**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 01/06/12 & others as of 01/11/12
**Prepared for January 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** | **Note 1** 1,411,558 | | | | | |
| **Revenue** | | | | | | | | |
| Estimated FY 2011-12 Assessment Revenue | | **1,807,452** | 1,656,297 | 47,897 | 763,117 | | **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 | 1,378 | 282 | | **1,660** | 340 |
| 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** | **49,275** | 901,344 | **Note 2** | **950,619** | **751,899** |
| **Total Estimated Available Resource** | | **2,836,865** | **3,114,076** | | | | | |
| **Expenditures** | | | | | | | | |
| Services | | | | | | | | |
| Goat Grazing Program (54919) | | **365,000** | 365,000 | 40,500 | | | **40,500** | 324,500 |
| Property Owner Chipping Program (54911) | | **90,000** | 90,000 | 25,392 | 1,270 | | **26,662** | 63,338 |
| Vegetation Management Program (54911) | | **1,000,000** | 1,000,000 | 516,432 | 16,675 | | **533,107** | 466,893 |
| Fire Prevention Education & Training Program (51000 & 58000) | | **151,700** | 151,700 | 50,147 | 10,029 | **Note 3** | **60,177** | 91,523 |
| Roving Fire Patrol Program (51000) | | **25,000** | 25,000 | 1,071 | | | **1,071** | 23,929 |
| Support Services for Inspections Program | | **35,000** | 35,000 | 5,169 | 6,843 | **Note 4** | **12,011** | 22,989 |
| Public Outreach (53611 & 54711) | | **65,000** | 65,000 | 1,457 | 256 | **Note 5** | **1,712** | 63,288 |
| **Services Sub-total** | | **1,731,700** | **1,731,700** | **640,168** | **35,073** | | **675,241** | **1,056,459** |
| District Administration | | | | | | | | |
| Annual Audit (54111) | | **21,861** | 21,861 | | | | **-** | 21,861 |
| City Staff/Board Expenses (51000 & 53313 & 55000) | | **10,000** | 10,000 | 340 | | | **340** | 9,660 |
| Assessment Engineering (54411) | | **22,761** | 22,761 | | 8,367 | **Note 6** | **8,367** | 14,394 |
| Performance Review (53719) | | **12,500** | 12,500 | | | | **-** | 12,500 |
| **District Administration Sub-total:** | | **67,122** | **67,122** | **340** | **8,367** | | **8,707** | **58,415** |
| 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 | **Note B** | | 14,900 | 14,900 | | | **14,900** | - |
| 20th Anniversary of the Hills' Fire Update Project | **Note C** | | 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** | **671,759** | **43,440** | | **715,198** | **1,589,974** |
| Estimated Contributions to/(from) Fund Balance: | | **563,043** | **808,904** | | | | | |

**Notes:**
(1) Beginning Fund Balance differs from previous month's financial due to an audit adjustment to revenue for $29,386 ($1,411,558 = $1,382,172 + $29,386).
(2) Revenues collected as of January 11, 2012 in FY 11-12 and as of January 12, 2011 in FY 10-11 are 55.90% and 57.16% respectively.

| FY 11-12 | % of Budget | FY 10-11 | % of Budget |
|---|---|---|---|
| **950,619** | **55.90%** | **971,183** | **57.16%** |

(3) $10,029 - staff salary from November 26, 2011 through January 6, 2012.
(4) $6,843 - data entry temporary help for inspection report.
(5) $114 for cell phone expense for three months; $141 for hospitality expense for hosting a bidder's conference of Vegetation Management Group for the WPAD.
(6) Partial assessment engineering service fee was paid in the amount of $8,367.

**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 01/06/12 & others as of 01/11/12

| | FY 11-12 as of Jan. 11, 2012 | FY 10-11 as of Jan. 12, 2011 |
|---|---|---|
| Fund Balance, beginning of year | 1,411,558 | 1,199,397 |
| Add: | | |
| Revenue, net | 950,619 | 971,183 |
| Less: | | |
| Expenditure | (715,198) | (1,087,665) |
| Change in Fund Balance | 235,421 | (116,482) |
| Fund Balance as of Jan. 11, 2012 for FY 11-12 and Jan. 12, 2011 for FY 10-11 respectively | **1,646,979** | **1,082,915** |
| 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 | - | |
| 20th Anniversary of the Hills' Fire Update Project | - | |
| Designated Reserves Sub-total: | 475,100 | 475,000 |
| Undesignated Fund Balance, year-to-date | **1,171,879** | **607,915** |