

Wildfire Prevention Assessment District Fund Financial Status Report
 FY 2012-13 (July 1, 2012 - June 30, 2013)
 Information listed below reflects payroll posted as of 07/20/12 & others as of 08/09/12
 Prepared for August 2012 Committee Meeting

| | (1) | (2) | (3) | (4) = (2) + (3) | (5) = (1) - (4) | |
|--|-----------------------|---------------------|---------------|-----------------|-----------------|-------------------|
| | Engineering Budget | Working Budget | Last Reported | Current Period | Year-to-Date | Remaining Balance |
| Beginning Fund Balance | 1,315,254 | Note 1 1,631,804 | | | | |
| Revenue | | | | | | |
| Estimated FY 2012-13 Assessment Revenue | 1,807,602 | 1,656,409 | | | - | 1,656,409 |
| Transfer from City | | 151,193 | | | - | 151,193 |
| Allowance for Delinquencies | (80,000) | (80,000) | | | - | (80,000) |
| Interest Earned/(Expense) | 3,500 | | | | - | 3,500 |
| County Administrative Fee for Assessment Collections | (26,945) | (26,945) | | | - | (26,945) |
| Current Year Revenue: | 1,704,157 | 1,704,157 | | | - | 1,704,157 |
| Total Estimated Available Resource | 3,019,411 | 3,335,961 | | | | |
| Expenditures | | | | | | |
| <u>Services</u> | | | | | | |
| Goat Grazing Program (54919) | 365,000 | 365,000 | | | - | 365,000 |
| Property Owner Chipping Program (54911) | 100,000 | 100,000 | | 12,980 | 12,980 | 87,020 |
| Vegetation Management Program (54911) | 1,200,000 | 1,200,000 | | 46,760 | 46,760 | 1,153,240 |
| Fire Prevention Education & Training Program (51000 & 58000) | 125,000 | 125,000 | | Note 2 6,490 | 6,490 | 118,510 |
| Roving Fire Patrol Program (51000) | 25,000 | 25,000 | | Note 3 2,211 | 2,211 | 22,789 |
| Support Services for Inspections Program | 65,000 | 65,000 | | Note 4 2,859 | 2,859 | 62,142 |
| Public Outreach (53611 & 54711) | 190,000 | 190,000 | | Note 5 23 | 23 | 189,977 |
| Services Sub-total | 2,070,000 | 2,070,000 | - | 71,322 | 71,322 | 1,998,678 |
| <u>District Administration</u> | | | | | | |
| Annual Audit (54111) | 21,861 | 21,861 | | | - | 21,861 |
| City Staff/Board Expenses (51000 & 53313 & 55000) | 10,000 | 10,000 | | Note 6 73 | 73 | 9,927 |
| County Administrative Fee (54924) | - | - | | | - | - |
| Assessment Engineering (54411) | 22,761 | 22,761 | | | - | 22,761 |
| Performance Review (53719) | 12,500 | 12,500 | | | - | 12,500 |
| District Administration Sub-total: | 67,122 | 67,122 | - | 73 | 73 | 67,049 |
| <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 |
| Designated Reserves Sub-total: | 475,000 | 475,000 | - | - | - | 475,000 |
| Sub-Total: | 2,612,122 | 2,612,122 | - | 71,395 | 71,395 | 2,540,727 |
| Estimated Contributions to/(from) Fund Balance: | 407,289 | 723,839 | | | | |

Notes:

- (1) Beginning fund balance includes Designated Reserves: FEMA grant matching \$300,000, Chabot Space & Science Project \$171,000 and Skyline Median Work \$4,000. Beginning fund balance that is available: \$1,631,804 (unaudited).
- (2) \$6,490 - staff salary from July 1 through July 20, 2012.
- (3) \$2,211 - High risk/hazard due to fuel load and the threat of ignition by fireworks.
- (4) \$2,859 - data entry temporary help for inspection report.
- (5) \$23 is for telephone expense.
- (6) Hospitality expenses - \$73 for last committee meeting.

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

Information listed below reflects payroll posted as of 07/20/12 & others as of 08/09/12
Prepared for August 2012 Committee Meeting

| | <u>FY 12-13 as of Aug 09, 2012</u> | <u>FY 11-12 as of Aug 10, 2011</u> |
|--|--|--|
| Fund Balance, beginning of year | 1,631,804 | 1,382,173 |
| Add: | | |
| Revenue, net | - | - |
| Less: | | |
| Expenditure | (71,395) | (32,499) |
| Change in Fund Balance | <u>(71,395)</u> | <u>(32,499)</u> |
| Ending Fund Balance as of August 9, 2012 for FY 12-13 and August 10, 2011 for FY 11-12 respectively | <u>1,560,409</u> | <u>1,349,674</u> |
| <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 |
| Designated Reserves Sub-total: | 475,000 | 475,000 |
| Undesignated Fund Balance | 1,085,409 | 874,674 |
| Ending Fund Balance, year-to-date | <u>1,560,409</u> | <u>1,349,674</u> |

