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 04/30/10 & others as of 05/13/10

	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	1,073,157	478,098	**1,551,255**	97,610
Transfer from City		148,472	148,472		**148,472**	-
Allowance for Delinquencies	**(80,000)**	(80,000)	-		**-**	(80,000)
Interest Earned/(Expense)			1,641	163	**1,804**	(1,804)
County Administrative Fee for Assessment Collections	**(26,732)**	(26,732)	(17,940)	(7,992)	**(25,932)**	(800)
Current Year Revenue:	**1,690,605**	**1,690,605**	**1,205,330**	**470,269**	**Note 1** **1,675,600**	**15,005**
Total Estimated Available Resource:	**2,220,166**	**2,414,597**				
Expenditures						
Services						
Goat Grazing Program (54919)	**265,000**	265,000		223,885	**Note 2** **223,885**	41,115
Property Owner Chipping Program (54911)	**100,000**	100,000	63,000	2,700	**Note 3** **65,700**	34,300
Vegetation Management Program (54911)	**1,000,000**	828,000	697,504		**697,504**	130,497
Fire Prevention Education & Training Program (51000 & 58000)	**137,000**	137,000	84,438	14,425	**Note 4** **98,863**	38,137
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**	**1,375,000**	**852,984**	**241,010**	**1,093,993**	**281,007**
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	1,040	1,449	**Note 5** **2,489**	7,511
Public Outreach (53611 & 54711)	**65,000**	61,000	3,107		**3,107**	57,893
Assessment Engineering (54411)	**12,761**	12,761	12,900		**12,900**	(139)
District Administration Sub-total:	**109,622**	**105,622**	**27,046**	**1,449**	**28,495**	**77,127**
Designated Reserves						
Chabot Space & Science Center Wildfire Prevention Project (54911)		**Note 6** 172,000				172,000
Skyline Median Survey (54911)		**Note 7** 4,000	4,000		**4,000**	-
FEMA Grant Matching (54011)	**300,000**	**300,000**	**-**	**-**		300,000
Sub-Total:	**1,956,622**	**1,956,622**	**884,030**	**242,459**	**1,126,488**	**830,134**
Estimated Contributions to/(from) Fund Balance:	**263,544**	**457,975**				

Notes:
(1) Revenues collected as of May 13, 2010 in FY 09-10 and as of May 12, 2009 in FY 08-09 are 99.11% and 95.22% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
1,675,600	**99.11%**	**1,624,493**	**95.22%**

(2) $223,885 has been paid for services for the Goat Grazing program.
(3) Includes accrued expense in the amount of $2,700 for the Chipping program for the month of April.
(4) Pertaining to the question from the last Board meeting, 10 furlough days are reflected and 2 more furlough days will be recorded in May & June.
(5) Alameda county data & map disc in the amount of $1,403 and hospitality expense in the amount of $ 46 for the last Board meeting were paid out of City Staff Program.
(6) Per January 21, 2010 Minutes, $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.
(7) Per February 18, 2010 minutes, allocate $4,000 for Skyline Median survey and scope of work document.

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 04/30/10 & others as of 05/13/10

	FY09-10 as of May 13, 2010	FY08-09 as of May 12, 2009
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	1,675,600	1,624,493
Less:		
Expenditure	(1,126,488)	(1,421,976)
Change in Fund Balance	549,111	202,518
Fund Balance as of May 13, 2010 & May 12, 2009	**1,273,103**	**727,216**

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 FY(

09-10.

Trial Balance from Oracle System (Payroll posted 04/30/10 & others as of 05/13/10)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(1,527,314)	(10,283.35)	Collection from the county
2321	90121	48316	0	0	-	-	1,992	(1,991.55)	Audit Adjustment
2321	08721	44112	0	0	-	-	(1,254)	1,254.12	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(550)	550.30	Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472)	-	Transfer from City
						Revenue	**1,675,600**		
2321	20311	51111	0	PS23	49,580.00	-	53,101.47	(3,521.47)	(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	-	11,276.47	1,733.53	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	12,745.72	(485.72)	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	24,638.11	1.89	(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	106,905		
2321	20311	52211	0	PS23	4,279.81	-	136.09	4,143.72	(3) Supplies - E-Mail Fee
2321	20311	52213	0	PS23	810.19	-	810.19	-	(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	-	-	3,900.00	(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	17,330.00	5,935.44	-	11,394.56	(4) Postage and mailing
2321	20311	53719	0	PS23	593.30	-	593.30		(4) Misc. Services, Annual Notice-License Data & Map Disc
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	-		14,482.65	(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	33,230.00	991,088.50	305,621.50	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	172.50	57.50	(3) Accounting Services
2321	20311	56124	0	PS23	760.00	-	-	760.00	(3) Contract Compliance Fee
2321	20311	56312	0	PS23	16,000.00	3,851.60	337.50	11,810.90	(4) Printing
						O&M Expenditure	1,019,583.77		
Notes:						**Total Expenditure**	**1,126,488**		

Sum of (1)	102,462.08
Sum of (2)	4,442.46
Sum of (3)	3,501.17
Sum of (4)	2,094.39
Sum of (5)	10,000.00
Sum of (6)	-
Sum of (7)	991,088.50
Sum of (8)	12,899.71
Total	**1,126,488**