

Esparto Fire Protection District
 FY 2025-26 - Financial Report - Balance to Yolo County General Ledger

			FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	TENTATIVE	TENTATIVE (includes 5/2 PR & 5/14 Claims)		
ACCOUNT NUMBER	ACCOUNT NAME	08/14/2025 REVISED BUDGETED REVENUE	JULY 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL REVENUE TO DATE	BUDGET MINUS ACTUALS
400100	PROP TAXES-CURRENT SECURED	230,000.00					251,369.17							251,369.17	(21,369.17)
400101	PROP TAXES-CURRENT UNSECURED	6,000.00				5,784.86	10.62	5.31		19.89	(11.76)	8.17		5,817.09	182.91
400111	PROP TAXES-PRIOR UNSECURED	80.00				58.52	14.47	2.47		6.50	4.32	8.70		94.98	(14.98)
400120	SUPPLEMENTAL PROP TAXES CURRENT	5,059.00					(295.49)			26.64	7,663.08	109.61		7,503.84	(2,444.84)
400121	SUPPLEMENTAL PROP TAXES PRIOR	0.00												0.00	0.00
401327	DEVELOPMENT FEES	0.00	1,536.24	8,732.00			615.68	241.24				2,220.00		13,345.16	(13,345.16)
401391	OTHER LICENSES AND PERMITS	0.00												0.00	0.00
403100	INVESTMENT EARNINGS-POOL (INTEREST)	10,056.00				10,958.89			10,781.81			12,207.48		33,948.18	(23,892.18)
403199	GASB 31 FMV - DFS ONLY	0.00	(3,720.00)											(3,720.00)	3,720.00
403214	RENTS & CONCESSIONS - OTHER	0.00												0.00	0.00
410050	ST-HIGHWAY PROPERTY RENTALS	0.00					2.58	1.00						3.58	(3.58)
410250	ST-HOMEOWNERS PROP TAX RELIEF	1,000.00					187.14	436.67				436.67		1,060.48	(60.48)
410900	ST-OTHER	0.00												0.00	0.00
420900	FEDERAL-OTHER	0.00										2,100.50		2,100.50	
430000	OTHR-IN-LIEU TAXES	169.00							198.89					198.89	(29.89)
402010	OTHR GOVT AGENCY-OTH CO-CITYS	0.00												0.00	0.00
430022	OTHER COUNTIES & CITIES-YOL CTY	235,006.00					81,251.50		51,251.50			51,251.50		183,754.50	51,251.50
430070	OTHER TRIBAL - YOCH DEHE	16,666.00												0.00	16,666.00
440003	SPECIAL ASSESSMENTS	334,472.00					338,018.90							338,018.90	(3,546.90)
440600	OTH CHRG FR SVC-FIREFGHTR SVC	2,682.00	(1,902.70)	3,435.10		82,905.24	1,915.50	2,298.60	1,149.30					89,801.04	(87,119.04)
440690	OTHER CHARGES FOR SERVICES	0.00												0.00	0.00
450302	OTH MISC-DONATION	0.00												0.00	0.00
450900	OTHER MISC INCOME	0.00			172.41			150.31			149.28			472.00	(472.00)
	TOTAL ESTIMATED REVENUE	841,190.00	(4,086.46)	12,167.10	172.41	99,707.51	673,090.07	3,135.60	63,381.50	53.03	7,804.92	68,342.63	0.00	923,768.31	(80,477.81)
	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	404,757.00												0.00	404,757.00
	DECREASE IN GENERAL RESERVE JUNE 30, 2026													0.00	0.00
	DECREASE IN DEVELOPMENT FEE RESERVE JUNE 30, 2026	9,000.00							9,000.00					9,000.00	0.00
	TOTAL FINANCING SOURCES	1,254,947.00	(4,086.46)	12,167.10	172.41	99,707.51	673,090.07	3,135.60	63,381.50	53.03	7,804.92	68,342.63	0.00	923,768.31	331,178.69

