

Higgins Fire Protection District

Cash Balances

As of January 31, 2025

Fund		
6348	\$	3,021,422
6759	\$	790,049
6784	\$	2,190,726
Total	\$	<u>6,002,197</u>

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

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	1,101,650.64	1,920,000.00	57%
4003-000 Current Unsecured Tax	53.44	30,482.47	36,000.00	85%
4004-000 Prior Unsecured Tax	44.79	261.68	0.00	100%
4017-000 Supp. Secured	1,797.74	18,875.21	10,000.00	189%
4018-000 Supp. Unsecured	45.83	2,830.84	0.00	100%
4301-000 Interest				
4301-000 Interest - Other	0.00	35,213.71	24,000.00	147%
Total 4301-000 Interest	0.00	35,213.71	24,000.00	147%
4419-000 H.O Property Tax				
4419-000 H.O Property Tax - Other	4,253.14	6,075.91	12,000.00	51%
Total 4419-000 H.O Property Tax	4,253.14	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	85,302.73	299,966.45	183,400.00	164%
Total 4444-000 Strike Team Reimb.	85,302.73	395,316.22	183,400.00	216%
4460-000 State Station Lease	0.00	36,804.12	46,000.00	80%
4496-000 Prop. 172 Funds	8,527.56	46,724.30	100,000.00	47%
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	775.31	3,378.36	1,000.00	338%
4620-000 Other				
4620-100 Donations	540.00	1,827.00	1,000.00	183%
4620-000 Other - Other	0.00	1,664.28	0.00	100%
Total 4620-000 Other	540.00	3,491.28	1,000.00	349%
4640-000 Transfer In	15,958.80	16,149.90	0.00	100%
4800-000 Next FY SummerSeasonal				
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	117,299.34	1,768,555.29	4,363,400.00	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	31,516.11	173,286.86	0.00	100%
5101-105 Salaries-Staff Plan O/	6,351.24	33,721.66	0.00	100%
5101-300 Salaries PCF	1,039.75	21,287.81	0.00	100%
5101-000 Salaries-Regular - Other	64,336.72	366,358.42	815,000.00	45%
Total 5101-000 Salaries-Regular	103,243.82	594,654.75	815,000.00	73%

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5102-000 Salaries-Temp.				
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	7,084.51	0.00	100%
5103-000 Retirement - Other	10,234.27	226,130.38	313,000.00	72%
Total 5103-000 Retirement	11,318.89	233,214.89	313,000.00	75%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	1,354.04	11,491.31	0.00	100%
5104-200 Life Insurance	-50.60	-379.50	0.00	100%
5104-300 Retiree Health Insuran	500.00	3,500.00	0.00	100%
5104-000 Group Insurance - Other	9,817.24	74,178.62	170,000.00	44%
Total 5104-000 Group Insurance	11,620.68	88,790.43	170,000.00	52%
5105-000 SDI Expense	1,200.72	8,030.12	15,000.00	54%
5106-000 Workers' Comp	31,804.00	63,609.00	80,000.00	80%
5110-000 Payroll Taxes				
5110-000 Payroll Taxes - Other	4,530.26	19,604.13	39,000.00	50%
Total 5110-000 Payroll Taxes	4,530.26	19,604.13	39,000.00	50%
5200-000 Accrual Buyout				
5200-000 Accrual Buyout - Other	0.00	4,842.25	0.00	100%
Total 5200-000 Accrual Buyout	0.00	4,842.25	0.00	100%
5201-000 Misc. Repay	0.00	0.00	0.00	0%
5202-000 Clothing				
5202-101 Staff Uniform Allow	0.00	1,935.80	0.00	100%
5202-102 Boot Reimbursement	0.00	96.50	0.00	100%
5202-105 Misc.	0.00	294.92	0.00	100%
5202-000 Clothing - Other	46.06	965.53	37,000.00	3%
Total 5202-000 Clothing	46.06	3,292.75	37,000.00	9%
5203-000 Communications				
5203-210 Communications-Sta 21	120.00	840.00	0.00	100%
5203-000 Communications - Other	963.87	43,943.43	37,000.00	119%
Total 5203-000 Communications	1,083.87	44,783.43	37,000.00	121%
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	189.98	4,229.40	13,000.00	33%
Total 5206-000 Household Expense	189.98	5,056.98	13,000.00	39%
5207-000 Insurance	0.00	56,572.00	62,000.00	91%

