

Higgins Fire Protection District

Cash Balances

As of March 31, 2025

Fund		
6348	\$	2,716,399
6759	\$	797,507
6784	\$	2,201,237
6349	\$	419,093
Total	\$	<u>6,134,236</u>

****All balances are from HFD Quickbooks and Nevada County FinPlus Reports*

Fund 6348 - General Fund
Profit & Loss Budget Performance
March 2025

	Mar 25	Jul '24 - Mar 25	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	1,101,650.64	1,950,837.00	56%
4003-000 Current Unsecured Tax	299.01	30,902.67	35,940.00	86%
4004-000 Prior Unsecured Tax	14.84	322.30	0.00	100%
4017-000 Supp. Secured	4,377.73	27,479.23	40,000.00	69%
4018-000 Supp. Unsecured	105.97	3,029.14	0.00	100%
4301-000 Interest				
4301-000 Interest - Other	24,700.05	59,913.76	35,000.00	171%
Total 4301-000 Interest	24,700.05	59,913.76	35,000.00	171%
4419-000 H.O Property Tax				
4419-000 H.O Property Tax - Other	0.00	6,075.91	12,000.00	51%
Total 4419-000 H.O Property Tax	0.00	6,075.91	12,000.00	51%
4444-000 Strike Team Reimb.				
4444-600 Strike Team Prior Year	0.00	95,349.77	0.00	100%
4444-000 Strike Team Reimb. - Other	92,675.57	392,642.02	395,000.00	99%
Total 4444-000 Strike Team Reimb.	92,675.57	487,991.79	395,000.00	124%
4460-000 State Station Lease	0.00	36,804.12	46,000.00	80%
4496-000 Prop. 172 Funds	20,547.75	67,272.05	100,000.00	67%
4517-000 Special Taxes				
4517-000 Special Taxes - Other	0.00	71,355.50	125,000.00	57%
Total 4517-000 Special Taxes	0.00	71,355.50	125,000.00	57%
4608-000 Repays	0.00	3,378.36	3,000.00	113%
4620-000 Other				
4620-100 Donations	0.00	1,827.00	3,000.00	61%
4620-000 Other - Other	245.00	1,909.28	0.00	100%
Total 4620-000 Other	245.00	3,736.28	3,000.00	125%
4640-000 Transfer In	0.00	16,149.90	0.00	100%
4800-000 Next FY SummerSeasonal - Other	0.00	0.00	105,000.00	0%
Total 4800-000 Next FY SummerSeasonal	0.00	0.00	105,000.00	0%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
49900 - Uncategorized Income	0.00	-54.85	0.00	100%
Total Income	142,965.92	1,916,006.80	4,650,777.00	41%
Expense				
1920-100 Cash on Hand	0.00	0.00	0.00	0%
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	6,103.90	235,999.17	0.00	100%
5101-105 Salaries-Staff Plan O/	7,500.78	48,865.04	0.00	100%
5101-300 Salaries PCF	5,533.50	30,995.06	0.00	100%
5101-000 Salaries-Regular - Other	77,018.45	519,234.66	993,000.00	52%
Total 5101-000 Salaries-Regular	96,156.63	835,093.93	993,000.00	84%
5102-000 Salaries-Temp.				

