

Current Year

Wildfire Prevention Assessment District Fund Financial Status Report
 FY 2016-17 (July 1, 2016 - June 30, 2017)
 Information listed below reflects payroll posted as of 02/24/17 & others as of 04/13/17
 Prepared for April 2017 Committee Meeting

		(1)	(2)	(3)	(4) = (2) + (3)	(5) = (1) - (4)
	Adopted Budget	Working Budget	Last Reported	Current Period	Year-to-Date	Remaining Balance
Beginning Fund Balance	1,588,772	Note 1 1,566,169				
Revenue						
Estimated FY 2016-17 Assessment Revenue/Delinquencies	0	0	-		-	0
Transfer from City	0	0	-		-	0
Allowance for Delinquencies	0	0	3,212		3,212	(3,212)
Interest Earned/(Expense)	3,000	3,000	2,901	2,061	4,962	(1,962)
Current Year Revenue:	3,000	3,000	6,113	2,061	8,174	(5,174)
Total Estimated Available Resource	1,591,772	1,569,169				
Expenditures						
<u>Services</u>						
Goat Grazing Program (54911)	274,365	274,365	274,365		274,365	-
Property Owner Chipping Program (54911)	40,000	40,000	11,703		11,703	28,297
Vegetation Management Program (54911)	177,297	177,297	74,490	39,480	113,970	63,327
Roving Fire Patrol Program (51000)	15,000	15,000	-		-	15,000
Support Services for Inspections Program (50000)	50,000	50,000	35,779	Note 3 6,079	41,857	8,143
Public Outreach (53611 & 54711)	25,000	25,000	83		83	24,918
Services Sub-total	581,662	581,662	396,419	45,559	441,978	139,684
<u>District Administration</u>						
Annual Audit (54111)	22,810	22,810	-		-	22,810
City Staff/Board Expenses (51000 & 53313 & 55000)	2,000	2,000	450		450	1,550
Internal Facilities Charges	2,832	2,832	2,453		2,453	379
Contract & Finance Management Support (51000)	123,991	123,991	65,598	Note 4 19,508	85,106	38,885
District Administration Sub-total:	151,633	151,633	68,501	19,508	88,009	63,624
<u>Designated Reserves</u>						
Chabot Space & Science Center Wildfire Prevention	215,602	215,602	-		-	215,602
District Wide Vegetation Management Plan	456,618	Note 2 526,849	-		-	526,849
Grant Matching Program	20,000	20,000	-		-	20,000
Signage - Fire Danger/Others	1,125	1,125	285		285	840
Designated Reserves Sub-total:	693,345	763,576	285	0	285	763,290
Sub-Total:	1,426,640	1,496,871	465,206	65,067	530,273	966,598
Estimated Contributions to/(from) Fund Balance:	165,132	72,298				

Notes:

- (1) Beginning fund balance includes Designated Reserves: Chabot Space & Science Center \$215,602, District Wide Vegetation Management Plan \$494,150. Grant Matching Program \$20,000. Signage-Fire Danger/Others \$1,125. Beginning fund balance available is \$1,566,169 (**Unaudited**).
- (2) Based on the approved minutes on October 20, 2016, to reallocate partial funds of \$429,109 from FEMA Grant Matching to the District Wide Vegetation Management Plan.
- (3) \$6,079 - temporary data entry staff to help for inspection report from January 14, 2017 through March 10, 2017.
- (4) \$19,508 - City staff salary January 14, 2017 through March 10, 2017.
- (5) Posting of \$219,367 accrued expenses were delayed and excluded in this report due to City financial system upgrade: \$14,420 - Vegetation Management contract; \$1,420 - temporary data entry staff to help for inspection report from March 11 through April 7, 2017; \$9,564 - City staff salary from March 11 through April 7, 2017; \$30,000 - duplication service for annual notice; \$163,963 - tree removal for Chabot Space & Science Center Project.

Comment as requested by WPAD Advisory Committee:

Separate from the FY16-17 WPAD adopted budget (above), City Council approved \$500,000 for Vegetation Management Project A497410. The remaining balance of Project A497410 is \$497,234.45 On October 20, 2016, WPAD Advisory Committee recommended reallocation of the remaining balance to be allocated to Goat Grazing, Accela/GIS and Vegetation Management Plan.

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

Information listed below reflects payroll posted as of 02/24/17 & others as of 04/13/17
Prepared for April 2017 Committee Meeting

	<u>FY 16-17 as of Apr 13, 2017</u>	<u>FY 15-16 as of Apr 18, 2016</u>
Fund Balance, beginning of year	<u>1,566,169</u>	<u>2,378,209</u>
Add:		
Revenue, net	8,174	14,370
Less:		
Expenditure	(530,273)	(600,205)
Change in Fund Balance	(522,099)	(585,834)
 Ending Fund Balance as of Apr. 13, 2017 for FY16-17 and Apr. 18, 2016 for FY15-16 respectively	 <u>1,044,070</u>	 <u>1,792,375</u>
<u>Designated Reserves</u>		
Chabot Space & Science Center Wildfire Prevention	215,602	215,602
District Wide Vegetation Management Plan	526,849	194,148
FEMA Grant Matching		300,000
Grant Matching Program	20,000	78,750
Signage - Fire Danger/Others	840	4,097
Designated Reserves Sub-total:	<u>763,290</u>	<u>792,597</u>
Undesignated Fund Balance	280,779	999,778
 Ending Fund Balance, year-to-date	 <u>1,044,070</u>	 <u>1,792,375</u>