

Higgins Fire Protection District

Cash Balances

As of September 30, 2025

Fund		
6348	\$	1,806,398
6759	\$	826,697
6784	\$	3,116,874
634J	\$	<u>628,306</u>
Total	\$	6,378,275

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

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

	<u>Sep 25</u>	<u>Jul - Sep 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	0.00	2,009,000.00	0%
4003-000 Current Unsecured Tax	0.00	0.00	20,000.00	0%
4017-000 Supp. Secured	0.00	0.00	40,000.00	0%
4301-000 Interest	21,363.70	21,363.70	25,000.00	85%
4444-000 Strike Team Reimb.	12,116.19	129,980.74	1,000.00	12,998%
4459-000 State Misc.				
4459-100 Refund Amador	11,058.10	11,660.52		
4459-000 State Misc. - Other	0.00	0.00	750,000.00	0%
Total 4459-000 State Misc.	11,058.10	11,660.52	750,000.00	2%
4460-000 State Station Lease	14,328.62	21,492.93	56,000.00	38%
4496-000 Prop. 172 Funds	0.00	0.00	80,000.00	0%
4517-000 Special Taxes	0.00	0.00	127,000.00	0%
4608-000 Repays	1,021.28	1,021.28	1,000.00	102%
4620-000 Other				
4620-100 Donations	280.00	280.00	0.00	100%
4620-000 Other - Other	0.00	445.00	1,000.00	45%
Total 4620-000 Other	280.00	725.00	1,000.00	73%
4640-000 Transfer In	0.00	0.00	210,000.00	0%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
Total Income	60,167.89	186,244.17	5,132,000.00	4%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	77,641.73	146,565.25	0.00	100%
5101-105 Salaries-Staff Plan O/	7,766.36	25,163.04	0.00	100%
5101-300 Salaries PCF	5,897.00	11,419.28	0.00	100%
5101-000 Salaries-Regular - Other	78,110.04	234,252.97	1,370,000.00	17%
Total 5101-000 Salaries-Regular	169,415.13	417,400.54	1,370,000.00	30%
5102-000 Salaries-Temp.				
5102-100 FF Summer	28,357.56	86,826.48	0.00	100%
5102-400 FF Summer PLANNED OT	3,437.28	10,741.50	0.00	100%
5102-500 FF Summer UNPLANNED OT	26,076.27	55,269.01	0.00	100%
5102-000 Salaries-Temp. - Other	0.00	0.00	372,000.00	0%
Total 5102-000 Salaries-Temp.	57,871.11	152,836.99	372,000.00	41%
5103-000 Retirement				
5103-100 457 Matching	1,084.62	3,253.86	0.00	100%
5103-000 Retirement - Other	17,269.03	238,011.68	539,000.00	44%
Total 5103-000 Retirement	18,353.65	241,265.54	539,000.00	45%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	1,354.04	4,062.12	0.00	100%
5104-200 Life Insurance	-239.56	-718.68	0.00	100%

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

	<u>Sep 25</u>	<u>Jul - Sep 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5104-300 Retiree Health Insuran	1,000.00	1,500.00	0.00	100%
5104-000 Group Insurance - Other	14,770.28	57,604.30	313,000.00	18%
Total 5104-000 Group Insurance	16,884.76	62,447.74	313,000.00	20%
5105-000 SDI Expense	2,822.22	6,978.57	32,000.00	22%
5106-000 Workers' Comp	0.00	28,215.00	70,000.00	40%
5110-000 Payroll Taxes	7,692.16	19,232.25	74,000.00	26%
5202-000 Clothing				
5202-000 Clothing - Other	419.05	2,672.20	69,000.00	4%
Total 5202-000 Clothing	419.05	2,672.20	69,000.00	4%
5203-000 Communications				
5203-000 Communications - Other	405.00	3,068.50	29,000.00	11%
Total 5203-000 Communications	405.00	3,068.50	29,000.00	11%
5206-000 Household Expense				
5206-000 Household Expense - Other	426.81	3,051.40	14,000.00	22%
Total 5206-000 Household Expense	426.81	3,051.40	14,000.00	22%
5207-000 Insurance	0.00	71,762.93	80,000.00	90%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	14,353.60	15,797.64	38,000.00	42%
Total 5209-000 Maint-Equipment	14,353.60	15,797.64	38,000.00	42%
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	1,694.54	2,853.07	54,000.00	5%
Total 5210-000 Maint-Structures	1,694.54	2,853.07	54,000.00	5%
5211-000 Maint-Vehicles	21,314.73	36,375.10	100,000.00	36%
5212-000 Memberships	0.00	259.80	12,000.00	2%
5213-000 Medical Supply				
5213-000 Medical Supply - Other	477.94	1,262.55	16,000.00	8%
Total 5213-000 Medical Supply	477.94	1,262.55	16,000.00	8%
5214-000 Office Expense				
5214-000 Office Expense - Other	0.00	171.04	7,000.00	2%
Total 5214-000 Office Expense	0.00	171.04	7,000.00	2%
5215-000 Professional Services				
5215-200 Audit	0.00	810.00	0.00	100%
5215-600 Legal	0.00	30.00	0.00	100%
5215-000 Professional Services - Other	500.00	3,096.00	98,000.00	3%
Total 5215-000 Professional Services	500.00	3,936.00	98,000.00	4%
5216-000 Publications				
5216-000 Publications - Other	0.00	0.00	5,000.00	0%
Total 5216-000 Publications	0.00	0.00	5,000.00	0%
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	0.00	3,799.36	40,000.00	9%

