

**Esparto Fire Protection District**  
**FY 2024-25 - Financial Report - Balance to Yolo County General Ledger**

|                   |  |                     | TENTATIVE        | TENTATIVE     | TENTATIVE<br>Includes 9/7<br>PR & 9/12<br>Claims |                             |                            |
|-------------------|--|---------------------|------------------|---------------|--|-----------------------------|----------------------------|
| ACCOUNT<br>NUMBER | ACCOUNT NAME                                     | BUDGETED<br>REVENUE | JULY<br>2024     | AUG<br>2024   | SEPT<br>2024                                     | TOTAL<br>REVENUE<br>TO DATE | BUDGET<br>MINUS<br>ACTUALS |
| 400100            | PROP TAXES-CURRENT SECURED                       | 202,756.00          |                  |               |  | 0.00                        | 202,756.00                 |
| 400101            | PROP TAXES-CURRENT UNSECURED                     | 5,026.00            |                  |               |  | 0.00                        | 5,026.00                   |
| 400111            | PROP TAXES-PRIOR UNSECURED                       | 162.00              |                  |               |  | 0.00                        | 162.00                     |
| 400120            | SUPPLEMENTAL PROP TAXES CURRENT                  | 1,216.00            |                  |               |  | 0.00                        | 1,216.00                   |
| 400121            | SUPPLEMENTAL PROP TAXES PRIOR                    | 0.00                |                  |               |  | 0.00                        | 0.00                       |
| 401327            | DEVELOPMENT FEES                                 | 0.00                | 1,684.24         |               |  | 1,684.24                    | (1,684.24)                 |
| 401391            | OTHER LICENSES AND PERMITS                       | 0.00                |                  |               |  | 0.00                        | 0.00                       |
| 403100            | INVESTMENT EARNINGS-POOL (INTEREST)              | 6,103.00            |                  |               |  | 0.00                        | 6,103.00                   |
| 403199            | GASB 31 FMV - DFS ONLY                           | 0.00                | 12,507.00        |               |  | 12,507.00                   | (12,507.00)                |
| 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            |                  |               |  | 0.00                        | 1,093.00                   |
| 410900            | ST-OTHER   | 0.00                |                  |               |  | 0.00                        | 0.00                       |
| 420900            | FEDERAL-OTHER                                    | 0.00                |                  |               |  | 0.00                        | 0.00                       |
| 430000            | OTHR-IN-LIEU TAXES                               | 159.00              |                  |               |  | 0.00                        | 159.00                     |
| 402010            | OTHR GOVT AGENCY-OTH CO-CITYS                    | 0.00                |                  |               |  | 0.00                        | 0.00                       |
| 430022            | OTHER COUNTIES & CITIES-YOL CTY                  | 235,006.00          |                  |               |  | 0.00                        | 235,006.00                 |
| 430070            | OTHER TRIBAL - YOICHE DEHE                       | 16,666.00           |                  |               |  | 0.00                        | 16,666.00                  |
| 440003            | SPECIAL ASSESSMENTS                              | 75,186.00           |                  |               |  | 0.00                        | 75,186.00                  |
| 440600            | OTH CHRG FR SVC-FIREFGHTR SVC                    | 26,438.00           |                  | 555.36        |  | 555.36                      | 25,882.64                  |
| 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   | 319.13                      | 58.87                      |
|                   | <b>TOTAL ESTIMATED REVENUE</b>                   | <b>570,189.00</b>   | <b>14,343.30</b> | <b>555.36</b> | <b>0.00</b>                                      | <b>15,217.79</b>            | <b>554,971.21</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                        | 0.00                       |
|                   |  |                     |                  |               |  | 0.00                        | 0.00                       |
|                   | ESTIMATED FUND BALANCE AVAILABLE                 | <b>281,882.00</b>   |                  |               |  |                             |                            |
