Esparto Fire Protection District

FY 2026-27 - Financial Report - Balance to Yolo County General Ledger

ACCOUNT NUMBER	ACCOUNT NAME	APPROVED BUDGETED REVENUE	TENTATIVE JULY 2026	TENTATIVE AUG 2026	TENTATIVE SEPT 2026	TENTATIVE OCT 2026	TENTATIVE 11/12/26 Claims NOV 2026	TOTAL REVENUE TO DATE	BUDGET MINUS ACTUALS
400100	PROP TAXES-CURRENT SECURED	251,369.00						0.00	**251,369.00**
400101	PROP TAXES-CURRENT UNSECURED	5,817.00						0.00	**5,817.00**
400111	PROP TAXES-PRIOR UNSECURED	95.00						0.00	**95.00**
400120	SUPPLEMENTAL PROP TAXES CURRENT	7,504.00						0.00	**7,504.00**
400121	SUPPLEMENTAL PROP TAXES PRIOR							0.00	**0.00**
401327	DEVELOPMENT FEES		$23,680.00					23,680.00	**(23,680.00)**
401391	OTHER LICENSES AND PERMITS							0.00	**0.00**
403100	INVESTMENT EARNINGS-POOL *(INTEREST)*	15,910.00						0.00	**15,910.00**
403199	GASB 31 FMV - DFS ONLY		5,137.00					5,137.00	**(5,137.00)**
403214	RENTS & CONCESSIONS - OTHER							0.00	**0.00**
410050	ST-HIGHWAY PROPERTY RENTALS							0.00	**0.00**
410250	ST-HOMEOWNERS PROP TAX RELIEF	1,060.00						0.00	**1,060.00**
410900	ST-OTHER							0.00	**0.00**
420900	FEDERAL-OTHER	57,000.00						0.00	**57,000.00**
430000	OTHR-IN-LIEU TAXES	199.00						0.00	**199.00**
402010	OTHR GOVT AGENCY-OTH CO-CITYS							0.00	**0.00**
430022	OTHER COUNTIES & CITIES-YOL CTY	235,006.00						0.00	**235,006.00**
430070	OTHER TRIBAL - YOCHE DEHE	16,666.00						0.00	**16,666.00**
440003	SPECIAL ASSESSMENTS	338,018.00						0.00	**338,018.00**
440600	OTH CHRG FR SVC-FIREFGHTR SVC		(11,440.57)		11,440.57			0.00	**0.00**
440690	OTHER CHARGES FOR SERVICES							0.00	**0.00**
450302	OTH MISC-DONATION							0.00	**0.00**
450900	OTHER MISC INCOME				332.04			332.04	**(332.04)**
	TOTAL ESTIMATED REVENUE	**928,644.00**	**17,376.43**	**0.00**	**11,772.61**	**0.00**	**0.00**	**29,149.04**	**899,494.96**
	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**
	ESTIMATED FUND BALANCE AVAILABLE	**424,562.00**						0.00	**424,562.00**
	DECREASE IN GENERAL RESERVE JUNE 30, 2027							0.00	**0.00**
	DECREASE IN DEVELOPMENT FEE RESERVE JUNE 30, 2027	35,000.00						0.00	**35,000.00**
	TOTAL FINANCING SOURCES	**1,388,206.00**	**17,376.43**	**0.00**	**11,772.61**	**0.00**	**0.00**	**29,149.04**	**1,359,056.96**