Fund 6348 - General Fund
Profit & Loss Budget Performance
March 2025

	Mar 25	Jul '24 - Mar 25	YTD Budget	% of Budget
5102-100 FF Summer	0.00	66,247.25	0.00	100%
5102-400 FF Summer PLANNED OT	0.00	8,511.30	0.00	100%
5102-500 FF Summer UNPLANNED OT	0.00	45,446.68	0.00	100%
5102-000 Salaries-Temp. - Other	0.00	0.00	188,000.00	0%
Total 5102-000 Salaries-Temp.	0.00	120,205.23	188,000.00	64%
5103-000 Retirement				
5103-100 457 Matching	1,084.62	9,253.75	0.00	100%
5103-000 Retirement - Other	14,520.30	252,962.65	383,000.00	66%
Total 5103-000 Retirement	15,604.92	262,216.40	383,000.00	68%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	1,354.04	14,199.39	0.00	100%
5104-200 Life Insurance	-50.60	-480.70	0.00	100%
5104-300 Retiree Health Insuran	1,000.00	5,000.00	0.00	100%
5104-000 Group Insurance - Other	9,645.80	91,621.53	170,000.00	54%
Total 5104-000 Group Insurance	11,949.24	110,340.22	170,000.00	65%
5105-000 SDI Expense	1,165.89	10,946.45	15,000.00	73%
5106-000 Workers' Comp	0.00	63,609.00	82,000.00	78%
5110-000 Payroll Taxes				
5110-000 Payroll Taxes - Other	1,846.92	24,897.87	39,000.00	64%
Total 5110-000 Payroll Taxes	1,846.92	24,897.87	39,000.00	64%
5200-000 Accrual Buyout				
5200-000 Accrual Buyout - Other	0.00	7,718.75	0.00	100%
Total 5200-000 Accrual Buyout	0.00	7,718.75	0.00	100%
5202-000 Clothing				
5202-101 Staff Uniform Allow	0.00	1,935.80	0.00	100%
5202-102 Boot Reimbursement	0.00	204.50	0.00	100%
5202-105 Misc.	0.00	294.92	0.00	100%
5202-000 Clothing - Other	839.47	5,326.31	51,000.00	10%
Total 5202-000 Clothing	839.47	7,761.53	51,000.00	15%
5203-000 Communications				
5203-210 Communications-Sta 21	120.00	1,080.00	0.00	100%
5203-000 Communications - Other	1,189.62	46,338.43	60,000.00	77%
Total 5203-000 Communications	1,309.62	47,418.43	60,000.00	79%
5206-000 Household Expense				
5206-210 Household-Sta 21	0.00	435.30	0.00	100%
5206-220 Household-Sta 22	0.00	307.46	0.00	100%
5206-230 Household-Sta 23	0.00	84.82	0.00	100%
5206-000 Household Expense - Other	676.74	6,036.35	13,000.00	46%
Total 5206-000 Household Expense	676.74	6,863.93	13,000.00	53%
5207-000 Insurance	6,373.00	62,945.00	62,000.00	102%
5208-000 Interest & Bank Fees	0.00	144.29	0.00	100%
5209-000 Maint-Equipment				

