

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 10/30/09 & others as of 11/12/09

	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	148,472	0
Allowance for Delinquencies	(80,000)	(80,000)	-		-	(80,000)
Interest Earned/(Expense)			825		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	55,921	148,472	Note 1 204,393	1,486,212
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	37,000		37,000	63,000
Vegetation Management Program (54911)	1,000,000	1,000,000	Note 3 628,156	31,324	Note 4 659,480	340,521
Fire Prevention Education & Training Program (51000 & 58000)	137,000	137,000	31,621	10,014	41,635	95,365
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	1,547,000	704,819	41,337	746,156	800,844
<u>District Administration</u>						
Annual Audit (54111)	21,861	21,861		748	Note 5 748	21,114
City Staff/Board Expenses (51000 & 53313 & 55000)	10,000	10,000	631	313	Note 6 944	9,056
Public Outreach (53611 & 54711)	65,000	65,000		58	Note 7 58	64,943
Assessment Engineering (54411)	12,761	12,761	9,146	3,754	Note 8 12,900	(139)
District Administration Sub-total:	109,622	109,622	9,777	4,872	14,649	94,973
<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	714,595	46,210	760,805	1,195,817
Estimated Contributions to/(from) Fund Balance:	263,544	457,975				

Notes:

(1) Revenues collected as of Nov. 12, 2009 in FY 09-10 and as of Nov. 6, 2008 in FY 08-09 are 12.09% and 1.20% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
204,393	12.09%	20,422	1.20%

(2) Approximately \$230,000 is expected to be an incurred expense for the Goat Grazing program. The payment is in transit.

(3) \$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.

(4) Included accrued expense in the amount of \$31,324 for the Vegetation Management Program for the month of October.

(5) Annual audit fee was billed in the amount of \$748.

(6) Board expenses in the amount of \$265 and \$49 are hospitality expenses for the retreat and last Board meeting.

(7) First Quarter mailroom services was billed in the amount of \$58.

(8) Engineering fee was billed in the amount of \$3,754 for the months of October and November.

**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 10/30/09 & others as of 11/12/09

	FY09-10 as of Nov. 12, 2009	FY08-09 as of Nov. 6, 2008
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	204,393	20,422
Less:		
Expenditure	(760,805)	(1,071,793)
Change in Fund Balance	(556,411)	(1,051,372)
 Fund Balance as of Nov.12, 2009 for FY 09-10 and Nov. 6, 2008 for FY 08-09 respectively	167,581	(526,674)

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 11-12-09)

<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)	-	(55,096)	(1,482,501.57)	Collection from the county
2321	8721	44112	0	0	-	-	(550)	549.87	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(275)	275.15	Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472)	(148,472.28)	Transfer from City
					Revenue	-	(204,393)		
2321	20311	51111	0	PS23	49,580.00	-	23,752	25,828.42	(1) Reg Civilian Salary
2321	20311	51212	0	PS23	10,000.00	-	-	10,000.00	(1) Civillian Overtime
2321	20411	51214	0	PS17	-	-	4,442	(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	-	4,978	8,031.94	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	5,627	6,632.95	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	10,877	13,762.61	(1) Civilian Benefits
2321	20311	51911	0	PS23	1,800.00	-	-	1,800.00	(1) Misc Payroll Adjustment
2321	20411	58522	0	PS23	-	-	-	-	(2) Sworn Overhead
2321	20311	58522	0	PS23	-	-	-	-	(1) Civilian Departmental Overhead
					Salary		49,677		
2321	20311	52211	0	PS23	21,090.00	-	136	20,953.91	(3) Supplies - E-Mail Fee
2321	20311	52911	0	PS23	550.00	-	455	94.95	(3) Official Hopitality - Refreshment
2321	20311	52919	0	PS23	1,000.00	-	353	1,144.03	(4) Misc. Supplies
2321	20311	53116	0	PS23	3,900.00	-	-	3,900.00	(4) Telephone
2321	20311	53211	0	PS23	-	-	-	-	(3) Official Hopitality - Board meeting facility rental
2321	20311	53313	0	PS23	2,450.00	-	-	2,450.00	(3) Official Hopitality - Refreshment
2321	20311	53611	0	PS23	21,000.00	-	-	21,000.00	(4) Postage and mailing
2321	20311	54011	0	PS23	360,410.00	-	-	360,410.00	Contingency account
2321	20311	54111	0	PS23	10,000.00	-	748	9,252.50	(5) Accounting & Audit
2321	20311	54411	0	PS23	15,000.00	1,100.29	12,900	1,000.00	(8) Engineering Services
2321	20311	54711	0	PS23	15,000.00	-	-	15,000.00	(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	696,480	652,460.50	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	58	172.50	(3) Contract Compliance Fee
2321	20311	56124	0	PS23	760.00	-	-	760.00	(3) Contract Compliance Fee
2321	20311	56312	0	PS23	-	-	-	-	(4) Printing
					O&M Expenditure		711,129		
					Total Expenditure		760,805		

Notes:

Sum of (1)	45,234
Sum of (2)	4,442
Sum of (3)	649
Sum of (4)	353
Sum of (5)	748
Sum of (6)	-
Sum of (7)	696,480
Sum of (8)	12,900
	760,805