

Higgins Fire Protection District

Cash Balances

As of August 31, 2026

Fund		
6348	\$	2,812,665
6759	\$	867,330
6784	\$	2,469,029
6349	\$	766,098
Total	\$	6,915,122

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

Fund 6348 - General Fund

Profit & Loss Budget Performance

August 2026

	Aug 26	Jul - Aug 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	0.00	2,086,000.00	0%
4003-000 Current Unsecured Tax	0.00	0.00	20,000.00	0%
4017-000 Supp. Secured	0.00	0.00	46,000.00	0%
4301-000 Interest	0.00	0.00	25,000.00	0%
4419-000 H.O Property Tax	0.00	0.00	12,000.00	0%
4444-000 Strike Team Reimb.				
4444-000 Strike Team Reimb. - Other	0.00	0.00	1,000.00	0%
Total 4444-000 Strike Team Reimb.	0.00	0.00	1,000.00	0%
4459-000 State Misc.	0.00	0.00	750,000.00	0%
4460-000 State Station Lease	0.00	0.00	65,000.00	0%
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	28.56	407.88	1,000.00	41%
4620-000 Other				
4620-100 Donations	250.00	280.00	0.00	100%
4620-000 Other - Other	0.00	105.00	1,000.00	11%
Total 4620-000 Other	250.00	385.00	1,000.00	39%
4800-000 Next FY SummerSeasonal				
4800-000 Next FY SummerSeasonal - Other	0.00	0.00	110,000.00	0%
Total 4800-000 Next FY SummerSeasonal	0.00	0.00	110,000.00	0%
4955-000 Carryover	0.00	0.00	2,100,000.00	0%
49900 · Uncategorized Income	0.00	0.00	0.00	0%
Total Income	278.56	792.88	5,424,000.00	0%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	60,290.55	73,170.23	0.00	100%
5101-105 Salaries-Staff Plan O/	7,819.56	15,851.50	0.00	100%
5101-300 Salaries PCF	7,143.13	9,520.77	0.00	100%
5101-000 Salaries-Regular - Other	76,563.45	152,472.53	1,471,000.00	10%
Total 5101-000 Salaries-Regular	151,816.69	251,015.03	1,471,000.00	17%
5102-000 Salaries-Temp.				
5102-100 FF Summer	30,257.40	59,291.00	0.00	100%
5102-400 FF Summer PLANNED OT	7,026.30	10,571.10	0.00	100%
5102-500 FF Summer UNPLANNED OT	21,184.40	22,492.60	0.00	100%
5102-000 Salaries-Temp. - Other	0.00	0.00	370,000.00	0%
Total 5102-000 Salaries-Temp.	58,468.10	92,354.70	370,000.00	25%
5103-000 Retirement				
5103-100 457 Matching	1,203.84	2,457.68	0.00	100%
5103-000 Retirement - Other	12,959.77	26,336.07	577,000.00	5%
Total 5103-000 Retirement	14,163.61	28,793.75	577,000.00	5%

