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 04/27/12 & others as of 05/10/12
Prepared for May 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		703,641		**1,514,655**	141,642
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	2,688		280		**2,967.83**	(968)
County Administrative Fee for Assessment Collections	**(26,934)**	(26,934)	(13,247)		(13,247)		**(26,495)**	(439)
Current Year Revenue:	**1,702,518**	**1,702,518**	**951,647**		690,674	**Note 1**	**1,642,321**	**60,197**
Total Estimated Available Resource	**2,836,865**	**3,114,076**						
Expenditures								
Services								
Goat Grazing Program (54919)	**365,000**	365,000	238,548	**Note 2**	136		**238,684**	126,316
Property Owner Chipping Program (54911)	**90,000**	90,000	37,919		616		**38,535**	51,465
Vegetation Management Program (54911)	**1,000,000**	1,000,000	540,383		4,500		**544,883**	455,117
Fire Prevention Education & Training Program (51000 & 58000)	**151,700**	151,700	89,675	**Note 3**	11,209		**100,885**	50,815
Roving Fire Patrol Program (51000)	**25,000**	25,000	1,071				**1,071**	23,929
Support Services for Inspections Program	**35,000**	35,000	22,616	**Note 4**	3,630		**26,247**	8,753
Public Outreach (53611 & 54711)	**65,000**	65,000	2,161	**Note 5**	321		**2,482**	62,518
Services Sub-total	**1,731,700**	**1,731,700**	**932,374**		**20,413**		**952,787**	**778,913**
District Administration								
Annual Audit (54111)	**21,861**	21,861	20,874				**20,874**	987
City Staff/Board Expenses (51000 & 53313 & 55000)	**10,000**	10,000	680	**Note 6**	101		**781**	9,219
County Administrative Fee (54924)	**-**	-		**Note 7**	13,247		**13,247**	
Assessment Engineering (54411)	**22,761**	22,761	12,751				**12,751**	10,010
Performance Review (53719)	**12,500**	12,500					**-**	12,500
District Administration Sub-total:	**67,122**	**67,122**	**34,306**		**13,348**		**47,653**	**32,716**
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
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**	**997,929**		**33,761**		**1,031,690**	**1,286,729**
Estimated Contributions to/(from) Fund Balance:	**563,043**	**808,904**						

Notes:
(1) Revenues collected as of May 10, 2012 in FY 11-12 and as of May 12, 2011 in FY 10-11 are 96.58% and 96.78% respectively.

FY 11-12	% of Budget	FY 10-11	% of Budget
1,642,321	**96.58%**	**1,644,324**	**96.78%**

(2) Partial purchasing activity charge for $136 for the 3rd quarter.
(3) $11,209 - staff salary from March 31 through April 27, 2012.
(4) $2,310 - data entry temporary help for inspection report.
(5) $259 - Hospitality expense of conference for bidding process, $27 for 3rd quarter mailroom service charge, $35 for duplicating service.
(6) Hospitality expense - $101 for last committee meeting.
(7) Partial County Administrative fee was posted for $13,247.

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)
Information listed below reflects payroll posted as of 04/27/12 & others as of 05/10/12
Prepared for May 2012 Committee Meeting

	FY 11-12 as of May. 10, 2012	FY 10-11 as of May 12, 2011
Fund Balance, beginning of year	1,411,558	1,199,397
Add:		
Revenue, net	1,642,321	1,644,324
Less:		
Expenditure	(1,031,690)	(1,207,472)
Change in Fund Balance	610,631	436,852
Ending Fund Balance as of May 10, 2012 for FY 11-12 and May 12, 2011 for FY 10-11 respectivel	**2,022,189**	**1,636,249**
Designated Reserves		
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	1,547,089	1,161,249
Ending Fund Balance, year-to-date	**2,022,189**	**1,636,249**

Trial Balance from Oracle System (Payroll posted 04/27/12 & others as of 05/10/12)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,702,518.00)	-	(1,491,060.37)	(211,457.63)	Collection from the county
2321	8721	44112	0	0	-	-	(2,967.83)	2,967.83	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	**(1,642,321)**		
2321	20311	51111	0	PS23	59,345.00	-	55,273.57	9,971.13	(1) Reg Civilian Salary
2321	20311	51122	0	PS23	35,000.00	-	22,496.32	16,959.12	(1) Temporary - Regular Part Time - N/R
2321	20311	51214	0	PS23	25,000.00	-	1,071.34	23,928.66	(2) Sworn Overtime
2321	20311	51425	0	PS23	-	-	1,740.81	(1,740.81)	(1) Civilian Accrual
2321	20311	51511	0	PS23	16,398.00	-	10,688.79	5,709.21	(1) Civilian Retirement
2321	20311	51611	0	PS23	17,883.00	-	14,180.88	3,702.12	(1) Clinician Benefits
2321	20311	51613	0	PS23	26,154.00	-	22,008.84	4,145.16	(1) Retirement Contributions - N/R
2321	20311	51627	0	PS23	-	-	742.36	(742.36)	(1) Misc. Payroll Adjustment
						Salary	128,203		
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	-	780.86	1,369.68	(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	-	325.96	274.04	(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	-	401.16	598.84	(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	-	1,185.18	8,814.82	(3) Misc. Services Renewal
2321	20311	54011	0	PS23	360,444.00	-	-	360,444.00	Contingency account
2321	20311	54111	0	PS23	20,874.00	-	20,874.00	-	(5) Accounting & Audit
2321	20311	54411	0	PS23	48,770.38	296.25	12,751.19	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	11,836.65	-	-	11,836.65	(6) Temp Services
2321	20311	54911	0	PS23	1,557,538.00	126,725.00	821,693.00	609,120.00	(7) Contract Services
2321	20311	54919	0	PS23	45,000.00	100.00	28,750.00	16,150.00	(4) Contract Services
2321	20311	54924	0	PS23	-	-	13,247.34	(13,247.34)	(3) County Admin Fees
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	-	81.75	27.25	(4) Contract Compliance Fee
2321	20311	56124	0	PS23	545.00	-	408.75	136.25	(3) Purchasing Admin Fees
2321	20311	56312	0	PS23	20,582.27	-	458.70	20,123.57	(4) Printing
						O&M Expenditures	903,487.27		
						Total Expenditures	**1,031,690**		

Notes:

Sum of (1)	127,131.57	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)	17,986.54	City Staff/Board Expenses
Sum of (4)	30,182.54	Public Outreach + Miscellaneous. Services
Sum of (5)	20,874.00	Audit
Sum of (6)	-	Temp Services for Inspections Program
Sum of (7)	821,693.00	Goat Grazing Program + Property Owner Chipping Program + Vegetation Management Program
Sum of (8)	12,751.19	Assessment Engineering

Total	**1,031,690**