Esparto Fire Protection District

FY 2024-25 - Financial Report - Balance to Yolo County General Ledger

			FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	**TENTATIVE**		
ACCOUNT NUMBER	**ACCOUNT NAME**	**10/21/24 REVISED BUDGETED REVENUE**	**JULY 2024**	**AUG 2024**	**SEPT 2024**	**OCT 2024**	**NOV 2024**	**DEC 2024**	**JAN 2025**	**FEB 2025**	**MAR 2025**	**APR 2025**	**MAY 2025**	**JUNE 2025**	**TOTAL REVENUE TO DATE**	**BUDGET MINUS ACTUALS**
400100	PROP TAXES-CURRENT SECURED	202,756.00					232,988.84	926.01						(4,152.35)	229,762.50	**(27,006.50)**
400101	PROP TAXES-CURRENT UNSECURED	5,026.00						6,354.90	(7.39)	12.76	17.52	(45.06)	4.01	(17.14)	6,319.60	**(1,293.60)**
400111	PROP TAXES-PRIOR UNSECURED	162.00						58.24	1.59	2.24	2.25	1.74	1.24	2.78	70.08	**91.92**
400120	SUPPLEMENTAL PROP TAXES CURRENT	1,216.00						54.10			2,002.77	1,176.17	(1.40)		3,231.64	**(2,015.64)**
400121	SUPPLEMENTAL PROP TAXES PRIOR	0.00													0.00	**0.00**
401327	DEVELOPMENT FEES	0.00	1,684.24						785.88		1,065.60				3,535.72	**(3,535.72)**
401391	OTHER LICENSES AND PERMITS	0.00													0.00	**0.00**
403100	INVESTMENT EARNINGS-POOL *(INTEREST)*	6,103.00				8,343.51			7,823.52			9,124.34		10,922.59	36,213.96	**(30,110.96)**
403199	GASB 31 FMV - DFS ONLY	0.00	12,507.00											3,720.00	16,227.00	**(16,227.00)**
403214	RENTS & CONCESSIONS - OTHER	0.00													0.00	**0.00**
410050	ST-HIGHWAY PROPERTY RENTALS	0.00													0.00	**0.00**
410250	ST-HOMEOWNERS PROP TAX RELIEF	1,093.00					189.96	443.24				443.24		189.96	1,266.40	**(173.40)**
410900	ST-OTHER	0.00													0.00	**0.00**
420900	FEDERAL-OTHER	0.00										8,647.66			8,647.66	
430000	OTHR-IN-LIEU TAXES	159.00										181.92			181.92	**(22.92)**
402010	OTHR GOVT AGENCY-OTH CO-CITYS	0.00													0.00	**0.00**
430022	OTHER COUNTIES & CITIES-YOL CTY	235,006.00					235,006.00			3,500.00					238,506.00	**(3,500.00)**
430070	OTHER TRIBAL - YOCHE DEHE	16,666.00												16,666.00	16,666.00	**0.00**
440003	SPECIAL ASSESSMENTS	75,186.00					78,982.00							(33.00)	78,949.00	**(3,763.00)**
440600	OTH CHRG FR SVC-FIREFGHTR SVC	283,368.00		555.36		14,804.83	4,656.23	102,141.92	(11,304.88)	15,140.84	1,141.62	183,258.86	5,446.48	4,185.94	320,027.20	**(36,659.20)**
440690	OTHER CHARGES FOR SERVICES	0.00	152.06												152.06	**(152.06)**
450302	OTH MISC-DONATION	0.00													0.00	**0.00**
450900	OTHER MISC INCOME	378.00			319.13			85.91							405.04	**(27.04)**
	TOTAL ESTIMATED REVENUE	**827,119.00**	**14,343.30**	**555.36**	**319.13**	**23,148.34**	**551,823.03**	**110,064.32**	**(2,701.28)**	**18,655.84**	**4,229.76**	**202,788.87**	**5,450.33**	**31,484.78**	**960,161.78**	**(124,395.12)**
	DECREASE IN FUND BAL-NONSPEND-PREPAID EXP														0.00	**0.00**
101108	DECREASE IN EQUIPMENT REPL RESERVE														0.00	**0.00**