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5208-000 Interest & Bank Fees	144.29	144.29	0.00	100%
5209-000 Maint-Equipment				
5209-104 Maint. SCBA	0.00	1,386.30	0.00	100%
5209-000 Maint-Equipment - Other	4,986.86	12,685.43	38,000.00	33%
Total 5209-000 Maint-Equipment	4,986.86	14,071.73	38,000.00	37%
5210-000 Maint-Structures				
5210-220 Station Maint-Sta 22	0.00	59.65	0.00	100%
5210-000 Maint-Structures - Other	257.81	2,344.90	49,000.00	5%
Total 5210-000 Maint-Structures	257.81	2,404.55	49,000.00	5%
5211-000 Maint-Vehicles				
5211-000 Maint-Vehicles - Other	3,149.31	19,157.70	90,000.00	21%
Total 5211-000 Maint-Vehicles	3,149.31	19,157.70	90,000.00	21%
5212-000 Memberships	357.41	3,545.54	10,000.00	35%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	259.34	0.00	100%
5213-102 Misc. Supplies/Equip.	0.00	0.00	0.00	0%
5213-000 Medical Supply - Other	521.86	14,497.69	13,000.00	112%
Total 5213-000 Medical Supply	521.86	14,757.03	13,000.00	114%
5214-000 Office Expense				
5214-104 Subscriptions	0.00	350.00	0.00	100%
5214-000 Office Expense - Other	87.26	2,529.87	7,000.00	36%
Total 5214-000 Office Expense	87.26	2,879.87	7,000.00	41%
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	86.00	22,753.58	116,000.00	20%
Total 5215-000 Professional Services	86.00	31,936.40	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	318.41	8,570.37	40,500.00	21%
Total 5219-000 Small Tools	318.41	8,959.03	40,500.00	22%
5220-000 Special District Exp.				
5220-100 Train/Manuals	-870.00	2,485.00	0.00	100%

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5220-110 Apprenticeship Program	442.50	1,890.00	0.00	100%
5220-400 Amador	0.00	741.01	0.00	100%
5220-500 Prevention	0.00	299.12	0.00	100%
5220-710 Administrative Support	0.00	593.60	0.00	100%
5220-720 Misc Special District	0.00	765.00	0.00	100%
5220-000 Special District Exp. - Other	460.40	52,862.95	379,000.00	14%
Total 5220-000 Special District Exp.	<u>32.90</u>	<u>59,636.68</u>	<u>379,000.00</u>	<u>16%</u>
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	0.00	123.20	0.00	100%
5222-000 Travel/Transportation - Other	3,271.41	10,804.97	20,000.00	54%
Total 5222-000 Travel/Transportation	<u>3,271.41</u>	<u>10,928.17</u>	<u>20,000.00</u>	<u>55%</u>
5223-000 Fuel	2,318.56	13,185.97	38,000.00	35%
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	801.14	9,784.41	25,000.00	39%
Total 5224-000 Utilities	<u>801.14</u>	<u>11,066.78</u>	<u>25,000.00</u>	<u>44%</u>
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	<u>0.00</u>	<u>12,910.49</u>	<u>18,000.00</u>	<u>72%</u>
5403-000 Office Equipment	1,366.90	3,237.75	8,500.00	38%
5404-000 Auto Equipment	0.00	4,707.82	10,000.00	47%
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	<u>182,738.40</u>	<u>1,456,288.89</u>	<u>4,363,400.00</u>	<u>33%</u>

