

**Fallen Leaf Lake CSD Admin**  
**Profit & Loss Budget vs. Actual**  
 July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
FLL VFD 2011-2012	8,000.00	32,653.00	-24,653.00	24.5%
FLL P&R 2011-2012	8,000.00	32,653.00	-24,653.00	24.5%
<b>Total Income</b>	<b>16,000.00</b>	<b>65,306.00</b>	<b>-49,306.00</b>	<b>24.5%</b>
<b>Expense</b>				
LAFCO Support	185.61	245.00	-59.39	75.76%
Bank Service Charges	30.00			
Election Fees	0.00	4,000.00	-4,000.00	0.0%
<b>Insurance</b>				
Errors and Omissions	0.00	2,485.00	-2,485.00	0.0%
Treasurer's Bond	0.00	500.00	-500.00	0.0%
<b>Total Insurance</b>	<b>0.00</b>	<b>2,985.00</b>	<b>-2,985.00</b>	<b>0.0%</b>
Meeting / Legal Notices	0.00	1,150.00	-1,150.00	0.0%
Memberships	0.00	600.00	-600.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
<b>News From the Lake</b>				
Postage	0.00	0.00	0.00	0.0%
Printing	0.00	0.00	0.00	0.0%
<b>Total News From the Lake</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Personnel</b>				
Travel	0.00	2,000.00	-2,000.00	0.0%
GM Salary	4,166.66	25,000.00	-20,833.34	16.67%
Payroll Taxes	318.75	2,225.00	-1,906.25	14.33%
Workers' Compensation	191.45	2,000.00	-1,808.55	9.57%
Education	0.00	1,000.00	-1,000.00	0.0%
<b>Total Personnel</b>	<b>4,676.86</b>	<b>32,225.00</b>	<b>-27,548.14</b>	<b>14.51%</b>
Postage and Delivery	124.50	200.00	-75.50	62.25%
Printing/Photocopy	0.00	300.00	-300.00	0.0%
<b>Professional Fees</b>				
Bookkeeping	708.75	5,000.00	-4,291.25	14.18%
Accounting Services	0.00	3,250.00	-3,250.00	0.0%
Legal Services	245.00	6,000.00	-5,755.00	4.08%
WebSite Services	134.58	900.00	-765.42	14.95%
<b>Total Professional Fees</b>	<b>1,088.33</b>	<b>15,150.00</b>	<b>-14,061.67</b>	<b>7.18%</b>
Secretarial Services	144.22	6,000.00	-5,855.78	2.4%
<b>Supplies</b>				
Office	290.86	250.00	40.86	116.34%
<b>Total Supplies</b>	<b>290.86</b>	<b>250.00</b>	<b>40.86</b>	<b>116.34%</b>
Telephone	162.89	1,100.00	-937.11	14.81%
Internet	0.00	600.00	-600.00	0.0%
<b>Total Expense</b>	<b>6,703.27</b>	<b>65,305.00</b>	<b>-58,601.73</b>	<b>10.27%</b>
<b>Net Income</b>	<b>9,296.73</b>	<b>1.00</b>	<b>9,295.73</b>	<b>929,673.0%</b>

**Fallen Leaf Lake CSD Admin**  
**Balance Sheet**  
As of August 29, 2011

	<u>Aug 29, 11</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Checking - Operations	11,139.20
<b>Total Checking/Savings</b>	<u>11,139.20</u>
<b>Total Current Assets</b>	<u>11,139.20</u>
<b>TOTAL ASSETS</b>	<u><u>11,139.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Opening Bal Equity	17,557.76
Retained Earnings	-17,958.00
Net Income	11,539.44
<b>Total Equity</b>	<u>11,139.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,139.20</u></u>