101109	DECREASE IN DEVELOPMENT FEES RESERVE	0.00													0.00	**0.00**
	ESTIMATED FUND BALANCE AVAILABLE	**281,882.00**	281,882.00												281,882.00	**0.00**
	DECREASE IN GENERAL RESERVE **JUNE 30, 2025**														0.00	**0.00**
	DECREASE IN EQUIPMENT REPL RESERVE **JUNE 30, 2025**														0.00	**0.00**
	TOTAL FINANCING SOURCES	**1,109,001.00**	**296,225.30**	**555.36**	**319.13**	**23,148.34**	**551,823.03**	**110,064.32**	**(2,701.28)**	**18,655.84**	**4,229.76**	**202,788.87**	**5,450.33**	**31,484.78**	**1,242,043.78**	**(133,042.78)**

ACCOUNT NUMBER	ACCOUNT NAME	10/21/24 REVISED BUDGETED EXPENSES	JULY 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUNE 2025	TOTAL EXPENSES TO DATE	BALANCE
500100	REGULAR EMPLOYEES	331,001.00	25,336.16	44,686.17	27,064.16	21,752.25	18,848.47	28,198.67	19,645.55	19,526.08	19,605.73	19,512.80	19,672.10	31,085.92	294,934.06	**36,066.94**
500110	EXTRA HELP	0.00													0.00	**0.00**
500120	OVERTIME	154,758.00	17,964.40	18,024.23	5,974.45	6,663.62	6,301.60	9,193.19	5,882.01	4,149.81	7,142.16	7,074.00	6,558.03	12,609.49	107,536.99	**47,221.01**
500130	STANDBY TIME	0.00													0.00	**0.00**
500160	LEAVE BUYOUT	15,782.00													0.00	**15,782.00**
501100	RETIREMENT	40,402.00	8,140.98	3,006.20	2,433.20	2,433.20	2,433.20	1,213.74	4,869.31	2,509.60	2,509.60	2,509.60	(2.81)	9,246.23	41,302.05	**(900.05)**
501110	SOCIAL SECURITY TAX	1,118.00	92.45	83.81	87.81	76.24	72.24	103.78	87.24	79.83	84.78	79.01	88.89	152.00	1,088.08	**29.92**
501120	MEDICARE	6,336.00	626.62	908.02	477.78	410.75	363.40	540.27	368.32	341.48	386.02	383.67	378.53	630.71	5,815.57	**520.43**
501130	HEALTH INSURANCE	49,920.00	3,276.30	1,891.57	1,891.57	1,891.57	1,891.57	2,110.94	2,117.71	2,117.71	2,117.71	2,117.71	2,117.71	(197.51)	23,344.56	**26,575.44**
501170	UNEMPLOYMENT INSURANCE	1,610.00						413.57	597.43	43.77	46.49	43.33	45.39		1,189.98	**420.02**
501180	WORKERS' COMPENSATION INSURANC	10,000.00	5,000.00		219.03		11.65								5,230.68	**4,769.32**
	TOTAL SALARY & BENEFITS	**610,927.00**	**60,436.91**	**68,600.00**	**38,148.00**	**33,227.63**	**29,922.13**	**41,774.16**	**33,567.57**	**28,768.28**	**31,892.49**	**31,720.12**	**28,857.84**	**53,526.84**	**480,441.97**	**130,485.03**
510010	CLOTHING & PERSONAL SUPPLIES	30,000.00		500.00	1,863.52				981.09	13,475.82	586.15	140.08		393.61	17,940.27	**12,059.73**
510020	COMMUNICATIONS	6,953.00		159.50	163.84	160.62	161.89	161.68	168.61	163.99	165.04	164.56	165.39	329.37	1,964.49	**4,988.51**
510030	FOOD	6,108.00		38.06	184.11				174.03	57.19		74.73		646.66	1,174.78	**4,933.22**
510040	HOUSEHOLD EXPENSE	6,500.00	125.83	141.91	138.00	289.35	329.75	278.01	352.36	286.13	453.20	479.04	281.71	(722.09)	2,433.20	**4,066.80**
