

Higgins Fire Protection District

Cash Balances

As of March 31, 2026

Fund		
6348	\$	2,975,558
6759	\$	842,537
6784	\$	3,137,957
6349	\$	<u>532,287</u>
Total	\$	7,488,339

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

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

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4001-000 Current Secured Tax	0.00	1,144,257.19	2,009,000.00	57%
4003-000 Current Unsecured Tax	187.75	28,382.63	20,000.00	142%
4004-000 Prior Unsecured Tax	50.61	2,003.19	0.00	100%
4017-000 Supp. Secured	6,401.75	6,401.75	40,000.00	16%
4018-000 Supp. Unsecured	110.35	-865.94	0.00	100%
4301-000 Interest	0.00	35,057.10	25,000.00	140%
4419-000 H.O Property Tax	0.00	0.00	12,000.00	0%
4444-000 Strike Team Reimb.	56,462.14	530,680.42	1,000.00	53,068%
4459-000 State Misc.				
4459-100 Refund Amador	0.00	11,660.52		
4459-000 State Misc. - Other	0.00	86.06	750,000.00	0%
Total 4459-000 State Misc.	0.00	11,746.58	750,000.00	2%
4460-000 State Station Lease	0.00	42,985.86	56,000.00	77%
4496-000 Prop. 172 Funds	0.00	27,933.70	80,000.00	35%
4517-000 Special Taxes				
4517-900 Prior Spec. Assess	0.00	69,938.00		
4517-000 Special Taxes - Other	0.00	0.00	127,000.00	0%
Total 4517-000 Special Taxes	0.00	69,938.00	127,000.00	55%
4608-000 Repays	8,816.02	10,721.28	1,000.00	1,072%
4620-000 Other				
4620-100 Donations	0.00	535.00	0.00	100%
4620-000 Other - Other	535.00	1,156.92	1,000.00	116%
Total 4620-000 Other	535.00	1,691.92	1,000.00	169%
4640-000 Transfer In	0.00	515,000.00	210,000.00	245%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
Total Income	72,563.62	2,425,933.68	5,132,000.00	47%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	19,975.88	210,082.05	0.00	100%
5101-105 Salaries-Staff Plan O/	8,458.24	78,601.46	0.00	100%
5101-300 Salaries PCF	2,718.50	40,653.50	0.00	100%
5101-000 Salaries-Regular - Other	81,998.44	738,112.83	1,370,000.00	54%
Total 5101-000 Salaries-Regular	113,151.06	1,067,449.84	1,370,000.00	78%
5102-000 Salaries-Temp.				
5102-100 FF Summer	0.00	156,929.21	0.00	100%
5102-400 FF Summer PLANNED OT	0.00	19,687.64	0.00	100%
5102-500 FF Summer UNPLANNED OT	0.00	63,401.86	0.00	100%
5102-000 Salaries-Temp. - Other	0.00	0.00	372,000.00	0%
Total 5102-000 Salaries-Temp.	0.00	240,018.71	372,000.00	65%
5103-000 Retirement				
5103-100 457 Matching	1,396.15	10,523.07	0.00	100%