Fund 6348 - General Fund
Profit & Loss Budget Performance
March 2025

	<u>Mar 25</u>	<u>Jul '24 - Mar 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5209-104 Maint. SCBA	0.00	1,386.30	0.00	100%
5209-000 Maint-Equipment - Other	1,291.27	11,754.11	38,000.00	31%
Total 5209-000 Maint-Equipment	1,291.27	13,140.41	38,000.00	35%
5210-000 Maint-Structures				
5210-220 Station Maint-Sta 22	0.00	59.65	0.00	100%
5210-000 Maint-Structures - Other	445.65	3,575.09	49,000.00	7%
Total 5210-000 Maint-Structures	445.65	3,634.74	49,000.00	7%
5211-000 Maint-Vehicles				
5211-000 Maint-Vehicles - Other	8,403.31	36,390.46	90,000.00	40%
Total 5211-000 Maint-Vehicles	8,403.31	36,390.46	90,000.00	40%
5212-000 Memberships	5,324.89	8,870.43	10,000.00	89%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	259.34	0.00	100%
5213-000 Medical Supply - Other	0.00	15,330.47	20,000.00	77%
Total 5213-000 Medical Supply	0.00	15,589.81	20,000.00	78%
5214-000 Office Expense				
5214-104 Subscriptions	0.00	350.00	0.00	100%
5214-000 Office Expense - Other	311.36	2,967.18	7,000.00	42%
Total 5214-000 Office Expense	311.36	3,317.18	7,000.00	47%
5215-000 Professional Services				
5215-100 Prof/Spec Service	0.00	2,250.00	0.00	100%
5215-200 Audit	0.00	5,730.00	0.00	100%
5215-600 Legal	0.00	220.00	0.00	100%
5215-800 Mitigation Fees Study	0.00	982.82	0.00	100%
5215-000 Professional Services - Other	775.00	23,528.58	116,000.00	20%
Total 5215-000 Professional Services	775.00	32,711.40	116,000.00	28%
5216-000 Publications				
5216-000 Publications - Other	0.00	103.13	5,000.00	2%
Total 5216-000 Publications	0.00	103.13	5,000.00	2%
5217-000 Rent/Lease Equipment				
5217-000 Rent/Lease Equipment - Other	0.00	0.00	4,000.00	0%
Total 5217-000 Rent/Lease Equipment	0.00	0.00	4,000.00	0%
5219-000 Small Tools				
5219-210 Small Tools-Sta 21	0.00	27.74	0.00	100%
5219-220 Small Tools-Sta 22	0.00	360.92	0.00	100%
5219-000 Small Tools - Other	770.22	16,438.67	40,500.00	41%
Total 5219-000 Small Tools	770.22	16,827.33	40,500.00	42%
5220-000 Special District Exp.				
5220-100 Train/Manuals	165.00	2,650.00	0.00	100%
5220-110 Apprenticeship Program	390.00	2,640.00	0.00	100%
5220-400 Amador	23,404.84	58,010.34	0.00	100%
5220-500 Prevention	0.00	299.12	0.00	100%

Fund 6348 - General Fund
Profit & Loss Budget Performance
March 2025

	Mar 25	Jul '24 - Mar 25	YTD Budget	% of Budget
5220-710 Administrative Support	416.00	3,878.93	0.00	100%
5220-720 Misc Special District	0.00	765.00	0.00	100%
5220-000 Special District Exp. - Other	0.00	53,212.95	379,000.00	14%
Total 5220-000 Special District Exp.	24,375.84	121,456.34	379,000.00	32%
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	0.00	123.20	0.00	100%
5222-000 Travel/Transportation - Other	520.86	14,153.44	32,000.00	44%
Total 5222-000 Travel/Transportation	520.86	14,276.64	32,000.00	45%
5223-000 Fuel	2,728.10	20,506.51	38,000.00	54%
5224-000 Utilities				
5224-210 Utilities-Sta 21	0.00	473.14	0.00	100%
5224-220 Utilities-Sta 22	0.00	809.23	0.00	100%
5224-000 Utilities - Other	1,029.11	12,075.64	25,000.00	48%
Total 5224-000 Utilities	1,029.11	13,358.01	25,000.00	53%
5402-000 Station Improvement				
5402-220 Stn. Improve-#22	0.00	6,988.36	0.00	0%
5402-000 Station Improvement - Other	0.00	5,922.13	18,000.00	33%
Total 5402-000 Station Improvement	0.00	12,910.49	18,000.00	72%
5403-000 Office Equipment	760.13	3,441.18	8,500.00	40%
5404-000 Auto Equipment	7,830.78	12,889.73	25,000.00	52%
5405-000 Other Equipment	0.00	0.00	15,000.00	0%
5505-000 Future 24/25 Personnel	0.00	0.00	120,000.00	0%
5506-000 Op. Contingency-NextFY	0.00	0.00	500,000.00	0%
5507-000 Transfer Out	0.00	0.00	900,000.00	0%
5600-000 Contingency	0.00	0.00	188,400.00	0%
Total Expense	190,488.95	1,889,584.82	4,684,400.00	40%
Other Income				
6100 - Other Revenue				
6100 - Other Revenue - Other	0.00	19,141.58	0.00	100%
Total 6100 - Other Revenue	0.00	19,141.58	0.00	100%
Total Other Income	0.00	19,141.58	0.00	100%

