

Wildfire Prevention Assessment District Fund Financial Status Report
 FY 2011-12 (July 1, 2011 - June 30, 2012)
 Information listed below reflects payroll posted as of 02/03/12 & others as of 02/08/12
 Prepared for February 2012 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	1,134,347	1,411,558				
Revenue						
Estimated FY 2011-12 Assessment Revenue	1,807,452	1,656,297	811,014		811,014	845,283
Transfer from City		151,155	151,193		151,193	(38)
Allowance for Delinquencies	(80,000)	(80,000)			-	(80,000)
Interest Earned/(Expense)	2,000	2,000	1,660	376	2,036	(36)
County Administrative Fee for Assessment Collections	(26,934)	(26,934)	(13,247)		(13,247)	(13,687)
Current Year Revenue:	1,702,518	1,702,518	950,619	376	Note 1 950,996	751,523
Total Estimated Available Resource	2,836,865	3,114,076				
Expenditures						
<u>Services</u>						
Goat Grazing Program (54919)	365,000	365,000	40,500	Note 2 198,048	238,548	126,453
Property Owner Chipping Program (54911)	90,000	90,000	26,662	6,575	33,237	56,763
Vegetation Management Program (54911)	1,000,000	1,000,000	533,107	3,877	536,984	463,016
Fire Prevention Education & Training Program (51000 & 58000)	151,700	151,700	60,177	Note 3 10,029	70,206	81,494
Roving Fire Patrol Program (51000)	25,000	25,000	1,071		1,071	23,929
Support Services for Inspections Program	35,000	35,000	12,011	Note 4 4,785	16,797	18,203
Public Outreach (53611 & 54711)	65,000	65,000	1,712	Note 5 88	1,800	63,200
Services Sub-total	1,731,700	1,731,700	675,241	223,402	898,644	833,057
<u>District Administration</u>						
Annual Audit (54111)	21,861	21,861		Note 6 20,874	20,874	987
City Staff/Board Expenses (51000 & 53313 & 55000)	10,000	10,000	340		340	9,660
Assessment Engineering (54411)	22,761	22,761	8,367.27	Note 7 2,675	11,042.46	11,719
Performance Review (53719)	12,500	12,500			-	12,500
District Administration Sub-total:	67,122	67,122	8,707	23,549	32,257	34,865
<u>Designated Reserves</u>						
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
Shepherd Canyon Fuels Management Project Note A		13,950	13,850		13,850	100
DVD Project (Completed)		14,900	14,900		14,900	-
20th Anniversary of the Hills' Fire Update Project (Completed)		2,500	2,500		2,500	-
Designated Reserves Sub-total:	475,000	506,350	31,250	-	31,250	475,100
Sub-Total:	2,273,822	2,305,172	715,198	246,952	962,150	1,343,022
Estimated Contributions to/(from) Fund Balance:	563,043	808,904				

Notes:

(1) Revenues collected as of February 08, 2012 in FY 11-12 and as of February 09, 2011 in FY 10-11 are 55.92% and 57.48% respectively.

FY 11-12	% of Budget	FY 10-11	% of Budget
950,996	55.92%	976,635	57.48%

(2) Partial purchasing activity charge for \$273 was included in the current charges for Goat Grazing Program - \$197,775.

(3) \$10,029 - staff salary from January 7 through February 3, 2012.

(4) \$4,785 - data entry temporary help for inspection report.

(5) \$33 for cell phone expense for last month; \$55 for mail room charges for the 1st and 2nd quarters.

(6) Partial annual audit fee was paid in the amount of \$20,874.

(7) Partial assessment engineering service fee was paid in the amount of \$2,675.

Budget Modification

A) Advisory Committee proposed budget in April and approved in May 2011 minutes, per signed contract - \$13,950

Wildfire Prevention Assessment District Fund Financial Status Report
Year-to-Date (Cash Basis)
FY 2011-12 (July 1, 2011 - June 30, 2012)
Information listed below reflects payroll posted as of 02/03/12 & others as of 02/08/12

	<u>FY 11-12</u> <u>as of Feb. 08, 2012</u>	<u>FY 10-11</u> <u>as of Feb. 09, 2011</u>
Fund Balance, beginning of year	1,411,558	1,199,397
Add:		
Revenue, net	950,996	976,635
Less:		
Expenditure	(962,150)	(1,147,247)
Change in Fund Balance	(11,155)	(170,613)
Fund Balance as of Feb. 08, 2012 for FY 11-12 and Feb. 09, 2011 for FY 10-11 respectively	1,400,403	1,028,784
<u>Designated Reserves</u>		
FEMA Grant Matching	300,000	300,000
Chabot Space & Science Center Wildfire Prevention Project	171,000	171,000
Skyline Median Work	4,000	4,000
Shepherd Canyon Fuels Management Project	100	
DVD Project (Completed)	-	
20th Anniversary of the Hills' Fire Update Project (Completed)	-	
Designated Reserves Sub-total:	475,100	475,000
Undesignated Fund Balance, year-to-date	925,303	553,784