|                   |  |                     |                  |               |  |                             |                            |
|                   | DECREASE IN GENERAL RESERVE JUNE 30, 2025        |                     |                  |               |  | 0.00                        | 0.00                       |
|                   | DECREASE IN EQUIPMENT REPL RESERVE JUNE 30, 2025 |                     |                  |               |  | 0.00                        | 0.00                       |
|                   |  |                     |                  |               |  |                             |                            |
|                   | <b>TOTAL FINANCING SOURCES</b>                   | <b>852,071.00</b>   | <b>14,343.30</b> | <b>555.36</b> | <b>0.00</b>                                      | <b>15,217.79</b>            | <b>836,853.21</b>          |

| ACCOUNT NUMBER | ACCOUNT NAME                       | BUDGETED EXPENSES | JULY 2024        | AUG 2024         | SEPT 2024        | TOTAL EXPENSES TO DATE | BALANCE           |
|----------------|------------------------------------|-------------------|------------------|------------------|------------------|------------------------|-------------------|
| 500100         | REGULAR EMPLOYEES                  | 277,916.00        | 25,336.16        | 44,686.17        | 9,485.39         | 79,507.72              | 198,408.28        |
| 500110         | EXTRA HELP                         | 0.00              |                  |                  |                  | 0.00                   | 0.00              |
| 500120         | OVERTIME                           | 109,021.00        | 17,964.40        | 18,024.23        | 3,008.93         | 38,997.56              | 70,023.44         |
| 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         | 1,216.60         | 12,363.78              | 28,038.22         |
| 501110         | SOCIAL SECURITY TAX                | 1,118.00          | 92.45            | 83.81            | 39.91            | 216.17                 | 901.83            |
| 501120         | MEDICARE                           | 5,176.00          | 626.62           | 908.02           | 180.53           | 1,715.17               | 3,460.83          |
| 501130         | HEALTH INSURANCE                   | 49,920.00         | 3,276.30         | 1,891.57         | 1,645.91         | 6,813.78               | 43,106.22         |
| 501170         | UNEMPLOYMENT INSURANCE             | 1,610.00          |                  |                  |                  | 0.00                   | 1,610.00          |
| 501180         | WORKERS' COMPENSATION INSURANC     | 10,000.00         | 5,000.00         |                  | 219.03           | 5,219.03               | 4,780.97          |
|                | <b>TOTAL SALARY &amp; BENEFITS</b> | <b>510,945.00</b> | <b>60,436.91</b> | <b>68,600.00</b> | <b>15,796.30</b> | <b>144,833.21</b>      | <b>366,111.79</b> |
| 510010         | CLOTHING & PERSONAL SUPPLIES       | 30,000.00         |                  | 500.00           | 1,863.52         | 2,363.52               | 27,636.48         |
| 510020         | COMMUNICATIONS                     | 6,953.00          |                  | 159.50           | 163.84           | 323.34                 | 6,629.66          |
| 510030         | FOOD                               | 6,000.00          |                  | 38.06            | 184.11           | 222.17                 | 5,777.83          |
| 510040         | HOUSEHOLD EXPENSE                  | 6,500.00          | 125.83           | 141.91           | 263.84           | 531.58                 | 5,968.42          |
| 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              | 39,462.00         | 333.25           | 1,673.49         | 699.96           | 2,706.70               | 36,755.30         |
| 510071         | MAINTENANCE-BUILDG & IMPROVMNTS    | 29,460.00         |                  | 339.96           | 116.68           | 456.64                 | 29,003.36         |
| 510080         | MEDICAL, DENTAL & LAB SUPPLIES     | 7,000.00          |                  |                  | 299.01           | 299.01                 | 6,700.99          |
| 510090         | MEMBERSHIPS                        | 1,100.00          | 250.00           |                  |                  | 250.00                 | 850.00            |
| 510100         | MISCELLANEOUS EXPENSE              | 3,000.00          |                  |                  |                  | 0.00                   | 3,000.00          |
| 510110         | OFFICE EXPENSE                     | 3,000.00          |                  | 447.08           | 305.39           | 752.47                 | 2,247.53          |