Fund 6784 (Capital Replacement)
Profit & Loss Budget Performance
March 2025

	<u>Mar 25</u>	<u>Jul '24 - Mar 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301-000 Interest	18,489.88	52,304.74	33,000.00	158%
4640-000 Transfer In	0.00	0.00	900,000.00	0%
4955-000 Carryover	0.00	0.00	2,260,000.00	0%
Total Income	<u>18,489.88</u>	<u>52,304.74</u>	<u>3,193,000.00</u>	<u>2%</u>
Expense				
5402-000 Structures & Improve.	0.00	0.00	50,000.00	0%
5403-000 Office Equipment	0.00	0.00	5,000.00	0%
5404-000 Auto Equipment				
5404-230 Auto Equip - WT23	0.00	14,251.80		
5404-000 Auto Equipment - Other	0.00	0.00	68,000.00	0%
Total 5404-000 Auto Equipment	<u>0.00</u>	<u>14,251.80</u>	<u>68,000.00</u>	<u>21%</u>
5405-000 Other Equipment	7,979.40	11,518.65	103,000.00	11%
5506-000 Desig Bal-Cap Replace	0.00	0.00	2,847,000.00	0%
5507-000 Transfer Out	0.00	15,958.80	0.00	100%
5600-000 Contingency	0.00	72,424.34	120,000.00	60%
Total Expense	<u>7,979.40</u>	<u>114,153.59</u>	<u>3,193,000.00</u>	<u>4%</u>

Fund 6759- Mitigation Fees
Profit & Loss Budget Performance
 March 2025

	<u>Mar 25</u>	<u>Jul '24 - Mar 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	6,619.99	13,349.78	10,000.00	133%
4527-000 Dev Fees-NetofRefunds	837.86	6,865.70	20,000.00	34%
4956-000 Beg. Cash Balance	0.00	0.00	778,000.00	0%
Total Income	<u>7,457.85</u>	<u>20,215.48</u>	<u>808,000.00</u>	<u>3%</u>
Expense				
5402-000 Structure/Improve	0.00	0.00	2,000.00	0%
5403-000 Office Equipment	0.00	0.00	2,000.00	0%
5404-000 PreEmptive Devices	0.00	0.00	2,000.00	0%
5405-000 Other Equipment	0.00	9,117.04	32,000.00	28%
5506-100 Designate Funds	0.00	0.00	750,000.00	0%
5507-000 Transfer Out	0.00	191.10	0.00	100%
Total Expense	<u>0.00</u>	<u>9,308.14</u>	<u>788,000.00</u>	<u>1%</u>

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Mar 25				
Bill Pmt -Check	03/03/2025	279810	Les Schwab Tire Center of Auburn	-1,974.01
Bill Pmt -Check	03/03/2025	279798	Nevada County Fire Agency (JPA)	-1,805.89
Bill Pmt -Check	03/10/2025	279957	CalPERS 457 Deferred Compensation Program	-2,304.94
Bill Pmt -Check	03/10/2025	914375	CalPERS Retirement	-11,511.35
Bill Pmt -Check	03/10/2025	914376	EDD	-1,882.72
Bill Pmt -Check	03/10/2025	914377	Internal Revenue Service	-4,367.20
Bill Pmt -Check	03/10/2025	961012	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	03/10/2025	279975	Atwood / ISU insurance	-6,373.00
Bill Pmt -Check	03/10/2025	961020	Jerry M Good-Repay	-500.00
Bill Pmt -Check	03/10/2025	961085	Madison Rubino - Intern	-202.50
Bill Pmt -Check	03/10/2025	961043	Michelle Thelan	-238.00
Bill Pmt -Check	03/10/2025	280032	Napa Auto Parts	-35.35
Bill Pmt -Check	03/10/2025	961036	O'Reilly	-218.66
Bill Pmt -Check	03/10/2025	280032	Napa Auto Parts	-46.11
Bill Pmt -Check	03/10/2025	961036	O'Reilly	-58.90
Bill Pmt -Check	03/24/2025	280355	CalPERS 457 Deferred Compensation Program	-2,651.07
Bill Pmt -Check	03/24/2025	914425	CalPERS Retirement	-11,463.52
Bill Pmt -Check	03/24/2025	914424	EDD	-2,321.50
Bill Pmt -Check	03/24/2025	914423	Internal Revenue Service	-5,397.16
Bill Pmt -Check	03/24/2025	961523	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	03/31/2025	280632	California State Firefighths' Assn.	-1,445.00
Bill Pmt -Check	03/31/2025	280683	Choice Administrators Insurance Services,	-8,679.63
Bill Pmt -Check	03/31/2025	280649	Dept of Forestry & Fire (Dispatch)	-10,713.29
Bill Pmt -Check	03/31/2025	961757	FDAC	-1,130.07
Bill Pmt -Check	03/31/2025	961752	Jerry M Good-Repay	-500.00
Bill Pmt -Check	03/31/2025	961782	Madison Rubino - Intern	-187.50
Bill Pmt -Check	03/31/2025	961768	Michelle Thelan	-178.00
Bill Pmt -Check	03/31/2025	961760	O'Reilly	-218.66
Bill Pmt -Check	03/31/2025	961753	Ophir Hill Fire Protection District	-165.00
Bill Pmt -Check	03/31/2025	280659	US Bank Cal Card	-25,803.73
Bill Pmt -Check	03/31/2025	280649	Dept of Forestry & Fire (Dispatch)	-12,691.55
Bill Pmt -Check	03/31/2025	280659	US Bank Cal Card	-27,213.93
Mar 25				-142,815.84

