Higgins Fire Protection District

Cash Balances

As of September 30, 2026

Fund		
6348	$	2,076,009
6759	$	879,484
6784	$	2,991,086
6349	$	772,730
Total	$	6,719,309

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

Fund 6348 - General Fund
Profit & Loss Budget Performance
September 2026

	Sep 26	Jul - Sep 26	YTD Budget	% of Budget
Income				
4001-000 Current Secured Tax	0.0	0.0	2,086,000.0	0.0
4003-000 Current Unsecured Tax	0.0	0.0	20,000.0	0.0
4017-000 Supp. Secured	0.0	0.0	46,000.0	0.0
4301-000 Interest	25,380.8	25,380.8	25,000.0	1.0
4419-000 H.O Property Tax	0.0	0.0	12,000.0	0.0
4444-000 Strike Team Reimb.				
4444-000 Strike Team Reimb. - Other	0.0	0.0	1,000.0	0.0
Total 4444-000 Strike Team Reimb.	0.0	0.0	1,000.0	0.0
4459-000 State Misc.	0.0	0.0	750,000.0	0.0
4460-000 State Station Lease	0.0	0.0	65,000.0	0.0
4496-000 Prop. 172 Funds	0.0	0.0	80,000.0	0.0
4517-000 Special Taxes	0.0	0.0	127,000.0	0.0
4608-000 Repays	3,443.2	3,851.1	1,000.0	3.9
4620-000 Other				
4620-100 Donations	0.0	280.0	0.0	1.0
4620-000 Other - Other	460.0	565.0	1,000.0	0.6
Total 4620-000 Other	460.0	845.0	1,000.0	0.8
4800-000 Next FY SummerSeasonal				
4800-000 Next FY SummerSeasonal - Other	0.0	0.0	110,000.0	0.0
Total 4800-000 Next FY SummerSeasonal	0.0	0.0	110,000.0	0.0
4955-000 Carryover	0.0	0.0	2,100,000.0	0.0
Total Income	29,284.0	30,076.8	5,424,000.0	0.0
Gross Profit	29,284.0	30,076.8	5,424,000.0	0.0
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	41,339.6	114,509.8	0.0	1.0
5101-105 Salaries-Staff Plan O/	7,558.7	23,410.2	0.0	1.0
5101-300 Salaries PCF	5,074.4	14,595.2	0.0	1.0
5101-000 Salaries-Regular - Other	72,502.3	224,974.9	1,471,000.0	0.2
Total 5101-000 Salaries-Regular	126,475.1	377,490.1	1,471,000.0	0.3
5102-000 Salaries-Temp.				
5102-100 FF Summer	30,468.4	89,759.4	0.0	1.0
5102-400 FF Summer PLANNED OT	4,431.0	15,002.1	0.0	1.0
5102-500 FF Summer UNPLANNED OT	19,320.2	41,812.8	0.0	1.0
5102-000 Salaries-Temp. - Other	0.0	0.0	370,000.0	0.0
Total 5102-000 Salaries-Temp.	54,219.6	146,574.3	370,000.0	0.4
5103-000 Retirement				
5103-100 457 Matching	1,253.8	3,711.5	0.0	1.0
5103-000 Retirement - Other	1,688.6	28,024.6	577,000.0	0.0
Total 5103-000 Retirement	2,942.4	31,736.2	577,000.0	0.1
5104-000 Group Insurance				