Trial Balance from Oracle System (Payroll posted 02/03/12 & others as of 02/08/12)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,702,518.00)	-	(800,666.25)	(901,851.75)	Collection from the county
2321	08721	44112	0	0	-	-	(2,036.35)	2,036.35	Interest Earned/Expenses
2321	90121	48316	0	0	-	-	2,899.88	(2,899.88)	Public Sector Payment
2321	20311	49212	0	PS23	(148,000.00)	-	(151,192.82)	3,192.82	Public Sector Payment-City of Oakland
							Total Revenue	(950,996)	
2321	20311	51111	0	PS23	59,345.00	-	36,626.77	25,611.30	(1) Reg Civilian Salary
2321	20311	51122	0	PS23	10,000.00	-	16,796.79	(6,796.79)	(1) Temporary - Regular Part Time - N/R
2321	20311	51214	0	PS23	10,000.00	-	1,071.34	8,928.66	(2) Sworn Overtime
2321	20311	51425	0	PS23	-	-	1,401.80	(1,401.80)	(1) Civilian Accrual
2321	20311	51511	0	PS23	16,398.00	-	7,302.90	9,095.10	(1) Civilian Retirement
2321	20311	51611	0	PS23	17,883.00	-	9,688.80	8,194.20	(1) Clinician Benefits
2321	20311	51613	0	PS23	26,154.00	-	14,810.65	11,343.35	(1) Retirement Contributions - N/R
2321	20311	51627	0	PS23	-	-	375.51	(375.51)	(1) Misc. Payroll Adjustment
							Salary	88,074.56	
2321	20311	52211	0	PS23	2,090.00	-	-	2,090.00	(3) Supplies
2321	20311	52213	0	PS23	-	-	-	-	(3) Supplies - Computer Supplies
2321	20311	52911	0	PS23	2,050.00	-	340.16	1,709.84	(3) Official Hospitality - Board meeting facility rental
2321	20311	52919	0	PS23	6,500.00	-	904.38	5,595.62	(3) Misc. Supplies
2321	20311	53116	0	PS23	3,290.00	-	-	3,290.00	(4) Telephone
2321	20311	53117	0	PS23	600.00	-	308.10	291.90	(4) Cell Telephone
2321	20311	53211	0	PS23	2,000.00	-	-	2,000.00	(3) Board meeting - facility rental
2321	20311	53219	0	PS23	1,058.87	-	1,058.87	-	(3) Misc. Rental Services
2321	20311	53313	0	PS23	1,000.00	-	141.80	858.20	(3) Official Hospitality - Refreshment
2321	20311	53611	0	PS23	12,741.13	-	-	12,741.13	(4) Postage and mailing
2321	20311	53719	0	PS23	10,000.00	-	875.00	9,125.00	(3) Misc. Services Renewal
2321	20311	54011	0	PS23	375,444.00	-	-	375,444.00	Contingency account
2321	20311	54111	0	PS23	20,874.00	-	20,874.00	-	(5) Accounting & Audit
2321	20311	54411	0	PS23	48,770.38	2,004.98	11,042.46	35,722.94	(8) Engineering Services
2321	20311	54711	0	PS23	5,000.00	-	566.13	4,433.87	(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	1,557,538.00	126,725.00	808,463.96	619,487.00	(7) Contract Services
2321	20311	54919	0	PS23	45,000.00	100.00	28,750.00	16,150.00	(4) 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	109.00	-	54.50	54.50	(4) Contract Compliance Fee
2321	20311	56124	0	PS23	545.00	-	272.50	272.50	(3) Purchasing Admin Fees
2321	20311	56312	0	PS23	20,582.27	291.27	423.70	19,867.30	(4) Printing
							O&M Expenditures	874,075.56	
							Total Expenditures	962,150	

Notes:

Sum of (1)	87,003.22	Staff Time - Fire Prevention Education & Training Program + Support Services for Inspections Program
Sum of (2)	1,071.34	Staff Time - Roving Fire Patrol Program
Sum of (3)	3,592.71	City Staff/Board Expenses
Sum of (4)	30,102.43	Public Outreach + Miscellaneous. Services
Sum of (5)	20,874.00	Audit
Sum of (6)	-	Temp Services for Inspections Program
Sum of (7)	808,463.96	Goat Grazing Program + Property Owner Chipping Program + Vegetation Management Program
Sum of (8)	11,042.46	Assessment Engineering

Total 962,150