TIRE CHAINS AND RELATED ACCESSORIES

2125 ACCOUNTABLE EQUIPMENT (INVENTORIABLE)

Items generally from \$300 to \$3,000 with an expected life over 5 years and is accountable in inventory

SUPPRESSION EQUIPMENT

E.M.S. EQUIPMENT

YARD/GARDEN/HOUSEHOLD EQUIPMENT

MECHANICS/SPECIAL TOOLS/HAND TOOLS

WOODWORKING/CARPENTRY TOOLS

COMPUTERS & RELATED EQUIPMENT

2130 EXPENDABLE / ACCOUNTABLE EQUIPMENT (NON-INVENTORIABLE)

***ITEMS OVER \$200 BUT LESS THAN \$500 WITH AN EXPECTED
LIFE OF LESS THAN 5 YEARS AND IS NON-INVENTORIABLE***

SUPPRESSION EQUIPMENT

E.M.S. EQUIPMENT

YARD/GARDEN/HOUSEHOLD EQUIPMENT

MECHANICS/SPECIAL TOOLS/HAND TOOLS

WOODWORKING/CARPENTRY TOOLS

COMPUTERS AND RELATED EQUIPMENT

2135 SPECIAL DEPARTMENTAL EXPENSE

PETTY CASH REIMBURSEMENTS, PLAQUES, BADGES, UNIFORMS

LICENSE AND RE-CERT FEES, AMERICA-ON-LINE, AND RON MORAN SCHOLARSHIP

2140 TRAINING (FEES / TUITION)

**DIRECT COSTS ASSOCIATED WITH TRAINING CLASSES, i.e., REGISTRATION,
TUITION, BOOKS, MATERIALS, CERTIFICATION FEES, SALARY AND OVERTIME
COSTS, etc.**

Does not include travel, meals, lodging or other indirect costs

Does not include purchase of equipment

2180 UTILITIES

Electric

Gas

Water

Sewer/Trash

Telephone (Basic)

Telephone (Long Distance)

Telephone recurring system

2220 OTHER GENERAL LIABILITY

Insurance premium against damages and lawsuits

2305 OFFICE EXPENSE

GENERAL OFFICE SUPPLIES I.E., PAPER, PENCILS, FOLDERS, RIBBON, TONER,
FILES CLIPS, ETC.

REPAIR OFFICE EQUIPMENT

2310 POSTAGE

2323 PRINTING

Letterhead, envelopes, forms, film processing

2405 AUDITING CHARGES

Yearly charge for independent Auditor to go through our books.

2415 COUNTY SERVICES

PAYROLL AND AUDITOR CONTROLLER FEES

2424 MANAGEMENT AND TECHNICAL SERVICES

Fuel spill cleanup project

Mapping project

2445 PROFESSIONAL SERVICES

PHYSICALS FOR NEW PCF's

DISPATCH CONTRACT

BOARD OF DIRECTORS

ATTORNEY

ELECTION COSTS

SPECIAL DISTRICT PROJECT FEES

AMBULANCE BILLING/COST RECOVERY

CO AGRICULTURE WEED ABATEMENT CONTRACT

AUDITOR CONTROLLER FEES

ACCOUNTING CLERK

ALARM MONITORING

RAPID DATA, Payroll charges

2815 KITCHEN & DINING

MISC. KITCHEN UTENSILS, DISHES, POTS & PANS, ETC
NOT TO BE USED FOR FOOD GOODS

2820 BEDDING

PURCHASE OF MATTRESSES, BLANKETS, SHEETS, PILLOWS, PILLOW
CASES AND OTHER RELATED EMPLOYEE BEDDING ITEMS.
NOT TO BE USED FOR MEDICAL BLANKETS OR BEDDING

2825 LAUNDRY & DRY CLEANING

LAUNDRY SERVICES FOR KITCHEN, BEDDING, HYGIENE,
AND SAFETY CLOTHING

2835 GENERAL HOUSEHOLD EXPENSE

CLEANING SUPPLIES, GENERAL HOUSEKEEPING MATERIALS,
WAX, SOAPS, PAPER TOWELS, TOILET SUPPLIES, GARDENING
SUPPLIES (OTHER THAN TOOLS), ETC.

2840 MEDICAL SUPPLIES

EXPENDABLE MEDICAL SUPPLIES I.E., BANDAGES, SPLINTS,
C-COLLARS, CANULAS, ETC.
DEMURRAGE FEES FOR MEDICAL OXYGEN CASCADE SYSTEM

2855 MAINTENANCE & REPAIR

AUTOMOTIVE MAINTENANCE & REPAIR
NON-AUTOMOTIVE SUPPRESSION EQUIPMENT i.e., SAWS, GENERATORS,
EXTRICATION EQUIPMENT
SAFETY EQUIPMENT REPAIR
MEDICAL EQUIPMENT REPAIR
OTHER AUTOMOTIVE FLUIDS

2870 MAINTENANCE - STRUCTURES & GROUNDS

**GOODS & SUPPLIES USED IN THE MAINTENANCE & REPAIR OF
STRUCTURES, GROUNDS, & IMPROVEMENTS. CONTRACTS, LABOR
CHARGES AND FEES FOR SERVICE ASSOCIATED WITH THE MAINTENANCE &
REPAIR OF STRUCTURES & GROUNDS.**

2895 EQUIPMENT RENTAL

**Small equipment used for projects i.e., heavy equipment/machine/
small tools**

2905 RENTS AND LEASES

Yearly rental of space Admin Bldg.. Occupies

2920 TRAVEL, PRIVATE MILEAGE REIMBURSEMENT

2925 FUEL

2930 COUNTY GARAGE

Misc. charges from County Garage Facilities

2935 OTHER TRAVEL

Expenses for plane, hotel and food

4030 STRUCTURES AND IMPROVEMENTS

**Extensive or expensive short to long term projects of new station
or improving old ones (except for funds already designated in
MCI reserve account)**

