

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 04/21/17 & others as of 06/08/17
Prepared for June 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	5,641	5,641	(2,641)	
Current Year Revenue:	3,000	3,000	8,853	0	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	Note 2 14,703	14,703	14,703	0	
Vegetation Management Program (54911)	177,297	Note 2 222,594	121,770	3,620	125,390	97,204
Roving Fire Patrol Program (51000)	15,000	0	-	-	0	
Support Services for Inspections Program (50000)	50,000	50,000	43,358	43,358	6,642	
Public Outreach (53611 & 54711)	25,000	25,000	83	Note 3 28	110	24,890
Services Sub-total	581,662	586,662	454,278	3,648	457,926	128,736
<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	Note 4 1,512	1,962	38
Internal Facilities Charges	2,832	4,446	2,453	Note 5 881	3,334	1,112
Contract & Finance Management Support (51000)	123,991	123,991	94,661	Note 6 3,473	98,134	25,857
District Administration Sub-total:	151,633	153,247	97,564	5,866	103,430	49,817
<u>Designated Reserves</u>						
Chabot Space & Science Center Wildfire Prevention	215,602	215,602	163,963	163,963	51,640	
District Wide Vegetation Management Plan	456,618	526,849	-	-	526,849	
Grant Matching Program	20,000	15,000	15,000	15,000	0	
Signage - Fire Danger/Others	1,125	1,125	285	285	840	
Designated Reserves Sub-total:	693,345	758,576	179,248	0	179,248	579,328
Sub-Total:	1,426,640	1,498,485	731,090	9,514	740,604	757,881
Estimated Contributions to/(from) Fund Balance:	165,132	70,684				

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 April 20, 2017, to reallocate \$25,297 from the Property Owner Chipping Program into the Vegetation Management Program.
- (3) \$28 - 4th quarter mailroom service.
- (4) \$1,512 was for facility rental.
- (5) Total expenses were \$881: \$420 - IT Internal Service charge for 3rd quarter; \$461 - Facilities charges for February and March 2017.
- (6) \$3,473 - City staff salary April 8, 2017 through April 22, 2017.
- (7) Posting of \$132,345 accrued expenses were delayed and excluded in this report due to City financial system upgrade: \$87,718 - Vegetation Management contract; \$14,627 - City staff salary from April 22 through June 2, 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 04/21/17 & others as of 06/08/17

Prepared for June 2017 Committee Meeting

	<u>FY 16-17</u> <u>as of June 8, 2017</u>	<u>FY 15-16</u> <u>as of June 8, 2016</u>
Fund Balance, beginning of year	<u>1,566,169</u>	<u>2,378,209</u>
Add:		
Revenue, net	8,853	15,838
Less:		
Expenditure	(740,604)	(620,766)
Change in Fund Balance	(731,751)	(604,928)
 Ending Fund Balance as of June 8, 2017 for FY16-17 and June 8, 2016 for FY15-16 respectively	 <u><u>834,417</u></u>	 <u><u>1,773,281</u></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>579,328</u>	<u>792,597</u>
Undesignated Fund Balance	255,090	980,684
 Ending Fund Balance, year-to-date	 <u><u>834,417</u></u>	 <u><u>1,773,281</u></u>