ACCOUNT NUMBER	ACCOUNT NAME	APPROVED BUDGETED EXPENSES	JULY 2026	AUG 2026	SEPT 2026	OCT 2026	NOV 2026	TOTAL EXPENSES TO DATE	BALANCE
500100	REGULAR EMPLOYEES	513,809.00	39,125.08	55,951.79	59,011.15	32,720.15		186,808.17	**327,000.83**
500110	EXTRA HELP							0.00	**0.00**
500120	OVERTIME	56,523.00	5,075.26	16,808.86	17,299.69	3,215.55		42,399.36	**14,123.64**
500130	STANDBY TIME							0.00	**0.00**
500140	SHIFT DIFFERENTIAL			408.00	1,224.00			1,632.00	**(1,632.00)**
500160	LEAVE BUYOUT	24,265.00						0.00	**24,265.00**
501100	RETIREMENT	77,268.00	5,816.02	4,729.18	5,072.12	4,064.10		19,681.42	**57,586.58**
501110	SOCIAL SECURITY TAX	1,246.00	81.14	95.41	258.16	294.47		729.18	**516.82**
501111	EMPLOYMENT TRAINING TAX	49.00			2.51	3.95		6.46	**42.54**
501120	MEDICARE	8,270.00	643.23	1,067.16	1,126.86	523.68		3,360.93	**4,909.07**
501130	HEALTH INSURANCE	52,887.00	6,473.28	3,616.83	4,552.33	3,939.04	3,759.58	22,341.06	**30,545.94**
501170	UNEMPLOYMENT INSURANCE	1,764.00			90.25	142.27		232.52	**1,531.48**
501180	WORKERS' COMPENSATION INSURANC	14,996.00	8,990.00					8,990.00	**6,006.00**
	TOTAL SALARY & BENEFITS	**751,077.00**	**66,204.01**	**82,677.23**	**88,637.07**	**44,903.21**	**3,759.58**	**286,181.10**	**464,895.90**
510010	CLOTHING & PERSONAL SUPPLIES	25,000.00					74.71	74.71	**24,925.29**
510020	COMMUNICATIONS	2,465.00		168.16	233.40	242.33	173.08	816.97	**1,648.03**
510030	FOOD	10,000.00		95.04	90.31	408.08	86.34	679.77	**9,320.23**
510040	HOUSEHOLD EXPENSE	7,000.00	278.16	437.56	367.33	453.31	446.98	1,983.34	**5,016.66**
510051	INSURANCE-PUBLIC LIABILITY	23,082.00	18,989.00					18,989.00	**4,093.00**
510052	INSURANCE-FIRE & EXTENDED							0.00	**0.00**
510053	INSURANCE-OTHER							0.00	**0.00**
510070	MAINTENANCE-EQUIPMENT	50,000.00		2,539.05	1,140.09	921.12	562.29	5,162.55	**44,837.45**
510071	MAINTENANCE-BUILDG & IMPROVMNTS	20,000.00	275.00	87.95	65.96	5,027.47	15.21	5,471.59	**14,528.41**
510080	MEDICAL, DENTAL & LAB SUPPLIES	12,000.00		76.63				76.63	**11,923.37**
510090	MEMBERSHIPS	2,000.00						0.00	**2,000.00**
510100	MISCELLANEOUS EXPENSE	3,000.00						0.00	**3,000.00**
510110	OFFICE EXPENSE	3,000.00		170.38				170.38	**2,829.62**
510111	OFFICE EXP-POSTAGE	400.00		78.00				78.00	**322.00**
510112	OFFICE EXP-PRINTING	200.00						0.00	**200.00**
510140	BOARD MEETING STIPENDS							0.00	**0.00**
510160	PUBLICATIONS AND LEGAL NOTICES							0.00	**0.00**
510170	RENTS AND LEASES - EQUIPMENT	1,000.00						0.00	**1,000.00**
510171	RENTS & LEASES-BUILDG & IMPRV	500.00						0.00	**500.00**
510180	TRAINING	15,000.00						0.00	**15,000.00**
510190	SMALL TOOLS & MINOR EQUIPMENT	25,000.00		323.20	1,928.20	2,939.44		5,190.84	**19,809.16**
510200	TRANSPORTATION & TRAVEL	5,000.00			379.19	171.82	33.49	584.50	**4,415.50**
510201	TRANSP & TRAVEL-FUEL	25,000.00		5,090.16	190.61	2,049.60	2,591.07	9,921.44	**15,078.56**
510220	UTILITIES	25,989.00		1,837.64	2,015.00	1,664.60	1,362.73	6,879.97	**19,109.03**
510251	PROF & SPEC SVC-AUDITG & ACCTG	4,035.00			760.00			760.00	**3,275.00**
510252	PROF & SPEC SVC-INFO TECH SVC	15,000.00	3,056.00	799.89	301.80	233.90		4,391.59	**10,608.41**
510255	PROF & SPEC SVC-MED,DENTAL,LAB	12,000.00					510.00	510.00	**11,490.00**
510256	PROF & SPEC SVC-LEGAL SVC	30,000.00		599.12	1,358.60	964.10		2,921.82	**27,078.18**
510275	PROF & SPEC SVC-OTHER	1,000.00				133.98		133.98	**866.02**
510282	SPEC DEPT EXP-ELECTION SUPPL/SVC							0.00	**0.00**
510288	SPEC DEPT EXP-OTHER							0.00	**0.00**
	TOTAL SERVICES AND SUPPLIES	**317,671.00**	**22,598.16**	**12,302.78**	**8,830.49**	**15,209.75**	**5,855.90**	**64,797.08**	**317,671.00**

526020	TAXES & ASSESSMENTS	1,627.00				1,626.72		1,626.72	**0.28**
526035	VOLUNTEER FIREMEN	50,000.00			27,587.27	8,834.81		36,422.08	**13,577.92**
	TOTAL OTHER CHARGES	**51,627.00**	**0.00**	**0.00**	**27,587.27**	**10,461.53**	**0.00**	**38,048.80**	**13,578.20**
530000	LAND							0.00	**0.00**
530021	BUILDING & IMPROVEMENTS							0.00	**0.00**
530070	EQUIPMENT	57,000.00						0.00	**57,000.00**
530071	EQUIPMENT VEHICLE	137,773.00					64,401.64	64,401.64	**73,371.36**
	TOTAL CAPITAL ASSETS	**194,773.00**	**0.00**	**0.00**	**0.00**	**0.00**	**64,401.64**	**64,401.64**	**130,371.36**
590100	APPROP FOR CONTINGENCY	0.00						0.00	**0.00**
	TOTAL APPROPRIATIONS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	ADDITIONS TO GENERAL RESERVE	10,817.00						0.00	**10,817.00**
	ADDITIONS TO EQUIP REPLACEMENT RESERVE	62,241.00						0.00	**62,241.00**
	TOTAL FINANCING USES *	**1,388,206.00**	**88,802.17**	**94,980.01**	**125,054.83**	**70,574.49**	**74,017.12**	**453,428.62**	**999,574.46**
	MONTHLY REVENUE MINUS EXPENSES	**0.00**	**(71,425.74)**	**(94,980.01)**	**(113,282.22)**	**(70,574.49)**	**(74,017.12)**	**(424,279.58)**	**424,279.58**