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

	Mar 26	Jul '25 - Mar 26	YTD Budget	% of Budget
5103-000 Retirement - Other	13,947.20	338,392.28	539,000.00	63%
Total 5103-000 Retirement	15,343.35	348,915.35	539,000.00	65%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	3,451.61	18,025.32	0.00	100%
5104-200 Life Insurance	-85.64	-1,470.46	0.00	100%
5104-300 Retiree Health Insuran	500.00	3,500.00	0.00	100%
5104-000 Group Insurance - Other	35,676.61	116,284.47	313,000.00	37%
Total 5104-000 Group Insurance	39,542.58	136,339.33	313,000.00	44%
5105-000 SDI Expense	1,486.76	16,404.88	32,000.00	51%
5106-000 Workers' Comp	28,215.00	56,430.00	70,000.00	81%
5110-000 Payroll Taxes	2,088.90	41,861.67	74,000.00	57%
5200-000 Accrual Buyout	0.00	12,827.60	0.00	100%
5202-000 Clothing				
5202-000 Clothing - Other	5,291.15	29,112.30	69,000.00	42%
Total 5202-000 Clothing	5,291.15	29,112.30	69,000.00	42%
5203-000 Communications				
5203-210 Communications-Sta 21	0.00	120.00	0.00	100%
5203-000 Communications - Other	412.22	7,943.21	29,000.00	27%
Total 5203-000 Communications	412.22	8,063.21	29,000.00	28%
5206-000 Household Expense				
5206-000 Household Expense - Other	402.24	6,240.18	14,000.00	45%
Total 5206-000 Household Expense	402.24	6,240.18	14,000.00	45%
5207-000 Insurance	0.00	71,762.93	80,000.00	90%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	1,069.67	25,175.96	38,000.00	66%
Total 5209-000 Maint-Equipment	1,069.67	25,175.96	38,000.00	66%
5210-000 Maint-Structures				
5210-210 Station Maint-Sta 21	0.00	6,289.71	0.00	100%
5210-000 Maint-Structures - Other	145.00	6,185.93	54,000.00	11%
Total 5210-000 Maint-Structures	145.00	12,475.64	54,000.00	23%
5211-000 Maint-Vehicles	18,006.51	59,487.34	100,000.00	59%
5212-000 Memberships	100.00	704.86	12,000.00	6%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	129.67	0.00	100%
5213-000 Medical Supply - Other	663.19	3,016.61	16,000.00	19%
Total 5213-000 Medical Supply	663.19	3,146.28	16,000.00	20%
5214-000 Office Expense				
5214-000 Office Expense - Other	324.80	1,988.64	7,000.00	28%
Total 5214-000 Office Expense	324.80	1,988.64	7,000.00	28%
5215-000 Professional Services				
5215-200 Audit	13,550.00	14,360.00	0.00	100%
5215-600 Legal	150.00	430.00	0.00	100%

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

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5215-700 SB 2557 (Assess. Fee)	0.00	43,340.07	0.00	100%
5215-000 Professional Services - Other	0.00	5,063.40	98,000.00	5%
Total 5215-000 Professional Services	13,700.00	63,193.47	98,000.00	64%
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	352.27	4,238.88	40,000.00	11%
5220-000 Special District Exp.				
5220-100 Train/Manuals	485.69	1,285.69	0.00	100%
5220-110 Apprenticeship Program	0.00	562.50	0.00	100%
5220-400 Amador	12,699.18	21,154.48	0.00	100%
5220-500 Prevention	387.00	4,992.34	0.00	100%
5220-710 Administrative Support	986.00	2,704.00	0.00	100%
5220-000 Special District Exp. - Other	3,697.00	16,225.43	273,000.00	6%
Total 5220-000 Special District Exp.	18,254.87	46,924.44	273,000.00	17%
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	0.00	55.72	0.00	100%
5222-000 Travel/Transportation - Other	695.27	14,114.36	32,000.00	44%
Total 5222-000 Travel/Transportation	695.27	14,170.08	32,000.00	44%
5223-000 Fuel	2,311.09	16,524.60	38,000.00	43%
5224-000 Utilities				
5224-220 Utilities-Sta 22	0.00	562.96	0.00	100%
5224-230 Utilities-Sta 23	0.00	0.00	0.00	0%
5224-000 Utilities - Other	979.99	12,177.38	27,000.00	45%
Total 5224-000 Utilities	979.99	12,740.34	27,000.00	47%
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	0.00	6,709.71	0.00	100%
66900 · Reconciliation Discrepancies	0.00	-72.00	0.00	100%
Total Expense	262,535.92	2,311,817.25	5,132,000.00	45%

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

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	0.00	7,018.34	10,000.00	70%
4527-000 Dev Fees-NetofRefunds	2,405.31	22,127.92	20,000.00	111%
Total Income	2,405.31	29,146.26	30,000.00	97%
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	700,000.00	0%
5506-100 Designate Funds	0.00	0.00	19,000.00	0%
Total Expense	0.00	0.00	765,000.00	0%

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

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	0.00	45,264.84	20,000.00	226%
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	0.00	45,264.84	3,520,000.00	1%
Expense				
5219 -000 Small Tools	0.00	0.00	0.00	0%
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	0.00	0.00	0%
5404-000 Auto Equipment - Other	0.00	0.00	50,000.00	0%
Total 5404-000 Auto Equipment	0.00	0.00	50,000.00	0%
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%
5507-000 Transfer Out	0.00	0.00	0.00	0%
5600-000 Contingency	0.00	0.00	140,000.00	0%
Total Expense	0.00	0.00	3,520,000.00	0%

