

**Esparto Fire Protection District**  
**FY 2026-27 - Financial Report - Balance to Yolo County General Ledger**

|                   |                                                   |                                 | TENTATIVE        | TENTATIVE   | TENTATIVE<br>9/10/26<br>Claims |                             |                            |
|-------------------|---------------------------------------------------|---------------------------------|------------------|-------------|--------------------------------|-----------------------------|----------------------------|
| ACCOUNT<br>NUMBER | ACCOUNT NAME                                      | APPROVED<br>BUDGETED<br>REVENUE | JULY<br>2026     | AUG<br>2026 | SEPT<br>2026                   | TOTAL<br>REVENUE<br>TO DATE | BUDGET<br>MINUS<br>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)                 | 11,440.57                  |
| 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)                   |
|                   | <b>TOTAL ESTIMATED REVENUE</b>                    | <b>928,644.00</b>               | <b>17,376.43</b> | <b>0.00</b> | <b>332.04</b>                  | <b>17,708.47</b>            | <b>910,935.53</b>          |
|                   | 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                       |
|                   | <b>ESTIMATED FUND BALANCE AVAILABLE</b>           | <b>424,562.00</b>               |                  |             |                                | <b>0.00</b>                 | <b>424,562.00</b>          |
|                   | 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                  |
|                   | <b>TOTAL FINANCING SOURCES</b>                    | <b>1,388,206.00</b>             | <b>17,376.43</b> | <b>0.00</b> | <b>332.04</b>                  | <b>17,708.47</b>            | <b>1,370,497.53</b>        |

| ACCOUNT<br>NUMBER | ACCOUNT NAME                       | APPROVED<br>BUDGETED<br>EXPENSES | JULY<br>2026     | AUG<br>2026      | SEPT<br>2026 | TOTAL<br>EXPENSES<br>TO DATE | BALANCE           |
|-------------------|------------------------------------|----------------------------------|------------------|------------------|--------------|------------------------------|-------------------|
| 500100            | REGULAR EMPLOYEES                  | 513,809.00                       | 39,125.08        | 55,951.79        |              | 95,076.87                    | 418,732.13        |
| 500110            | EXTRA HELP                         |                                  |                  |                  |              | 0.00                         | 0.00              |
| 500120            | OVERTIME                           | 56,523.00                        | 5,075.26         | 16,808.86        |              | 21,884.12                    | 34,638.88         |
| 500130            | STANDBY TIME                       |                                  |                  |                  |              | 0.00                         | 0.00              |
| 500140            | SHIFT DIFFERENTIAL                 |                                  |                  | 408.00           |              | 408.00                       | (408.00)          |
| 500160            | LEAVE BUYOUT                       | 24,265.00                        |                  |                  |              | 0.00                         | 24,265.00         |
| 501100            | RETIREMENT                         | 77,268.00                        | 5,816.02         | 4,729.18         |              | 10,545.20                    | 66,722.80         |
| 501110            | SOCIAL SECURITY TAX                | 1,246.00                         | 81.14            | 95.41            |              | 176.55                       | 1,069.45          |
| 501111            | EMPLOYMENT TRAINING TAX            | 49.00                            |                  |                  |              | 0.00                         | 49.00             |
| 501120            | MEDICARE                           | 8,270.00                         | 643.23           | 1,067.16         |              | 1,710.39                     | 6,559.61          |
| 501130            | HEALTH INSURANCE                   | 52,887.00                        | 6,473.28         | 3,616.83         | 82.16        | 10,172.27                    | 42,714.73         |
| 501170            | UNEMPLOYMENT INSURANCE             | 1,764.00                         |                  |                  |              | 0.00                         | 1,764.00          |
| 501180            | WORKERS' COMPENSATION INSURANC     | 14,996.00                        | 8,990.00         |                  |              | 8,990.00                     | 6,006.00          |
|                   | <b>TOTAL SALARY &amp; BENEFITS</b> | <b>751,077.00</b>                | <b>66,204.01</b> | <b>82,677.23</b> | <b>82.16</b> | <b>148,963.40</b>            | <b>602,113.60</b> |
| 510010            | CLOTHING & PERSONAL SUPPLIES       | 25,000.00                        |                  |                  |              | 0.00                         | 25,000.00         |
| 510020            | COMMUNICATIONS                     | 2,465.00                         |                  | 168.16           | 233.40       | 401.56                       | 2,063.44          |
| 510030            | FOOD                               | 10,000.00                        |                  | 95.04            | 90.31        | 185.35                       | 9,814.65          |
| 510040            | HOUSEHOLD EXPENSE                  | 7,000.00                         | 278.16           | 437.56           | 367.33       | 1,083.05                     | 5,916.95          |
| 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     | 3,679.14                     | 46,320.86         |
| 510071            | MAINTENANCE-BUILDG & IMPROVMNTS    | 20,000.00                        | 275.00           | 87.95            | 65.96        | 428.91                       | 19,571.09         |
| 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     | 2,251.40                     | 22,748.60         |
| 510200            | TRANSPORTATION & TRAVEL            | 5,000.00                         |                  |                  | 379.19       | 379.19                       | 4,620.81          |
| 510201            | TRANSP & TRAVEL-FUEL               | 25,000.00                        |                  | 5,090.16         | 190.61       | 5,280.77                     | 19,719.23         |
| 510220            | UTILITIES                          | 25,989.00                        |                  | 1,837.64         | 2,015.00     | 3,852.64                     | 22,136.36         |

