

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 06/30/10 & others as of 09/02/10

	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	1,634,592		1,634,592	14,273
Transfer from City		148,472	148,472		148,472	-
Allowance for Delinquencies	(80,000)	(80,000)	-		-	(80,000)
Interest Earned/(Expense)			2,616		2,616	(2,616)
County Administrative Fee for Assessment Collections	(26,732)	(26,732)	(27,325)		(27,325)	593
Current Year Revenue:	1,690,605	1,690,605	1,758,355	-	Note 1 1,758,355	(67,750)
Total Estimated Available Resource:	2,220,166	2,414,597				
Expenditures						
<u>Services</u>						
Goat Grazing Program (54919)	265,000	265,000	224,645		224,645	40,355
Property Owner Chipping Program (54911)	100,000	100,000	73,050		73,050	26,950
Vegetation Management Program (54911)	1,000,000	828,000	806,992		806,992	21,009
Fire Prevention Education & Training Program (51000 & 58000)	137,000	137,000	121,609		121,609	15,391
Roving Fire Patrol Program (51000)	10,000	10,000	4,442		4,442	5,558
Support Services for Inspections Program	35,000	35,000	4,382		4,382	30,618
Services Sub-total:	1,547,000	1,375,000	1,235,119	-	1,235,119	139,881
<u>District Administration</u>						
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)	65,000	61,000	27,619	Note 2 8,427	36,046	24,954
Assessment Engineering (54411)	12,761	12,761	12,900		12,900	(139)
District Administration Sub-total:	109,622	105,622	53,008	8,427	61,434	44,188
<u>Designated Reserves</u>						
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	1,292,127	8,427	1,300,554	656,068
Estimated Contributions to/(from) Fund Balance:	263,544	457,975				

Notes:

(1) Revenues collected as of September 2, 2010 in FY 2009-10 and as of September 2, 2009 in FY 2008-09 are 104.01% and 99.39% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
1,758,355	104.01%	1,695,655	99.39%

(2) Additional Public Outreach expense for duplicating service was paid in the amount of \$8,427.

**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 06/30/10 & others as of 09/02/10

	<u>Unaudited FY 09-10 as of September 2, 2010</u>	<u>Audited FY 08-09 as of September 2, 2009</u>
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	1,758,355	1,695,655
Less:		
Expenditure	<u>(1,300,554)</u>	<u>(1,514,441)</u>
Change in Fund Balance	<u>457,801</u>	<u>181,214</u>
 Total Ending Fund Balance	 <u><u>1,181,793</u></u>	 <u><u>705,912</u></u>

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 FY10.

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09-10.

Trial Balance from Oracle System (Payroll posted 06/30/10 & others as of 09/02/10)

<u>Fund</u>	<u>Org</u>	<u>Account</u>	<u>Project</u>	<u>Program</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(1,609,257.94)	71,660.22	Collection from the county
2321	90121	48316	0	0	-	-	1,991.55	(1,991.55)	Audit Adjustment
2321	08721	44112	0	0	-	-	(2,065.59)	2,065.59	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(550.30)	550.30	Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472.28)	-	Transfer from City
						Revenue	(1,758,355)	72,284.56	
2321	20311	51111	0	PS23	49,580.00	-	65,456.44	(15,876.44)	(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	-	13,866.04	(856.04)	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	15,672.46	(3,412.46)	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	30,295.63	(5,655.63)	(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
						Salary	130,433	(9,143.34)	
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	-	178.04	3,721.96	(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	339,848.63	-	-	339,848.63	Contingency account
2321	20311	54111	0	PS23	10,000.00	-	10,000.00	-	(5) Accounting & Audit
2321	20311	54411	0	PS23	12,899.71	-	12,899.71	-	(8) Engineering Services
2321	20311	54711	0	PS23	8,552.95	-	357.35	8,195.60	(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	7,115.00	1,107,926.00	241,014.00	(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	22,447.05	291.27	22,155.78	-	(4) Printing
						O&M Expenditure	1,170,120.50		
						Total Expenditure	1,300,554		

Notes:

Sum of (1)	125,990.88	Staff Time - Fire Prevention Education & Training Program
Sum of (2)	4,442.46	Staff Time - Roving Fire Patrol Program
Sum of (3)	4,318.67	City Staff/Board Expenses
Sum of (4)	34,976.12	Public Outreach
Sum of (5)	10,000.00	Audit
Sum of (6)	-	Support Services for Inspections Program
Sum of (7)	1,107,926.00	Goat Grazing Program+Property Owner Chipping Program+Vegetation Management Program
Sum of (8)	12,899.71	Assessment Engineering

Total	<u><u>1,300,554</u></u>
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