

Wildfire Prevention Assessment District Fund Financial Status Report
 FY 2013-14 (July 1, 2013 - June 30, 2014)
 Information listed below reflects payroll posted as of 12/20/13 & others as of 01/09/14
 Prepared for January 2014 Committee Meeting

Current Year

	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	714,567	Note 1 1,776,550				
Revenue						
Estimated FY 2013-14 Assessment Revenue	1,656,409	1,656,409	124,655	698,397	823,052	833,357
Transfer from City	151,193	151,176	49,333	24,667	74,000	77,176
Allowance for Delinquencies	(70,000)	(70,000)			-	(70,000)
Interest Earned/(Expense)	3,800	3,800	3,968	275	4,243	(443)
Current Year Revenue:	1,741,402	1,741,385	177,956	723,339	Note 2 901,295	840,090
Total Estimated Available Resource	2,455,969	3,517,936				
Expenditures						
<u>Services</u>						
Goat Grazing Program (54919)	365,000	365,000		140,995	140,995	224,005
Property Owner Chipping Program (54911)	75,000	75,000	36,235		36,235	38,765
Vegetation Management Program (54911)	1,400,000	1,400,000	72,970		72,970	1,327,030
Roving Fire Patrol Program (51000)	12,000	12,000	6,566		6,566	5,434
Support Services for Inspections Program	35,000	35,000	29,034	Note 3 8,251	37,285	(2,285)
Public Outreach (53611 & 54711)	190,000	190,000	25,831	Note 4 28	25,858	164,142
Services Sub-total	2,077,000	2,077,000	170,637	149,273	319,910	1,757,090
<u>District Administration</u>						
Annual Audit (54111)	22,000	22,000			-	22,000
City Staff/Board Expenses (51000 & 53313 & 55000)	6,000	6,000	184	Note 5 134	318	5,682
County Administrative Fee (54924)	27,000	27,000		Note 6 13,383	13,383	13,617
Assessment Engineering (54411)	22,761	22,761	3,670	Note 7 5,717	9,388	13,373
Contract & Finance Management Support (51000)	32,500	32,500				32,500
Performance Review (53719)	12,500	12,500			-	12,500
District Administration Sub-total:	122,761	122,761	3,854	19,235	23,089	99,672
<u>Designated Reserves</u>						
Chabot Science Center Project		172,000	5,916		5,916	166,084
FEMA Grant Matching		300,000				300,000
Grant Matching Program	Note A 100,000	100,000			-	100,000
Signage - Fire Danger/Others	65,000	65,000			-	65,000
Skyline Median Project		172,360			-	172,360
Designated Reserves Sub-total:	165,000	809,360	5,916	-	5,916	803,444
Sub-Total:	2,364,761	3,009,121	180,407	168,508	348,915	2,660,206
Estimated Contributions to/(from) Fund Balance:	91,208	508,815				

Notes:

- (1) Beginning fund balance includes Designated Reserves: Chabot Science Center \$172,000, FEMA Grant Matching \$300,000 Grant Matching Program \$100,000, Signage-Fire Danger \$65,000 and Skyline Median Project \$172,360 (\$178,000 - \$5,640 was paid in June, 2013). Adjust \$102,233 for OUSD settlement from FY 2013-14 to FY 2012-13 based on the audit. Beginning fund balance that is available: \$1,776,550.
- (2) Revenues collected as of Jan. 09, 2014 in FY 13-14 and as of Jan. 10, 2013 in FY 12-13 are 51.76% and 56.33% respectively.

FY 13-14	% of Budget	FY 12-13	% of Budget
901,295	51.76%	960,014	56.33%

- (3) \$8,251 was data entry temporary help for inspection report.
- (4) 2nd quarter mailroom service charge is \$28.
- (5) Purchasing Administration service charge for 2nd quarter is \$134.
- (6) Partial County Administrative fee was posted for \$13,383.

Budget Modification

Based on the approved minutes on November 21, 2013 to reinstate FEMA Grant Matching: \$300,000 - Note A

Current Year

(7) Partial assessment engineering service fee was paid in the amount of \$5,717.

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

Information listed below reflects payroll posted as of 12/20/13 & others as of 01/09/14
Prepared for January 2014 Committee Meeting

	<u>FY 13-14 as of Jan. 09, 2013</u>	<u>FY 12-13 as of Jan. 10, 2013</u>
Fund Balance, beginning of year	1,776,550	1,648,532
Add:		
Revenue, net	901,295	960,014
Less:		
Expenditure	(348,915)	(340,190)
Change in Fund Balance	<u>552,380</u>	<u>619,824</u>
Ending Fund Balance as of Jan. 09, 2014 for FY 13-14 and Jan. 10, 2013 for FY 12-13 respectively	<u>2,328,930</u>	<u>2,268,356</u>
 <u>Designated Reserves</u>		
Chabot Science Center	166,084	171,000
FEMA Grant Matching Note A	300,000	300,000
Grant Matching Program	100,000	-
Signage - Fire Danger/Others	65,000	-
Skyline Median Project	172,360	4,000
Designated Reserves Sub-total:	803,444	475,000
Undesignated Fund Balance	1,525,487	1,793,356
Ending Fund Balance, year-to-date	<u>2,328,930</u>	<u>2,268,356</u>