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

			TENTATIVE	TENTATIVE 8/13/26 CLAIMS		
ACCOUNT NUMBER	ACCOUNT NAME	APPROVED BUDGETED REVENUE	JULY 2026	AUG 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				0.00	**0.00**
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				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				0.00	**0.00**
	TOTAL ESTIMATED REVENUE	**928,644.00**	**(23,680.00)**	**0.00**	**(23,680.00)**	**952,324.00**
	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**	**(23,680.00)**	**0.00**	**(23,680.00)**	**1,411,886.00**

ACCOUNT NUMBER	ACCOUNT NAME	APPROVED BUDGETED EXPENSES	JULY 2026	AUG 2026	TOTAL EXPENSES TO DATE	BALANCE
500100	REGULAR EMPLOYEES	513,809.00	60,329.54		60,329.54	**453,479.46**
500110	EXTRA HELP				0.00	**0.00**
500120	OVERTIME	56,523.00	7,067.19		7,067.19	**49,455.81**
500130	STANDBY TIME				0.00	**0.00**
500140	SHIFT DIFFERENTIAL		102.00		102.00	**(102.00)**
500160	LEAVE BUYOUT	24,265.00	873.20		873.20	**23,391.80**
501100	RETIREMENT	77,268.00	19,093.63		19,093.63	**58,174.37**
501110	SOCIAL SECURITY TAX	1,246.00	119.06		119.06	**1,126.94**
501111	EMPLOYMENT TRAINING TAX	49.00			0.00	**49.00**
501120	MEDICARE	8,270.00	995.31		995.31	**7,274.69**
501130	HEALTH INSURANCE	52,887.00	6,643.93	3,187.37	9,831.30	**43,055.70**
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**
	TOTAL SALARY & BENEFITS	**751,077.00**	**104,213.86**	**3,187.37**	**107,401.23**	**643,675.77**
510010	CLOTHING & PERSONAL SUPPLIES	25,000.00			0.00	**25,000.00**
510020	COMMUNICATIONS	2,465.00		168.16	168.16	**2,296.84**
510030	FOOD	10,000.00		95.04	95.04	**9,904.96**
510040	HOUSEHOLD EXPENSE	7,000.00	278.16	437.56	715.72	**6,284.28**
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	2,539.05	**47,460.95**
510071	MAINTENANCE-BUILDG & IMPROVMNTS	20,000.00	275.00	87.95	362.95	**19,637.05**
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	323.20	**24,676.80**
510200	TRANSPORTATION & TRAVEL	5,000.00			0.00	**5,000.00**
510201	TRANSP & TRAVEL-FUEL	25,000.00		5,090.16	5,090.16	**19,909.84**
510220	UTILITIES	25,989.00		1,837.64	1,837.64	**24,151.36**
510251	PROF & SPEC SVC-AUDITG & ACCTG	4,035.00			0.00	**4,035.00**
510252	PROF & SPEC SVC-INFO TECH SVC	15,000.00		799.89	799.89	**14,200.11**
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	599.12	**29,400.88**
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**
	TOTAL SERVICES AND SUPPLIES	**317,671.00**	**19,542.16**	**12,302.78**	**31,844.94**	**317,671.00**
526020	TAXES & ASSESSMENTS	1,627.00			0.00	**1,627.00**
526035	VOLUNTEER FIREMEN	50,000.00			0.00	**50,000.00**
	TOTAL OTHER CHARGES	**51,627.00**	**0.00**	**0.00**	**0.00**	**51,627.00**
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**
	TOTAL CAPITAL ASSETS	**194,773.00**	**0.00**	**0.00**	**0.00**	**194,773.00**
590100	APPROP FOR CONTINGENCY	0.00			0.00	**0.00**
	TOTAL APPROPRIATIONS	**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**	**123,756.02**	**15,490.15**	**139,246.17**	**1,280,804.77**
	MONTHLY REVENUE MINUS EXPENSES	**0.00**	**(147,436.02)**	**(15,490.15)**	**(162,926.17)**	**162,926.17**