WEST PLAINFIELD FIRE PROTECTION DISTRICT
FYE 2025 TRIAL BALANCE

Acct #	Account Name	Adopted - Revised	P6 Closed	% of Adopted
400100	PROPERTY TAXES - CURRENT SECURED	382,800.00	397,675.20	103.89%
400101	PROPERTY TAXES - CURRENT UNSECURED	23,700.00	20,287.40	85.60%
400111	PROPERTY TAXES - PRIOR UNSECURED	400.00	282.06	70.52%
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT		1,565.71	
400121	SUPPLEMENTAL PROPERTY TAXES - PRIOR			
400500	OTHER TAXES - SALES & USE TAX			
403100	INVESTMENT EARNINGS - POOL	500.00	6,506.52	1301.30%
403214	RENTS & CONCESSIONS - OTHER			
410050	ST-HIGHWAY PROPERTY RENTALS		7.82	
410250	STATE - HOMEOWNERS PROPERTY TAX RELIEF		794.84	
410900	STATE - OTHER	10,000.00	0.89	0.01%
420103	FEDERAL - OTHER - HOMELAND SECURITY			
420900	FEDERAL - OTHER	16,000.00	(0.41)	0.00%
430020	OTHER GOVT AGENCY - OTHER CO-CITIES			
430022	OTHER COUNTIES & CITIES - YOLO	127,810.00	63,905.00	50.00%
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL			
440003	SPECIAL ASSESSMENT	228,722.00	228,724.38	100.00%
440600	OTHER CHRGS FOR SERVICES - FIREFIGHTERS / OTHER		3,230.26	40.13%
440690	OTHER CHRGS FOR SERVICES		14.00	
450302	OTHER MISC - DONATION			
450307	OTHER MISC - CONTRIBUTION/GRANTS-NONGOV		3,000.00	
450900	OTHER MISC REVENUES		320.98	3.99%
460000	SALE OF CAPITAL ASSETS	15,000.00	15,000.00	186.35%
	Total Estimated Revenue	804,932.00	741,314.65	**92.10%**
	Estimated Fund Balance Available (from FYE 2025)	177,844.00		
	Decrease in Accrued Capital Asset Replacement Fund	365,000.00		
	Decrease in Accrued Leave Reserve	15,500.00		
	TOTAL FINANCING SOURCES	**1,363,276.00**	**741,314.65**	

Acct #	Account Name	Adopted - Revised	P6 Closed	% of Adopted
500100	REGULAR EMPLOYEES	380,276.00	192,272.02	50.56%
500110	EXTRA HELP	20,750.00	38,538.45	185.73%
500120	OVERTIME	70,290.00	14,950.04	21.27%
500160	LEAVE BUYOUT			
501110	SOCIAL SECURITY TAX	29,210.00	15,185.27	51.99%
501110	EMPLOYMENT TRAINING TAX		5.36	
501120	MEDICARE TAX	7,067.00	3,551.39	50.25%
501170	UNEMPLOYMENT INSURANCE	1,413.00	968.57	68.55%
501180	WORKER'S COMPENSATION INSURANCE	12,700.00	12,596.00	99.18%
501190	OTHER EMPLOYEE BENEFITS	28,800.00	7,574.23	26.30%
510010	CLOTHING & PERSONAL SUPPLIES	46,065.00	28,637.78	62.17%
510012	AGRICULTURAL SUPPLIES			
510020	COMMUNICATIONS	2,468.00	31.68	1.28%
510030	FOOD	500.00	629.70	125.94%
510040	HOUSEHOLD EXPENSE	9,316.00	4,502.12	48.33%
510051	INSURANCE - PUBLIC LIABILITY	16,285.00	16,285.00	100.00%
510052	INSURANCE - FIRE &EXTENDED			
510053	INSURANCE - OTHER	4,212.00	4,180.00	99.24%
510070	MAINTENANCE - EQUIPMENT	22,018.00	5,348.95	24.29%
510071	MAINTENANCE - BULDGS & IMPROVEMENTS	41,000.00	2,525.49	6.16%
510080	MEDICAL, DENTAL & LAB SUPPLIES	3,000.00	2,019.97	67.33%
510090	MEMBERSHIPS	2,600.00	169.00	6.50%
510100	MISC EXPENSE			
510102	MISC EXPENSE - CREDIT CARD SERVICE CHARGES	20.00	167.53	837.65%
510110	OFFICE EXPENSE	1,550.00	139.14	8.98%
510111	OFFICE EXPENSE - POSTAGE			0.00%
510112	OFFICE EXPENSE - PRINTING			
510160	PUBLICATIONS & LEGAL NOTICES			
510170	RENTS & LEASES - EQUIPMENT	1,690.00	991.45	58.67%
510180	TRAINING	5,000.00	777.64	15.55%
510190	MINOR EQUIPMENT	48,600.00	3,980.52	8.19%
510200	TRANSPORTATION & TRAVEL			
510201	TRANSPORTATION & TRAVEL - FUEL	11,250.00	5,196.01	46.19%
510204	VEHICLE MAINTENANCE	28,134.00	10,292.58	36.58%
510220	UTILITIES	11,807.00	5,949.84	50.39%
510251	PROF & SPEC SVC - AUDITING & ACCOUNTING	396.00		0.00%
510252	PROF & SPEC SVC - INFORMATION TECH SERVICES	22,687.00	10,925.03	48.16%
510254	PROF & SPCE SVC - FISCAL AGENT FEES		2.37	
510255	PROF & SPEC SVC - MEDICAL, DENTAL & LAB	5,061.00	1,363.00	26.93%
510256	PROF & SPEC SVC - LEGAL SERVICES	3,000.00		0.00%
510275	PROF & SPEC SVC - OTHER	490.00	258.37	52.73%
510288	SPEC DEPT EXPENSE - OTHER			
526020	TAXES AND ASSESSMENTS		13.88	0.11%
530021	BUILDINGS & IMPROVEMENTS		20,238.40	159.51%
530070	EQUIPMENT	19,121.00		0.00%
530071	EQUIPMENT - VEHICLE	372,000.00	369,803.83	2914.65%
590100	APPROPRIATIONS FOR CONTINGENCY	40,000.00		0.00%
	Total Appropriations	**1,268,776.00**	**780,070.61**	**61.48%**
	Additions to Capital Asset Replacement Reserve	91,000.00		
	Additions to WPFPD -QSEHRA Reserve	3,500.00		
	TOTAL FINANCING USES	**1,363,276.00**	**% of FY**	**50.00%**

100000	CASH IN TREASURY	20,105.35	
205049	ACCRUED SALARIES & BENEFIT - WPFPD-QSEHRA		should be $3,500.00
304001	FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT	384,163.13	
304002	FUND BALANCE-ASSIGNED-ACCRUED LEAVE	32,753.82	
304003	FUND BALANCE-ASSIGNED-GENERAL RESERVE	159,825.00	
309999	UNASSIGNED	214,905.52	
403199	GASB 31 FAIR MARKET VALUE - DFS ONLY	(2,246.00)	