|        |                                        |                     |                    |                    |                    |                     |                     |
|--------|----------------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| 510251 | PROF & SPEC SVC-AUDITG & ACCTG         | 4,035.00            |                    |                    |                    | 0.00                | 4,035.00            |
| 510252 | PROF & SPEC SVC-INFO TECH SVC          | 15,000.00           | 3,056.00           | 799.89             | 301.80             | 4,157.69            | 10,842.31           |
| 510255 | PROF & SPEC SVC-MED,DENTAL,LAB         | 12,000.00           |                    |                    |                    | 0.00                | 12,000.00           |
| 510256 | PROF & SPEC SVC-LEGAL SVC              | 30,000.00           |                    | 599.12             | 1,358.60           | 1,957.72            | 28,042.28           |
| 510275 | PROF & SPEC SVC-OTHER                  | 1,000.00            |                    |                    |                    | 0.00                | 1,000.00            |
| 510282 | SPEC DEPT EXP-ELECTION SUPPL/SVC       |                     |                    |                    |                    | 0.00                | 0.00                |
| 510288 | SPEC DEPT EXP-OTHER                    |                     |                    |                    |                    | 0.00                | 0.00                |
|        | <b>TOTAL SERVICES AND SUPPLIES</b>     | <b>317,671.00</b>   | <b>22,598.16</b>   | <b>12,302.78</b>   | <b>8,070.49</b>    | <b>42,971.43</b>    | <b>317,671.00</b>   |
| 526020 | TAXES & ASSESSMENTS                    | 1,627.00            |                    |                    |                    | 0.00                | 1,627.00            |
| 526035 | VOLUNTEER FIREMEN                      | 50,000.00           |                    |                    | 27,587.27          | 27,587.27           | 22,412.73           |
|        | <b>TOTAL OTHER CHARGES</b>             | <b>51,627.00</b>    | <b>0.00</b>        | <b>0.00</b>        | <b>27,587.27</b>   | <b>27,587.27</b>    | <b>24,039.73</b>    |
| 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          |                    |                    |                    | 0.00                | 137,773.00          |
|        | <b>TOTAL CAPITAL ASSETS</b>            | <b>194,773.00</b>   | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>         | <b>194,773.00</b>   |
| 590100 | APPROP FOR CONTINGENCY                 | 0.00                |                    |                    |                    | 0.00                | 0.00                |
|        | <b>TOTAL APPROPRIATIONS</b>            | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>         |
|        | 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           |
|        | <b>TOTAL FINANCING USES *</b>          | <b>1,388,206.00</b> | <b>88,802.17</b>   | <b>94,980.01</b>   | <b>35,739.92</b>   | <b>219,522.10</b>   | <b>1,211,655.33</b> |
|        | <b>MONTHLY REVENUE MINUS EXPENSES</b>  | <b>0.00</b>         | <b>(71,425.74)</b> | <b>(94,980.01)</b> | <b>(35,407.88)</b> | <b>(201,813.63)</b> | <b>201,813.63</b>   |