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 12/25/09 & others as of 01/13/10

	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	65,191	797,812	**863,003**	785,862
Transfer from City		148,472	148,472		**148,472**	-
Allowance for Delinquencies	**(80,000)**	(80,000)	-		**-**	(80,000)
Interest Earned/(Expense)			846	326	**1,171**	(1,171)
County Administrative Fee for Assessment Collections	**(26,732)**	(26,732)	(1,090)	(13,337)	**(14,427)**	(12,305)
Current Year Revenue:	**1,690,605**	**1,690,605**	**213,419**	**784,801**	**Note 1** **998,220**	**692,385**
Total Estimated Available Resource:	**2,220,166**	**2,414,597**				
Expenditures						
Services						
Goat Grazing Program (54919) **Note 2**	**265,000**	265,000			**-**	265,000
Property Owner Chipping Program (54911)	**100,000**	100,000	23,550	21,900	**Note 3** **45,450**	54,550
Vegetation Management Program (54911)	**1,000,000**	1,000,000	**Note 4** 659,480	28,004	**Note 5** **687,484**	312,517
Fire Prevention Education & Training Program (51000 & 58000)	**137,000**	137,000	47,959	6,851	**54,810**	82,190
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**	**739,031**	**56,755**	**795,786**	**751,214**
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	945		**945**	9,055
Public Outreach (53611 & 54711)	**65,000**	65,000	2,028	58	**Note 6** **2,085**	62,915
Assessment Engineering (54411)	**12,761**	12,761	12,900		**12,900**	(139)
District Administration Sub-total:	**109,622**	**109,622**	**25,872**	**58**	**25,930**	**83,692**
Reserves						
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**	**764,903**	**56,812**	**821,715**	**1,134,907**
Estimated Contributions to/(from) Fund Balance:	**263,544**	**457,975**				

Notes:

(1) Revenues collected as of Jan. 13, 2010 in FY 09-10 and as of Jan. 5, 2009 in FY 08-09 are 59.05% and 46.00% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
998,220	**59.05%**	**784,723**	**46.00%**

(2) Approximately $230,000 is expected to be an incurred expense for the Goat Grazing program. The payment is in transit.
(3) $21,900 is expected to be an accrued expense 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) $28,004 is expected to be an accrued expense for the Vegetation Management Program.
(6) Second Quarter mailroom service was billed in the amount of $58.

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 12/25/09 & others as of 01/13/10

	FY09-10 as of Jan. 13, 2010	FY08-09 as of Jan. 5, 2009
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	998,220	784,723
Less:		
Expenditure	(821,715)	(1,223,319)
Change in Fund Balance	176,505	(438,596)
Fund Balance as of January 13, 2010 & January 5, 2009	**900,497**	**63,829**

Notes: 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 FY0

9-10.

Trial Balance from Oracle System (Funds available as of 01-13-10, Payroll posted 12/25/09)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(850,567.88)	(687,029.84)	Collection from the county
2321	90121	48316	0	0	-	-	1,991.55	(1,991.55)	Audit Ajustment
							(848,576.33)		Collection from the county
2321	08721	44112	0	0	-	-	(621.11)	621.11	Public Sector Payment-City of Oakland
2321	20311	45729	0	PS23	-	-	(550.30)	550.30	Interest Earned/Expenses
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472.28)	-	Transfer from City
					Revenue		**(998,220)**		
2321	20311	51111	0	PS23	49,580.00	-	30,669.83	18,910.17	(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	-	6,428.06	6,581.94	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	7,266.05	4,993.95	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	14,045.64	10,594.36	(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		**62,852**		
2321	20311	52211	0	PS23	21,090.00	-	136.09	20,953.91	(3) Supplies - E-Mail Fee
2321	20311	52911	0	PS23	850.00	-	455.05	394.95	(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	-	-	3,900.00	(4) Telephone
2321	20311	53211	0	PS23	1,970.00	-	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	18,730.00	-	-	18,730.00	(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	-	35,000.00	(6) Temp Services
2321	20311	54911	0	PS23	1,356,055.00	7,115.00	732,933.50	665,910.50	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	115.00	115.00	(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		758,862.75		
					Total Expenditure		**821,715**		

Notes:

Sum of (1)	58,409.58
Sum of (2)	4,442.46
Sum of (3)	2,676.14
Sum of (4)	353.40
Sum of (5)	10,000.00
Sum of (6)	-
Sum of (7)	732,933.50
Sum of (8)	12,899.71

821,715