Wildfire Prevention Assessment District Fund Financial Status Report
FY 2010-11 (July 1, 2010 - June 30, 2011)
Information listed below reflects payroll posted as of 12/24/10 & others as of 01/12/11
Prepared for January 2011 Committee Meeting

		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		**757,975**	1,172,589						
Revenue									
Estimated FY 2010-11 Assessment Revenue		**1,805,804**	1,657,332	50,945		781,119		**832,064**	825,268
Transfer from City			148,472	-		151,155		**151,155**	(2,683)
Allowance for Delinquencies		**(80,000)**	(80,000)	-				**-**	(80,000)
Interest Earned/(Expense)				1,057		149		**1,206**	(1,206)
County Administrative Fee for Assessment Collections		**(26,732)**	(26,732)	(852)		(12,390)		**(13,242)**	(13,490)
Current Year Revenue:		**1,699,072**	**1,699,072**	**51,151**		920,032	**Note 1**	**971,183**	**727,888**
Total Estimated Available Resource		**2,457,047**	**2,871,661**						
Expenditures									
Services									
Goat Grazing Program (54919)		**365,000**	365,000	104,925		195,075		**300,000**	65,000
Property Owner Chipping Program (54911)		**80,000**	80,000	47,400		22,950		**70,350**	9,650
Vegetation Management Program (54911)	**Note 2**	**1,000,000**	1,000,000	545,262		85,995		**631,257**	368,743
Public Outreach (53611 & 54711)		**65,000**	65,000	258	**Note 3**	144		**402**	64,598
Fire Prevention Education & Training Program (51000 & 58000)		**137,000**	137,000	48,082	**Note 4**	7,416		**55,497**	81,503
Roving Fire Patrol Program (51000)		**25,000**	25,000	-				**-**	25,000
Support Services for Inspections Program		**35,000**	35,000	8,031	**Note 5**	2,879		**10,910**	24,090
Services Sub-total		**1,707,000**	**1,707,000**	**753,958**		**314,458**		**1,068,417**	**638,583**
District Administration									
Annual Audit (54111)		**21,861**	21,861	4,053	**Note 6**	12,159		**16,212**	5,649
City Staff/Board Expenses (51000 & 53313 & 55000)		**10,000**	10,000	147				**147**	9,853
Assessment Engineering (54411)		**12,761**	12,761		**Note 7**	2,889		**2,889**	9,872
Performance Review (53719)		**12,500**	12,500					**-**	12,500
District Administration Sub-total:		**57,122**	**57,122**	**4,200**		**15,048**		**19,248**	**37,874**
Designated Reserves									
FEMA Grant Matching		**300,000**	300,000	-				**-**	300,000
Chabot Space & Science Center Wildfire Prevention Project		**171,000**	171,000						171,000
Skyline Median Work		**4,000**	4,000						4,000
Designated Reserves Sub-total:		**475,000**	**475,000**	**-**		**-**		**-**	**475,000**
Sub-Total:		**2,239,122**	**2,239,122**	**758,159**		**329,506**		**1,087,665**	**1,151,457**
Estimated Contributions to/(from) Fund Balance:		**217,925**	**632,539**						

Notes:
(1) Revenues collected as of January 12, 2011 in FY 10-11 and as of January 13, in FY 09-10 are 57.16% and 59.05% respectively.

FY 10-11	% of Budget	FY 09-10	% of Budget
971,183	57.16%	998,220	59.05%

(2) Accrued expenses in the amount of $56,500 are anticipated within the next 30 days for the Vegetation Management Program.
(3) $58 - 2nd quarter mailroom services & $86 - telephone expenditures.
(4) $7,416 - staff salary from November 27 through December 24, 2010.
(5) $2,879 - data entry temporary help for inspection report.

(6) Partial annual audit fee was paid in the amount of $12,159.
(7) Partial assessment engineering service fee was paid in the amount of $2,889.