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Mar 26				
Bill Pmt -Check	03/02/2026	10002177	Dept of Forestry & Fire (Dispatch)	-12,699.18
Bill Pmt -Check	03/02/2026	10002193	Napa Auto Parts	-42.67
Bill Pmt -Check	03/02/2026	10002173	Choice Administrators Insurance Services,	-9,569.98
Bill Pmt -Check	03/02/2026	EFT-0004712	FDAC	-1,518.21
Bill Pmt -Check	03/02/2026	10002188	Les Schwab Tire Center of Auburn	-242.33
Bill Pmt -Check	03/02/2026	EFT-0004713	Sierra Office Supplies	-51.44
Bill Pmt -Check	03/09/2026	10002452	California State Firefighters' Assn.	-100.00
Bill Pmt -Check	03/09/2026	10002434	G&T Truck Repair, Inc	-4,140.02
Bill Pmt -Check	03/09/2026	10002448	Napa Auto Parts	-0.64
Bill Pmt -Check	03/09/2026	10002453	Nor Cal Special Dist Insurance Auth	-28,215.00
Bill Pmt -Check	03/09/2026	10002476	US Bank Cal Card	-34,205.11
Bill Pmt -Check	03/09/2026	10002420	Advanced Towing	-975.00
Bill Pmt -Check	03/09/2026	10002420	Advanced Towing	-250.00
Bill Pmt -Check	03/09/2026	10002426	CalPERS 457 Deferred Compensation Program	-4,402.66
Bill Pmt -Check	03/09/2026	SI-00007438	CalPERS Retirement	-12,571.23
Bill Pmt -Check	03/09/2026	SI-00007437	EDD	-4,073.13
Bill Pmt -Check	03/09/2026	SI-00007435	Internal Revenue Service	-8,145.26
Bill Pmt -Check	03/10/2026	0005415	Colantuono, Highsmith	-150.00
Bill Pmt -Check	03/10/2026	0005418	Michelle Thelan	-1,192.00
Bill Pmt -Check	03/10/2026	0005420	O'Reilly	-68.59
Bill Pmt -Check	03/10/2026	0005413	Willdan	-1,000.00
Bill Pmt -Check	03/10/2026	0005418	Michelle Thelan	-1,105.00
Bill Pmt -Check	03/10/2026	0005451	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-217.50
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-1,534.34
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-217.50
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-135.00
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-1,360.68
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-1,316.64
Bill Pmt -Check	03/16/2026	10002818	G&T Truck Repair, Inc	-6,801.66
Bill Pmt -Check	03/16/2026	10002807	Choice Administrators Insurance Services,	-12,148.78
Bill Pmt -Check	03/16/2026	SI-00008182	EDD	-37.01
Bill Pmt -Check	03/16/2026	SI-00008180	Internal Revenue Service	-501.50
Bill Pmt -Check	03/16/2026	10002826	Life Assist	-593.10
Bill Pmt -Check	03/16/2026	10002833	Nevada County Consolidated	-105.00
Bill Pmt -Check	03/16/2026	10002807	Choice Administrators Insurance Services,	-12,148.78
Bill Pmt -Check	03/16/2026	10002826	Life Assist	-70.09

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Bill Pmt -Check	03/17/2026	EFT-0005726	Jerry M Good-Repay	-500.00
Bill Pmt -Check	03/17/2026	EFT-0005730	Michelle Thelan	-986.00
Bill Pmt -Check	03/17/2026	EFT-0005727	Sierra Office Supplies	-163.00
Bill Pmt -Check	03/19/2026	10002974	US Bank Cal Card	-11,900.70
Mar 26				<u>-176,398.53</u>

