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 05/28/10 & others as of 06/10/10

		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	1,551,255		(33)		**1,551,222**	97,643
Transfer from City			148,472	148,472				**148,472**	-
Allowance for Delinquencies		**(80,000)**	(80,000)	-				**-**	(80,000)
Interest Earned/(Expense)				1,804		239		**2,044**	(2,044)
County Administrative Fee for Assessment Collections		**(26,732)**	(26,732)	(25,932)		0.55		**(25,931)**	(801)
Current Year Revenue:		**1,690,605**	**1,690,605**	**1,675,600**		**207**	**Note 1**	**1,675,807**	**14,798**
Total Estimated Available Resource:		**2,220,166**	**2,414,597**						
Expenditures									
Services									
Goat Grazing Program (54919)	**Note 2**	**265,000**	265,000	223,885				**223,885**	41,115
Property Owner Chipping Program (54911)		**100,000**	100,000	65,700				**65,700**	34,300
Vegetation Management Program (54911)		**1,000,000**	828,000	697,504	**Note 3**	4,938		**702,441**	125,559
Fire Prevention Education & Training Program (51000 & 58000)		**137,000**	137,000	98,863		11,096		**109,958**	27,042
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**	**870,108**		**16,033**		**1,110,026**	**264,974**
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	2,489				**2,489**	7,511
Public Outreach (53611 & 54711)	**Note 5**	**65,000**	61,000	3,107		11,032	**Note 4**	**14,139**	46,861
Assessment Engineering (54411)		**12,761**	12,761	12,900				**12,900**	(139)
District Administration Sub-total:		**109,622**	**105,622**	**28,495**		**11,032**		**39,527**	**66,095**
Designated Reserves									
Chabot Space & Science Center Wildfire Prevention Project (54911)			172,000						172,000
Skyline Median Survey (54911)			4,000	4,000				**4,000**	-
FEMA Grant Matching (54011)		**300,000**	**300,000**	**-**		**-**			300,000
Sub-Total:		**1,956,622**	**1,956,622**	**902,603**		**27,065**		**1,153,554**	**803,068**
Estimated Contributions to/(from) Fund Balance:		**263,544**	**457,975**						

Notes:

(1) Revenues collected as of June 10, 2010 in FY 09-10 and as of June 10, 2009 in FY 08-09 are 99.12% and 95.67% respectively.

FY 09-10	% of Budget	FY 08-09	% of Budget
1,675,807	**99.12%**	**1,632,232**	**95.67%**

(2) Pertaining to the question from the last Board meeting for the payment of 2004 Goat Grazing Contract, the records were kept for 3 years after the audit is clear from finds. Thus, no actual invoices were available to be reviewed after 2008.

(3) $4,938 has been paid for services for the Vegetation Management program.

(4) Public Outreach expenses as follows: $850 retreat facilitation services, $517 annual notice, $5,935 postage, $3,560 printing $ 44 telephone and $125 duplication services.

(5) The request to move "Outreach" item to the "Services" rather than under the "Administration" was done for next year's budget.

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 05/28/10 & others as of 06/10/10

	FY09-10 as of June 10, 2010	FY08-09 as of June 11, 2009
Fund Balance, beginning of year	723,992	524,698
Add:		
Revenue, net	1,675,807	1,632,232
Less:		
Expenditure	1,153,554	(1,498,193)
Change in Fund Balance	2,829,360	134,039
Fund Balance as of June 10, 2010 & June 11, 2009	**3,553,352**	**658,737**

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 05/28/10 & others as of 06/10/10)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,537,597.72)	-	(1,527,281.89)	(10,315.83)	Collection from the county
2321	90121	48316	0	0	-	-	1,991.55	(1,991.55)	Audit Adjustment
2321	08721	44112	0	0	-	-	(1,493.58)	1,493.58	Interest Earned/Expenses
2321	20311	45729	0	PS23	-	-	(550.30)	550.30	Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	(148,472.28)	-	(148,472.28)	-	Transfer from City
						Revenue	**1,675,807**		
2321	20311	51111	0	PS23	49,580.00	-	58,927.87	(9,347.87)	(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	-	12,497.67	512.33	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,260.00	-	14,125.92	(1,865.92)	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,640.00	-	27,306.11	(2,666.11)	(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	**118,000**		
2321	20311	52211	0	PS23	3,429.81	-	136.09	3,293.72	(3) Supplies - E-Mail Fee
2321	20311	52213	0	PS23	4,810.19	4,033.31	810.19	(33.31)	(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	-	44.48	3,855.52	(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	11,830.00	49.31	5,935.44	5,845.25	(4) Postage and mailing
2321	20311	53719	0	PS23	2,943.30	-	1,603.30	1,340.00	(4) 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	-	357.35	14,642.65	(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	996,026.00	326,799.00	(7) Contract Services
2321	20311	56123	0	PS23	230.00	-	172.50	57.50	(3) Contract Compliance Fee
2321	20311	56124	0	PS23	760.00	-	-	760.00	(3) Contract Compliance Fee
2321	20311	56312	0	PS23	16,000.00	291.27	4,022.83	11,685.90	(4) Printing
						O&M Expenditure	1,035,553.87		
						Total Expenditure	**1,153,554**		

Notes:

Sum of (1)	113,557.88
Sum of (2)	4,442.46
Sum of (3)	3,501.17
Sum of (4)	13,126.99
Sum of (5)	10,000.00
Sum of (6)	-
Sum of (7)	996,026.00
Sum of (8)	12,899.71

Total	**1,153,554**