| 510111         | OFFICE EXP-POSTAGE                 | 400.00            |                  |                  |                  | 0.00                   | 400.00            |
| 510112         | OFFICE EXP-PRINTING                | 0.00              |                  |                  |                  | 0.00                   | 0.00              |
| 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       | 500.00            |                  |                  |                  | 0.00                   | 500.00            |
| 510171         | RENTS & LEASES-BUILDG & IMPRV      | 500.00            |                  |                  |                  | 0.00                   | 500.00            |
| 510180         | TRAINING                           | 10,000.00         |                  |                  |                  | 0.00                   | 10,000.00         |
| 510190         | SMALL TOOLS & MINOR EQUIPMENT      | 33,100.00         |                  | 573.20           | 9,454.84         | 10,028.04              | 23,071.96         |
| 510200         | TRANSPORTATION & TRAVEL            | 3,000.00          |                  |                  |                  | 0.00                   | 3,000.00          |
| 510201         | TRASNP & TRAVEL-FUEL               | 20,000.00         |                  | 282.00           | 1,779.00         | 2,061.00               | 17,939.00         |
| 510220         | UTILITIES                          | 23,000.00         |                  | 2,460.61         | 1,748.77         | 4,209.38               | 18,790.62         |
| 510251         | PROF & SPEC SVC-AUDITG & ACCTG     | 3,406.00          |                  | 700.00           |                  | 700.00                 | 2,706.00          |
| 510252         | PROF & SPEC SVC-INFO TECH SVC      | 8,000.00          |                  |                  | 3,693.36         | 3,693.36               | 4,306.64          |
| 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         |                  |                  |                  | 0.00                   | 34,075.00         |
| 510282         | SPEC DEPT EXP-ELECTION SUPPL/SVC   | 0.00              |                  |                  |                  | 0.00                   | 0.00              |
| 510288         | SPEC DEPT EXP-OTHER                | 0.00              |                  |                  |                  | 0.00                   | 0.00              |
|                | <b>TOTAL SERVICES AND SUPPLIES</b> | <b>291,126.00</b> | <b>14,407.08</b> | <b>7,315.81</b>  | <b>20,572.32</b> | <b>42,295.21</b>       | <b>248,830.79</b> |

|        |  |                   |                    |                    |                    |                     |                    |
|--------|--|-------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| 526035 | VOLUNTEER FIREMEN  | 50,000.00         |                    |                    | 49,117.14          | 49,117.14           | 882.86             |
|        | <b>TOTAL OTHER CHARGES</b>   | <b>50,000.00</b>  | <b>0.00</b>        | <b>0.00</b>        | <b>49,117.14</b>   | <b>49,117.14</b>    | <b>882.86</b>      |
| 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               |
|        | <b>TOTAL CAPITAL ASSETS</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>        |
| 590100 | APPROP FOR CONTINGENCY   |                   |                    |                    |                    | 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 EQUIP REPLACEMENT RESERVE   |                   |                    |                    |                    |                     |                    |
|        | <b>TOTAL FINANCING USES *</b>  | <b>852,071.00</b> | <b>74,843.99</b>   | <b>75,915.81</b>   | <b>85,485.76</b>   | <b>236,245.56</b>   | <b>615,825.44</b>  |
|        | <b>MONTHLY REVENUE MINUS EXPENSES</b>  | <b>0.00</b>       | <b>(60,500.69)</b> | <b>(75,360.45)</b> | <b>(85,485.76)</b> | <b>(221,027.77)</b> | <b>221,027.77</b>  |
|        | <b>ESTIMATED BEG BALANCE PLUS<br/>TOTAL REVENUE TO DATE<br/>MINUS TOTAL EXPENSES TO DATE</b> |                   |                    |                    |                    | <b>60,854.23</b>    | <b>(60,854.23)</b> |

| ACCOUNT NUMBER | ASSETS, LIABILITIES AND FUND BALANCES             | TENTATIVE BALANCES AS OF JULY 1, 2024 | JULY 2024   | AUG 2024    | SEPT 2024  | TOTAL TO DATE | BEG BAL MINUS ACTUALS |
|----------------|---|---------------------------------------|-------------|-------------|------------|---------------|-----------------------|
|                | <b>ASSETS</b>                                     |                                       |             |             |            |               |                       |