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	0.00	6,729.79	10,000.00	67%
4527-000 Dev Fees-NetofRefunds	1,063.54	6,027.84	20,000.00	30%
4527-100 Refunds-Standard	0.00	0.00	0.00	0%
4956-000 Beg. Cash Balance	0.00	0.00	778,000.00	0%
Total Income	1,063.54	12,757.63	808,000.00	2%
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%

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

	<u>Jan 25</u>	<u>Jul '24 - Jan 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301-000 Interest	0.00	33,814.86	20,000.00	169.07%
4640-000 Transfer In	0.00	0.00	900,000.00	0.0%
4955-000 Carryover	0.00	0.00	2,260,000.00	0.0%
Total Income	<u>0.00</u>	<u>33,814.86</u>	<u>3,180,000.00</u>	<u>1.06%</u>
Expense				
5219 -000 Small Tools	0.00	3,539.25		
5402-000 Structures & Improve.	0.00	0.00	50,000.00	0.0%
5403-000 Office Equipment	0.00	0.00	5,000.00	0.0%
5404-000 Auto Equipment				
5404-230 Auto Equip - WT23	0.00	14,251.80		
5404-000 Auto Equipment - Other	0.00	0.00	75,000.00	0.0%
Total 5404-000 Auto Equipment	<u>0.00</u>	<u>14,251.80</u>	<u>75,000.00</u>	<u>19.0%</u>
5405-000 Other Equipment	0.00	3,539.25	83,000.00	4.26%
5506-000 Desig Bal-Cap Replace	0.00	0.00	2,847,000.00	0.0%
5507-000 Transfer Out	15,958.80	15,958.80	0.00	100.0%
5600-000 Contingency	72,424.34	72,424.34	120,000.00	60.35%
Total Expense	<u>88,383.14</u>	<u>109,713.44</u>	<u>3,180,000.00</u>	<u>3.45%</u>
Net Ordinary Income	<u>-88,383.14</u>	<u>-75,898.58</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>-88,383.14</u>	<u>-75,898.58</u>	<u>0.00</u>	<u>100.0%</u>