Fund 6348 - General Fund
Profit & Loss Budget Performance
September 2026

	Sep 26	Jul - Sep 26	YTD Budget	% of Budget
5104-100 457 Group Ins. Cafe.	2,643.9	8,093.2	0.0	1.0
5104-200 Life Insurance	-85.6	-256.9	0.0	1.0
5104-300 Retiree Health Insuran	500.0	1,500.0	0.0	1.0
5104-000 Group Insurance - Other	33,079.4	54,375.0	313,000.0	0.2
Total 5104-000 Group Insurance	36,137.7	63,711.3	313,000.0	0.2
5105-000 SDI Expense	2,394.9	6,950.9	35,000.0	0.2
5106-000 Workers' Comp	0.0	34,788.5	82,000.0	0.4
5110-000 Payroll Taxes	5,688.2	16,358.1	74,000.0	0.2
5200-000 Accrual Buyout	0.0	2,827.4	0.0	1.0
5202-000 Clothing				
5202-103 Nomex	0.0	4,779.3		
5202-000 Clothing - Other	0.0	6,359.6	74,000.0	0.1
Total 5202-000 Clothing	0.0	11,138.9	74,000.0	0.2
5203-000 Communications				
5203-000 Communications - Other	1,157.6	3,612.9	25,000.0	0.1
Total 5203-000 Communications	1,157.6	3,612.9	25,000.0	0.1
5206-000 Household Expense				
5206-210 Household-Sta 21	0.0	39.8	0.0	1.0
5206-000 Household Expense - Other	249.1	3,097.4	12,000.0	0.3
Total 5206-000 Household Expense	249.1	3,137.1	12,000.0	0.3
5207-000 Insurance	0.0	118,302.0	125,000.0	0.9
5208-000 Interest & Bank Fees	0.0	0.0		
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	840.5	10,055.2	46,000.0	0.2
Total 5209-000 Maint-Equipment	840.5	10,055.2	46,000.0	0.2
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	450.3	754.6	48,000.0	0.0
Total 5210-000 Maint-Structures	450.3	754.6	48,000.0	0.0
5211-000 Maint-Vehicles	3,623.6	9,328.1	100,000.0	0.1
5212-000 Memberships	0.0	1,000.0	10,000.0	0.1
5213-000 Medical Supply				
5213-000 Medical Supply - Other	211.6	1,558.7	11,000.0	0.1
Total 5213-000 Medical Supply	211.6	1,558.7	11,000.0	0.1
5214-000 Office Expense				
5214-101 Stamps/Postage	0.0	2.0	0.0	1.0
5214-000 Office Expense - Other	260.5	652.4	7,000.0	0.1
Total 5214-000 Office Expense	260.5	654.4	7,000.0	0.1
5215-000 Professional Services				
5215-000 Professional Services - Other	785.0	871.0	107,000.0	0.0
Total 5215-000 Professional Services	785.0	871.0	107,000.0	0.0
5216-000 Publications	0.0	0.0	5,000.0	0.0
5217-000 Rent/Lease Equipment	0.0	0.0	4,000.0	0.0

Fund 6348 - General Fund
Profit & Loss Budget Performance
September 2026

	Sep 26	Jul - Sep 26	YTD Budget	% of Budget
5219-000 Small Tools				
5219-000 Small Tools - Other	3,530.4	8,930.2	30,000.0	0.3
Total 5219-000 Small Tools	3,530.4	8,930.2	30,000.0	0.3
5220-000 Special District Exp.				
5220-710 Administrative Support	3,032.4	3,899.4	0.0	1.0
5220-800 LAFCO Annual Cost	0.0	2,621.0		
5220-000 Special District Exp. - Other	1,183.4	11,753.5	286,000.0	0.0
Total 5220-000 Special District Exp.	4,215.8	18,273.9	286,000.0	0.1
5222-000 Travel/Transportation				
5222-000 Travel/Transportation - Other	1,221.2	5,742.9	30,000.0	0.2
Total 5222-000 Travel/Transportation	1,221.2	5,742.9	30,000.0	0.2
5223-000 Fuel	3,440.8	7,254.5	35,000.0	0.2
5224-000 Utilities				
5224-000 Utilities - Other	0.0	5,587.8	25,000.0	0.2
Total 5224-000 Utilities	0.0	5,587.8	25,000.0	0.2
5402-000 Station Improvement				
5402-000 Station Improvement - Other	0.0	0.0	15,000.0	0.0
Total 5402-000 Station Improvement	0.0	0.0	15,000.0	0.0
5403-000 Office Equipment	0.0	0.0	5,000.0	0.0
5404-000 Auto Equipment	0.0	0.0	20,000.0	0.0
5405-000 Other Equipment	6,068.2	6,576.6	15,000.0	0.4
5505-000 Future 24/25 Personnel	0.0	0.0	120,000.0	0.0
5506-000 Op. Contingency-NextFY	0.0	0.0	500,000.0	0.0
5507-000 Transfer Out	500,000.0	500,000.0	600,000.0	0.8
5600-000 Contingency	0.0	0.0	245,077.0	0.0
Total Expense	753,912.3	1,393,215.3	5,422,077.0	0.3

Fund 6759- Mitigation Fees
Profit & Loss Budget Performance
September 2026

	Sep 26	Jul - Sep 26	YTD Budget	% of Budget
Income				
4301-000 Interest	7,513.60	7,513.60	10,000.00	75.1%
4527-000 Dev Fees-NetofRefunds	4,641.00	9,014.73	20,000.00	45.1%
4955-000 Carryover	0.00	0.00	856,000.00	0.0%
Total Income	12,154.60	16,528.33	886,000.00	1.9%
Expense				
5405-000 Other Equipment	0.00	0.00	117,000.00	0.0%
5506-000 Restricted Funds	0.00	0.00	769,000.00	0.0%
Total Expense	0.00	0.00	886,000.00	0.0%

