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 06/30/12 & others as of 08/08/12 **(Unaudited)**
Prepared for August 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	1,598,299	**Note 1** 13,247		**1,611,546**	44,751
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	3,721	320		**4,041**	(2,041)
County Administrative Fee for Assessment Collections	**(26,934)**	(26,934)	(26,495)			**(26,495)**	(439)
Current Year Revenue:	**1,702,518**	**1,702,518**	**1,726,718**	13,567	**Note 2**	**1,740,285**	**(37,767)**
Total Estimated Available Resource	**2,836,865**	**3,114,076**					
Expenditures							
Services							
Goat Grazing Program (54919)	**365,000**	365,000	344,184	**Note 3** 136		**344,320**	20,680
Property Owner Chipping Program (54911)	**90,000**	90,000	53,305	3,149		**56,454**	33,546
Vegetation Management Program (54911)	**1,000,000**	1,000,000	847,381	(2,549)		**844,832**	155,168
Fire Prevention Education & Training Program (51000 & 58000)	**151,700**	151,700	120,944	**Note 4** 2,950		**123,894**	27,806
Roving Fire Patrol Program (51000)	**25,000**	25,000	1,071			**1,071**	23,929
Support Services for Inspections Program	**35,000**	35,000	33,012	**Note 5** 607		**33,619**	1,381
Public Outreach (53611 & 54711)	**65,000**	65,000	23,430	**Note 6** 27		**23,457**	41,543
Services Sub-total	**1,731,700**	**1,731,700**	**1,423,327**	**4,320**		**1,427,647**	**304,053**
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	1,022			**1,022**	8,978
County Administrative Fee (54924)	**-**	-	13,247	**Note 7** 13,247		**26,495**	(26,495)
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**	**47,894**	**13,247**		**61,141**	**5,981**
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**	**1,502,471**	**17,568**		**1,520,039**	**785,133**
Estimated Contributions to/(from) Fund Balance:	**563,043**	**808,904**					

Notes:
(1) Partial County Administrative fee was originally posted to revenue; reversed from revenue and applied to expense.
(2) Revenues collected as of August 8, 2012 in FY 11-12 and auduted in FY 10-11 are 102.34% and 103.45% respectively.

FY 11-12	% of Budget	FY 10-11	% of Budget
1,740,285	**102.34%**	**1,757,687**	**103.45%**

(3) Partial purchasing activity charge for $136 was for the Goat Grazing Program.
(4) $2,950 - staff salary from June 23 through June 30, 2012.
(5) $607 - data entry temporary help for inspection report.
(6) Mailroom services was charged for $27 for the 4th quarter.

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

(7) Partial County Administrative fee was posted for $13,247.

Wildfire Prevention Assessment District Fund Financial Status Report
Year-to-Date (Cash Basis)
Information listed below reflects payroll posted as of 06/30/12 & others as of 08/08/12 **(Unaudited)**
Prepared for August 2012 Committee Meeting

	Unaudited FY 11-12 as of Aug. 08, 2012	Audited FY 2010-11
Fund Balance, beginning of year	1,411,558	1,199,397
Add:		
Revenue, net	1,740,285	1,757,687
Less:		
Expenditure	(1,520,039)	(1,545,526)
Change in Fund Balance	220,246	212,161
Ending Fund Balance as of Aug. 08, 2012 for FY 11-12 and audited for FY 10-11 respectively	**1,631,804**	**1,411,558**
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	1,156,704	936,558
Ending Fund Balance, year-to-date	**1,631,804**	**1,411,558**

Trial Balance from Oracle System (Payroll posted 06/30/12 & others as of 08/08/12)

Fund	Org	Account	Project	Program	Budget	Encumbrance	Actual	Funds Available	
2321	20311	41520	0	PS23	(1,702,518.00)	-	(1,587,951.19)	(114,566.81)	Collection from the county
2321	08721	44112	0	0	-	-	(4,041.26)	4,041.26	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	**(1,740,285.39)**		
2321	20311	51111	0	PS23	59,345.00	-	64,400.70	(5,055.70)	(1) Reg Civilian Salary
2321	20311	51122	0	PS23	35,000.00	-	27,901.28	7,098.72	(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	-	-	2,612.92	(2,612.92)	(1) Civilian Accrual
2321	20311	51511	0	PS23	16,398.00	-	13,941.90	2,456.10	(1) Civilian Retirement
2321	20311	51611	0	PS23	17,883.00	-	18,496.80	(613.80)	(1) Clinician Benefits
2321	20311	51613	0	PS23	26,154.00	-	29,014.23	(2,860.23)	(1) Retirement Contributions - N/R
2321	20311	51627	0	PS23	-	-	1,145.07	(1,145.07)	(1) Misc. Payroll Adjustment
						Salary	**158,584.24**		
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	-	870.58	1,179.42	(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	-	402.56	197.44	(4) Cell Telephone
2321	20311	53211	0	PS23	2,000.00	-	1,620.00	380.00	(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	-	552.16	447.84	(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	-	2,445.18	7,554.82	(3) Misc. Services Renewal
2321	20311	54011	0	PS23	342,456.70	-	-	342,456.70	Contingency account
2321	20311	54111	0	PS23	20,874.00	-	20,874.00	-	(5) Accounting & Audit
2321	20311	54411		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	1,531,043.32	21,225.00	1,245,061.00	264,757.32	(7) Contract Services
2321	20311	54919	0	PS23	45,000.00	-	28,750.00	16,250.00	(4) Contract Services
2321	20311	54924	0	PS23	26,494.68	-	26,494.68	-	(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	-	109.00	-	(4) Contract Compliance Fee
2321	20311	56124	0	PS23	545.00	-	545.00	-	(3) Purchasing Admin Fees
2321	20311	56312	0	PS23	20,582.27	-	18,449.76	2,132.51	(4) Printing
						O&M Expenditures	1,361,454.49		
						Total Expenditures	**1,520,039**		

Notes:

Sum of (1)	157,512.90	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)	34,490.85	City Staff/Board Expenses
Sum of (4)	48,277.45	Public Outreach + Miscellaneous. Services
Sum of (5)	20,874.00	Audit
Sum of (6)	-	Temp Services for Inspections Program
Sum of (7)	1,245,061.00	Goat Grazing Program + Property Owner Chipping Program + Vegetation Management Program
Sum of (8)	12,751.19	Assessment Engineering
Total	**1,520,039**	