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

	<u>Sep 25</u>	<u>Jul - Sep 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5220-000 Special District Exp.				
5220-100 Train/Manuals	0.00	800.00	0.00	100%
5220-110 Apprenticeship Program	0.00	562.50	0.00	100%
5220-500 Prevention	234.88	4,011.14	0.00	100%
5220-710 Administrative Support	0.00	564.00	0.00	100%
5220-000 Special District Exp. - Other	1,332.00	6,619.45	273,000.00	2%
Total 5220-000 Special District Exp.	<u>1,566.88</u>	<u>12,557.09</u>	<u>273,000.00</u>	<u>5%</u>
5222-000 Travel/Transportation				
5222-000 Travel/Transportation - Other	4,677.25	10,987.97	32,000.00	34%
Total 5222-000 Travel/Transportation	<u>4,677.25</u>	<u>10,987.97</u>	<u>32,000.00</u>	<u>34%</u>
5223-000 Fuel	193.26	5,258.03	38,000.00	14%
5224-000 Utilities				
5224-000 Utilities - Other	0.00	4,631.59	27,000.00	17%
Total 5224-000 Utilities	<u>0.00</u>	<u>4,631.59</u>	<u>27,000.00</u>	<u>17%</u>
5402-000 Station Improvement	0.00	0.00	15,000.00	0%
5403-000 Office Equipment	0.00	0.00	5,000.00	0%
5404-000 Auto Equipment	0.00	8,983.01	20,000.00	45%
5405-000 Other Equipment	0.00	0.00	15,000.00	0%
5505-000 Future 24/25 Personnel	0.00	0.00	240,000.00	0%
5506-000 Op. Contingency-NextFY	0.00	0.00	500,000.00	0%
5507-000 Transfer Out	0.00	0.00	500,000.00	0%
5600-000 Contingency	0.00	0.00	131,000.00	0%
66000 · Payroll Expenses/Health UNFPERS	5,453.21	5,453.21	0.00	100%
Total Expense	<u>324,521.30</u>	<u>1,121,257.12</u>	<u>5,132,000.00</u>	<u>22%</u>

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

	<u>Sep 25</u>	<u>Jul - Sep 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	7,018.34	7,018.34	10,000.00	70%
4527-000 Dev Fees-NetofRefunds	4,654.10	4,768.50	20,000.00	24%
4955-000 Carryover	0.00	0.00	795,000.00	0%
Total Income	<u>11,672.44</u>	<u>11,786.84</u>	<u>825,000.00</u>	<u>1%</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	0.00	40,000.00	0%
5506-000 Restricted Funds	0.00	0.00	779,000.00	0%
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>825,000.00</u>	<u>0%</u>

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

	<u>Sep 25</u>	<u>Jul - Sep 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301-000 Interest	24,181.65	24,181.65	20,000.00	121%
4640-000 Transfer In	0.00	0.00	500,000.00	0%
4955-000 Carryover	0.00	0.00	3,000,000.00	0%
Total Income	<u>24,181.65</u>	<u>24,181.65</u>	<u>3,520,000.00</u>	<u>1%</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				
5404-000 Auto Equipment - Other	0.00	0.00	50,000.00	0%
Total 5404-000 Auto Equipment	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0%</u>
5405-000 Other Equipment	0.00	0.00	108,000.00	0%
5506-000 Desig Bal-Cap Replace	0.00	0.00	3,167,000.00	0%
5600-000 Contingency	0.00	0.00	140,000.00	0%
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>3,520,000.00</u>	<u>0%</u>

