

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 04/07/17 & others as of 05/11/17

Prepared for May 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	4,962	679 5,641	(2,641)	
Current Year Revenue:	3,000	3,000	8,174	679 8,853	(5,853)	
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	0	
Property Owner Chipping Program (54911)	40,000	40,000	11,703	3,000 14,703	25,297	
Vegetation Management Program (54911)	177,297	Note 2 197,297	113,970	7,800 121,770	75,527	
Roving Fire Patrol Program (51000)	15,000	Note 2 0	-	-	0	
Support Services for Inspections Program (50000)	50,000	50,000	41,857	Note 3 1,500 43,358	6,642	
Public Outreach (53611 & 54711)	25,000	25,000	83	83	24,918	
Services Sub-total	581,662	586,662	441,978	12,300 454,278	132,384	
<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	85,106	Note 4 9,555 94,661	29,330	
District Administration Sub-total:	151,633	151,633	88,009	9,555 97,564	54,069	
<u>Designated Reserves</u>						
Chabot Space & Science Center Wildfire Prevention	215,602	215,602	-	Note 5 163,963 163,963	51,640	
District Wide Vegetation Management Plan	456,618	526,849	-	-	526,849	
Grant Matching Program	20,000	Note 2 15,000	-	Note 6 15,000 15,000	-	
Signage - Fire Danger/Others	1,125	1,125	285	285	840	
Designated Reserves Sub-total:	693,345	758,576	285	178,963 179,248	579,328	
Sub-Total:	1,426,640	1,496,871	530,273	200,817 731,090	765,781	
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 March 16, 2017, to reallocate \$15,000 from the Roving Fire Patrol and \$5,000 from the Grant Matching Program into the Vegetation Management Program.
- (3) \$1,500 - temporary data entry staff to help for inspection report from March 11, 2017 through April 7, 2017.
- (4) \$9,555 - City staff salary March 11, 2017 through April 7, 2017.
- (5) \$163,963 - Tree removal for Chabot Space & Science Center Project.
- (6) \$15,000 - Grant Matching Program.
- (7) Posting of \$43,090 accrued expenses were delayed and excluded in this report due to City financial system upgrade: \$3,620 - Vegetation Management contract; \$9,470 - City staff salary from April 8 through May 5, 2017; \$30,000 - duplication service for annual notice

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 04/07/17 & others as of 05/11/17
Prepared for May 2017 Committee Meeting

	<u>FY 16-17 as of May 11, 2017</u>	<u>FY 15-16 as of May 13, 2016</u>
Fund Balance, beginning of year	<u>1,566,169</u>	<u>2,378,209</u>
Add:		
Revenue, net	8,853	15,130
Less:		
Expenditure	(731,090)	(607,277)
Change in Fund Balance	(722,237)	(592,148)
 Ending Fund Balance as of May 11, 2017 for FY16-17 and May 13, 2016 for FY15-16 respectively	 <u>843,931</u>	 <u>1,786,062</u>
<u>Designated Reserves</u>		
Chabot Space & Science Center Wildfire Prevention	51,640	215,602
District Wide Vegetation Management Plan	526,849	194,148
FEMA Grant Matching		300,000
Grant Matching Program	-	78,750
Signage - Fire Danger/Others	840	4,097
Designated Reserves Sub-total:	<u>763,290</u>	<u>792,597</u>
Undesignated Fund Balance	80,641	993,465
 Ending Fund Balance, year-to-date	 <u>843,931</u>	 <u>1,786,062</u>