## 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 11/27/09 & others as of 12/10/09

	Engineering	(1) Working	(2)	(3)	(4) = (2) + (3)	(5) = (1) - (4) <b>Remaining</b>
	Budget	Budget	Last Reported	<b>Current Period</b>	Year-to-Date	Balance
Beginning Fund Balance	529,561	723,992				
Revenue	4	4 0 40 005	50.000	0.450	05.404	4 500 074
Estimated FY 2009-10 Assessment Revenue	1,797,337	1,648,865	56,033	9,158	65,191	1,583,674
Transfer from City Allowance for Delinquencies	(80,000)	148,472 (80,000)	148,472		148,472	0 (80,000)
Interest Earned/(Expense)	(80,000)	(80,000)	825	21	846	(846)
County Administrative Fee for Assessment Collections	(26,732)	(26,732)	(937)	(153)	(1,090)	(25,642)
Current Year Revenue:	1,690,605	1,690,605	204,393	9,025	Note 1 213,419	1,477,186
			,	,	,	
Total Estimated Available Resource:	2,220,166	2,414,597				
Expenditures						
Services Note 2	005 000	005.000				005 000
Goat Grazing Program (54919) Note 2	265,000	265,000	27,000	(40, 450)	- 02 550	265,000
Property Owner Chipping Program (54911)	100,000	100,000		(13,450)	•	76,450
Vegetation Management Program (54911)	1,000,000 137,000	1,000,000 137,000	Note 4 659,480 41,635	6,324	659,480	340,521
Fire Prevention Education & Training Program (51000 & 58000)  Roving Fire Patrol Program (51000)	10,000	10,000	41,635	0,324	47,959 4,442	89,041 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	746,156	(7,126)		807,970
Gervices Sub-total.	1,547,000	1,547,000	740,130	(1,120)	133,030	001,310
District Administration						
Annual Audit (54111)	21,861	21,861	748	9,253	Note 5 10,000	11,861
City Staff/Board Expenses (51000 & 53313 & 55000)	10,000	10,000	695		695	9,305
Public Outreach (53611 & 54711)	65,000	65,000	58	1,970	Note 6 2,028	62,973
Assessment Engineering (54411)	12,761	12,761	12,900		12,900	(139)
District Administration Sub-total:	109,622	109,622	14,400	11,223	25,622	84,000
Reserves Operation Reserves (54044)	200.000	200.000				200.000
Operating Reserves (54011)  Operating Reserves Sub-total:	300,000	300,000 <b>300,000</b>	-			300,000 300,000
Operating Neserves Sub-total.	300,000	300,000	-	-	•	300,000
Sub-Total:	1,956,622	1,956,622	760,556	4,097	764,652	1,191,970
Estimated Contributions to/(from) Fund Balance:	263,544	457,975				

## Notes

(1) Revenues collected as of Dec. 10, 2009 in FY 09-10 and as of Nov. 6, 2008 in FY 08-09 are 12.62% and 1.20% respectively. (No financial report was prepared in December FY 08-09)

FY 09-10	% of Budget	FY 08-09	% of Budget
213.419	12.62%	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) \$13,450 is audited adjustment for the Chipping Program.
- (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.
- (5) Annual audit fee was billed in the amount of \$9,253 in the month of November.
- (6) Approximately \$1,970 is expected to be an accrued expense for facility rental for Board meeting.

## 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 11/27/09 & others as of 12/10/09

		FY09-10 as of Dec. 10, 2009	FY08-09 as of Nov. 6, 2008
Fund Balance, beginning of year		723,992	524,698
Add:	Revenue, net	213,419	20,422
Less:	Expenditure	(764,652)	(1,071,793)
Change in Fund Balance		(551,234)	(1,051,372)
Fund Balance as of D	ec.10, 2009 for FY 09-10 and Nov. 6, 2008 for FY 08-09 respectively	172,758	(526,674)

**Notes**: (1)The beginning fund balance includes the reserves for potential FEMA grant matching in the amount of \$200,000. The reserve will increase to \$300,000 at the year-end of F (2) No financial report was prepared in December FY 2008-09.

Trial Balance from Oracle System (Funds available as of 12-10-09)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(64,100.81)	(1,501,243.27)	Collection from the county
2321	8721	44112	0	0	_	_	(570.53)	570.53	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(275.15)		Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472.28)	-	Transfer from City
					Revenue	-	(213,419)		•
2321	20311	51111	0	PS23	49,580.00	-	27,072.34	22,507.66	(1) Reg Civilian Salary
2321	20311	51212	0	PS23	10,000.00	-	-	10,000.00	(1) Civillian Overtime
2321	20411	51214	0	PS17	-	-	4,442.46	(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	-	5,674.06		(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	6,413.77	5,846.23	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	12,398.15	12,241.85	(1) Cilivilian Benefits
2321	20311	51911	0	PS23	1,800.00	-	-	1,800.00	(1) Misc Payroll Adjustment
2321	20311	58522	0	PS23	-	-	-	-	(2) Sworn Overhead
2321	20311	58522	0	PS23	-	-	-	-	(1) Civilian Departmental Overhead
					Salary		56,001		
2321	20311	52211	0	PS23	21,090.00	-	136.09	20,953.91	(3) Supplies - E-Mail Fee
2321	20311	52911	0	PS23	550.00	-	455.05		(3) Official Hopitality - Refreshment
2321	20311	52919	0	PS23	1,000.00	-	353.40	646.60	(4) Misc. Supplies
2321	20311	53116	0	PS23	3,900.00	-	-		(4) Telephone
2321	20311	53211	0	PS23	-	-	1,970.00	-	(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	-	-		(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	-	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	-	-	15,000.00	(4) Printing
2321	20311	54811	0	PS23	36,836.65	1,836.65	-		(6) Temp Services
2321	20311	54911	0	PS23	1,356,055.00	7,115.00	682,779.47	665,910.50	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	57.50	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
				08	&M Expenditure		708,651.22		
				To	otal Expenditure		764,652		

Notes:	
Sum of (1)	51,558
Sum of (2)	4,442
Sum of (3)	2,619
Sum of (4)	353
Sum of (5)	10,000
Sum of (6)	-
Sum of (7)	682,779
Sum of (8)	12,900