ACCOUNT NUMBER	ACCOUNT NAME	08/14/2025 REVISED BUDGETED EXPENSES	JULY 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL EXPENSES TO DATE	BALANCE
500100	REGULAR EMPLOYEES	392,599.00	18,612.06	19,877.86	35,146.01	19,871.23	19,924.33	40,279.69	32,032.86	36,044.73	33,330.79	30,439.62	14,793.03	300,352.21	92,246.79
500110	EXTRA HELP	0.00												0.00	0.00
500120	OVERTIME	182,178.00	8,425.34	6,268.11	11,383.68	6,402.90	7,119.99	7,756.45	2,209.44	389.29	1,584.39	5,004.25	4,020.22	60,564.06	121,613.94
500130	STANDBY TIME	0.00												0.00	0.00
500140	SHIFT DIFFERENTIAL	0.00							1,326.00		816.00	408.00		2,550.00	(2,550.00)
500160	LEAVE BUYOUT	22,562.00									964.17			964.17	21,597.83
501100	RETIREMENT	58,088.00	6,944.17	2,551.54	5,084.92	2,551.54	2,551.54	324.28	2,436.94	9,276.12	5,107.98	4,232.85	1,980.32	43,042.20	15,045.80
501110	SOCIAL SECURITY TAX	1,186.00	102.32	101.65	111.94	101.23	104.53	186.53	102.30	110.03	87.69	91.55		1,099.77	86.23
501111	EMPLOYMENT TRAINING TAX	0.00						18.66	25.97	1.77	1.42	1.18		49.00	(49.00)
501120	MEDICARE	8,335.00	390.34	377.31	672.86	379.14	390.32	662.45	549.69	530.88	536.36	522.44	274.11	5,285.90	3,049.10
501130	HEALTH INSURANCE	48,450.00	4,370.03	2,117.71	2,117.71	2,117.71	2,117.71	2,413.71	2,781.87	3,366.83	3,482.21	3,366.83	3,277.10	31,529.42	16,920.58
501170	UNEMPLOYMENT INSURANCE	1,666.00						671.71	934.88	63.89	50.91	42.61		1,764.00	(98.00)
501180	WORKERS' COMPENSATION INSURANC	13,890.00		8,890.00										8,890.00	5,000.00
	TOTAL SALARY & BENEFITS	728,954.00	38,844.26	40,184.18	54,517.12	31,423.75	32,208.42	52,313.48	42,399.95	49,783.54	45,961.92	44,109.33	24,344.78	456,090.73	272,863.27
510010	CLOTHING & PERSONAL SUPPLIES	30,000.00		1,347.54					2,918.39			78.05		4,343.98	25,656.02
510020	COMMUNICATIONS	2,500.00		165.19	169.10	164.36	164.39	168.15	165.88	166.23	165.61	169.25	166.09	1,664.25	835.75
510030	FOOD	9,945.00		2,891.54		104.00			3,494.89		40.18			6,530.61	3,414.39
510040	HOUSEHOLD EXPENSE	5,064.00	264.51	419.98	292.81	497.17	352.03	264.51	473.35	650.14	441.29	610.70	364.83	4,631.32	432.68
510051	INSURANCE-PUBLIC LIABILITY	21,174.00		9,980.00	11,180.00							1,000.00		22,160.00	(986.00)
510052	INSURANCE-FIRE & EXTENDED	0.00												0.00	0.00
510053	INSURANCE-OTHER	0.00												0.00	0.00
510070	MAINTENANCE-EQUIPMENT	40,000.00		354.26	42.88	794.05	1,241.41	43.49	4,208.90	6,750.59	435.32	5,774.50	7,481.76	27,127.16	12,872.84