4040 EQUIPMENT

Major equipment purchases

4050 VEHICLES

Major vehicle purchases or restorations of vehicles

4060 LEASE PURCHASE STRUCTURE

Payment installment account for construction of new station 26

5030 OPERATING TRANSFERS OUT

Moving money from one fund to another

5045 INTER-FUND TRANSFER

A way to reimburse one fund from another

6000 CONTINGENCIES

Money set aside for unforeseen expenses or emergencies

6005 GENERAL RESERVES

Money set aside to build and grow for future purchases

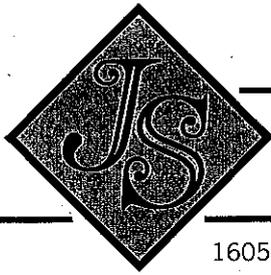
CREST FOREST FIRE PROTECTION DISTRICT

Basic Financial Statements

For the Year Ended June 30, 2009

CREST FOREST FIRE PROTECTION DISTRICT
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June 30, 2009

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Independent Auditor's Report

To the Board of Directors
Crest Forest Fire Protection District

I have audited the accompanying financial statements of the governmental activities and major funds of Crest Forest Fire Protection District as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Crest Forest Fire Protection District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Crest Forest Fire Protection District as of June 30, 2009, and the respective changes in financial position and the respective budgetary comparison for the General Fund and Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 17, 2009, on my consideration of Crest Forest Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis on pages 3 through 8 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.



Jennifer Starbuck, CPA
November 17, 2009

CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

The Crest Forest Fire Protection District offers readers of its financial statements this narrative and analysis of the financial activities of the District for the fiscal year ended June 30, 2009.

The District

The Crest Forest Fire Protection District (CFFD) provides a variety of services to the communities of Agua Fria, Cedar Pines Park, Crestline, Lake Gregory, Rim Forest, Twin Peaks, Valley of Enchantment, and parts of Blue Jay and Grass Valley. The approximate District resident population served is 20,000, while the summertime population may double with vacationers.

The District operates from the main 24 hour staffed station, with administrative offices, in Crestline (Station 25); a second 24 hour staffed station at Twin Peaks (Station 26); and four other paid call (PCF) fire stations at Cedar Pines Park (Station 24), Lake Gregory (Station 29), Rim Forest (Station 30), and Valley of Enchantment (Station 28). One additional station site is owned by the District and is located in Agua Fria (Station 27). Station 27 houses one reserve ambulance and is being used for storage. One additional Paid Call Firefighter (PCF) company responds with a rescue unit out of station 26. One additional fire engine is also housed at station 26 and is owned and maintained by the California Office of Emergency Service (OES), under a contract with CFFD to staff that vehicle when needed for major statewide disasters.

The total emergency call volume responded to by the District in 2009 was 2,008. The majority of the calls the District receives are emergency medical calls and traffic collisions. Anyone transported by The CFFD ambulance is billed for service rendered. If local residents receiving ambulance services have no insurance or owe additional fees after the District receives some insurance payment, they are given a letter notifying them that the remaining bill is covered by the District's ambulance assessment.

Initial response to areas covered by the District boundaries, approximately 23 square miles, are started from the two 24 hour staffed stations, depending on the type and location of the call. Additional PCF units are called as necessary to abate the particular emergency. The career staff consists of a fire chief, two division chiefs, a receptionist, six fire captains, six engineers (apparatus operators), twelve firefighters, a part-time fire inspector, and a fire mechanic. Fourteen of the line career staff members are also cross-trained as paramedics. Approximately 35 PCF staff supplement emergency response as needed. Also, twelve Support Services volunteers and a contract finance officer assist in meeting the District's mission.

The District operates a total fleet of emergency response vehicles valued at just over two million dollars. The Fleet consists of eight fire engines, one brush engine, four ambulances, two snow cats, one rescue unit, one front loader, one water tender, three staff vehicles, two response pickups, one utility truck, a mechanic's vehicle, and two support services vans. Various other specialized equipment supports the emergency response system. This equipment includes, but is not limited to, firefighting turnouts (safety clothing), radios, self-contained breathing apparatus, extrication equipment, medical equipment, pumps, hoses, ladders, fittings, extinguishers, hand tools, air compressors, over-the-side rescue rope, snow plows, and lighting equipment.

CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Crest Forest Fire Protection District's basic financial statements, which consist of the following components:

- Statement of Net Assets
- Statement of Activities
- Balance Sheet – Governmental Funds
- Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Assets
- Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds
- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities
- Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds – Budget and Actual
- Notes to the Financial Statements

These statements help to illustrate the status of the District as a whole. The *Statement of Net Assets* and *Statement of Activities* report information about the District as a whole, and include all assets and liabilities, using the full accrual basis of accounting. Capital assets and long-term liabilities are included in these two statements. These statements report the District's net assets and all of the current year's revenues and expenses.

The Fund Statements, which include the *Balance Sheet* and the *Statement of Revenues, Expenditures and Changes in Fund Balance*, are based on the modified accrual basis of accounting. These statements present only current assets and current liabilities and exclude capital assets and long-term liabilities.

The *Statement of Net Assets* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. As of June 30, 2009, the District had total assets of \$3,953,357 and total liabilities of \$2,940,800, resulting in total net assets of \$1,012,557. This represents a decrease of \$315,829 over total net assets reported at June 30, 2008.

Current Assets include cash and investments, cash held with trustee, and receivables. *Non-current Assets* include capital assets, net of related depreciation. The Crest Forest Fire Protection District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; the capital assets themselves cannot be used to pay off these liabilities.

Current Liabilities include accounts payable and salaries and benefits payable. *Long-term Liabilities* include non-current liabilities due within one year and non-current liabilities due in more than one year.

CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

The remaining *Net Assets* are divided between those that are restricted and those that are unrestricted. Restricted net assets are those net of related liabilities that are restricted to uses specified by third parties. Unrestricted net assets can be used to meet the district's ongoing obligations and to provide services to the community.