Fund 6348 - General Fund Account QuickReport

As of March 22, 2025

Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard				
Harkins	Misc Cal Card Vendor	EIAgave	5222-000 Travel/Transportation	43.47
Harkins	Misc Cal Card Vendor	EIAgave	5222-000 Travel/Transportation	73.02
Harkins	Holiday Market	EIAgave	5206-000 Household Expense	477.96
VonThaden	Misc Cal Card Vendor	Sunrise Cafe	5222-000 Travel/Transportation	139.69
Albrecht	Misc Cal Card Vendor	Tomar code 3 lighting B22	5404-000 Auto Equipment	1,503.94
Albrecht	Misc Cal Card Vendor	Firepenny B22 Tool mounts	5404-000 Auto Equipment	244.95
Albrecht	Home Depot	Charger	5211-000 Maint-Vehicles	138.68
VonThaden	Misc Cal Card Vendor	Weboost sta internet	5219-000 Small Tools	582.11
Good	Misc Cal Card Vendor	GoCanvasInspections	5209-000 Maint-Equipment	577.87
Good	Google	GSuite	5209-000 Maint-Equipment	280.80
Good	Google	Adobe	5209-000 Maint-Equipment	19.99
Good	Gold Miners Pest Control	Pest Control	5209-000 Maint-Equipment	85.00
Tam	Misc Cal Card Vendor	Bear print jackets	5202-000 Clothing	839.47
Tam	Misc Cal Card Vendor	Rigidindus lights 6200	5404-000 Auto Equipment	2,605.81
Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
Tam	Misc Cal Card Vendor	Advanced Towing	5211-000 Maint-Vehicles	875.00
Tam	Misc Cal Card Vendor	American trucks parts 6200	5211-000 Maint-Vehicles	86.58
Tam	Misc Cal Card Vendor	WeatherTech	5211-000 Maint-Vehicles	34.86
Tam	Misc Cal Card Vendor	WeatherTech	5211-000 Maint-Vehicles	280.19
Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
Tam	49er Communications	49er com.radio parts b22	5404-000 Auto Equipment	167.90
Tam	Amazon	Mic Holders	5404-000 Auto Equipment	96.64
Tam	Misc Cal Card Vendor	YouTube TV	5206-000 Household Expense	59.99
Tam	Verizon Wireless	Phones	5203-000 Communications	843.92
Tam	P G & E	Electric	5224-000 Utilities	1,029.11
Tam	DirecTV	TV	5203-000 Communications	104.98
Tam	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	228.83
Tam	Misc Cal Card Vendor	elite truck tool boxes 6200	5404-000 Auto Equipment	1,379.41
Tam	Misc Cal Card Vendor	tigertough seat covers 6200	5404-000 Auto Equipment	804.10
Tam	Misc Cal Card Vendor	Covercraf	5211-000 Maint-Vehicles	96.73
Tam	Misc Cal Card Vendor	grman tactical parts 6200	5404-000 Auto Equipment	278.06
Tam	Amazon	Stream Light	5219-000 Small Tools	188.11
Tam	Misc Cal Card Vendor	Dropbox	5209-000 Maint-Equipment	11.99
Tam	Hunt & Sons	Sta Fuel	5223-000 Fuel	2,509.44
Tam	Apple	Hold Music	5209-000 Maint-Equipment	0.99
Tam	Starlink	Internet	-SPLIT-	240.00
Tam	Amazon	Parts	5211-000 Maint-Vehicles	45.13
Tam	Misc Cal Card Vendor	fletcher bedliner 6200	5404-000 Auto Equipment	749.97
Tam	Misc Cal Card Vendor	Computer parts	5214-000 Office Expense	21.44
Tam	AT&T First Net Cell AVL's	AVL Srvc	5203-000 Communications	120.72
Tam	Best Buy	Computer monitor	5403-000 Office Equipment	219.99
Tam	O'Reilly	Parts	5211-000 Maint-Vehicles	27.65
Wilson	Misc Cal Card Vendor	AirMed	5212-000 Memberships	1,875.00
Wilson	Misc Cal Card Vendor	UberEats	5222-000 Travel/Transportation	40.85