| 100000         | CASH IN TREASURY                                  | 343,495.05                            | (98,330.83) | (80,360.45) |            | (178,691.28)  | 164,803.77            |
| 100099         | CASH GASB 31 FAIR MARKET VALUE DFS ONLY           | 0.00                                  | 12,507.00   |             |            | 12,507.00     | 12,507.00             |
| 101107         | RESTRICTED CASH-ESP FPD LAND RESERVE              | 190,717.64                            | 0.00        |             |            | 0.00          | 190,717.64            |
| 101108         | RESTRICTED CASH-ESP FPD CAPITAL ASSET REPLACEMENT | 335,074.37                            | 0.00        |             |            | 0.00          | 335,074.37            |
| 101109         | RESTRICTED CASH-ESP FPD DIF                       | \$128,880.84                          | 1,684.24    |             |            | 1,684.24      | 130,565.08            |
| 105000         | IMPREST CASH                                      | 20.00                                 | 0.00        |             |            | 0.00          | 20.00                 |
| 111010         | PROP TAX RECEIVABLE-CURRENT SECURED               | 149.00                                | 0.00        |             |            | 0.00          | 149.00                |
| 111090         | PROP TAX RECEIVABLE-CURRENT SECURED SUPPL         | 3,330.50                              | 0.00        |             |            | 0.00          | 3,330.50              |
| 113001         | DUE FROM OTHER GOV-JE                             | 1,985.26                              | (1,985.26)  |             |            | (1,985.26)    | 0.00                  |
| 181100         | BUILDING & IMPROVEMENT                            | 163,260.90                            | 0.00        |             |            | 0.00          | 163,260.90            |
| 181400         | EQUIPMENT   | 1,547,328.57                          | 0.00        |             |            | 0.00          | 1,547,328.57          |
| 182100         | ACCUMULATED DEPRECIATION-BLDG & IMPRV             | (100,352.06)                          | 0.00        |             |            | 0.00          | (100,352.06)          |
| 182400         | ACCUMULATED DEPRECIATION-EQUIPMENT                | (952,346.98)                          | 0.00        |             |            | 0.00          | (952,346.98)          |
| 190200         | FUTURE LONG TERM DEBT REQUIRE                     | 13,772.08                             | 0.00        |             |            | 0.00          | 13,772.08             |
|                | <b>LIABILITIES</b>                                |                                       |             |             |            |               |                       |
| 200000         | ACCOUNTS PAYABLE                                  | (30,128.37)                           | 9,624.89    | 5,000.00    | (2,436.06) | 12,188.83     | (17,939.54)           |
| 205030         | EMPLOYEE RETIREMENT PAYABLE                       | 763.34                                | (763.34)    |             |            | (763.34)      | 0.00                  |
| 205040         | INSURANCE DUES PAYABLE                            | 162.66                                | (162.66)    |             |            | (162.66)      | 0.00                  |
| 205500         | ACCRUED PAYROLL-GROSS                             | (14,968.11)                           | 16,925.27   |             |            | 16,925.27     | 1,957.16              |
| 230000         | COMPENSATED ABSENSES (L/T)                        | (13,772.08)                           | 0.00        |             |            | 0.00          | (13,772.08)           |
|                | <b>FUND BALANCES</b>                              |                                       |             |             |            |               |                       |
| 300100         | NET INVESTMENT IN CAPITAL ASSETS                  | (657,890.43)                          |             |             |            | 0.00          | (657,890.43)          |
| 303001         | FUND BALANCE-COMMITTED-DIF                        | (125,127.59)                          | (1,684.24)  |             |            | (1,684.24)    | (126,811.83)          |
| 304001         | FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT   | (509,407.92)                          | 0.00        |             |            | 0.00          | (509,407.92)          |
| 304003         | FUND BALANCE-ASSIGNED-GENERAL RESERVE             | (11,626.00)                           | 0.00        |             |            | 0.00          | (11,626.00)           |
| 309999         | UNASSIGNED  | (313,320.67)                          | 1,684.24    |             |            | 1,684.24      | (311,636.43)          |