Statement of Net Assets

Assets	2009	2008	Increase (Decrease) 2009/2008
Current Assets			
Cash and investments	\$ 1,139,771	\$ 1,534,264	\$ (394,493)
Receivables (net of allowance for uncollectibles)	143,037	210,149	(67,112)
Restricted cash and investments	234,112	227,589	6,523
Total Current Assets	<u>1,516,920</u>	<u>1,972,002</u>	<u>(455,082)</u>
Non-Current Assets			
Capital assets, net of accumulated depreciation	2,436,437	2,553,969	(117,532)
Total Non-Current Assets	<u>2,436,437</u>	<u>2,553,969</u>	<u>(117,532)</u>
Total Assets	<u>3,953,357</u>	<u>4,525,971</u>	<u>(572,614)</u>
Liabilities			
Current Liabilities			
Accounts payable	62,218	29,222	32,996
Accrued leave payable	140,674	289,217	(148,543)
Total Current Liabilities	<u>202,892</u>	<u>318,439</u>	<u>(115,547)</u>
Long-Term Liabilities			
Non-Current Liabilities			
Due within one year	91,436	102,372	(10,936)
Due in more than one year	2,646,472	2,776,774	(130,302)
Total Long-Term Liabilities	<u>2,737,908</u>	<u>2,879,146</u>	<u>(141,238)</u>
Total Liabilities	<u>2,940,800</u>	<u>3,197,585</u>	<u>(256,785)</u>
Net Assets			
Invested in capital assets, net of related debt	275,123	350,834	(75,711)
Restricted for capital projects	426	424	2
Restricted for debt service	233,686	226,865	6,821
Unrestricted	503,322	750,263	(246,941)
Total Net Assets	<u>\$ 1,012,557</u>	<u>\$ 1,328,386</u>	<u>\$ (315,829)</u>

CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

The following *Statement of Activities* compares key elements in the change in net assets during the fiscal years 2009 and 2008, as well as the District's revenues and expenses for the same two periods:

	2009	2008	Increase (Decrease) 2009/2008
Net Assets at Beginning of Year	\$ 1,328,386	\$ 1,784,306	\$ (455,920)
General Revenues			
Property taxes	3,942,255	3,775,011	167,244
Special assessments	495,280	459,528	35,752
Use of property and money	38,572	88,873	(50,301)
Total General Revenues	<u>4,476,107</u>	<u>4,323,412</u>	<u>152,695</u>
Program Revenues			
Charges for services	470,791	359,747	111,044
Operating grants and contributions	205,530	229,623	(24,093)
Gain on sales of capital assets	7,000	-	7,000
Total Program Revenues	<u>683,321</u>	<u>589,370</u>	<u>93,951</u>
Total Revenues	5,159,428	4,912,782	246,646
Less: General Expenses	<u>(5,475,257)</u>	<u>(5,368,702)</u>	<u>(106,555)</u>
Decrease in Net Assets	<u>(315,829)</u>	<u>(455,920)</u>	<u>140,091</u>
Net Assets at Year End	\$ <u>1,012,557</u>	\$ <u>1,328,386</u>	\$ <u>(315,829)</u>

The Governmental Funds *Balance Sheet* presents the current assets, liabilities and fund balances of the District as of June 30, 2009. The Balance Sheet assets of \$1,516,920 exclude capital assets, net of accumulated depreciation and include amounts due from other funds. The assets presented on the Balance Sheet are as follows:

Total Assets from Statement of Net Assets	\$ 3,953,357
Less: Capital Assets, net of Accumulated Depreciation	<u>(2,436,437)</u>
Assets Reported on Balance Sheet	\$ <u>1,516,920</u>

The Balance Sheet liabilities exclude non-current liabilities due within one year, or \$91,436, and non-current liabilities due in more than one year, or \$2,646,472. They also include amounts due to other funds. The liabilities presented on the Balance Sheet are as follows:

Total Liabilities from Statement of Net Assets	\$ 2,940,800
Less: Non-Current Liabilities: Due within One Year	(91,436)
Less: Non-Current Liabilities: Due in More than One Year	<u>(2,646,472)</u>
Liabilities Reported on Balance Sheet	\$ <u>202,892</u>

CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

The assets reported on the Balance Sheet equal liabilities and fund balance:

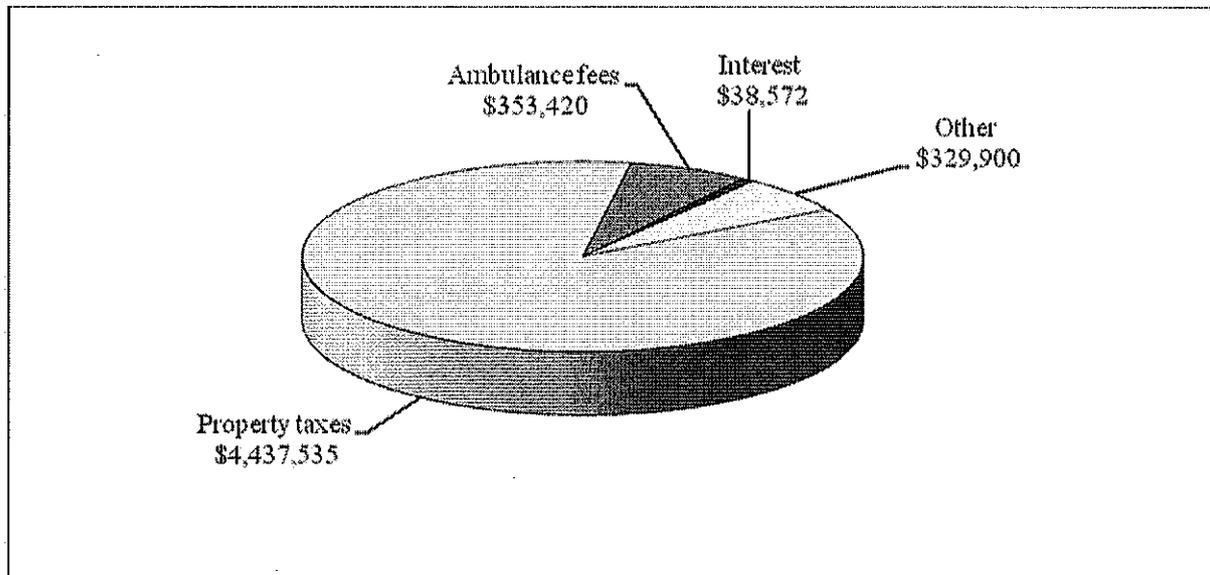
Assets Reported on Balance Sheet	\$ <u>1,516,920</u>
Liabilities Reported on Balance Sheet	202,892
Fund Balance	<u>1,314,028</u>
Total Liabilities and Fund Balance	\$ <u>1,516,920</u>

The *Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Assets* reconciles the difference between the fund balances of governmental funds of \$1,314,028 smaller number representing the District's net assets of \$1,012,557.