Wildfire Prevention Assessment District Fund Financial Status Report
Year-to-Date (Cash Basis)

FY 2010-11 (July 1, 2010 - June 30, 2011)
Information listed below reflects payroll posted as of 12/24/10 & others as of 01/12/11

	FY 10-11 as of Jan. 12, 2011	Unaudited FY 09-10 as of Jan. 13, 2010
Fund Balance, beginning of year	1,172,589	723,992
Add:		
Revenue, net	971,183	998,220
Less:		
Expenditure	(1,087,665)	(821,715)
Change in Fund Balance	(116,482)	176,505
Fund Balance as of Jan. 12, 2011 for FY 10-11 and Jan. 13, 2010 for FY 09-10 respectively	**1,056,107**	**900,497**
Designated Reserves		
FEMA Grant Matching	300,000	
Chabot Space & Science Center Wildfire Prevention Project	171,000	
Skyline Median Work	4,000	
Designated Reserves Sub-total:	475,000	
Undesignated Fund Balance, year-to-date	**581,107**	

Trial Balance from Oracle System (Payroll posted 12/24/10 & others as of 01/12/11)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,686,070.00)	-	(822,071.14)	(863,998.86)	Collection from the county
2321	08721	44112	0	0	-	-	(1,206.43)	1,206.43	Interest Earned/Expenses
2321	90121	48316	0	0	-	-	3,249.28	(3,249.28)	Public Sector Payment-City of Oakland
2321	20311	49212	0	PS23	-	-	(151,155.08)	151,155.08	
						Total Revenue	**(971,183)**	(714,886.63)	
2321	20311	51111	0	PS23	49,580.00	-	28,917.43	20,662.57	(1) Reg Civilian Salary
2321	20311	51122	0	PS23	-	-	9,860.40	(9,860.40)	(1) Temporary - Regular Part Time - N/R
2321	20311	51212	0	PS23	10,000.00	-	-	10,000.00	(1) Civilian Overtime
2321	20311	51214	0	PS23	10,000.00	-	-	10,000.00	(2) Sworn Overtime
2321	20311	51511	0	PS23	13,010.00	-	6,032.23	6,977.77	(1) Civilian Accrual
2321	20311	51611	0	PS23	12,450.00	-	6,948.45	5,501.55	(1) Civilian Retirement
2321	20311	51613	0	PS23	24,350.00	-	14,278.83	10,071.17	(1) Clinician Benefits
2321	20311	51627	0	PS23	-	-	370.08	(370.08)	(1) Retirement Contributions - N/R
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	66,407.42	54,782.58	
2321	20311	52211	0	PS23	3,090.00	-	-	3,090.00	(3) Supplies - E-Mail Fee
2321	20311	52213	0	PS23	-	-	-	-	(3) Supplies - Computer Supplies
2321	20311	52911	0	PS23	850.00	-	147.35	702.65	(3) Official Hospitality - Board meeting facility rental
2321	20311	52919	0	PS23	500.00	-	-	500.00	(3) Misc. Supplies
2321	20311	53116	0	PS23	3,890.00	-	258.59	3,631.41	(4) Telephone
2321	20311	53211	0	PS23	-	-	-	-	(3) Official Hospitality - Board meeting facility rental
2321	20311	53313	0	PS23	3,000.00	-	-	3,000.00	(3) Official Hospitality - Refreshment
2321	20311	53611	0	PS23	12,650.00	-	-	12,650.00	(4) Postage and mailing
2321	20311	54011	0	PS23	260,410.00	-	-	260,410.00	Contingency account
2321	20311	54111	0	PS23	21,000.00	4,788.00	16,212.00	-	(5) Accounting & Audit
2321	20311	54411	P407810	PS23	18,646.10	1,072.22	2,889.06	14,684.82	(8) Engineering Services
2321	20311	54711	0	PS23	15,000.00	-	-	15,000.00	(4) Printing
2321	20311	54723	0	PS23	-	-	-	-	(4) Advertising
2321	20311	54811	0	PS23	36,836.65	1,836.65	-	35,000.00	(6) Temp Services
2321	20311	54911	0	PS23	1,354,015.00	72,115.00	1,001,607.00	280,293.00	(7) Contract Services
2321	20311	55112	0	PS23	-	-	-	-	(3) Commercial transportation
2321	20311	55114	0	PS23	-	-	-	-	(3) Per Diem & Lodging
2321	20311	55119	0	PS23	-	-	-	-	(3) Parking for workshops
2321	20311	56123	0	PS23	230.00	-	115.00	115.00	(4) Contract Compliance Fee
2321	20311	56124	0	PS23	770.00	-	-	770.00	(3) Purchasing Admin Fees
2321	20311	56312	0	PS23	15,291.27	291.27	28.50	14,971.50	(4) Printing
						O&M Expenditure	1,021,257.50	644,818.38	
						Total Expenditure	**1,087,665**		

Notes:

Sum of (1)	66,407.42
Sum of (2)	-
Sum of (3)	147.35
Sum of (4)	402.09
Sum of (5)	16,212.00
Sum of (6)	-
Sum of (7)	1,001,607.00
Sum of (8)	2,889.06
Total	**1,087,665**