

**Wildfire Prevention Assessment District Fund Financial Status Report**  
 FY 2015-16 (July 1, 2015 - June 30, 2016)  
 Information listed below reflects payroll posted as of 06/30/16 & others as of 12/07/16  
**Prepared for December 2016 Committee Meeting (Unaudited)**

|   | (1)              | (2)                     | (3)            | (4) = (2) + (3) | (5) = (1) - (4) |                   |
|---|------------------|-------------------------|----------------|-----------------|-----------------|-------------------|
|   | Adopted Budget   | Working Budget          | Last Reported  | Current Period  | Year-to-Date    | Remaining Balance |
| <b>Beginning Fund Balance</b>                         | <b>1,535,232</b> | <b>Note 1 2,378,209</b> |                |                 |                 |                   |
| <b>Revenue</b>  |                  |                         |                |                 |                 |                   |
| Estimated FY 2015-16 Assessment Revenue/Delinquencies | 0                | 0                       | 28,722         |                 | 28,722          | (28,722)          |
| Transfer from City                                    | 0                | 0                       | -              |                 | -               | -                 |
| Allowance for Delinquencies                           | 0                | 0                       | -              |                 | -               | -                 |
| Interest Earned/(Expense)                             | 3,000            | 3,000                   | 6,204          |                 | 6,204           | (3,204)           |
| <b>Current Year Revenue:</b>                          | <b>3,000</b>     | <b>3,000</b>            | <b>34,926</b>  | <b>0</b>        | <b>34,926</b>   | <b>(31,926)</b>   |
| <b>Total Estimated Available Resource</b>             | <b>1,538,232</b> | <b>2,381,209</b>        |                |                 |                 |                   |
| <b>Expenditures</b>                                   |                  |                         |                |                 |                 |                   |
| <u>Services</u>                                       |                  |                         |                |                 |                 |                   |
| Goat Grazing Program (54911)                          | 365,000          | 365,000                 | 401,210        |                 | 401,210         | (36,210)          |
| Property Owner Chipping Program (54911)               | 50,000           | 50,000                  | 35,561         |                 | 35,561          | 14,439            |
| Vegetation Management Program (54911)                 | 450,000          | 450,000                 | 183,641        |                 | 183,641         | 266,359           |
| Roving Fire Patrol Program (51000)                    | 15,000           | 15,000                  | -              |                 | -               | 15,000            |
| Support Services for Inspections Program (50000)      | 50,000           | 50,000                  | 49,343         |                 | 49,343          | 657               |
| Public Outreach (53611 & 54711)                       | 45,000           | 45,000                  | 1,710          |                 | 1,710           | 43,290            |
| <b>Services Sub-total</b>                             | <b>975,000</b>   | <b>975,000</b>          | <b>671,464</b> | <b>0</b>        | <b>671,464</b>  | <b>303,536</b>    |
| <u>District Administration</u>                        |                  |                         |                |                 |                 |                   |
| Annual Audit (54111)                                  | 22,810           | 22,810                  | -              |                 | -               | 22,810            |
| City Staff/Board Expenses (51000 & 53313 & 55000)     | 2,000            | 2,000                   | 2,847          |                 | 2,847           | (847)             |
| Contract & Finance Management Support (51000)         | 116,478          | 116,478                 | 112,701        | -               | 112,701         | 3,777             |
| <b>District Administration Sub-total:</b>             | <b>141,288</b>   | <b>141,288</b>          | <b>115,548</b> | <b>0</b>        | <b>115,548</b>  | <b>25,740</b>     |
| <u>Designated Reserves</u>                            |                  |                         |                |                 |                 |                   |
| Chabot Space & Science Center Wildfire Prevention     | 200,000          | 218,382                 | 2,780          |                 | 2,780           | 215,602           |
| District Wide Vegetation Management Plan              | 494,148          | Note 2 494,149          | 37,531         |                 | 37,531          | 456,618           |
| Grant Matching Program                                | 20,000           | 85,000                  | 14,769         |                 | 14,769          | 70,231            |
| Signage - Fire Danger/Others                          | 1,000            | 5,000                   | 4,875          |                 | 4,875           | 125               |
| <b>Designated Reserves Sub-total:</b>                 | <b>715,148</b>   | <b>802,531</b>          | <b>59,955</b>  | <b>0</b>        | <b>59,955</b>   | <b>742,576</b>    |
| <b>Sub-Total:</b>                                     | <b>1,831,436</b> | <b>1,918,819</b>        | <b>846,967</b> | <b>0</b>        | <b>846,967</b>  | <b>1,071,852</b>  |
| Estimated Contributions to/(from) Fund Balance:       | (293,204)        | 462,390                 |                |                 |                 |                   |

**Notes:**

- (1) Beginning fund balance includes Designated Reserves: Chabot Space & Science Center \$218,382, District Wide Vegetation Management Plan \$194,148, FEMA Grant Matching \$300K, Grant Matching Program \$85K and Signage-Fire Danger/Others \$5K. Beginning fund balance that is available: \$2,378,209 **(Unaudited)**.
- (2) Per approved minutes on April 21, 2016 moved \$128,421.00; per approved minutes on May 19, 2016 moved an additional \$687.50 from the District Wide Vegetation Management Plan to the FEMA Grant Matching. In addition, on October 20, 2016, WPAD approved reallocation of \$429,109 from Grant Matching Program to the District Wide Vegetation Management Plan.
- (3) Remaining balance is \$497,234.45 from City Council approved budget of \$500,000 for Fiscal Year 2016-17 for vegetation management project (A497410).
- (4) Remaining balance from Grant Matching Program \$70,231 was reallocated to District Wide Vegetation Management Plan for FY 2016-17.

# Last Year

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

Information listed below reflects payroll posted as of 06/30/16 & others as of 12/07/16  
Prepared for December 2016 Committee Meeting (Unaudited)

|   | (Unaudited)<br>FY 15-16<br>as of June 30, 2016 | (Unaudited)<br>FY 14-15<br>as of June 30, 2015 |
|---|--|--|
| Fund Balance, beginning of year   | 2,378,209                                      | 2,912,574                                      |
| Add:  |  |  |
| Revenue, net  | 34,926   | 51,033   |
| Less:   |  |  |
| Expenditure   | (846,967)                                      | (598,311)                                      |
| Change in Fund Balance  | <u>(812,041)</u>                               | <u>(547,278)</u>                               |
| <b>Ending Fund Balance as of Jun 30, 2016 for FY 15-16 and Jun 30, 2015 for FY 14-15 respectively</b> | <b><u>1,566,169</u></b>                        | <b><u>2,365,296</u></b>                        |
| <u>Designated Reserves</u>  |  |  |
| Chabot Space & Science Center Wildfire Prevention   | 215,602  | 18,382   |
| District Wide Vegetation Management Plan  | 456,618  |  |
| FEMA Grant Matching   |  | 300,000  |
| Grant Matching Program  | 70,231   | 65,000   |
| Signage - Fire Danger/Others  | 125  | 5,000  |
| Skyline Median Project  |  | 172,360  |
| Designated Reserves Sub-total:  | 742,576  | 560,742  |
| Undesignated Fund Balance   | <u>823,592</u>                                 | <u>1,804,554</u>                               |
| <b>Ending Fund Balance, year-to-date</b>  | <b><u>1,566,169</u></b>                        | <b><u>2,365,296</u></b>                        |