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

	<u>Aug 26</u>	<u>Jul - Aug 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,643.90	5,449.34	0.00	100%
5104-200 Life Insurance	-85.64	-171.28	0.00	100%
5104-300 Retiree Health Insuran	1,000.00	1,000.00	0.00	100%
5104-000 Group Insurance - Other	<u>7,371.47</u>	<u>21,473.71</u>	<u>313,000.00</u>	<u>7%</u>
Total 5104-000 Group Insurance	10,929.73	27,751.77	313,000.00	9%
5105-000 SDI Expense	2,767.79	4,555.94	35,000.00	13%
5106-000 Workers' Comp	0.00	34,788.50	82,000.00	42%
5110-000 Payroll Taxes	6,276.50	10,669.94	74,000.00	14%
5200-000 Accrual Buyout	0.00	2,827.40	0.00	100%
5202-000 Clothing				
5202-103 Nomex	0.00	4,779.26		
5202-000 Clothing - Other	<u>3,469.62</u>	<u>6,359.64</u>	<u>74,000.00</u>	<u>9%</u>
Total 5202-000 Clothing	3,469.62	11,138.90	74,000.00	15%
5203-000 Communications				
5203-000 Communications - Other	<u>499.54</u>	<u>1,698.29</u>	<u>25,000.00</u>	<u>7%</u>
Total 5203-000 Communications	499.54	1,698.29	25,000.00	7%
5206-000 Household Expense				
5206-210 Household-Sta 21	0.00	39.75	0.00	100%
5206-000 Household Expense - Other	<u>404.33</u>	<u>2,520.04</u>	<u>12,000.00</u>	<u>21%</u>
Total 5206-000 Household Expense	404.33	2,559.79	12,000.00	21%
5207-000 Insurance	0.00	118,302.00	125,000.00	95%
5208-000 Interest & Bank Fees	0.00	0.00		
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	<u>8,597.23</u>	<u>9,179.65</u>	<u>46,000.00</u>	<u>20%</u>
Total 5209-000 Maint-Equipment	8,597.23	9,179.65	46,000.00	20%
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	<u>0.00</u>	<u>9,162.71</u>	<u>48,000.00</u>	<u>19%</u>
Total 5210-000 Maint-Structures	0.00	9,162.71	48,000.00	19%
5211-000 Maint-Vehicles	4,125.24	5,685.98	100,000.00	6%
5212-000 Memberships	400.00	400.00	10,000.00	4%
5213-000 Medical Supply				
5213-000 Medical Supply - Other	<u>673.67</u>	<u>1,347.03</u>	<u>11,000.00</u>	<u>12%</u>
Total 5213-000 Medical Supply	673.67	1,347.03	11,000.00	12%
5214-000 Office Expense				
5214-101 Stamps/Postage	0.00	1.98	0.00	100%
5214-000 Office Expense - Other	<u>391.92</u>	<u>391.92</u>	<u>7,000.00</u>	<u>6%</u>
Total 5214-000 Office Expense	391.92	393.90	7,000.00	6%
5215-000 Professional Services				
5215-000 Professional Services - Other	<u>0.00</u>	<u>0.00</u>	<u>107,000.00</u>	<u>0%</u>
Total 5215-000 Professional Services	0.00	0.00	107,000.00	0%
5216-000 Publications	0.00	0.00	5,000.00	0%

Fund 6348 - General Fund

Profit & Loss Budget Performance

August 2026

	Aug 26	Jul - Aug 26	YTD Budget	% of Budget
5217-000 Rent/Lease Equipment	0.00	0.00	4,000.00	0%
5219-000 Small Tools				
5219-000 Small Tools - Other	1,424.91	5,161.46	30,000.00	17%
Total 5219-000 Small Tools	1,424.91	5,161.46	30,000.00	17%
5220-000 Special District Exp.				
5220-710 Administrative Support	867.00	867.00	0.00	100%
5220-800 LAFCO Annual Cost	0.00	2,621.00		
5220-000 Special District Exp. - Other	9,791.92	10,570.12	286,000.00	4%
Total 5220-000 Special District Exp.	10,658.92	14,058.12	286,000.00	5%
5222-000 Travel/Transportation				
5222-000 Travel/Transportation - Other	2,014.11	3,725.37	30,000.00	12%
Total 5222-000 Travel/Transportation	2,014.11	3,725.37	30,000.00	12%
5223-000 Fuel	271.47	3,693.68	35,000.00	11%
5224-000 Utilities				
5224-000 Utilities - Other	1,461.42	3,171.06	25,000.00	13%
Total 5224-000 Utilities	1,461.42	3,171.06	25,000.00	13%
5402-000 Station Improvement				
5402-000 Station Improvement - Other	0.00	0.00	15,000.00	0%
Total 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	0.00	20,000.00	0%
5405-000 Other Equipment	508.37	508.37	15,000.00	3%
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	600,000.00	0%
5600-000 Contingency	0.00	0.00	245,077.00	0%
Total Expense	279,323.17	642,943.34	5,422,077.00	12%