510051	INSURANCE-PUBLIC LIABILITY	14,670.00	13,698.00												13,698.00	**972.00**
510052	INSURANCE-FIRE & EXTENDED	0.00													0.00	**0.00**
510053	INSURANCE-OTHER	0.00													0.00	**0.00**
510070	MAINTENANCE-EQUIPMENT	41,321.00	333.25	1,673.49	699.96	1,200.10	612.00	3,616.12	66.45	131.80	3,330.74	2,359.59	4,622.38	1,162.96	19,808.84	**21,512.16**
510071	MAINTENANCE-BUILDG & IMPROVMNTS	29,460.00		339.96	116.68	24.81	40.48	187.21	110.00		766.15	7.50	323.51	4,550.86	6,467.16	**22,992.84**
510080	MEDICAL, DENTAL & LAB SUPPLIES	7,000.00			299.01						192.94				491.95	**6,508.05**
510090	MEMBERSHIPS	1,100.00	250.00					125.00					75.06	189.99	640.05	**459.95**
510100	MISCELLANEOUS EXPENSE	3,000.00				1,003.86	143.18					331.38			1,478.42	**1,521.58**
510110	OFFICE EXPENSE	3,000.00		447.08	305.39	136.25	41.82	188.64	36.31		118.24	140.84			1,414.57	**1,585.43**
510111	OFFICE EXP-POSTAGE	400.00												73.00	73.00	**327.00**
510112	OFFICE EXP-PRINTING	0.00				(50.60)	50.58							1,665.21	1,665.19	**(1,665.19)**
510140	BOARD MEETING STIPENDS	0.00													0.00	**0.00**
510160	PUBLICATIONS AND LEGAL NOTICES	0.00													0.00	**0.00**
510170	RENTS AND LEASES - EQUIPMENT	500.00													0.00	**500.00**
510171	RENTS & LEASES-BUILDG & IMPRV	500.00													0.00	**500.00**
510180	TRAINING	10,000.00						34.29					3,069.17	4,731.16	7,834.62	**2,165.38**
510190	SMALL TOOLS & MINOR EQUIPMENT	38,681.00		573.20	9,454.84	57.21	25.29	1,992.93	2,568.55		554.15	70.76	387.91	2,007.52	17,692.36	**20,988.64**
510200	TRANSPORTATION & TRAVEL	3,000.00													0.00	**3,000.00**
510201	TRASNP & TRAVEL-FUEL	20,282.00		282.00	1,779.00		2,073.32		1,482.58		913.97			2,175.92	8,706.79	**11,575.21**
510220	UTILITIES	23,000.00		2,460.61	1,748.77	1,458.82	1,281.22	1,104.42	1,362.79	1,241.44	1,321.82	1,002.31	764.27	2,684.91	16,431.38	**6,568.62**
510251	PROF & SPEC SVC-AUDITG & ACCTG	3,406.00		700.00						1,441.00		70.00	306.00		2,517.00	**889.00**
510252	PROF & SPEC SVC-INFO TECH SVC	8,000.00			3,693.36	62.50		1,173.75	142.30	93.75		239.88	1,329.96	558.82	7,294.32	**705.68**
510255	PROF & SPEC SVC-MED,DENTAL,LAB	3,000.00													0.00	**3,000.00**
510256	PROF & SPEC SVC-LEGAL SVC	5,000.00													0.00	**5,000.00**
510275	PROF & SPEC SVC-OTHER	34,075.00												15,260.75	15,260.75	**18,814.25**
510282	SPEC DEPT EXP-ELECTION SUPPL/SVC	0.00													0.00	**0.00**
510288	SPEC DEPT EXP-OTHER	0.00													0.00	**0.00**
	TOTAL SERVICES AND SUPPLIES	**298,956.00**	**14,407.08**	**7,315.81**	**20,446.48**	**4,342.92**	**4,759.53**	**8,862.05**	**7,445.07**	**16,891.12**	**8,402.40**	**5,080.67**	**11,325.36**	**35,708.65**	**144,987.14**	**153,968.86**
526035	VOLUNTEER FIREMEN	99,118.00			49,117.14			6,040.00		9,239.31				7,548.00	71,944.45	**27,173.55**