Fund 6784 (Capital Replacement)
Profit & Loss Budget Performance
September 2026

	Sep 26	Jul - Sep 26	YTD Budget	% of Budget
Income				
4301-000 Interest	22,056.76	22,056.76	20,000.00	110%
4640-000 Transfer In	500,000.00	500,000.00	600,000.00	83%
4955-000 Carryover	0.00	0.00	2,963,000.00	0%
Total Income	522,056.76	522,056.76	3,583,000.00	15%
Expense				
5402-000 Structures & Improve.	0.00	0.00	130,000.00	0%
5403-000 Office Equipment	0.00	0.00	5,000.00	0%
5404-000 Auto Equipment	0.00	0.00	50,000.00	0%
5405-000 Other Equipment	0.00	20,906.51	120,000.00	17%
5506-000 Desig Bal-Cap Replace	0.00	0.00	3,278,000.00	0%
5600-000 Contingency	0.00	0.00	305,000.00	0%
Total Expense	0.00	20,906.51	3,888,000.00	1%

Fund 6348 - General Fund
Account QuickReport
As of September 22, 2026

Date	Num	Name	Memo	Amount
2301-000 US Bank - CalCard				
08/24/2026	Luckett	Home Depot	Sta 22	92.18
08/24/2026	Tam	7-Eleven	OOC Fuel	97.16
08/24/2026	Poppenberg	Sunrise Cafe	Audit - Subsistance	48.48
08/25/2026	Luckett	Home Depot	Sta 22	17.13
08/25/2026	Tam	Adobe	Comp Prog	19.99
08/25/2026	Tam	Waste Management	Trash Service	35.03
08/25/2026	Tam	Waste Management	Trash Service	120.24
08/25/2026	Tam	Grand Sierra	OOC Lodging	70.66
08/26/2026	Good	Gold Miners Pest Control	Gold Miners Sta 22	90.00
08/26/2026	Tam	California State Firefights' Assn.	Membership	600.00
08/26/2026	Albrecht	Costco	MOU Food	29.16
08/27/2026	deLeon	Holiday Market	MOU Food	29.47
08/27/2026	Poppenberg	Eagle Engraving	Plaque for Rich Thickens	143.95
08/28/2026	deLeon	Java Dream Coffee	MOU Food	43.48
08/28/2026	deLeon	SSV	EMT Recerts	86.00
08/28/2026	deLeon	Holiday Market	MOU Food	81.97
08/28/2026	Tam	Verizon Wireless	Cell Phones/Wireless	757.05
08/28/2026	Tam	YouTube	TV Sta 22 & 23	82.99
08/29/2026	Luckett	Holiday Market	MOU Food	60.76
08/29/2026	Kramer	Chevron	Def B23 OOC	22.80
08/30/2026	Kramer	Big 5	OOC Supplies	94.35
08/30/2026	Kramer	Sure Stay	OOC Lodging	146.18
08/30/2026	Kramer	Sure Stay	OOC Lodging	146.18
08/30/2026	Tam	Adobe	Comp Prog	14.99
08/30/2026	Tam	AGP Propane	Propane Sta 22	160.57
08/31/2026	Kramer	Old Marina Inn	OOC	140.00
08/31/2026	deLeon	Amazon	Drainage Sta 23	188.63
08/31/2026	Tam	P G & E	Electric	43.15
08/31/2026	Tam	P G & E	Electric	2,213.04
08/31/2026	Albrecht	Capitol Clutch & Brake	Clutch WT23	18.56
09/01/2026	Good	Google	District Google Network	471.74
09/01/2026	Tam	Patt Chiropractic	DMV Physical	75.00
09/01/2026	Tam	Bidwell Water	Bottled Water	159.09
09/01/2026	Tam	Life Assist	Medical Supplies	105.82
09/01/2026	Tam	Hunt & Sons	Propane Bulk Fuel	3,102.92
09/02/2026	Tam	Civic Plus	Website	385.35
09/02/2026	Tam	Active 911	Membership	732.60
09/02/2026	Poppenberg	LOP Ace Hardware	Alien Tape	21.27
09/04/2026	Luckett	Vagabond Inn	OOC	188.11
09/04/2026	Luckett	Vagabond Inn	OOC	188.11
09/04/2026	Poppenberg	Sunrise Cafe	Audit - Subsistance	33.20
09/04/2026	Albrecht	Amazon	E23 Parts	79.15