Fund 6348 - General Fund
Account QuickReport
As of January 22, 2025

Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard				
NA	Misc Cal Card Vendor	Late Payment Fee	5208-000 Interest & Bank Fees	144.29
Beeby	Holiday Market	Subsistance	5222-000 Travel/Transportation	127.55
Harkins	Love's	Fuel	5222-000 Travel/Transportation	100.73
HARKINS	Shell Oil	FUEL	5222-000 Travel/Transportation	175.00
HARKINS	Shell Oil	DEF	5222-000 Travel/Transportation	25.79
HARKINS	Misc Cal Card Vendor	AUTO ZONE	5211-000 Maint-Vehicles	29.55
HARKINS	Misc Cal Card Vendor	BJ'S RESTURANT	5222-000 Travel/Transportation	33.32
HARKINS	Misc Cal Card Vendor	DOUBLE TREE	5222-000 Travel/Transportation	152.90
HARKINS	Misc Cal Card Vendor	DOUBLE TREE	5222-000 Travel/Transportation	152.90
HARKINS	Misc Cal Card Vendor	LUCIELLE'S	5222-000 Travel/Transportation	61.31
HARKINS	Misc Cal Card Vendor	FAIRFIELD INN AND SUITES	5222-000 Travel/Transportation	175.21
HARKINS	Misc Cal Card Vendor	KAMI BUFFET & GRILL	5222-000 Travel/Transportation	103.89
HARKINS	Misc Cal Card Vendor	FAIRFIELD INN	5222-000 Travel/Transportation	175.21
HARKINS	Misc Cal Card Vendor	CHAUS MONTEREY PARK	5222-000 Travel/Transportation	175.00
HARKINS	Misc Cal Card Vendor	FAIRFIELD INN	5222-000 Travel/Transportation	175.21
HARKINS	Misc Cal Card Vendor	BJ'S	5222-000 Travel/Transportation	70.41
HARKINS	Misc Cal Card Vendor	DOUBLE TREE	5222-000 Travel/Transportation	152.90
HARKINS	Misc Cal Card Vendor	DOUBLE TREE	5222-000 Travel/Transportation	152.90
HARKINS	Chevron	FUEL	5222-000 Travel/Transportation	175.00
HARKINS	Misc Cal Card Vendor	COMFORT INN & SUITES	5222-000 Travel/Transportation	102.85
Harkins	Misc Cal Card Vendor	FAIRFIELD INN	5222-000 Travel/Transportation	175.21
ALBRECHT	Holiday Market	SUBSISTANCE	5222-000 Travel/Transportation	17.98
ALBRECHT	Misc Cal Card Vendor	EBAY	5222-000 Travel/Transportation	154.75
ALBRECHT	Amazon	GARAGE DOOR OPENER	5219-000 Small Tools	32.86
ALBRECHT	Staples	SUPPLIES	5214-000 Office Expense	87.26
ALBRECHT	Chevron	FUEL	5222-000 Travel/Transportation	132.32
LUCKETT	Misc Cal Card Vendor	ELITE COMMAND TRAINING	5220-100 Train/Manuals	-870.00
LUCKETT	Starbucks	SUBSISTANCE	5222-000 Travel/Transportation	44.00
LUCKETT	Misc Cal Card Vendor	BLT DURAWEAR	5209-000 Maint-Equipment	422.63
GOOD	Google	GOOGLE SUITE	5209-000 Maint-Equipment	268.94
GOOD	Amazon	VTECH PARTS	5211-000 Maint-Vehicles	38.60
GOOD	Adobe	ADOBE PROGRAM	5209-000 Maint-Equipment	19.99
GOOD	Gold Miners Pest Control	PEST CONTROL	5206-000 Household Expense	85.00
WILSON	Misc Cal Card Vendor	COMP PROG	5209-000 Maint-Equipment	26.16
WILSON	Misc Cal Card Vendor	UBER EATS	5222-000 Travel/Transportation	35.39
WILSON	Misc Cal Card Vendor	SPRINGHILL SUITES	5222-000 Travel/Transportation	30.00
TAM	Adobe	COMP PROGRAM	5209-000 Maint-Equipment	19.99
TAM	Amazon	CELL BOOSTER	5219-000 Small Tools	178.30
TAM	Misc Cal Card Vendor	SSV	5215-000 Professional Services	86.00
TAM	Misc Cal Card Vendor	STRICTLY TOYONDA	5211-000 Maint-Vehicles	456.08
TAM	Verizon Wireless	PHONES/IPADS	5203-000 Communications	843.87
TAM	Misc Cal Card Vendor	CPR CARDS	5220-000 Special District Exp.	110.40