**FLL CSD Parks & Recreation Account**  
**Profit & Loss Budget vs. Actual**  
July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>Utilities Receivable-CLM</b>				
STPUD	0.00	1,600.00	-1,600.00	0.0%
Propane	0.00	6,711.00	-6,711.00	0.0%
Mutual Water	0.00	2,250.00	-2,250.00	0.0%
Liberty Electric	0.00	5,100.00	-5,100.00	0.0%
Telephone	0.00	1,600.00	-1,600.00	0.0%
<b>Total Utilities Receivable-CLM</b>	<b>0.00</b>	<b>17,261.00</b>	<b>-17,261.00</b>	<b>0.0%</b>
Old Store Donations	200.00	1,000.00	-800.00	20.0%
Commercial Lease - Floor	37,000.00	95,000.00	-58,000.00	38.95%
Interest P & R Account	27.85	1,000.00	-972.15	2.79%
<b>Total Income</b>	<b>37,227.85</b>	<b>114,261.00</b>	<b>-77,033.15</b>	<b>32.58%</b>
<b>Expense</b>				
Administrative Expenses	8,000.00	32,653.00	-24,653.00	24.5%
<b>Marina</b>				
Maintenance & Repair	2,578.84	2,750.00	-171.16	93.78%
Gas Tank / Hazardous Materials	0.00	700.00	-700.00	0.0%
Gas Tank Inspections	0.00	550.00	-550.00	0.0%
<b>Total Marina</b>	<b>2,578.84</b>	<b>4,000.00</b>	<b>-1,421.16</b>	<b>64.47%</b>
<b>New Store</b>				
<b>Utilities</b>				
Liberty Energy/SPP	2,061.88	6,000.00	-3,938.12	34.37%
Mutual Water	2,250.00	2,250.00	0.00	100.0%
Propane	1,216.74	7,000.00	-5,783.26	17.38%
STPUD	435.68	2,100.00	-1,664.32	20.75%
Telephone Store/Marina	513.93	1,600.00	-1,086.07	32.12%
<b>Total Utilities</b>	<b>6,478.23</b>	<b>18,950.00</b>	<b>-12,471.77</b>	<b>34.19%</b>
Maintenance & Repair	0.00	7,000.00	-7,000.00	0.0%
Fire System Monitor - Monthly	0.00	445.00	-445.00	0.0%
Fire Inspection Annual Inspecti	0.00	607.00	-607.00	0.0%
<b>Total New Store</b>	<b>6,478.23</b>	<b>27,002.00</b>	<b>-20,523.77</b>	<b>23.99%</b>
<b>Old Store - Community Building</b>				
Maintenance & Repair	183.11	400.00	-216.89	45.78%
<b>Utilities</b>				
Propane	0.00	450.00	-450.00	0.0%
Liberty Energy/SPP	75.05	225.00	-149.95	33.36%
Mutual Water Company	450.00	450.00	0.00	100.0%
STPUD	93.36	250.00	-156.64	37.34%
<b>Total Utilities</b>	<b>618.41</b>	<b>1,375.00</b>	<b>-756.59</b>	<b>44.98%</b>
<b>Total Old Store - Community Building</b>	<b>801.52</b>	<b>1,775.00</b>	<b>-973.48</b>	<b>45.16%</b>
Bank Service Charges	87.00			
Insurance				

**FLL CSD Parks & Recreation Account**  
**Profit & Loss Budget vs. Actual**  
 July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Fire Insurance	5,902.80	6,000.00	-97.20	98.38%
Liability Insurance	7,004.62	7,003.00	1.62	100.02%
Liability Ins Extension	6,230.50	1,500.00	4,730.50	415.37%
Pollution Insurance	0.00	429.00	-429.00	0.0%
Insurance - Other	629.96			
<b>Total Insurance</b>	<u>19,767.88</u>	<u>14,932.00</u>	<u>4,835.88</u>	<u>132.39%</u>
<b>P &amp; R Debt Service</b>				
FLL Homeowners Assn	0.00	1,000.00	-1,000.00	0.0%
<b>Total P &amp; R Debt Service</b>	<u>0.00</u>	<u>1,000.00</u>	<u>-1,000.00</u>	<u>0.0%</u>
<b>Miscellaneous</b>	0.00	400.00	-400.00	0.0%
<b>Slip Deposit Refund Accrual</b>				
2010 Season	0.00	0.00	0.00	0.0%
<b>Total Slip Deposit Refund Accrual</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>37,713.47</u>	<u>81,762.00</u>	<u>-44,048.53</u>	<u>46.13%</u>
<b>Net Income</b>	<u><u>-485.62</u></u>	<u><u>32,499.00</u></u>	<u><u>-32,984.62</u></u>	<u><u>-1.49%</u></u>

FLL CSD Parks & Recreation Account  
**Balance Sheet**  
As of August 29, 2011

Aug 29, 11

**ASSETS**

Current Assets

Checking/Savings

Accrual Accounts

New Store Building	8,188.52
Marina Replacement	27,155.91
New Store Equipment	31,810.10
Contingent Accrual	15,755.94
Interest	14,447.07

Total Accrual Accounts 97,357.54

Commercial Lease

Deposit	46,500.00
Interest Earned	107.50
Commercial Lease - Other	-12.00

Total Commercial Lease 46,595.50

Checking

Operations	5,033.42
Old Store Operations	1,230.00

Total Checking 6,263.42

Savings Account

Slip Deposit Accrual	10,231.28
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Total Savings Account 10,231.28