End of year fund balance – Governmental Funds	\$ 1,314,028
Capital Assets, Net of Accumulated Depreciation	2,436,437
Long-Term Liabilities	
Due within one year	(91,436)
Due in more than one year	<u>(2,646,472)</u>
Net Assets of Governmental Activities	\$ <u>1,012,557</u>

The revenues in the *Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds* present the detail of Revenues and Expenditures for the District. Revenues total \$5,159,427 and consist of the following:

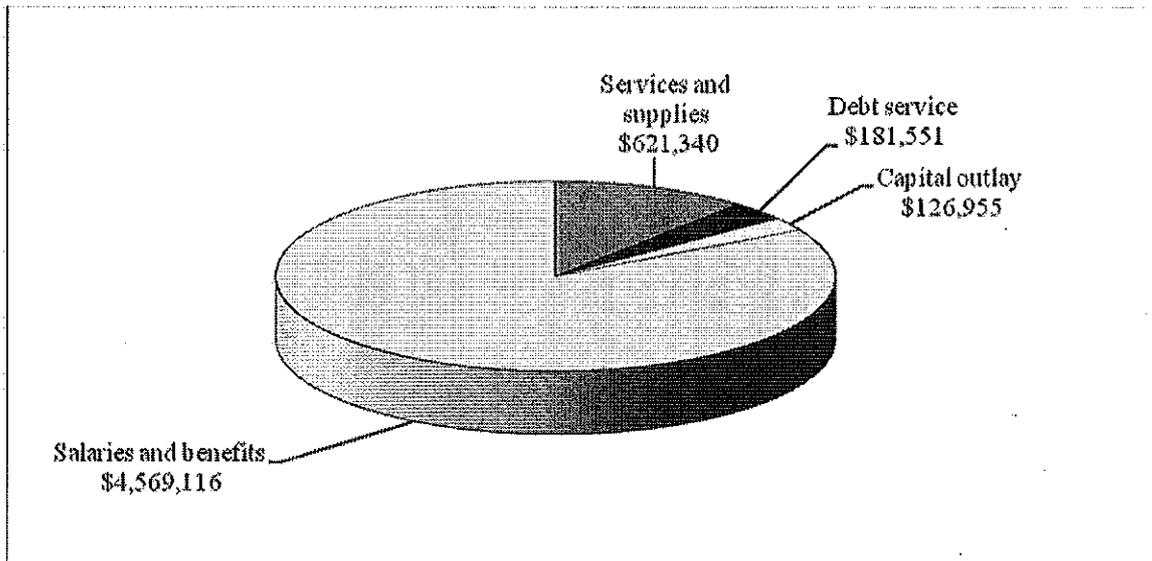
Revenues



CREST FOREST FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2009

The expenditures in the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* total \$5,498,962 and consist of the following:

Expenditures



Economic Factors And Next Year's Budget

In order to meet its own operating needs, the State of California (the State) will be borrowing property tax revenue from local governments. Crest Forest Fire Protection District has learned that the State will take a total of \$316,615 of its tax revenue during the 2009-2010 fiscal year. However, the District is participating in the California Communities JPA (the JPA) Bond Sale under the Proposition 1A Securitization Program. The JPA will reimburse 100% of the forthcoming loss of tax revenues to the State on the same date that the State takes the money. As a result, the District will experience a net loss of \$0 from the State borrowing.

In light of the decline in property values, the District projected a 14% decrease in revenues for the 2009-2010 fiscal year. Budgeted expenditures were cut to proactively head off any budget shortfalls. The County of San Bernardino's actual tax allocation is calculated at a 5% decrease from the 2008-2009 fiscal year. Based on the smaller than anticipated decrease in tax revenues, the District projects an excellent revenue to expenses ratio for the coming year.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Financial Management at P.O. Box 3220 Crestline, CA 92325.

CREST FOREST FIRE PROTECTION DISTRICT
Statement of Net Assets
June 30, 2009

		<u>Governmental Activities</u>
ASSETS		
Cash and investments	\$	1,139,771
Cash with trustee		234,112
Accounts receivable, net		12,311
Taxes and assessments receivable		121,154
Interest receivable		9,572
Capital assets, net of accumulated depreciation		<u>2,436,437</u>
Total Assets		<u>3,953,357</u>
LIABILITIES		
Accounts payable		62,218
Salaries and benefits payable		140,674
Noncurrent liabilities		
Due within one year		91,436
Due in more than one year		<u>2,646,472</u>
Total Liabilities		<u>2,940,800</u>
NET ASSETS		
Invested in capital assets, net of related debt		275,123
Restricted for:		
Capital projects		426
Debt service		233,686
Unrestricted		<u>503,322</u>
Total Net Assets	\$	<u>1,012,557</u>

CREST FOREST FIRE PROTECTION DISTRICT
Statement of Activities
For the Year Ended June 30, 2009

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
Expenses	Charges for Services	Operating Grants and Contributions	Gain on Sale of Capital Assets	Total Governmental Activities	
Governmental Activities					
Fire prevention and suppression	\$ 4,522,578	\$ 117,370	\$ 205,177	\$ -	\$ (4,200,031)
Paramedic services	952,679	353,421	353	7,000	(591,905)
Total Governmental Activities	\$ 5,475,257	\$ 470,791	\$ 205,530	\$ 7,000	(4,791,936)
General Revenues					
					4,437,535
					38,572
					4,476,107
					(315,829)
					1,328,386
					\$ 1,012,557

CREST FOREST FIRE PROTECTION DISTRICT
Balance Sheet
Governmental Funds
June 30, 2009

	Governmental Fund Types				Total Governmental Funds
	General	Special Revenue	Corporation Capital Project	Corporation Debt Service	
ASSETS					
Cash and investments	\$ 1,085,962	\$ 53,809	\$ -	\$ -	\$ 1,139,771
Cash with trustee	-	-	426	233,686	234,112
Receivables:					
Accounts	-	12,311	-	-	12,311
Taxes and assessments	108,068	13,086	-	-	121,154
Interest	7,958	1,614	-	-	9,572
Total Assets	<u>1,201,988</u>	<u>80,820</u>	<u>426</u>	<u>233,686</u>	<u>1,516,920</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	59,767	2,451	-	-	62,218
Salaries and benefits payable	123,471	17,203	-	-	140,674
Total Liabilities	<u>183,238</u>	<u>19,654</u>	<u>-</u>	<u>-</u>	<u>202,892</u>
Fund Balance					
Reserved for:					
Capital projects	-	-	426	-	426
Debt service	-	-	-	233,686	233,686
Unreserved	1,018,750	61,166	-	-	1,079,916
Total Fund Balance	<u>1,018,750</u>	<u>61,166</u>	<u>426</u>	<u>233,686</u>	<u>1,314,028</u>
Total Liabilities and Fund Balance	<u>\$ 1,201,988</u>	<u>\$ 80,820</u>	<u>\$ 426</u>	<u>\$ 233,686</u>	<u>\$ 1,516,920</u>