	TOTAL OTHER CHARGES	**99,118.00**	**0.00**	**0.00**	**49,117.14**	**0.00**	**0.00**	**6,040.00**	**0.00**	**9,239.31**	**0.00**	**0.00**	**0.00**	**7,548.00**	**71,944.45**	**27,173.55**
530000	LAND	0.00													0.00	**0.00**
530010	EASEMENTS-NON DEPRECIABLE	0.00													0.00	**0.00**

530070	EQUIPMENT	0.00												0.00	**0.00**
	TOTAL CAPITAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
590100	APPROP FOR CONTINGENCY													0.00	**0.00**
	TOTAL APPROPRIATIONS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	ADDITIONS TO EQUIP REPLACEMENT RESERVE	100,000.00												0.00	**100,000.00**
	TOTAL FINANCING USES *	**1,109,001.00**	**74,843.99**	**75,915.81**	**107,711.62**	**37,570.55**	**34,681.66**	**56,676.21**	**41,012.64**	**54,898.71**	**40,294.89**	**36,800.79**	**40,183.20**	**96,783.49**	**697,373.56**	**411,627.44**
	MONTHLY REVENUE MINUS EXPENSES	**0.00**	**221,381.31**	**(75,360.45)**	**(107,392.49)**	**(14,422.21)**	**517,141.37**	**53,388.11**	**(43,713.92)**	**(36,242.87)**	**(36,065.13)**	**165,988.08**	**(34,732.87)**	**(65,298.71)**	**544,670.22**	**(544,670.22)**

ACCOUNT NUMBER	ASSETS, LIABILITIES AND FUND BALANCES	BALANCES AS OF JULY 1, 2024	JULY 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUNE 2025	TOTAL TO DATE	BEG BAL MINUS ACTUALS
	ASSETS															
100000	CASH IN TREASURY	**343,495.05**	(113,834.31)	(80,360.45)	(107,197.69)	(20,819.37)	205,170.53	212,259.01	(50,769.00)	(36,242.87)	(38,132.12)	200,971.38	(34,732.87)	(25,447.87)	110,864.37	**454,359.42**
100099	CASH GASB 31 FAIR MARKET VALUE DFS ONLY	**(12,507.00)**	12,507.00											3,720.00	16,227.00	**3,720.00**
101107	RESTRICTED CASH-ESP FPD LAND RESERVE	**190,717.64**	0.00			1,860.04			1,821.62			1,696.47		1,758.72	7,136.85	**197,854.49**
101108	RESTRICTED CASH-ESP FPD CAPITAL ASSET REPLACEMENT	**335,074.37**	0.00			3,267.89			3,200.48			102,980.52		3,858.78	113,307.67	**448,382.04**
101109	RESTRICTED CASH-ESP FPD DIF	**128,880.84**	1,684.24			1,269.23			2,032.98		1,065.60	1,169.27		1,220.71	8,442.03	**137,322.87**
105000	IMPREST CASH	**20.00**	0.00												0.00	**20.00**
111010	PROP TAX RECEIVABLE-CURRENT SECURED	**149.00**	0.00				311,970.84	(155,985.42)				(140,386.88)		(15,598.55)	(0.01)	**148.99**
111090	PROP TAX RECEIVABLE-CURRENT SECURED SUPPL	**3,330.50**	0.00		(194.80)			(2,885.48)			1,001.39	(442.68)		(482.51)	(3,004.08)	**326.42**
113001	DUE FROM OTHER GOV-JE	**1,985.26**	(1,985.26)											1,902.70	(82.56)	**1,902.70**
181100	BUILDING & IMPROVEMENT	**208,521.09**	0.00												0.00	**208,521.09**
181200	IMPROVEMENT OTHER THAN BUILDING	**11,800.54**	0.00												0.00	**11,800.54**
181400	EQUIPMENT	**1,462,307.12**	0.00												0.00	**1,462,307.12**
182100	ACCUMULATED DEPRECIATION-BLDG & IMPRV	**(101,086.71)**	(787.78)	(787.78)	(787.79)	(787.78)	(787.79)	(787.77)	(787.79)	(787.76)	(787.80)	(787.75)	(787.79)		(8,665.58)	**(109,752.29)**