Fund 6348 - General Fund
Account QuickReport
As of March 23, 2026

Date	Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard					
02/22/2026	Tam	Coalinga Mart	DEF	5223-000 Fuel	32.99
02/22/2026	Tam	Coalinga Mart	Fuel	5223-000 Fuel	108.32
02/22/2026	Tam	Ralphs	Subsistance	5222-000 Travel/Transportation	46.29
02/22/2026	Tam	Fire Investigator	Tools	5220-500 Prevention	95.66
02/23/2026	Luckett	Western Safety Products	4 & 1 Parts	5209-000 Maint-Equipment	148.29
02/24/2026	Tam	Hills Flat Lumber Co.	Doors Station 21	5210-210 Station Maint-Sta 21	1,225.87
02/24/2026	Tam	Hills Flat Lumber Co.	Windows Sta 21	5210-210 Station Maint-Sta 21	5,063.84
02/25/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
02/26/2026	Tam	Shell Oil	Fuel 6200	5223-000 Fuel	96.49
02/26/2026	Poppenberç	Bidwell Water	Water Sta 22 & 23	5206-000 Household Expense	80.29
02/27/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
02/28/2026	Kramer	Sunrise Cafe	Subsistance	5222-000 Travel/Transportation	95.54
02/28/2026	Tam	YouTube	TV Station 22 & 23	5206-000 Household Expense	82.99
02/28/2026	Tam	Verizon Wireless	Cellular Service	5203-000 Communications	837.44
02/28/2026	Tam	Sportsmans Warehouse	Prevention	5220-500 Prevention	360.62
03/01/2026	Good	Google	HFD Google Suite	5209-000 Maint-Equipment	403.20
03/01/2026	Good	Interstate Sales	Address Sign Materials	5219-000 Small Tools	154.44
03/02/2026	Tam	Streamline	Website	5220-000 Special District Exp.	350.00
03/02/2026	Tam	Waste Management	Trash Service Station 22 & 23	5206-000 Household Expense	161.91
03/03/2026	Good	Home Depot	Address Sign Materials	5219-000 Small Tools	149.51
03/03/2026	Good	Zoro Tools	Small Tools	5219-000 Small Tools	48.32
03/03/2026	Tam	Hunt & Sons	Bulk Fuel	5223-000 Fuel	2,311.09
03/03/2026	Poppenberç	Streamline	Website	5220-000 Special District Exp.	50.00
03/03/2026	Poppenberç	Northern Air HVAC Inc.		5210-000 Maint-Structures	145.00
03/03/2026	Poppenberç	Bidwell Water	Water Sta 22 & 23	5206-000 Household Expense	150.33
03/05/2026	Tam	FDAC	Dental/Vision Insurance	5104-000 Group Insurance	565.00
03/06/2026	Tam	Travelocity	Lodging	5222-000 Travel/Transportation	452.38
03/06/2026	Tam	Staples	Office Supplies	5214-000 Office Expense	29.22
03/06/2026	Tam	UBEO	Annual Membership	5209-000 Maint-Equipment	353.30
03/06/2026	Tam	Advanced Towing	Engine Tow Cancelation Fee	5211-000 Maint-Vehicles	250.00
03/06/2026	Tam	Advanced Towing	Engine Tow	5211-000 Maint-Vehicles	975.00
03/06/2026	Tam	Bass Pro	Prevention	5220-500 Prevention	282.00
03/07/2026	Raigoza	Sunrise Cafe	Subsistance	5222-000 Travel/Transportation	95.64
03/07/2026	Tam	QuickBooks-Intuit	Payroll	5209-000 Maint-Equipment	64.50
03/10/2026	Luckett	Best Buy	Charge Cable	5209-000 Maint-Equipment	10.71
03/12/2026	Good	Gold Miners Pest Control	Pest Control	5206-000 Household Expense	90.00
03/12/2026	Poppenberç	P G & E	Electric Sta 22 & 23	5224-000 Utilities	961.25
03/12/2026	Poppenberç	P G & E	Admin Fee	5224-000 Utilities	18.74
03/13/2026	Tam	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	81.14
03/14/2026	Harkins	Sunrise Cafe	Subsistance	5222-000 Travel/Transportation	73.34
03/15/2026	Good	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
03/15/2026	Poppenberç	Adobe	Comp Prog	5209-000 Maint-Equipment	4.99

Fund 6348 - General Fund
Account QuickReport
 As of March 23, 2026

Date	Num	Name	Memo	Split	Paid Amount
03/17/2026	Albrecht	Costco	MOU Station Subsistance	5222-000 Travel/Transportation	73.91
03/17/2026	Tam	Apple	Office Phone Hold Music	5209-000 Maint-Equipment	0.99
03/17/2026	Tam	Miwall	Prevention	5220-100 Train/Manuals	485.69
03/17/2026	Tam	Advanced Towing	Credit	5211-000 Maint-Vehicles	-250.00
03/17/2026	Tam	Advanced Towing	Credit	5211-000 Maint-Vehicles	-975.00
03/18/2026	Tam	Starlink	Internet Sta 21, 22, 23	5203-000 Communications	290.00
03/18/2026	Poppenberç	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
03/19/2026	Albrecht	Amazon	Parts	5211-000 Maint-Vehicles	28.94
03/20/2026	Tam	BearPrint Industries	MOU Clothing	5202-000 Clothing	5,291.15
03/21/2026	Poppenberç	Drop Box	Comp Storage	5209-000 Maint-Equipment	199.00
03/22/2026	Tam	AT&T First Net Cell AVL's	AVL's	5203-000 Communications	122.22
Total 2301-000 US Bank - CalCard					