Fund 6348 - General Fund
Account QuickReport
As of September 23, 2025

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Paid Amount</u>
2301-000 US Bank - CalCard				
TAM	AT&T First Net Cell AVL's	ATT AVL'S	5203-000 Communications	120.72
ALBRECHT	Holiday Market	SUBSISTANCE	5222-000 Travel/Transportation	84.52
ALBRECHT	Holiday Market	SUBSISTANCE	5222-000 Travel/Transportation	115.96
ALBRECHT	Round Table Pizza	SUBSISTANCE	5222-000 Travel/Transportation	153.31
ALBRECHT	Holiday Market	SUBSISTANCE	5222-000 Travel/Transportation	89.17
TAM	Streamline	GETSTREAMLINE.COM	5220-000 Special District Exp.	350.00
TAM	Starlink	STARLINK	-SPLIT-	86.24
TAM	Misc Cal Card Vendor	PATT CHIROPRACTIC DMV	5222-000 Travel/Transportation	75.00
TAM	Advantage Gear	UNIFORMS	5202-000 Clothing	179.05
TAM	P G & E	PG&E	5224-000 Utilities	37.44
TAM	P G & E	PG&E	5224-000 Utilities	1,920.25
TAM	Bidwell Water	BIDWELL WATER	5206-000 Household Expense	145.95
TAM	Waste Management	WASTE MANAGEMENT	5206-000 Household Expense	118.23
TAM	Waste Management	WASTE MANAGEMENT	5206-000 Household Expense	33.68
TAM	Adobe	ADOBE	5209-000 Maint-Equipment	19.99
Tam	Burton's Fire Inc.	ENGINE PARTS	5211-000 Maint-Vehicles	154.44
LUCKETT	APPLEBEES	SUBSISTANCE	5222-000 Travel/Transportation	106.34
LUCKETT	Chevron	FUEL	5223-000 Fuel	109.96
LUCKETT	Misc Cal Card Vendor	INDIGO LODGING OOC	5222-000 Travel/Transportation	184.94
ALBRECHT	Riverview International	VECH PARTS	5211-000 Maint-Vehicles	356.36
TAM	Google	GOOGLE TV 22&23	5206-000 Household Expense	82.99
TAM	Verizon Wireless	VERIZON	5203-000 Communications	836.64
TAM	Misc Cal Card Vendor	HOLIDAY INN OOC	5222-000 Travel/Transportation	137.72
TAM	Misc Cal Card Vendor	ADVANCEDAUT WINDSHIELD	5222-000 Travel/Transportation	858.00
LUCKETT	Misc Cal Card Vendor	INDIGO LODGING	5222-000 Travel/Transportation	174.00
DELEON	Misc Cal Card Vendor	QUALITY INN LODGING OOC	5222-000 Travel/Transportation	99.37
ALBRECHT	Amazon	VECH PARTS	5211-000 Maint-Vehicles	77.57
TAM	Propane	PROPANE 22	5224-000 Utilities	160.57
TAM	Adobe	ADOBE	5209-000 Maint-Equipment	12.99
GOOD	Google	G SUITE	5209-000 Maint-Equipment	420.00
VONTHADEN	Misc Cal Card Vendor	HOLIDAY FOOD PRE PO	5222-000 Travel/Transportation	147.26
TAM	Cattlemens	CATTELEMENS FOOD OOC	5222-000 Travel/Transportation	38.58
VONTHADEN	Misc Cal Card Vendor	HOLIDAY FOOD PRE PO	5222-000 Travel/Transportation	140.77
VONTHADEN	Chevron	FEUL PRE PO	5223-000 Fuel	144.01
TAM	Misc Cal Card Vendor	76 FUEL OOC	5222-000 Travel/Transportation	119.01
TAM	Misc Cal Card Vendor	BESTWESTERN LODGING OOC	5222-000 Travel/Transportation	212.05
VONTHADEN	Misc Cal Card Vendor	HOLIDAY FOOD PRE PO	5222-000 Travel/Transportation	163.95
TAM	Misc Cal Card Vendor	76 FUEL OOC	5222-000 Travel/Transportation	79.00
TAM	Misc Cal Card Vendor	HOLIDAY INN OOC	5222-000 Travel/Transportation	200.48
RAIGOZA	Misc Cal Card Vendor	SPM FUEL PRE PO	5222-000 Travel/Transportation	76.26
TAM	Chevron	CHEVRON FUEL OOC	5223-000 Fuel	49.25
TAM	Streamline	GETSTREAMLINE.COM	5220-000 Special District Exp.	350.00
TAM	Misc Cal Card Vendor	BESTWESTERN LODGING OOC	5222-000 Travel/Transportation	189.61
TAM	Life Assist	LIFE ASSIST	5213-000 Medical Supply	477.94
TAM	Bidwell Water	BIDWELL WATER	5206-000 Household Expense	137.45
ALBRECHT	Misc Cal Card Vendor	FIREWOOD FOOD	5222-000 Travel/Transportation	79.45