510071	MAINTENANCE-BUILDG & IMPROVMNTS	30,000.00		84.45	1,147.94	(58.91)	301.89	63.23	113.66	1,189.89	58.64	55.74	195.98	3,152.51	26,847.49
510080	MEDICAL, DENTAL & LAB SUPPLIES	10,000.00					1,082.89		4,624.63	6,946.61				12,654.13	(2,654.13)
510090	MEMBERSHIPS	1,300.00								638.35				638.35	661.65
510100	MISCELLANEOUS EXPENSE	3,000.00								27.64			325.90	353.54	2,646.46
510110	OFFICE EXPENSE	3,000.00			29.13	259.12			31.79			99.16	23.58	442.78	2,557.22
510111	OFFICE EXP-POSTAGE	400.00						7.47		106.90				114.37	285.63
510112	OFFICE EXP-PRINTING	500.00												0.00	500.00
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	5,500.00	5,036.85											5,036.85	463.15
510171	RENTS & LEASES-BUILDG & IMPRV	500.00												0.00	500.00
510180	TRAINING	15,000.00			617.94			27.40			16.00			661.34	14,338.66
510190	SMALL TOOLS & MINOR EQUIPMENT	32,894.00		4,811.72	2,015.94	886.14	34.31	107.24	2,940.44	4,309.05	258.46	(3,985.32)	12,101.46	23,479.44	9,414.56
510200	TRANSPORTATION & TRAVEL	3,000.00						15.00				9.00		24.00	2,976.00
510201	TRANSP & TRAVEL-FUEL	22,757.00	2,756.10			1,929.46		1,674.01	830.69	430.24	1,307.60	612.70	1,270.70	10,811.50	11,945.50
510220	UTILITIES	20,620.00		1,869.91	1,634.46	1,681.30	1,072.04	1,010.19	1,398.54	1,323.15	1,198.35	1,007.26	781.90	12,977.10	7,642.90
510251	PROF & SPEC SVC-AUDITG & ACCTG	2,506.00			700.00			100.00		255.00				2,935.00	(1,484.00)
510252	PROF & SPEC SVC-INFO TECH SVC	14,000.00		319.89	2,292.86	1,009.98	335.00	281.25	1,740.00	3,410.24	285.00	997.38	1,847.99	12,519.59	1,480.41
510255	PROF & SPEC SVC-MED,DENTAL,LAB	12,196.00							138.00					138.00	12,058.00
510256	PROF & SPEC SVC-LEGAL SVC	20,000.00			3,840.00		7,043.17	649.50	630.00	4,553.03	1,367.17			18,082.87	1,917.13
510275	PROF & SPEC SVC-OTHER	5,356.00	2,605.00		3,042.59			455.49						6,103.08	(747.08)
510282	SPEC DEPT EXP-ELECTION SUPPL/SVC	0.00												0.00	0.00
510288	SPEC DEPT EXP-OTHER	0.00												0.00	0.00
526020	TAXES & ASSESSMENTS	0.00				1,626.72								1,626.72	(1,626.72)
	TOTAL SERVICES AND SUPPLIES	311,212.00	10,662.46	22,244.48	27,005.65	8,893.39	11,627.13	4,866.93	23,709.16	30,757.06	5,573.62	9,363.42	24,560.19	179,263.49	131,948.51
526035	VOLUNTEER FIREMEN	50,000.00			12,906.40				9,673.00					22,579.40	27,420.60
	TOTAL OTHER CHARGES	50,000.00	0.00	0.00	12,906.40	0.00	0.00	0.00	9,673.00	0.00	0.00	0.00	0.00	22,579.40	27,420.60
530000	LAND	0.00												0.00	0.00
530010	EASEMENTS-NON DEPRECIABLE	0.00												0.00	0.00