CREST FOREST FIRE PROTECTION DISTRICT
Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Assets
June 30, 2009

Fund balance of the governmental funds	\$ 1,314,028
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,436,437
Some liabilities are not due and payable in the current period and therefore are not reported in funds:	
Certificates of participation	(2,395,000)
Compensated absences payable	<u>(342,908)</u>
Net assets of governmental activities	<u>\$ 1,012,557</u>

CREST FOREST FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds
For the Year Ended June 30, 2009

	General	Special Revenue	Corporation Capital Project	Corporation Debt Service	Eliminations	Total Governmental Funds
Revenues						
Property taxes and assessments	\$ 3,942,472	\$ 495,063	\$ -	\$ -	\$ -	\$ 4,437,535
Ambulance fees	-	353,420	-	-	-	353,420
Interest	32,734	4,630	2	1,206	-	38,572
Other	322,547	7,353	-	187,165	(187,165)	329,900
Total Revenues	4,297,753	860,466	2	188,371	(187,165)	5,159,427
Expenditures						
Salaries and benefits	3,847,729	721,387	-	-	-	4,569,116
Services and supplies	499,645	121,695	-	-	-	621,340
Debt service	106,684	80,481	-	181,551	(187,165)	181,551
Capital outlay	18,533	108,422	-	-	-	126,955
Total Expenditures	4,472,591	1,031,985	-	181,551	(187,165)	5,498,962
Excess revenues over (under) expenditures	(174,838)	(171,519)	2	6,820	-	(339,535)
Other Sources (Uses)						
Operating transfers in	126,533	83,335	-	-	-	209,868
Operating transfers out	(209,868)	-	-	-	-	(209,868)
Total Other Sources (Uses)	(83,335)	83,335	-	-	-	-
Excess revenues and other source over (under) expenditures	(258,173)	(88,184)	2	6,820	-	(339,535)
Fund balance, July 1, 2008	1,276,926	149,347	424	226,866	-	1,653,563
Fund balance, June 30, 2009	\$ 1,018,753	\$ 61,163	\$ 426	\$ 233,686	\$ -	\$ 1,314,028

CREST FOREST FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the
Governmental Funds with the Statement of Activities
For the Year Ended June 30, 2009

Net change in fund balance – governmental funds	\$	(339,535)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays.		(117,532)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. This is the amount of the change in compensated absences.		106,238
Repayment of debt principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.		<u>35,000</u>
Change in net assets of governmental activities	\$	<u>(315,829)</u>

CREST FOREST FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund and Special Revenue Fund - Budget and Actual
For the Year Ended June 30, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Property taxes and assessments	\$ 3,689,228	\$ 3,689,228	\$ 3,942,472	\$ 253,244
Grants	-	-	-	-
Ambulance fees	-	-	-	-
Interest	82,300	82,300	32,734	(49,566)
Other	114,310	114,310	322,547	208,237
Total Revenues	<u>3,885,838</u>	<u>3,885,838</u>	<u>4,297,753</u>	<u>411,915</u>
Expenditures				
Salaries and benefits	3,802,693	3,802,693	3,847,729	45,036
Services and supplies	697,738	697,738	499,645	(198,093)
Debt service	103,484	103,484	106,684	3,200
Capital outlay	567,881	567,881	18,533	(549,348)
Other	45,313	45,313	-	(45,313)
Total Expenditures	<u>5,217,109</u>	<u>5,217,109</u>	<u>4,472,591</u>	<u>(744,518)</u>
Excess revenues over (under) expenditures	<u>(1,331,271)</u>	<u>(1,331,271)</u>	<u>(174,838)</u>	<u>1,156,433</u>
Other Sources (Uses)				
Operating transfers in	126,533	126,533	126,533	-
Operating transfers out	(209,868)	(209,868)	(209,868)	-
Total Other Sources (Uses)	<u>(83,335)</u>	<u>(83,335)</u>	<u>(83,335)</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures	<u>(1,414,606)</u>	<u>(1,414,606)</u>	<u>(258,173)</u>	<u>1,156,433</u>
Fund Balance, July 1, 2008	<u>(915,819)</u>	<u>(915,819)</u>	<u>1,276,926</u>	<u>2,192,745</u>
Fund Balance, June 30, 2009	<u>\$ (2,330,425)</u>	<u>\$ (2,330,425)</u>	<u>\$ 1,018,753</u>	<u>\$ 3,349,178</u>

CREST FOREST FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund and Special Revenue Fund - Budget and Actual
For the Year Ended June 30, 2009

	Special Revenue			Over (Under) Budget
	Original Budget	Final Budget	Actual	
Revenues				
Property taxes and assessments	\$ 520,000	\$ 520,000	\$ 495,063	\$ (24,937)
Grants	-	-	-	-
Ambulance fees	350,000	350,000	353,420	3,420
Interest	44,500	44,500	4,630	(39,870)
Other	-	-	7,353	7,353
Total Revenues	914,500	914,500	860,466	(54,034)
Expenditures				
Salaries and benefits	760,409	760,409	721,387	(39,022)
Services and supplies	152,200	152,200	121,695	(30,505)
Debt service	78,067	78,067	80,481	2,414
Capital outlay	117,730	117,730	108,422	(9,308)
Other	30,115	30,115	-	(30,115)
Total Expenditures	1,138,521	1,138,521	1,031,985	(106,536)
Excess revenues over (under) expenditures	(224,021)	(224,021)	(171,519)	52,502
Other Sources (Uses)				
Operating transfers in	85,719	83,339	83,335	(4)
Operating transfers out	(2,380)	-	-	-
Total Other Sources (Uses)	83,339	83,339	83,335	(4)
Excess revenues and other sources over (under) expenditures	(140,682)	(140,682)	(88,184)	52,498
Fund Balance, July 1, 2008	(203,310)	(203,310)	149,347	352,657
Fund Balance, June 30, 2009	\$ (343,992)	\$ (343,992)	\$ 61,163	\$ 405,155

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 1 - Summary of Activities and Significant Accounting Policies

A. Description of the Reporting Entity

The Crest Forest Fire Protection District and the Crest Forest Fire Protection District Facilities Corporation have a financial and operational relationship which meets the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the Corporation as a component unit of the District. Accordingly, the financial activities of the Corporation have been included in the financial statements of the District through a blended presentation. Transactions which occur in both reporting entities have been eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to prevent the financial statements from being misleading.

