

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 09/18/09 & others as of 10/08/09

	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		56,033	56,033	1,592,832
Transfer from City		148,472			-	148,472
Allowance for Delinquencies	(80,000)	(80,000)			-	(80,000)
Interest Earned/(Expense)			325	500	825	(825)
County Administrative Fee for Assessment Collections	(26,732)	(26,732)		(937)	(937)	(25,795)
Current Year Revenue:	1,690,605	1,690,605	325	55,596	Note 1 55,921	1,634,684
Total Estimated Available Resource:	2,220,166	2,414,597				
Expenditures						
<u>Services</u>						
Goat Grazing Program (54919) Note 2	265,000	265,000			-	265,000
Property Owner Chipping Program (54911)	100,000	100,000	27,550	Note 3 9,450	37,000	63,000
Vegetation Management Program (54911)	1,000,000	1,000,000	Note 4 617,655	Note 5 10,501	628,156	371,845
Fire Prevention Education & Training Program (51000 & 58000)	137,000	137,000	18,446	13,175	31,621	105,379
Roving Fire Patrol Program (51000)	10,000	10,000	-	Note 6 4,442	4,442	5,558
Support Services for Inspections Program	35,000	35,000	2,191	Note 7 1,408	3,599	31,401
Services Sub-total:	1,547,000	1,547,000	665,842	38,976	704,818	842,182
<u>District Administration</u>						
Annual Audit (54111)	21,861	21,861			-	21,861
City Staff/Board Expenses (51000 & 53313 & 55000)	10,000	10,000	481	Note 8 150	631	9,369
Public Outreach (53611 & 54711)	65,000	65,000			-	65,000
Assessment Engineering (54411)	12,761	12,761		Note 9 9,146	9,146	3,615
District Administration Sub-total:	109,622	109,622	481	9,296	9,777	99,845
<u>Reserves</u>						
Operating Reserves (54011)	300,000	300,000	-		-	300,000
Operating Reserves Sub-total:	300,000	300,000	-	-	-	300,000
Sub-Total:	1,956,622	1,956,622	666,323	48,272	714,595	1,242,027
Estimated Contributions to/(from) Fund Balance:	263,544	457,975				

Notes:

(1) Revenues collected as of Oct 8, 2009 in FY 09-10 and as of Oct 6, 2008 in FY 08-09 are 3.31% and 1.24% respectively.

FY 09-10	% to Budget	FY 08-09	% to Budget
55,921	3.31%	21,134	1.24%

(2) Approximately \$230,000 is expected to be an incurred expense for the Goat Grazing program as there is more work being performed.

(3) Included accrued expense in the amount of \$9,450 for Chipping program for the months of September and October.

(4) \$172,000 is earmarked for the Chabot Space & Science Center Wildfire Prevention project out of the \$1 million Vegetation Management Program line item budgeted amount.

There were no outstanding invoices received as of September 8, 2009 for the Chabot project. There is more work being performed.

(5) Approximately \$31,324 is expected to be an incurred expense for Vegetation Management Program for the month of October. There are some contracts currently being negotiated.

(6) Roving Patrol for Red Flag Day on September 21, 22 and October 1, 2009.

(7) Temporary personnel expenses to help mail annual notices for the months of September and October.

(8) Hospitality expense in the amount of \$150 is for the last three Board meetings.

(9) Engineering fee (for Phase II) was billed in the amount of \$9,146.

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

FY 2009-10 (July 1, 2009 - June 30, 2010)

Information listed below reflect payroll posted as of 09/18/09 & others as of 10/08/09

	FY09-10 as of Oct. 8, 2009	FY08-09 as of Oct. 6, 2008
Fund Balance, beginning of year	723,992	502,425
Add:		
Revenue, net	55,921	21,134
Less:		
Expenditure	(714,595)	(913,661)
Change in Fund Balance	(658,673)	(892,527)
 Fund Balance as of Oct. 8, 2009 for FY 09-10 and Oct. 6, 2008 for FY 08-09 respectively	 65,319	 (390,102)

Note: The beginning fund balance includes the reserves for potential FEMA grant matching in the amount of \$200,000. The reserve is to increase to \$300,000 at the year-end of F

Y09-10.

Trial Balance from Oracle System (Funds available as of 10-08-09)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,686,070)	-	(55,096)	(1,630,974)	Collection from the county
2321	8721	44112	0	0	-	-	(550)	550	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(275)	275	Public Sector Payment-City of Oakland
				Revenue			(55,921)		
2321	20311	51111	0	PS23	49,580	-	18,494	31,086	(1) Reg Civilian Salary
2321	20311	51212	0	PS23	10,000	-	-	10,000	(1) Civillian Overtime
2321	20411	51214	0	PS17	-	-	4,442	(4,442)	(2) Sworn Overtime
2321	20311	51214	0	PS23	10,000	-	-	10,000	(2) Sworn Overtime
2321	20311	51511	0	PS23	13,010	-	3,876	9,134	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260	-	4,381	7,879	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640	-	8,470	16,170	(1) Civilian Benefits
2321	20311	51911	0	PS23	1,800	-	-	1,800	(1) Misc Payroll Adjustment
2321	20411	58522	0	PS23	-	-	-	-	(2) Sworn Overhead
2321	20311	58522	0	PS23	-	-	-	-	(1) Civilian Departmental Overhead
				Salary	121,290	-	39,663	81,627	
2321	20311	52211	0	PS23	21,090	-	136	20,954	(3) Supplies - E-Mail Fee
2321	20311	52911	0	PS23	550	-	202	499	(3) Official Hopitality - Refreshment
2321	20311	52919	0	PS23	1,000	-	294	1,204	(4) Misc. Supplies
2321	20311	53116	0	PS23	3,900	-	-	3,900	(4) Telephone
2321	20311	53211	0	PS23	-	-	-	-	(3) Official Hopitality - Board meeting facility rental
2321	20311	53313	0	PS23	2,450	-	-	2,450	(3) Official Hopitality - Refreshment
2321	20311	53611	0	PS23	21,000	-	-	21,000	(4) Postage and mailing
2321	20311	54011	0	PS23	360,410	-	-	360,410	Contingency account
2321	20311	54111	0	PS23	10,000	-	-	10,000	(5) Accounting & Audit
2321	20311	54411	0	PS23	15,000	4,854	9,146	1,000	(8) Engineering Services
2321	20311	54711	0	PS23	15,000	-	-	15,000	(4) Printing
2321	20311	54811	0	PS23	36,837	1,837	-	35,000	(6) Temp Services
2321	20311	54911	0	PS23	1,356,055	7,115	665,156	695,985	(7) Contract Services
2321	20311	56123	0	PS23	230	-	-	230	(3) Contract Compliance Fee
2321	20311	56124	0	PS23	760	-	-	760	(3) Contract Compliance Fee
2321	20311	56312	0	PS23	-	-	-	-	(4) Printing
				O&M Expenditure	1,844,282	13,806	674,932	1,168,391	
				Total Expenditure	1,965,572	13,806	714,595	1,250,018	

Notes:

Sum of (1)	31,621	Staff Time - Fire Prevention Education & Training Program
Sum of (2)	4,442	Staff Time - Roving Fire Patrol Program
Sum of (3)	338	City Staff/Board Expenses
Sum of (4)	294	Public Outreach
Sum of (5)	-	Audit
Sum of (6)	3,600	Support Services for Inspections Program
Sum of (7)	665,156	Goat Grazing Program + Property Owner Chipping Program + Vegetation Management Program
Sum of (8)	9,146	Assessment Engineering

714,595