182200	ACCUMULATED DEPRECIATION-IMPRV OTHER THAN BL	**(98.34)**	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.33)	(98.34)	(98.33)	(98.34)		(1,081.72)	**(1,180.06)**
182400	ACCUMULATED DEPRECIATION-EQUIPMENT	**(873,419.60)**	(6,094.11)	(6,094.11)	(6,094.11)	(6,094.10)	(6,094.11)	(6,094.09)	(6,094.10)	(6,094.08)	(6,094.10)	(6,094.08)	(6,094.09)		(67,035.08)	**(940,454.68)**
190200	FUTURE LONG TERM DEBT REQUIRE	**16,228.44**	0.00											4,279.56	4,279.56	**20,508.00**
	LIABILITIES															
200000	ACCOUNTS PAYABLE	**(30,128.37)**	25,128.37	5,000.00										(16,003.22)	14,125.15	**(16,003.22)**
205030	EMPLOYEE RETIREMENT PAYABLE	**763.34**	(763.34)											1,155.28	391.94	**1,155.28**
205040	INSURANCE DUES PAYABLE	**162.66**	(162.66)											203.24	40.58	**203.24**
205500	ACCRUED PAYROLL-GROSS	**(16,925.27)**	16,925.27											(21,585.99)	(4,660.72)	**(21,585.99)**
230000	COMPENSATED ABSENSES (L/T)	**(16,228.44)**	0.00											(4,279.56)	(4,279.56)	**(20,508.00)**
	FUND BALANCES															
300100	NET INVESTMENT IN CAPITAL ASSETS	**(708,024.10)**	6,980.23	6,980.23	6,980.23	6,980.23	6,980.24	6,980.20	6,980.23	6,980.17	6,980.24	6,980.16	6,980.22		76,782.38	**(631,241.72)**
303001	FUND BALANCE-COMMITTED-DIF	**(128,880.84)**	(1,684.24)			(1,269.23)			(2,104.49)	71.51	(1,065.60)	(1,169.27)		(1,220.71)	(8,442.03)	**(137,322.87)**
304001	FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT	**(525,792.01)**	0.00			(5,127.93)			(5,310.21)	288.11		(104,676.99)		(5,617.50)	(120,444.52)	**(646,236.53)**
304003	FUND BALANCE-ASSIGNED-GENERAL RESERVE	**(11,626.00)**	0.00												0.00	**(11,626.00)**
309999	UNASSIGNED	**(278,719.17)**	1,684.24			6,397.16			7,414.70	(359.62)	1,065.60	105,846.26		6,838.21	128,886.55	**(149,832.62)**
	ESTIMATED ENDING BALANCE:															
	UNASSIGNED (309999)	**278,719.17**	(1,684.24)	0.00	0.00	(6,397.16)	0.00	0.00	(7,414.70)	359.62	(1,065.60)	(105,846.26)	0.00		149,832.62	**128,886.55**
	PLUS TOTAL INCOME	**827,119.00**	14,343.30	555.36	319.13	23,148.34	551,823.03	110,064.32	(2,701.28)	18,655.84	4,229.76	202,788.87	5,450.33	31,484.78	960,161.78	**(133,042.78)**
	MINUS TOTAL EXPENSES	**(1,109,001.00)**	(74,843.99)	(75,915.81)	(107,711.62)	(37,570.55)	(34,681.66)	(56,676.21)	(41,012.64)	(54,898.71)	(40,294.89)	(36,800.79)	(40,183.20)	(96,783.49)	(697,373.56)	**(411,627.44)**
	ESTIMATED ENDING BALANCE	**(3,162.83)**	**(62,184.93)**	**(75,360.45)**	**(107,392.49)**	**(20,819.37)**	**517,141.37**	**53,388.11**	**(51,128.62)**	**(35,883.25)**	**(37,130.73)**	**60,141.82**	**(34,732.87)**	**(65,298.71)**	**412,620.84**	**(415,783.67)**

Note: Est. 24-25 Beg Bal was $281,882.00 but actual Beg Bal was $278,719.17 for a difference of (**$3,162.83).** **(3,162.83)**