The following are those aspects of the relationship between the District and the Corporation which satisfy GASB Statement No. 14 criteria of accountability and scope of public service:

Accountability

1. The Corporation's Board of Directors is appointed by the District's Board of Directors.
2. The District is able to impose its will upon the Corporation, based on the following:
 - a) All major financial arrangements, contracts, and other transactions of the Corporation must have consent of the District.
 - b) The District exercises significant influence over operations of the Corporation as it is anticipated that the District will be the sole lessee of all facilities owned by the Corporation. Likewise, it is anticipated that the District's lease payments will be the sole revenue source of the Corporation.
3. The Corporation provides specific financial benefits or imposes specific financial burdens on the District based upon the following:
 - a) Any deficits incurred by the Corporation will be reflected in the lease payments of the District.
 - b) The District exercises significant influence over operations of the Corporation as it is anticipated that the District will be the sole lessee of all facilities owned by the Corporation. Likewise, it is anticipated that the District's lease payments will be the sole revenue source of the Corporation.
 - c) The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation.

Scope of Public Service

The Corporation is a nonprofit, public benefit corporation incorporated under the law of the State of California. The Corporation was formed to provide financing assistance to the District for construction, financing, and acquisition of major capital outlay. Upon completion, the District intends to occupy all Corporation facilities under a lease-purchase agreement effective through 2032. At the end of the lease term, title of all Corporation property will pass to the District for no additional consideration.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 1 - Summary of Activities and Significant Accounting Policies, Continued

B. Description of Funds

The accounts of the District are organized in four funds, which are considered separate accounting entities. The operations of the funds are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. The fund is used to account for ambulance operations.

Capital Project Fund - The Capital Project Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities, which are not financed by Proprietary and Trust Funds.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt, interest and related costs.

C. Financial Presentation

For financial presentation purposes, the Corporation's financial activity has been blended, or combined, with the financial data of the District. The financial statement presents the Corporation's financial activity within the Corporation Capital Project Fund and the Corporation Debt Service Fund.

The accounting policies of the Crest Forest Fire Protection District conform to generally accepted accounting principles as applicable to governmental units.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 1- Summary of Activities and Significant Accounting Policies, Continued

D. Basis of Accounting/Measurement Focus

Government-wide Financial Statements

The District's Government-wide Financial Statements include a Statement of Net Assets and a Statement of Activities. These statements present summaries of Governmental Activities for the District.

These statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as long-term debt, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Operating grants and contributions include revenues restricted to meeting the requirements of a particular operating function and may include state shared revenues and grants. Capital grants and contributions include revenues restricted to meeting the requirements of a particular capital function and may include grants or other contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net assets presented in the Government-wide Financial Statements.

All governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Revenues are recognized in the accounting period in which they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Accrued revenues include property taxes received within 60 days after year-end and earnings on investments. Grant funds earned but not received are recorded as a receivable, and grant funds received before the revenue recognition criteria have been met are reported as deferred revenues. Expenditures are recorded when the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 1 - Summary of Activities and Significant Accounting Policies, Continued

E. Claims and Judgments

In accordance with Governmental Accounting Standards Board (GASB) Code Section C50.110, the District records a liability for claims, judgments, and litigation when it is probable that a liability has been incurred at year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated.

F. Capital Assets

Capital assets, which include land, buildings, improvements, and equipment, are reported in the Governmental Activities column of the Government-wide Financial Statements. Capital assets are defined by the District as all land, buildings, vehicles, computers, equipment, and improvements with an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated market value at the date of donation or annexation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is recorded in the Government-wide Financial Statements on a straight-line basis over the useful life of the assets as follows:

Buildings	40 years
Improvements other than buildings	5-50 years
Machinery and equipment	3-20 years

G. Budgetary Practice

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The annual budget is adopted by the Board of Directors after the holding of a hearing and provides for the general operation of the District. The operating budget includes proposed expenditures and the means of financing them.
2. The Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This "appropriated budget" (as defined by GASB Code Sec. 2400.109) covers District expenditures in the Governmental Funds. Budget figures used in the accompanying financial statements are the final adjusted amounts.
3. Formal budgetary integration is employed as a management control device during the year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Also, unencumbered appropriations lapse at year-end.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 1 - Summary of Activities and Significant Accounting Policies, Continued

H. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain recorded amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

J. Compensated Absences

The District's policy for accruals and payout of sick and vacation time varies among the different classes of employees and their longevity with the District. Payout of varying maximum accruals upon retirement, death or resignation varies from 30% to 100%.

K. Accounts Receivable

The District uses its past collection history to determine its allowance for doubtful accounts. As of June 30, 2009, the allowance for doubtful accounts was 20% of billings.

Note 2 - Cash and Investments

Authorized Investments

In accordance with Section 53601 of the California Government Code, the District's Board of Directors has directed the District to invest in the following:

- San Bernardino County Treasurer (County Pool)
- Other investments which are expressly permitted by the District's Board of Directors

Pooled Deposits/Credit Risk

The District may waive collateral requirements for deposits which are fully insured by Federal depository insurance.

- | | |
|-------------|--|
| Category 1: | Insured or collateralized with securities held by the District or by its agent in the District's name. |
| Category 2: | Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name. |
| Category 3: | Uncollateralized. This includes any bank balance that is collateralized with security held by the pledging financial institution or by its trust department or agent but not in the District's name. |

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 2 - Cash and Investments, Continued

Credit Risk, Carrying Amount, and Market Value of Investments

- Category 1: Insured or registered, with securities held by the District or by its agent in the District's name.
 Category 2: Uninsured and unregistered, with securities held by the pledging financial institution's or counterparty's trust department or agent in the District's name.
 Category 3: Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent, but not in the District's name.