Fund 6348 - General Fund
Account QuickReport
As of September 23, 2025

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Paid Amount</u>
ALBRECHT	Misc Cal Card Vendor	ANGEL'S INN	5222-000 Travel/Transportation	99.20
ALBRECHT	Misc Cal Card Vendor	ANGEL'S INN	5222-000 Travel/Transportation	99.20
TAM	Misc Cal Card Vendor	BESTWESTERN LODGING OOC	5222-000 Travel/Transportation	189.61
TAM	Misc Cal Card Vendor	BESTWESTERN LODGING OOC	5222-000 Travel/Transportation	189.61
ALBRECHT	Misc Cal Card Vendor	LUMBERJACKS HOTEL	5222-000 Travel/Transportation	123.41
ALBRECHT	Misc Cal Card Vendor	LUMBERJACKS HOTEL	5222-000 Travel/Transportation	123.41
TAM	Amazon	GUN SAFE	5220-500 Prevention	234.88
DELEON	O'Reilly	ENGINE PARTS	5211-000 Maint-Vehicles	52.80
DELEON	Misc Cal Card Vendor	THE GRILL FOOD OOC	5222-000 Travel/Transportation	70.55
TAM	Drop Box	DROP BOX	5209-000 Maint-Equipment	119.88
TAM	Waste Management	WASTE MANAGEMENT	5206-000 Household Expense	118.23
TAM	Waste Management	WASTE MANAGEMENT	5206-000 Household Expense	33.68
TAM	Bidwell Water	BIDWELL WATER	5206-000 Household Expense	137.45
GOOD	Adobe	ADOBE	5209-000 Maint-Equipment	19.99
TAM	Apple	APPLE.COM STORAGE	5209-000 Maint-Equipment	0.99
DELEON	Misc Cal Card Vendor	QUAILITY INN LODGING OOC	5222-000 Travel/Transportation	99.37
TAM	Starlink	STARLINK	-SPLIT-	405.00
TAM	Misc Cal Card Vendor	ACTIVE 911	5222-000 Travel/Transportation	615.60
TAM	Amazon	AMAZON PUMP STA 21	5210-000 Maint-Structures	499.54
Total 2301-000 US Bank - CalCard				13,138.87

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Sep 25				
Bill Pmt -Check	09/02/2025	969254	Burton's Fire Inc.	-6,330.37
Bill Pmt -Check	09/02/2025	969252	Joel Tam-Repay	-240.00
Bill Pmt -Check	09/08/2025	285425	CalPERS 457 Deferred Compensation Program	-2,939.54
Bill Pmt -Check	09/08/2025	914962	CalPERS Retirement	-16,327.13
Bill Pmt -Check	09/08/2025	914961	EDD	-8,094.90
Bill Pmt -Check	09/08/2025	914960	Internal Revenue Service	-21,070.76
Bill Pmt -Check	09/08/2025	969922	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	09/15/2025	285668	Choice Administrators Insurance Services,	-13,293.46
Bill Pmt -Check	09/15/2025	970114	Core Psychological Corporation	-500.00
Bill Pmt -Check	09/15/2025	970105	FDAC	-1,851.42
Bill Pmt -Check	09/15/2025	285674	G&T Truck Repair, Inc	-12,925.85
Bill Pmt -Check	09/15/2025	970129	Jason Luckett	-1,089.57
Bill Pmt -Check	09/15/2025	970113	Michelle Thelan	-982.00
Bill Pmt -Check	09/15/2025	285648	Nevada County Consolidated	-1,142.92
Bill Pmt -Check	09/15/2025	285653	Advantage Gear	-179.05
Bill Pmt -Check	09/22/2025	285830	CalPERS 457 Deferred Compensation Program	-2,939.53
Bill Pmt -Check	09/22/2025	915012	CalPERS Retirement	-15,963.79
Bill Pmt -Check	09/22/2025	915011	EDD	-9,339.31
Bill Pmt -Check	09/22/2025	915010	Internal Revenue Service	-24,816.64
Bill Pmt -Check	09/22/2025	970379	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	09/29/2025	970588	ESO Firehouse Software	-4,150.90
Bill Pmt -Check	09/29/2025	970580	Good, Jerry - Reimbursement	-1,000.00
Bill Pmt -Check	09/29/2025	286045	Howell's Garage	-1,195.00
Bill Pmt -Check	09/29/2025	286065	Napa Auto Parts	-725.60
Bill Pmt -Check	09/29/2025	286027	Nevada County Fire Agency (JPA)	-1,464.78
Bill Pmt -Check	09/29/2025	970593	O'Reilly	-137.19
Bill Pmt -Check	09/29/2025	286042	US Bank Cal Card	-21,372.86
Bill Pmt -Check	09/29/2025	970607	Wilson, Bethany (A/P)	-531.30
Bill Pmt -Check	09/29/2025	285987	CalPERS 457 Deferred Compensation Program	-2,731.85
Bill Pmt -Check	09/29/2025	286025	Betts Truck Parts	-8,177.06
Sep 25				-182,050.38