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

	Aug 26	Jul - Aug 26	YTD Budget	% of Budget
Income				
4301-000 Interest	0.00	0.00	10,000.00	0%
4527-000 Dev Fees-NetofRefunds	2,005.55	4,373.73	20,000.00	22%
4955-000 Carryover	0.00	0.00	856,000.00	0%
Total Income	2,005.55	4,373.73	886,000.00	0%
Expense				
5405-000 Other Equipment	0.00	0.00	117,000.00	0%
5506-000 Restricted Funds	0.00	0.00	769,000.00	0%
Total Expense	0.00	0.00	886,000.00	0%

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

	Aug 26	Jul - Aug 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4301-000 Interest	0.00	0.00	20,000.00	0%
4640-000 Transfer In	0.00	0.00	600,000.00	0%
4955-000 Carryover	0.00	0.00	2,963,000.00	0%
Total Income	0.00	0.00	3,583,000.00	0%
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	0.00	120,000.00	0%
5506-000 Desig Bal-Cap Replace	0.00	0.00	3,278,000.00	0%
5507-000 Transfer Out	0.00	0.00	0.00	0%
5600-000 Contingency	0.00	0.00	305,000.00	0%
Total Expense	0.00	0.00	3,888,000.00	0%
Net Ordinary Income	0.00	0.00	-305,000.00	0%
Net Income	0.00	0.00	-305,000.00	0%

Fund 6348 - General Fund
Account QuickReport
As of August 24, 2026

Date	Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard					
07/23/2026	deleon	Walmart	Brush Supplies	5211-000 Maint-Vehicles	21.93
07/23/2026	Harkins	Holiday Market	Pallet Water	5206-000 Household Expense	435.96
07/24/2026	deleon	Hampton Inn	Hotel	5222-000 Travel/Transportation	121.21
07/24/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	121.21
07/24/2026	Tam	Bidwell Water	Station Water	5206-000 Household Expense	142.95
07/24/2026	Tam	Bidwell Water	Station Water	5206-000 Household Expense	137.45
07/24/2026	Tam	Bidwell Water	Station Water	5206-000 Household Expense	196.95
07/25/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	121.21
07/25/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	121.21
07/25/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
07/25/2026	Raigoza	The Grind	Subsistance - Training	5222-000 Travel/Transportation	96.52
07/26/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	121.21
07/26/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	121.21
07/26/2026	Tam	Waste Management	Trash	5206-000 Household Expense	40.03
07/26/2026	Tam	Waste Management	Trash	5206-000 Household Expense	125.24
07/27/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	153.17
07/27/2026	deleon	Hampton Inn	Lodging	5222-000 Travel/Transportation	153.17
07/27/2026	Harkins	Union 76	Fuel	5223-000 Fuel	175.00
07/28/2026	Tam	Verizon Wireless	Phones	5203-000 Communications	757.07
07/28/2026	Tam	Active 911	App	5203-000 Communications	13.90
07/28/2026	Tam	YouTube	Station TV	5206-000 Household Expense	82.99
07/28/2026	Kramer	Holiday Market	Subsistance	5222-000 Travel/Transportation	15.34
07/29/2026	Tam	Bidwell Water	Station Water	5206-000 Household Expense	185.35
07/29/2026	Tam	Fire Supply Depot	Fire Ext	5219-000 Small Tools	310.95
07/29/2026	Tam	Active 911	App	5203-000 Communications	2.78
07/29/2026	Tam	P G & E	Electric	5224-000 Utilities	32.70
07/29/2026	Tam	P G & E	Electric	5224-000 Utilities	1,676.94
07/29/2026	Tam	Amazon	Gluc Strips	5213-000 Medical Supply	85.71
07/29/2026	Harkins	Robinson Petroleum	Fuel	5222-000 Travel/Transportation	156.12
07/30/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	14.99
07/30/2026	Tam	Amazon	Batteries	5206-000 Household Expense	183.84
07/31/2026	Tam	Amazon	Batteries AAA	5206-000 Household Expense	135.28
07/31/2026	Poppenberg	USPS	Postage	5214-101 Stamps/Postage	1.98
08/01/2026	Good	Google	Google HFD	5209-000 Maint-Equipment	433.54
08/02/2026	Albrecht	Amazon	Backup Alarm	5211-000 Maint-Vehicles	29.92
08/05/2026	Tam	Sonora Inn	Lodging	5222-000 Travel/Transportation	123.41
08/05/2026	Albrecht	Tractor Supply	Clean Engine	5211-000 Maint-Vehicles	19.07
08/06/2026	Tam	Waste Management	Trash	5206-000 Household Expense	120.24
08/06/2026	Tam	Sonora Inn	Lodging	5222-000 Travel/Transportation	6.00
08/06/2026	Tam	Streamline	Website	5220-000 Special District Exp.	50.00
08/06/2026	Tam	Advantage Gear	Uniforms	5202-000 Clothing	48.21
08/06/2026	Tam	Suburban Propane	Propane Station 23	5224-000 Utilities	393.66
08/06/2026	Albrecht	Sonora Inn	Lodging	5222-000 Travel/Transportation	147.64
08/06/2026	Albrecht	Sonora Inn	Lodging	5222-000 Travel/Transportation	176.19
08/06/2026	Albrecht	Windham Lodging	Lodging	5222-000 Travel/Transportation	369.60
08/07/2026	Tam	QuickBooks-Intuit	PR	5209-000 Maint-Equipment	80.00