Total Checking/Savings 160,447.74

Total Current Assets 160,447.74

**TOTAL ASSETS** 160,447.74

**LIABILITIES & EQUITY**

Liabilities

Long Term Liabilities

Commercial Lease Liability

Deposit	49,149.22
Lease Earnings	107.50

Total Commercial Lease Liability 49,256.72

Slip Deposit Accrual 10,231.28

Total Long Term Liabilities 59,488.00

Total Liabilities 59,488.00

Equity

Opening Bal Equity	-6,668.78
Retained Earnings	108,114.14
Net Income	-485.62

Total Equity 100,959.74

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Accrual Basis

**FLL CSD Parks & Recreation Account**

**Balance Sheet**

As of August 29, 2011

Aug 29, 11

**TOTAL LIABILITIES & EQUITY**

160,447.74

**Fallen Leaf Lake Volunteer Fire Department**  
**Profit & Loss Budget vs. Actual**  
July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Accrual Accounts</b>				
Interest	11.36	250.00	-238.64	4.54%
<b>Total Accrual Accounts</b>	<b>11.36</b>	<b>250.00</b>	<b>-238.64</b>	<b>4.54%</b>
<b>Tax Revenue</b>				
Ad Valorum	0.00	23,500.00	-23,500.00	0.0%
AV Supplemental County Funding	0.00	38,690.00	-38,690.00	0.0%
Direct Assessment	0.00	188,020.00	-188,020.00	0.0%
Interest - County	0.00	300.00	-300.00	0.0%
<b>Total Tax Revenue</b>	<b>0.00</b>	<b>250,510.00</b>	<b>-250,510.00</b>	<b>0.0%</b>
Clothing Sales	0.00	3,500.00	-3,500.00	0.0%
Donations-Unrestricted	0.00	500.00	-500.00	0.0%
<b>Donations - Restricted</b>				
Fire Station Flag Pole	-1,886.63			
Donations - Restricted - Other	10,355.00	4,000.00	6,355.00	258.88%
<b>Total Donations - Restricted</b>	<b>8,468.37</b>	<b>4,000.00</b>	<b>4,468.37</b>	<b>211.71%</b>
Interest Schools Checking Acct	1.14	50.00	-48.86	2.28%
Miscellaneous Income	0.00	300.00	-300.00	0.0%
<b>Total Income</b>	<b>8,480.87</b>	<b>259,110.00</b>	<b>-250,629.13</b>	<b>3.27%</b>
<b>Expense</b>				
<b>Apparatus</b>				
Maintenance/Supplies	747.92	5,500.00	-4,752.08	13.6%
Vehicle Insurance	0.00	6,000.00	-6,000.00	0.0%
Fuel	850.41	4,500.00	-3,649.59	18.9%
<b>Total Apparatus</b>	<b>1,598.33</b>	<b>16,000.00</b>	<b>-14,401.67</b>	<b>9.99%</b>
<b>Equipment</b>				
Maintenance/Supplies	140.13	3,000.00	-2,859.87	4.67%
Radio Maintenance / Supplies	586.44	3,000.00	-2,413.56	19.55%
New FD Equipment	2,214.26	23,000.00	-20,785.74	9.63%
New Vol Equip / Uniforms	0.00	3,000.00	-3,000.00	0.0%
<b>Total Equipment</b>	<b>2,940.83</b>	<b>32,000.00</b>	<b>-29,059.17</b>	<b>9.19%</b>
<b>Facilities</b>				
Fire Chief Housing/Apartment	970.17	3,300.00	-2,329.83	29.4%
Sta 9 Unkeep & Maintaince	4.93	3,000.00	-2,995.07	0.16%
Sta 9 Mutual Water	450.00	450.00	0.00	100.0%
Sta 9 Utilities	95.36	4,400.00	-4,304.64	2.17%
<b>Total Facilities</b>	<b>1,520.46</b>	<b>11,150.00</b>	<b>-9,629.54</b>	<b>13.64%</b>
Community Projects	0.00	2,000.00	-2,000.00	0.0%
<b>Automatic Aid</b>				
SLT Automatic Aid Agreement	5,844.00	5,900.00	-56.00	99.05%
<b>Total Automatic Aid</b>	<b>5,844.00</b>	<b>5,900.00</b>	<b>-56.00</b>	<b>99.05%</b>