Fund 6348 - General Fund Account QuickReport

As of March 22, 2025

Num	Name	Memo	Split	Paid Amount
Wilson	Misc Cal Card Vendor	FastTrax Violation	5222-000 Travel/Transportation	28.00
Wilson	Misc Cal Card Vendor	FastTrax Violation	5222-000 Travel/Transportation	19.25
Wilson	Misc Cal Card Vendor	Training in Bay Area	5222-000 Travel/Transportation	14.70
Wilson	Streamline	Website - Feb	5215-000 Professional Services	350.00
Wilson	Streamline	Website - Mar	5215-000 Professional Services	350.00
Wilson	Amazon	Papertowls - Station	5206-000 Household Expense	31.84
Wilson	Amazon	Office Chair	5403-000 Office Equipment	101.05
Wilson	Sierra Office Supplies	Office Supplies	5403-000 Office Equipment	86.34
Wilson	Sierra Office Supplies	Office Supplies	5403-000 Office Equipment	352.75
Wilson	Les Schwab Tire Center of Auburr Tires		5211-000 Maint-Vehicles	2,226.39
Wilson	Bidwell Water	Water	5206-000 Household Expense	106.95
Wilson	G&T Truck Repair, Inc	Engine Repairs	5211-000 Maint-Vehicles	1,411.63
Wilson	Life Assist	Med Supplies	5211-000 Maint-Vehicles	783.09
Wilson	Misc Cal Card Vendor	DMV Physical	5215-000 Professional Services	75.00
Wilson	Misc Cal Card Vendor	Curtis Tic Batteries	5209-000 Maint-Equipment	281.65
Wilson	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	61.09
Wilson	Misc Cal Card Vendor	Comp Storage	5212-000 Memberships	79.12
Wilson	Misc Cal Card Vendor	Comp Storage	5212-000 Memberships	119.88
Lockett	Misc Cal Card Vendor	EIAGave	5222-000 Travel/Transportation	82.49
Lockett	Misc Cal Card Vendor	EIAGave	5222-000 Travel/Transportation	79.39
Tam	LOP Ace Hardware	Hardware	5210-000 Maint-Structures	445.65
Albrecht	Misc Cal Card Vendor	K-9 Tactical	5211-000 Maint-Vehicles	64.35
Total 2301-000 US Bank - CalCard				27,213.93