Fund 6348 - General Fund
Account QuickReport
As of August 24, 2026

Date	Num	Name	Memo	Split	Paid Amount
08/07/2026	Poppenberg	CalPers Training	Pers Conference	5220-000 Special District Exp.	549.00
08/08/2026	Albrecht	Sonora Inn	Lodging	5222-000 Travel/Transportation	-176.19
08/08/2026	Albrecht	Sonora Inn	Lodging	5222-000 Travel/Transportation	-147.64
08/10/2026	Good	Gold Miners Pest Control	Pest Control	5206-000 Household Expense	125.00
08/10/2026	Harkins	Holiday Market	PrePo Subsistance	5222-000 Travel/Transportation	79.92
08/10/2026	Harkins	Holiday Market	PrePo Subsistance	5222-000 Travel/Transportation	131.99
08/11/2026	Poppenberg	Southwest Air	Airfare - Pers Training	5222-000 Travel/Transportation	237.60
08/11/2026	Albrecht	Love's	Fuel	5223-000 Fuel	110.76
08/11/2026	Harkins	Sunrise Cafe	Subsistance	5222-000 Travel/Transportation	54.06
08/12/2026	Schaefer	Holiday Market	MOU Subsistance	5222-000 Travel/Transportation	19.99
08/13/2026	Harkins	Holiday Market	Subsistance	5222-000 Travel/Transportation	38.45
08/13/2026	Harkins	Holiday Market	Subsistance	5222-000 Travel/Transportation	43.95
08/13/2026	Harkins	Chevron	Fuel	5223-000 Fuel	104.60
08/14/2026	Good	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
08/14/2026	Tam	Bidwell Water	Station Water	5206-000 Household Expense	159.09
08/14/2026	Harkins	Mario's Early Toast	Subsistance	5222-000 Travel/Transportation	11.27
08/14/2026	Harkins	Chevron	Fuel	5223-000 Fuel	56.11
08/16/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	4.99
08/17/2026	Tam	BT Propane	Propane Sta 22	5224-000 Utilities	1,067.76
08/17/2026	Tam	Apple	Hold Music	5209-000 Maint-Equipment	0.99
08/17/2026	Albrecht	Super 8	Lodging	5222-000 Travel/Transportation	153.27
08/18/2026	Tam	Starlink	Internet	-SPLIT-	425.00
08/18/2026	Tam	Best Buy	iPad Case	5209-000 Maint-Equipment	80.42
08/18/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
08/19/2026	Albrecht	Super 8	Lodging	5222-000 Travel/Transportation	141.85
08/19/2026	Albrecht	Super 8	Lodging	5222-000 Travel/Transportation	141.85
08/21/2026	fotinos	Holiday Market	Subsistance	5222-000 Travel/Transportation	42.24
08/21/2026	Poppenberg	Sunrise Cafe	Subsistance - Audit	5222-000 Travel/Transportation	41.98
08/21/2026	Albrecht	Super 8	Lodging	5222-000 Travel/Transportation	132.33
08/21/2026	Albrecht	Super 8	Lodgign	5222-000 Travel/Transportation	132.33
08/22/2026	Tam	Advantage Gear	Uniforms	5202-000 Clothing	17.11
08/22/2026	Tam	Fire Supply Depot	Fire Ext	5219-000 Small Tools	1,097.80
08/22/2026	Tam	California State Firefighths' , Training		5212-000 Memberships	400.00
08/22/2026	Harkins	Napa Auto Parts	Auto Parts	5211-000 Maint-Vehicles	384.19
08/22/2026	Harkins	Raleys	Subsistance	5222-000 Travel/Transportation	112.02
08/22/2026	Lockett	Vehicle Safety Supply	Veh Mait	5211-000 Maint-Vehicles	25.08
08/23/2026	Tam	Amazon	iPad Case	5203-000 Communications	74.54
08/23/2026	Lockett	Vehicle Safety Supply	Veh Mait	5211-000 Maint-Vehicles	16.23
Total 2301-000 US Bank - CalCard					14,001.96