## Fallen Leaf Lake Volunteer Fire Department Profit & Loss Budget vs. Actual July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Office</b>				
Photocopy / Printing	0.00	200.00	-200.00	0.0%
Postage	81.72	100.00	-18.28	81.72%
Professional Services	500.00	500.00	0.00	100.0%
Office Equipmnet and Supplies	5.38	1,200.00	-1,194.62	0.45%
Telephone/Fax	423.01	2,600.00	-2,176.99	16.27%
Internet	0.00	600.00	-600.00	0.0%
Cell-Phone Service	54.75	750.00	-695.25	7.3%
<b>Total Office</b>	<u>1,064.86</u>	<u>5,950.00</u>	<u>-4,885.14</u>	<u>17.9%</u>
<b>Paid Personnel</b>				
Chief Salary	10,683.34	60,000.00	-49,316.66	17.81%
Benefits	0.00	4,100.00	-4,100.00	0.0%
On-Duty Personnel	14,954.50	42,240.00	-27,285.50	35.4%
Contract Labor	340.00	1,000.00	-660.00	34.0%
Workman's Compensation	1,171.74	8,367.00	-7,195.26	14.0%
Payroll Taxes	2,686.71	8,690.00	-6,003.29	30.92%
<b>Total Paid Personnel</b>	<u>29,836.29</u>	<u>124,397.00</u>	<u>-94,560.71</u>	<u>23.99%</u>
<b>Volunteer Personnel</b>				
Wellness	25.00	2,500.00	-2,475.00	1.0%
Vol Workman's Comp	782.61	6,000.00	-5,217.39	13.04%
<b>Total Volunteer Personnel</b>	<u>807.61</u>	<u>8,500.00</u>	<u>-7,692.39</u>	<u>9.5%</u>
<b>Training</b>				
Classes	7.00	2,000.00	-1,993.00	0.35%
Supplies & Equipment	266.78	1,560.00	-1,293.22	17.1%
Travel Reimbursement	0.00	1,000.00	-1,000.00	0.0%
Vol Training Food	205.93	2,500.00	-2,294.07	8.24%
Memberships / Subscriptions	2,627.50	3,500.00	-872.50	75.07%
<b>Total Training</b>	<u>3,107.21</u>	<u>10,560.00</u>	<u>-7,452.79</u>	<u>29.42%</u>
<b>Administration / Overhead</b>				
General Administrative	8,000.00			
Administration / Overhead - Other	0.00	32,653.00	-32,653.00	0.0%
<b>Total Administration / Overhead</b>	<u>8,000.00</u>	<u>32,653.00</u>	<u>-24,653.00</u>	<u>24.5%</u>
Contingency	0.00	10,000.00	-10,000.00	0.0%
<b>Total Expense</b>	<u>54,719.59</u>	<u>259,110.00</u>	<u>-204,390.41</u>	<u>21.12%</u>
<b>Net Ordinary Income</b>	<u>-46,238.72</u>	<u>0.00</u>	<u>-46,238.72</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-46,238.72</u></u>	<u><u>0.00</u></u>	<u><u>-46,238.72</u></u>	<u><u>100.0%</u></u>

# Fallen Leaf Lake Volunteer Fire Department

## Balance Sheet As of August 29, 2011

	<u>Aug 29, 11</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Funds on Deposit EDC	98,121.77
Accrual Savings Account	
Apparatus Accrual	61,215.28
Chandler Building Reserve	41,856.71
Total Accrual Savings Account	<u>103,071.99</u>
Checking	
Operations	22,270.68
CDF Fuel Reduc Pro 4 Phase 2	-3,596.00
Stanford Hill	450.00
Fire Station Flag Pole	2,811.32
Linda Ramsey Smith Memorial	5,325.00
John Greco Memorial	3,825.00
Checking - Other	-3,846.98
Total Checking	<u>27,239.02</u>
Total Checking/Savings	228,432.78
Accounts Receivable	
Proposition 1A	1,771.00
Total Accounts Receivable	<u>1,771.00</u>
Total Current Assets	<u>230,203.78</u>
<b>TOTAL ASSETS</b>	<u><u>230,203.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	1,170.94
Total Other Current Liabilities	<u>1,170.94</u>
Total Current Liabilities	1,170.94
Long Term Liabilities	
Prop 1A Deferred Income	1,771.00
Chandler Liability	39,206.71
Total Long Term Liabilities	<u>40,977.71</u>
Total Liabilities	42,148.65
Equity	
Opening Bal Equity	39,302.86
Retained Earnings	189,240.68
Net Income	-40,488.41
Total Equity	<u>188,055.13</u>

**Fallen Leaf Lake Volunteer Fire Department**  
**Balance Sheet**  
As of August 29, 2011

Aug 29, 11

TOTAL LIABILITIES & EQUITY

230,203.78