Fund 6348 - General Fund
Account QuickReport
As of January 22, 2025

Num	Name	Memo	Split	Paid Amount
TAM	DirecTV	TV STATION 23	5206-000 Household Expense	104.98
TAM	Streamline	WEBSITE	5220-000 Special District Exp.	350.00
TAM	Adobe	COMP PROG	5209-000 Maint-Equipment	12.99
TAM	Target	TABLE STA 22	5219-000 Small Tools	107.25
TAM	Napa Auto Parts	AUTO PARTS	5211-000 Maint-Vehicles	55.90
TAM	Home Depot	STA 22	5210-000 Maint-Structures	38.18
TAM	Misc Cal Card Vendor	MICROSOFT	5209-000 Maint-Equipment	99.99
TAM	BANNER COMMUNICATIO	STA 22	5403-000 Office Equipment	810.20
TAM	Misc Cal Card Vendor	BEAR RIVER PRINT	5403-000 Office Equipment	556.70
TAM	Misc Cal Card Vendor	SAC ICE	5209-000 Maint-Equipment	1,275.00
TAM	Misc Cal Card Vendor	BEAR RIVER PRINT	5209-000 Maint-Equipment	2,780.19
TAM	Misc Cal Card Vendor	ADVANCED AUTO GLASS	5211-000 Maint-Vehicles	150.00
TAM	P G & E	STA 21, 22, 23	5224-000 Utilities	801.14
TAM	Hunt & Sons	FUEL	5223-000 Fuel	2,318.56
TAM	Cal Chamber of Commerce	REQUIRED NOTICES	5212-000 Memberships	357.41
TAM	Amazon	AUTO PARTS	5211-000 Maint-Vehicles	185.24
TAM	Home Depot	STA 22	5210-000 Maint-Structures	128.64
TAM	Starlink	INTERNET 21 & 22	-SPLIT-	240.00
TAM	Apple	MUSIC	5209-000 Maint-Equipment	0.99
TAM	G&T Truck Repair, Inc	VEHICLE REPAIR	5211-000 Maint-Vehicles	757.50
TAM	Life Assist	MED SUPPLIES	5213-000 Medical Supply	352.33
TAM	Life Assist	MED SUPPLIES	5213-000 Medical Supply	169.53
TAM	Advantage Gear	UNIFORM	5202-000 Clothing	46.06
TAM	Golden State EVS	E21 REPAIR	5211-000 Maint-Vehicles	316.20
TAM	Golden State EVS	E21 REPAIR	5211-000 Maint-Vehicles	453.05
TAM	Les Schwab Tire Center of	TIRE REPAIR	5211-000 Maint-Vehicles	176.00
TAM	Home Depot	STA 22	5210-000 Maint-Structures	90.99
TAM	Google	GOOGLE DRIVE	5209-000 Maint-Equipment	59.99
Total 2301-000 US Bank - CalCard				17,652.66
				17,652.66

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Jan 25				
Bill Pmt -Check	01/01/2025	958314	Good, Jerry - Reimbursement	-500.00
Bill Pmt -Check	01/01/2025	278182	Napa Auto Parts	-118.66
Bill Pmt -Check	01/01/2025	278148	US Bank Cal Card	-42,992.47
Bill Pmt -Check	01/13/2025	278109	CalPERS 457 Deferred Compensation Program	-2,304.94
Bill Pmt -Check	01/13/2025	914206	CalPERS Retirement	-7,207.16
Bill Pmt -Check	01/13/2025	914205	EDD	-2,824.53
Bill Pmt -Check	01/13/2025	914204	Internal Revenue Service	-3,196.54
Bill Pmt -Check	01/13/2025	958308	Nevada Co. Prof. Firefighters #3800	-201.60
Bill Pmt -Check	01/13/2025	278172	Choice Administrators Insurance Services,	-8,289.84
Bill Pmt -Check	01/13/2025	958323	Fire Risk Management Services	-1,130.07
Bill Pmt -Check	01/13/2025	958323	Fire Risk Management Services	-1,130.07
Bill Pmt -Check	01/13/2025	278182	Napa Auto Parts	-331.07
Bill Pmt -Check	01/27/2025	278683	CalPERS 457 Deferred Compensation Program	-2,304.94
Bill Pmt -Check	01/27/2025	914247	CalPERS Retirement	-11,238.07
Bill Pmt -Check	01/27/2025	914246	EDD	-6,565.63
Bill Pmt -Check	01/27/2025	914245	Internal Revenue Service	-11,667.10
Bill Pmt -Check	01/27/2025	958803	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	01/27/2025	958873	Madison Rubino - Intern	-442.50
Bill Pmt -Check	01/27/2025	278734	Napa Auto Parts	-35.35
Bill Pmt -Check	01/27/2025	278709	Nor Cal Special Dist Insurance Auth	-31,804.00
Bill Pmt -Check	01/27/2025	958843	Wilson, Bethany (A/P)	-393.68
Bill Pmt -Check	01/27/2025	278734	Napa Auto Parts	-46.11
Jan 25				<u>-134,993.13</u>