Wildfire Prevention Assessment District Fund Financial Status Report
FY 2009-10 (July 1, 2009 - June 30, 2010)
Information listed below reflects payroll posted as of 06/25/10 & others as of 07/09/10

	Engineering Budget	(1) Working Budget	(2) Last Reported	(3) Current Period		(4) = (2) + (3) Year-to-Date	(5) = (1) - (4) Remaining Balance
Beginning Fund Balance	**529,561**	**723,992**					
Revenue							
Estimated FY 2009-10 Assessment Revenue	**1,797,337**	1,648,865	1,551,222	9,563		**1,560,785**	88,080
Transfer from City		148,472	148,472			**148,472**	-
Allowance for Delinquencies	**(80,000)**	(80,000)	-			**-**	(80,000)
Interest Earned/(Expense)			2,044	285		**2,329**	(2,329)
County Administrative Fee for Assessment Collections	**(26,732)**	(26,732)	(25,931)	(160)	**Note 1**	**(26,091)**	(641)
Current Year Revenue:	**1,690,605**	**1,690,605**	**1,675,807**	**9,688**	**Note 2**	**1,685,494**	**5,110**
Total Estimated Available Resource:	**2,220,166**	**2,414,597**					
Expenditures							
Services							
Goat Grazing Program (54919)	**265,000**	265,000	223,885	760	**Note 3**	**224,645**	40,355
Property Owner Chipping Program (54911)	**100,000**	100,000	65,700	7,350	**Note 4**	**73,050**	26,950
Vegetation Management Program (54911)	**1,000,000**	828,000	707,379	75,813	**Note 5**	**783,192**	44,809
Fire Prevention Education & Training Program (51000 & 58000)	**137,000**	137,000	109,958	9,986		**119,944**	17,056
Roving Fire Patrol Program (51000)	**10,000**	10,000	4,442			**4,442**	5,558
Support Services for Inspections Program	**35,000**	35,000	3,600			**3,600**	31,401
Services Sub-total:	**1,547,000**	**1,375,000**	**891,079**	**93,909**		**1,208,873**	**166,127**
District Administration							
Annual Audit (54111)	**21,861**	21,861	10,000			**10,000**	11,861
City Staff/Board Expenses (51000 & 53313 & 55000)	**10,000**	10,000	2,489			**2,489**	7,511
Public Outreach (53611 & 54711) **Note 7**	**65,000**	61,000	14,139	13,391	**Note 6**	**27,530**	33,470
Assessment Engineering (54411)	**12,761**	12,761	12,900			**12,900**	(139)
District Administration Sub-total:	**109,622**	**105,622**	**39,528**	**13,391**		**52,919**	**52,703**
Designated Reserves							
Chabot Space & Science Center Wildfire Prevention Project (54911)		172,000					172,000
Skyline Median Survey (54911)		4,000	4,000			**4,000**	-
FEMA Grant Matching (54011)	**300,000**	**300,000**	**-**	**-**			300,000
Sub-Total:	**1,956,622**	**1,956,622**	**934,607**	**107,300**		**1,265,791**	**690,831**
Estimated Contributions to/(from) Fund Balance:	**263,544**	**457,975**					

Notes:
(1) County Admin fee was accrued at 1.7% ($26,091) netted against the gross revenue collected: $1,560,785 throughout the year.
(2) Revenues collected as of July 9, 2010 in FY 09-10 and as of July 08, 2009 in FY 08-09 are 98.13% and 95.72% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
1,685,494	**99.70%**	**1,633,074**	**95.72%**

(3) $760 has been charged for the purchasing activity for the Goat Grazing Contract.
(4) $7,350 has been paid for services for the Chipping program.
(5) $75,813 has been paid for services for the Vegetation Management program.
(6) Public Outreach expenses as follows: $3,583 annual notice, $58 mailroom services, $49 postage, $45 telephone and $9,706 duplication services.
(7) The Advisory Committee asked last month about the past Public Outreach Budgets vs. Actuals. Listed below are the last three years' history:

	Budget	Actual
FY 2006-07	40,000	17,855
FY 2007-08	40,000	36,829
FY 2008-09	40,000	28,108

Wildfire Prevention Assessment District Fund Financial Status Report
(Cash Basis)

FY 2009-10 (July 1, 2009 - June 30, 2010)
Information listed below reflects payroll posted as of 06/25/10 & others as of 07/09/10

	FY09-10 as of July 09, 2010	FY08-09 as of July 08, 2009
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	1,685,494	1,633,074
Less:		
Expenditure	(1,265,791)	(1,505,196)
Change in Fund Balance	419,703	127,878
Fund Balance as of July 09, 2010 & July 08, 2009	**1,143,695**	**652,576**

Notes: The beginning fund balance includes the reserves for potential FEMA grant matching in the amount of $200,000. The reserves will increase to $300,000 at the year-end of FY(

09-10.