Fund 6348 - General Fund
Account QuickReport
As of September 22, 2026

Date	Num	Name	Memo	Amount
09/07/2026	Tam	QuickBooks-Intuit	Payroll	84.50
09/09/2026	Tam	WP Fire Prevention	Training Class	399.00
09/09/2026	Tam	WP Fire Prevention	Training Class	399.00
09/10/2026	Tam	Exxon	Fuel OOC	137.92
09/10/2026	Tam	Sportsmans Warehouse	OOC Supplies	496.81
09/10/2026	Tam	Sportsmans Warehouse	OOC Supplies	103.78
09/11/2026	Harkins	Love's	Fuel	200.00
09/12/2026	Harkins	Star Resturant	OOC	75.82
09/12/2026	Harkins	Wyndham Hotels	OOC - Lodging	153.35
09/12/2026	Harkins	Wyndham Hotels	OOC - Lodging	153.35
09/12/2026	Schaefer	Holiday Market	MOU FOOD	20.99
09/12/2026	Tam	Drop Box	Cloud Storage	119.88
09/13/2026	Harkins	Coyote Valley Foods	OOC Substinence	63.42
09/14/2026	Harkins	Wyndham Hotels	OOC - Lodging	153.35
09/14/2026	Harkins	Wyndham Hotels	OOC - Lodging	153.35
09/14/2026	Good	Gold Miners Pest Control	Gold Miners Sta 23	90.00
09/14/2026	Good	Adobe	Comp Prog	19.99
09/14/2026	Albrecht	Holiday Market	MOU Food	38.14
09/15/2026	Poppenberg	Adobe	Comp Prog	4.99
09/16/2026	Good	Home Depot	Signs	144.48
09/17/2026	Tam	Apple	Hold Music	0.99
09/17/2026	Albrecht	Amazon	Radio Parts	32.26
09/18/2026	Tam	Starlink	Internet	425.00
09/18/2026	Poppenberg	Adobe	Comp Prog	12.99
09/18/2026	Albrecht	Amazon	Radio Parts	16.47
09/22/2026	Albrecht	Mandated Reporter	Mandated Reporter	10.00
Total 2301-000 US Bank - CalCard				14,746.34

Fund 6348 - General Fund
Check Register

	Type	Date	Num	Name	Paid Amount
Sep 26					
	Bill Pmt -Check	09/01/2026	0015018	FDAC	-1,504.71
	Bill Pmt -Check	09/01/2026	0015022	Sierra Office Supplies	-29.14
	Bill Pmt -Check	09/01/2026	0015022	Sierra Office Supplies	-75.06
	Bill Pmt -Check	09/08/2026	00028653	EDD	-37.19
	Bill Pmt -Check	09/09/2026	0015620	Jerry M Good-Repay	-500.00
	Bill Pmt -Check	09/09/2026	0015619	Michelle Thelan	-1,381.20
	Bill Pmt -Check	09/09/2026	0015619	Michelle Thelan	-1,651.20
	Bill Pmt -Check	09/17/2026	10010359	US Bank Cal Card	-14,181.96
	Bill Pmt -Check	09/17/2026	10010332	Life Assist	-105.82
	Bill Pmt -Check	09/18/2026	0016170	Burton's Fire Inc.	-1,559.34
	Bill Pmt -Check	09/18/2026	0016169	Sierra Office Supplies	-29.14
	Bill Pmt -Check	09/18/2026	0016165	TriCounties Bank	-500.00
	Bill Pmt -Check	09/18/2026	0016170	Burton's Fire Inc.	-229.22
	Bill Pmt -Check	09/18/2026	0016169	Sierra Office Supplies	-75.06
	Bill Pmt -Check	09/21/2026	00029544	CalPERS Retirement	-700.00
	Bill Pmt -Check	09/24/2026	10010563	Craig Johnson Plumbing	-429.00
	Bill Pmt -Check	09/24/2026	10010575	Les Schwab Tire Center of Auburn	-1,722.45
	Bill Pmt -Check	09/25/2026	0016398	O'Reilly	-1.17
	Bill Pmt -Check	09/25/2026	10010709	ESS Universal USA	-2,785.35
	Bill Pmt -Check	09/28/2026	00030414	Internal Revenue Service	-11.78
	Bill Pmt -Check	09/28/2026	10010730	Choice Administrators Insurance Services,	-13,500.00
	Bill Pmt -Check	09/28/2026	10010729	Choice Administrators Insurance Services,	-13,196.25
	Bill Pmt -Check	09/29/2026	0016578	FDAC	-1,504.71
	Bill Pmt -Check	09/29/2026	0016575	Sierra Office Supplies	-52.07
	Bill Pmt -Check	09/29/2026	0016641	UBEO	-108.97
	Bill Pmt -Check	09/29/2026	0016579	FDAC	-1,805.24
	Bill Pmt -Check	09/29/2026	0016581	FDAC	-1,805.24
Sep 26					**-59,481.27**