Trial Balance from Oracle System (Payroll posted 07/20/12 & others as of 08/09/12)

| Fund | Org | Account | Project | Program | Budget | Incumbrance | Actual | Funds Available | | |
|-----------------------------|-------|---------|---------|---------|----------------|-------------|------------------|-----------------|--|--|
| 2321 | 20311 | 41520 | 0 | PS23 | (1,702,518.00) | - | - | (1,702,518.00) | Collection from the county | |
| 2321 | 08721 | 44112 | 0 | 0 | - | - | - | - | Interest Earned/Expenses | |
| 2321 | 90121 | 48316 | 0 | 0 | - | - | - | - | Public Sector Payment | |
| 2321 | 20311 | 49212 | 0 | PS23 | (148,000.00) | - | - | (148,000.00) | of Oakland | |
| Total Revenue | | | | | | | - | | | |
| 2321 | 20311 | 51111 | 0 | PS23 | 55,024.00 | - | 3,373.37 | 51,650.63 | (1) Reg Civilian Salary | |
| 2321 | 20311 | 51122 | 0 | PS23 | 10,000.00 | - | 2,328.15 | 7,671.85 | (1) Temporary - Regular Part Time - N/R | |
| 2321 | 20311 | 51214 | 0 | PS23 | 10,000.00 | - | 2,211.00 | 7,789.00 | (2) Sworn Overtime | |
| 2321 | 20311 | 51425 | 0 | PS23 | - | - | 269.33 | (269.33) | (1) Civilian Accrual | |
| 2321 | 20311 | 51511 | 0 | PS23 | 15,205.00 | - | 730.29 | 14,474.71 | (1) Civilian Retirement | |
| 2321 | 20311 | 51611 | 0 | PS23 | 17,487.00 | - | 968.88 | 16,518.12 | (1) Clinician Benefits | |
| 2321 | 20311 | 51613 | 0 | PS23 | 25,570.00 | - | 1,580.67 | 23,989.33 | (1) Retirement Contributions - N/R | |
| 2321 | 20311 | 51627 | 0 | PS23 | - | - | 97.48 | (97.48) | (1) Misc. Payroll Adjustment | |
| Salary | | | | | | | 11,559.17 | | 9,348.17 | |
| 2321 | 20311 | 52211 | 0 | PS23 | 22,090.00 | - | - | 22,090.00 | (3) Supplies | |
| 2321 | 20311 | 52213 | 0 | PS23 | - | - | - | - | (3) Supplies - Computer Supplies | |
| 2321 | 20311 | 52911 | 0 | PS23 | 850.00 | - | 73.08 | 776.92 | (3) Official Hospitality - Board meeting facility rental | |
| 2321 | 20311 | 52919 | 0 | PS23 | 500.00 | - | - | 500.00 | (3) Misc. Supplies | |
| 2321 | 20311 | 53116 | 0 | PS23 | 3,390.00 | - | - | 3,390.00 | (4) Telephone | |
| 2321 | 20311 | 53117 | 0 | PS23 | 500.00 | - | 23.23 | 476.77 | (4) Cell Telephone | |
| 2321 | 20311 | 53211 | 0 | PS23 | - | - | - | - | (3) Board meeting - facility rental | |
| 2321 | 20311 | 53219 | 0 | PS23 | - | - | - | - | (3) Misc. Rental Services | |
| 2321 | 20311 | 53313 | 0 | PS23 | 3,000.00 | - | - | 3,000.00 | (3) Official Hospitality - Refreshment | |
| 2321 | 20311 | 53611 | 0 | PS23 | 21,000.00 | - | - | 21,000.00 | (4) Postage and mailing | |
| 2321 | 20311 | 53719 | 0 | PS23 | - | - | - | - | (3) Misc. Services Renewal | |
| 2321 | 20311 | 54011 | 0 | PS23 | 260,410.00 | - | - | 260,410.00 | Contingency account | |
| 2321 | 20311 | 54111 | 0 | PS23 | 10,000.00 | - | - | 10,000.00 | (5) Accounting & Audit | |
| 2321 | 20311 | 54411 | 0 | PS23 | 33,646.00 | 296.25 | - | 33,349.75 | (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 | 35,000.00 | - | - | 35,000.00 | (6) Temp Services | |
| 2321 | 20311 | 54911 | 0 | PS23 | 1,553,646.00 | 365,000.00 | 59,740.00 | 1,128,906.00 | (7) Contract Services | |
| 2321 | 20311 | 54924 | 0 | PS23 | - | - | - | - | (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 | 110.00 | - | - | 110.00 | (4) Contract Compliance Fee | |
| 2321 | 20311 | 56124 | 0 | PS23 | 536.00 | - | - | 536.00 | (3) Purchasing Admin Fees | |
| 2321 | 20311 | 56312 | 0 | PS23 | 291.00 | - | - | 291.00 | (4) Printing | |
| O&M Expenditures | | | | | | | 59,836.31 | | | |
| Total Expenditures | | | | | | | 71,395 | | | |

Notes:

| | | |
|------------|-----------|--|
| Sum of (1) | 9,348.17 | Staff Time - Fire Prevention Education & Training Program + Support Services for Inspections Program |
| Sum of (2) | 2,211.00 | Staff Time - Roving Fire Patrol Program |
| Sum of (3) | 73.08 | City Staff/Board Expenses |
| Sum of (4) | 23.23 | Public Outreach + Miscellaneous. Services |
| Sum of (5) | - | Audit |
| Sum of (6) | - | Temp Services for Inspections Program |
| Sum of (7) | 59,740.00 | Goat Grazing Program + Property Owner Chipping Program + Vegetation Management Program |
| Sum of (8) | - | Assessment Engineering |

Total 71,395.48