Trial Balance from Oracle System (Payroll posted 06/25/10 & others as of 07/09/10)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(1,536,684.78)	(912.94)	Collection from the county
2321	08721	44112	0	0	-	-	(1,778.64)	1,778.64	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(550.30)	550.30	Public Sector Payment-City of Oakland
2321	90121	48316	0	0	-	-	1,991.55	(1,991.55)	Audit Adjustment
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472.28)	-	Transfer from City
						Revenue	**1,685,494**		
2321	20311	51111	0	PS23	49,580.00	-	64,171.63	(14,591.63)	(1) Reg Civilian Salary
2321	20311	51212	0	PS23	10,000.00	-	-	10,000.00	(1) Civilian Overtime
2321	20411	51214	0	PS17	-	-	4,442.46	(4,442.46)	(2) Sworn Overtime
2321	20311	51214	0	PS23	10,000.00	-	-	10,000.00	(2) Sworn Overtime
2321	20311	51511	0	PS23	13,010.00	-	13,596.75	(586.75)	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	15,368.10	(3,108.10)	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	29,707.31	(5,067.31)	(1) Civilian Benefits
2321	20311	51911	0	PS23	1,800.00	-	700.31	1,099.69	(1) Misc.Payroll Adjustment
2321	20311	58522	0	PS17	-	-	-	-	(2) Sworn Overhead
2321	20311	58522	0	PS23	-	-	-	-	(1) Civilian Departmental Overhead
					121,290.00	**Salary**	127,986.56	(6,696.56)	
2321	20311	52211	0	PS23	3,429.81	-	136.09	3,293.72	(3) Supplies - E-Mail Fee
2321	20311	52213	0	PS23	4,810.19	-	4,343.50	466.69	(4) Annual Notice - Data & Map Disc
2321	20311	52911	0	PS23	850.00	-	595.97	254.03	(3) Official Hospitality - Refreshment
2321	20311	52919	0	PS23	1,806.70	-	353.40	1,453.30	(4) Misc. Supplies
2321	20311	53116	0	PS23	3,900.00	-	88.99	3,811.01	(4) Telephone
2321	20311	53211	0	PS23	1,970.00	-	1,970.00	-	(3) Official Hospitality - Board meeting facility rental
2321	20311	53313	0	PS23	2,450.00	-	626.61	1,823.39	(3) Official Hospitality - Refreshment
2321	20311	53611	0	PS23	11,830.00	-	5,984.75	5,845.25	(4) Postage and mailing
2321	20311	53719	0	PS23	2,943.30	-	1,603.30	1,340.00	(4) Annual Notice - License Data & Map Disc
2321	20311	54011	0	PS23	360,410.00	-	-	360,410.00	Contingency account
2321	20311	54111	0	PS23	10,000.00	-	10,000.00	-	(5) Accounting & Audit
2321	20311	54411	0	PS23	15,000.00	-	12,899.71	2,100.29	(8) Engineering Services
2321	20311	54711	0	PS23	15,000.00	-	357.35	14,642.65	(4) Printing
2321	20311	54811	0	PS23	36,836.65	1,836.65	-	35,000.00	(6) Temp Services
2321	20311	54911	0	PS23	1,356,055.00	33,230.00	1,084,126.00	238,699.00	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	230.00	-	(3) Contract Compliance Fee
2321	20311	56124	0	PS23	760.00	-	760.00	-	(3) Contract Compliance Fee
2321	20311	56312	0	PS23	16,000.00	291.27	13,729.16	1,979.57	(4) Printing
						O&M Expenditure	1,137,804.83	671,118.90	
						Total Expenditure	**1,265,791**		

Notes:

Sum of (1)	123,544.10
Sum of (2)	4,442.46
Sum of (3)	4,318.67
Sum of (4)	26,460.45
Sum of (5)	10,000.00
Sum of (6)	-
Sum of (7)	1,084,126.00
Sum of (8)	12,899.71
Total	**1,265,791**