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>	<u>Carrying Amount</u>
Cash in banks	\$ 234,112	\$ -	\$ -	\$ 234,112	\$ 234,112
Pooled investments:					
*County Treasurer				1,139,771	1,139,771
				<u>\$ 1,373,883</u>	<u>\$ 1,373,883</u>

*Not subject to categorization.

**The San Bernardino County Treasurer has indicated to the District that as of June 30, 2009, the carrying amount of the pool was \$4,148,521,468 and the estimated market value of the pool (including accrued interest) was \$4,204,160,078. The District's proportionate share of that value is \$1,139,771.

Fair Value of Investments

GASB Statement No. 31 generally applies to investments in external investment pools (State of California LAIF and County Treasury investment pools); investments purchased with maturities greater than one year, mutual funds, and certain investment agreements. Generally, governmental entities need to report the "fair value" changes for these investments at year-end and record these gains or losses on their income statements.

The San Bernardino County Treasury Pool is a government investment pool managed and directed by the County Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State and San Bernardino County officials, provides oversight to the management of the fund. The daily operations and responsibility fall under the auspices of the County Treasurer's office. It is the District's understanding that the values of shares in the County Pool reflect "fair value." The District is a voluntary participant in the pool.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 3 – Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are payable in two installments on December 10 and April 10. The County of San Bernardino bills and collects the property taxes and distributes them to the District in installments during the year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

Note 4 – Capital Assets and Depreciation

In accordance with GASB Statement No. 34, the District has reported all capital assets in the Government-wide Statement of Net Assets. The following table presents the capital assets activity for the year ended June 30, 2009.

	Balance at July 1, 2008	Additions	Deletions	Balance at June 30, 2009
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 198,675	\$ -	\$ -	\$ 198,675
Total Capital Assets Not Being Depreciated	<u>198,675</u>	<u>-</u>	<u>-</u>	<u>198,675</u>
Capital Assets Being Depreciated				
Improvements to land	16,649	-	-	16,649
Structures and improvements	3,465,660	18,533	-	3,484,193
Vehicles and equipment	2,237,370	108,422	(24,520)	2,321,272
Total Capital Assets Being Depreciated	<u>5,719,679</u>	<u>126,955</u>	<u>(24,520)</u>	<u>5,822,114</u>
Less Accumulated Depreciation for				
<i>Buildings and other improvements</i>	<i>608,378</i>	<i>156,967</i>	<i>-</i>	<i>765,345</i>
<i>Equipment and vehicles</i>	<i>2,756,007</i>	<i>87,520</i>	<i>(24,520)</i>	<i>2,819,007</i>
Total Accumulated Depreciation	<u>3,364,385</u>	<u>244,487</u>	<u>(24,520)</u>	<u>3,584,352</u>
Total Capital Assets Being Depreciated, Net	<u>2,355,294</u>	<u>117,532</u>	<u>-</u>	<u>2,237,762</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,553,969</u>	<u>\$ 117,532</u>	<u>\$ -</u>	<u>\$ 2,436,437</u>

Depreciation expense in the amount of \$244,487 was charged to the District's governmental functions as follows for the year ended June 30, 2009:

Fire prevention and suppression	\$ 193,145
Paramedic services	<u>51,342</u>
Total depreciation expense	<u>\$ 244,487</u>

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 5 – Long-Term Debt

Change in long-term debt activity is as follows:

Description	Balance at July 1, 2008	Additions	Deletions	Balance at June 30, 2009	Amount Due 2009-2010
Long-term debt	\$ 2,430,000	\$ -	\$ 35,000	\$ 2,395,000	\$ 40,000
Compensated absences	449,146	270,897	377,135	342,908	51,436
Total	\$ 2,879,146	\$ 270,897	\$ 412,135	\$ 2,737,908	\$ 91,436

Interest expense of \$83,535 and \$63,016 has been charged to the fire prevention and suppression and paramedic services functions, respectively, on the Statement of Activities for the year ended June 30, 2009.

The District's long-term debt consists of the following at June 30, 2009:

Certificates of Participation

In 2002, the District issued certificates of participation for the refinance of a 1999 issuance and for the purchase of new equipment. At June 30, 2009, the outstanding balance was \$2,395,000.

Debt service requirements to maturity are as follows:

Fiscal Year Ending June 30,	Interest	Principal	Total
2010	\$ 144,730	\$ 40,000	\$ 184,730
2011	142,650	40,000	182,650
2012	140,570	40,000	180,570
2013	138,490	45,000	183,490
2014-2018	651,570	290,000	941,570
2019-2023	548,750	455,000	1,003,750
2024-2028	381,920	695,000	1,076,920
2029-2033	127,100	790,000	917,100
	\$ 2,275,780	\$ 2,395,000	\$ 4,670,780

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 5 – Long-Term Debt, Continued

Compensated Absences

For governmental funds, accumulated vacation and sick leave benefits payable in future years when used by the District employees amounted to \$342,908 (\$195,370 vacation and \$147,538 sick leave) at June 30, 2009. Vacation benefits will be recorded as an expenditure in the governmental funds when the related current liability is incurred. The long-term portion of the vacation liability, along with all of the sick leave, will be recorded as an expenditure at the time of employees' termination, death, or retirement.

Note 6 – Classifications of Net Assets and Fund Balance

In the Government-wide financial statements, net assets are classified in the following categories:

Invested in Capital Assets

This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and further reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.

Restricted Net Assets

This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets

This category represents the net assets of the District that are not externally restricted for any project or other purpose.