530021	BUILDING & IMPROVEMENTS	9,000.00							9,000.00					9,000.00	0.00
530070	EQUIPMENT	0.00												0.00	0.00
	TOTAL CAPITAL ASSETS	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
	ADDITIONS TO GENERAL RESERVE	127,281.00												0.00	127,281.00
	ADDITIONS TO EQUIP REPLACEMENT RESERVE	28,500.00												0.00	28,500.00
	TOTAL FINANCING USES *	1,254,947.00	49,506.72	62,428.66	94,429.17	40,317.14	43,835.55	57,180.41	84,782.11	80,540.60	51,535.54	53,472.75	48,904.97	666,933.62	588,013.38
	MONTHLY REVENUE MINUS EXPENSES	0.00	(53,593.18)	(50,261.56)	(94,256.76)	59,390.37	629,254.52	(54,044.81)	(21,400.61)	(80,487.57)	(43,730.62)	14,869.88	(48,904.97)	256,834.69	(256,834.69)

ACCOUNT NUMBER	ASSETS, LIABILITIES AND FUND BALANCES	BALANCES AS OF JULY 1, 2025	JULY 2025	AUG 2025	SEPT 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL TO DATE	BEG BAL MINUS ACTUALS
	ASSETS														
100000	CASH IN TREASURY	454,359.42	(85,737.41)	(58,993.56)	(94,180.59)	51,741.34	39,546.26	243,932.38	(19,930.52)	(80,487.57)	(51,541.45)	245,470.40		189,819.28	644,178.70
100099	CASH GASB 31 FAIR MARKET VALUE DFS ONLY	3,720.00	(3,720.00)											(3,720.00)	0.00
101107	RESTRICTED CASH-ESP FPD LAND RESERVE	197,854.49				1,916.25			1,876.18			1,895.82		5,688.25	203,542.74
101108	RESTRICTED CASH-ESP FPD CAPITAL ASSET REPLACEMENT	448,382.04				4,342.62			4,251.79			32,796.28		41,390.69	489,772.73
101109	RESTRICTED CASH-ESP FPD DIF	137,322.87	1,536.24	8,732.00		1,390.16	615.68	241.24	(7,598.06)			3,561.02		8,478.28	145,801.15
105000	IMPREST CASH	20.00												0.00	20.00
111010	PROP TAX RECEIVABLE-CURRENT SECURED	148.99					589,388.07	(294,694.03)				(265,224.63)		29,469.41	29,618.40
111090	PROP TAX RECEIVABLE-CURRENT SECURED SUPPL	326.42			(76.17)		(295.49)	(3,524.40)			7,810.83	(3,629.01)		285.76	612.18
113001	DUE FROM OTHER GOV-JE	1,902.70	(1,902.70)											(1,902.70)	0.00
181100	BUILDING & IMPROVEMENT	208,521.09												0.00	208,521.09
181200	IMPROVEMENT OTHER THAN BUILDING	11,800.54												0.00	11,800.54
181400	EQUIPMENT	1,462,307.12												0.00	1,462,307.12
182100	ACCUMULATED DEPRECIATION-BLDG & IMPRV	(110,540.03)	(744.28)	(744.28)	(744.29)	(744.28)	(744.29)	(744.27)	(744.29)	(744.27)	(744.29)	(744.26)		(7,442.80)	(117,982.83)
182200	ACCUMULATED DEPRECIATION-IMPRV OTHER THAN BL	(1,278.39)	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.34)	(98.33)	(98.34)	(98.33)		(983.38)	(2,261.77)
182400	ACCUMULATED DEPRECIATION-EQUIPMENT	(946,548.76)	(6,094.11)	(5,715.65)	(5,715.65)	(5,715.64)	(5,715.64)	(5,656.41)	(5,656.43)	(5,656.41)	(5,656.43)	(5,656.40)		(57,238.77)	(1,003,787.53)
190200	FUTURE LONG TERM DEBT REQUIRE	20,508.00												0.00	20,508.00
	LIABILITIES														
200000	ACCOUNTS PAYABLE	(16,003.22)	16,003.22											16,003.22	0.00
205030	EMPLOYEE RETIREMENT PAYABLE	1,155.28	(1,155.28)											(1,155.28)	0.00
205040	INSURANCE DUES PAYABLE	203.24	(203.24)											(203.24)	0.00
205500	ACCRUED PAYROLL-GROSS	(21,585.99)	21,585.99											21,585.99	0.00
230000	COMPENSATED ABSENCES (L/T)	(20,508.00)												0.00	(20,508.00)
	FUND BALANCES														
300100	NET INVESTMENT IN CAPITAL ASSETS	(624,261.57)	6,936.73	6,558.27	6,558.28	6,558.26	6,558.27	6,499.02	6,499.06	6,499.01	6,499.06	6,498.99		65,664.95	(558,596.62)
303001	FUND BALANCE-COMMITTED-DIF	(137,322.87)	(1,536.24)	(8,732.00)		(1,390.16)	(615.68)	(241.24)	7,598.06			(3,561.02)		(8,478.28)	(145,801.15)
304001	FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT	(646,236.53)				(6,258.87)			(6,127.97)			(34,692.10)		(47,078.94)	(693,315.47)
304003	FUND BALANCE-ASSIGNED-GENERAL RESERVE	(11,626.00)										(127,281.00)		(127,281.00)	(138,907.00)
309999	UNASSIGNED	412,620.84	1,536.24	8,732.00		7,649.03	615.68	241.24	(1,470.09)			165,534.12		182,838.22	229,782.62
	ESTIMATED ENDING BALANCE:														
	UNASSIGNED (309999)	412,620.84	1,536.24	8,732.00	0.00	7,649.03	615.68	241.24	(1,470.09)	0.00	0.00	165,534.12	0.00	229,782.62	182,838.22
	PLUS TOTAL INCOME	850,190.00	(4,086.46)	12,167.10	172.41	99,707.51	673,090.07	3,135.60	72,381.50	53.03	7,804.92	68,342.63	0.00	923,768.31	(73,578.31)
	MINUS TOTAL EXPENSES	(1,254,947.00)	(49,506.72)	(62,428.66)	(94,429.17)	(40,317.14)	(43,835.55)	(57,180.41)	(84,782.11)	(80,540.60)	(51,535.54)	(53,472.75)	(48,904.97)	(666,933.62)	(588,013.38)
	ESTIMATED ENDING BALANCE	7,863.84	(52,056.94)	(41,529.56)	(94,256.76)	67,039.40	629,870.20	(53,803.57)	(13,870.70)	(80,487.57)	(43,730.62)	180,404.00	(48,904.97)	486,617.31	(478,753.47)

Note: Est. 25-26 Beg Bal was \$404,757.00 but updated actual Beg Bal is \$412,620.84 for a difference of \$7,863.84.

7,863.84