Fund 6348 - General Fund Check Register

	Date	Num	Name	Paid Amount
Aug 26				
	08/03/2026	10008334	Dept of Forestry Dispatch PCA 27344	-9,192.92
	08/03/2026	0013473	Jerry M Good-Repay	-500.00
	08/03/2026	0013482	Michelle Thelan	-867.00
	08/03/2026	10008340	Napa Auto Parts	-694.51
	08/03/2026	10008356	Powerworks	-327.11
	08/03/2026	10008357	US Bank Cal Card	-11,578.30
	08/03/2026	0013480	Jerry M Good-Repay	-500.00
	08/10/2026	10008680	Choice Administrators Insurance Services,	-1,500.33
	08/10/2026	10008708	Tower Works	-508.37
	08/10/2026	10008714	US Bank Cal Card	-13,127.98
	08/11/2026	0014425	O'Reilly	-85.92
	08/11/2026	0014424	Real Graphic	-80.63
	08/11/2026	0014196	O'Reilly	-85.92
	08/11/2026	0014156	L.N. Curtis	-3,404.30
	08/11/2026	0014194	Sierra Office Supplies	-55.75
	08/11/2026	0014245	KaTom Restaurant Supply	-6,068.21
	08/17/2026	10008880	Les Schwab Tire Center of Auburn	-2,784.40
	08/17/2026	10008882	Life Assist	-46.64
	08/17/2026	10008882	Life Assist	-627.03
	08/17/2026	000252870	EDD	-241.04
	08/17/2026	00025872	Internal Revenue Service	-519.80
	08/18/2026	0014428	ESO Firehouse Software	-4,403.69
	08/18/2026	0014439	FDAC	-1,504.71
	08/18/2026	0014424	Real Graphic	-14.71
	08/18/2026	0014437	Sierra Office Supplies	-100.15
	08/18/2026	0014431	UBEO	-79.19
	08/18/2026	0014428	ESO Firehouse Software	-3,481.43
	08/18/2026	0014437	Sierra Office Supplies	-112.81
	08/18/2026	0014439	FDAC	-1,504.71
	08/18/2026	0014439	FDAC	-1,504.71
	08/18/2026	0014439	FDAC	-1,504.71
	08/18/2026	0014437	Sierra Office Supplies	-27.87
Aug 26				-67,034.85