In the Fund Financial Statements, the District has established "reserves" to segregate portions of the fund balance which are not appropriable for expenditure in future periods, or which are legally set aside for a specific future use. Fund "designations" also are established to indicate tentative plans for financial resource utilization of unreserved fund balance in a future period.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 6 – Classifications of Net Assets and Fund Balance, Continued

The District's governmental funds reserves and designations at June 30, 2009 are presented below:

Fund Balance		
Reserved		
Petty cash	\$	300
Restricted cash		234,112
Total Reserved		<u>234,412</u>
Unreserved		
Designated for debt service		184,730
Designated for vehicles and equipment		557,018
Total Designated		<u>741,748</u>
Undesignated – operating contingencies		337,868
Total Unreserved		<u>1,079,616</u>
Total Fund Balance	\$	<u>1,314,028</u>

Note 7 – Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

Workers' Compensation

The District is a member of the Public Agency Self Insurance System of San Bernardino County (PASIS). PASIS provides workers' compensation insurance services. PASIS is set up as a banking system where the members share the expenses, and each member is responsible for its own losses up to a \$300,000 per occurrence self-insured retention. Losses above the self-insured retention are covered by reinsurance, purchased by PASIS. The District makes an annual contribution based on past and projected future claims. Projections of future ultimate losses are inherently uncertain because of the random nature of claims occurrences. Therefore, future loss rates are projected judgmentally based on the historical rates.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses do not include an estimate of claims that have been incurred but not reported. At June 30, 2009, the amount of potential outstanding claims liability is estimated to be \$586,998. The District is able to access its accumulated balance with PASIS. During the year ended June 30, 2009, the District applied \$150,000 of PASIS funds against a premium of \$185,730, resulting in a net charge of \$35,730 to governmental activities. Funds available as of June 30, 2009 in excess of the \$75,000 minimum required deposit were \$725,781.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 7 – Risk Management, Continued

Three Year Trend Information of Funding for PASIS

Year Ending June 30,	Cash Balance Beginning of Year	Premiums and Interest Earned	Claims and Payments	Cash Balance End of Year	Potential Outstanding Claims Liability at End of Year
2007	\$ 671,734	\$ 213,017	\$ 49,300	\$ 835,450	\$ 92,613
2008	\$ 835,450	\$ 382,559	\$ 81,736	\$1,007,222	\$ 384,983
2009	\$ 1,007,222	\$ 206,638	\$ 413,079	\$ 800,781	\$ 586,998

Note 8 – Operating Transfers

Interfund activities at June 30, 2009 are as follows:

	Interfund Receivable	Interfund Payable	Interfund Transfers In	Interfund Transfers Out
General Fund	\$ -	\$ -	\$ 126,533	\$ 209,868
Special Revenue Fund	-	-	83,335	-
	\$ -	\$ -	\$ 209,868	\$ 209,868

Operating transfers were made to distribute cash resources between fund types to cover budgeted expenditures.

Note 9 – Retirement Plan

Plan Description

The District's defined benefit pension plans, The Safety and General Plans of the Crest Forest Fire Protection District (the "Plans") provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plans are part of the General and Safety portion of the San Bernardino County Employees' Retirement Association (SBCERA), an agent multiple-employer plan administered by the San Bernardino County Employees' Retirement Association, which acts as a common investment and administrative agent for participating public employers within the County of San Bernardino. A menu of benefit provisions, as well as other requirements, is established in accordance with state and local statute. The District selects benefit provisions from the benefit menu by contract with SBCERA and adopts those benefits through local ordinance. SBCERA issues a separate comprehensive annual financial report (CAFR). Copies of the SBCERA annual financial report may be obtained from the SBCERA office at 348 West Hospitality Lane, Third Floor, San Bernardino, CA 92415.

CREST FOREST FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2009

Note 9 – Retirement Plan, Continued

Funding Policy

Active plan members in the Safety and General Plans are required to contribute 10% to 15% of their annual salaries. The contribution rates vary with employees' ages. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. For the year ending June 30, 2009, the amounts required were 40.98% and 19.42%, respectively, of annual covered salaries. The actuarial methods and assumptions used are those adopted by the SBCERA Board of Retirement. The contribution requirements of the plan members are established by state statute, and the employer contribution rate is established and may be amended by SBCERA. In addition to contributing the actuarially required employer amounts, the District also pays 6% of the employees' required contributions.

Annual Pension Cost

For fiscal year 2008-2009, the District's annual pension cost was \$1,156,699. The District paid \$1,109,245 of this by June 30, 2009, and recognized a liability for the remaining \$47,454 at year end. The required contribution for fiscal year 2008-2009 was determined as part of the June 30, 2008 actuarial valuation.

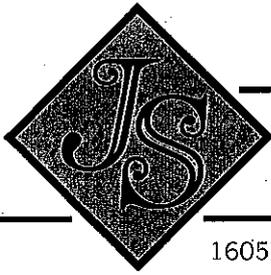
The actuarial assumptions included (a) 8.0 percent rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 4.65% to 11.74%; and (c) a cost of living adjustment contingent upon CPI but not to exceed 2.0%. Both (a) and (b) include an inflation component of 3.75%. The actuarial value of the Plans' assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments. Additionally, at its October 2002 meeting, the Board of Retirement elected to amortize the Association's unfunded actuarial accrued liability as of June 30, 2002 over a declining 20-year period.

Three-Year Trend Information for the SBCERA

Year Ending June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2006	\$ 197,343,000	100%	-
2007	\$ 229,857,000	100%	-
2008	\$ 241,721,000	100%	-

Funded Status of SBCERA

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded/ (Overfunded) Liability	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Payroll
6/30/06	\$ 5,624,645,832	\$ 5,175,767,296	\$ 448,878,536	92.02%	\$ 1,028,730,826	43.63%
6/30/07	\$ 6,227,013,069	\$ 5,797,400,029	\$ 429,613,040	93.10%	\$ 1,102,150,627	38.98%
6/30/08	\$ 6,773,628,506	\$ 6,341,530,865	\$ 432,097,641	93.62%	\$ 1,219,561,653	35.43%



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**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Board of Directors
Crest Forest Fire Protection District

I have audited the financial statements of the governmental activities of Crest Forest Fire Protection District as of and for the year ended June 30, 2009, which collectively comprise Crest Forest Fire Protection District's basic financial statements and have issued my report thereon dated November 17, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Crest Forest Fire Protection District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crest Forest Fire Protection District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Crest Forest Fire Protection District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Crest Forest Fire Protection District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Crest Forest Fire Protection District's financial statements that is more than inconsequential will not be prevented or detected by Crest Forest Fire Protection's internal control.

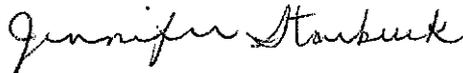
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Crest Forest Fire Protection District.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the section and would not necessarily identify all significant deficiencies that are also considered to be material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crest Forest Fire Protection District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Board of Directors, and is not intended to be and should not be used by anyone other than these specified parties.



Jennifer Starbuck, CPA
November 17, 2009