

Higgins Fire Protection District

Cash Balances

As of January 31, 2026

Fund		
6348	\$	3,030,985
6759	\$	841,651
6784	\$	3,137,957
6349	\$	<u>788,287</u>
Total	\$	7,798,880

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

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

	Jan 26	Jul '25 - Jan 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	1,144,257.19	2,009,000.00	57%
4003-000 Current Unsecured Tax	0.00	28,194.88	20,000.00	141%
4017-000 Supp. Secured	0.00	0.00	40,000.00	0%
4301-000 Interest	0.00	35,057.10	25,000.00	140%
4419-000 H.O Property Tax	0.00	-43,340.07	12,000.00	-361%
4444-000 Strike Team Reimb.	0.00	474,218.28	1,000.00	47,422%
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	0.00	1,905.26	1,000.00	191%
4620-000 Other				
4620-100 Donations	0.00	535.00	0.00	100%
4620-000 Other - Other	0.00	621.92	1,000.00	62%
Total 4620-000 Other	0.00	1,156.92	1,000.00	116%
4640-000 Transfer In	0.00	259,000.00	210,000.00	123%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
Total Income	0.00	2,053,053.70	5,132,000.00	40%
Gross Profit	0.00	2,053,053.70	5,132,000.00	40%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	12,382.10	185,112.11	0.00	100%
5101-105 Salaries-Staff Plan O/	7,992.18	60,889.64	0.00	100%
5101-300 Salaries PCF	6,487.85	31,617.89	0.00	100%
5101-000 Salaries-Regular - Other	80,908.09	572,019.89	1,370,000.00	42%
Total 5101-000 Salaries-Regular	107,770.22	849,639.53	1,370,000.00	62%
5102-000 Salaries-Temp.				
5102-100 FF Summer	0.00	156,845.69	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	239,935.19	372,000.00	64%
5103-000 Retirement				
5103-100 457 Matching	957.68	7,811.55	0.00	100%

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

	<u>Jan 26</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5103-000 Retirement - Other	6,721.82	304,043.68	539,000.00	56%
Total 5103-000 Retirement	7,679.50	311,855.23	539,000.00	58%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,643.92	11,606.71	0.00	100%
5104-200 Life Insurance	-85.64	-1,299.18	0.00	100%
5104-300 Retiree Health Insuran	500.00	3,000.00	0.00	100%
5104-000 Group Insurance - Other	-274.14	80,632.00	313,000.00	26%
Total 5104-000 Group Insurance	2,784.14	93,939.53	313,000.00	30%
5105-000 SDI Expense	1,415.82	13,551.82	32,000.00	42%
5106-000 Workers' Comp	0.00	28,215.00	70,000.00	40%
5110-000 Payroll Taxes	5,967.95	37,092.26	74,000.00	50%
5200-000 Accrual Buyout	0.00	12,827.60	0.00	100%
5202-000 Clothing				
5202-000 Clothing - Other	0.00	23,338.62	69,000.00	34%
Total 5202-000 Clothing	0.00	23,338.62	69,000.00	34%
5203-000 Communications				
5203-210 Communications-Sta 21	0.00	120.00	0.00	100%
5203-000 Communications - Other	0.00	4,195.96	29,000.00	14%
Total 5203-000 Communications	0.00	4,315.96	29,000.00	15%
5206-000 Household Expense				
5206-000 Household Expense - Other	0.00	4,066.52	14,000.00	29%
Total 5206-000 Household Expense	0.00	4,066.52	14,000.00	29%
5207-000 Insurance	0.00	71,762.93	80,000.00	90%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	0.00	16,962.36	38,000.00	45%
Total 5209-000 Maint-Equipment	0.00	16,962.36	38,000.00	45%
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	0.00	3,473.75	54,000.00	6%
Total 5210-000 Maint-Structures	0.00	3,473.75	54,000.00	6%
5211-000 Maint-Vehicles	103.93	38,116.18	100,000.00	38%
5212-000 Memberships	0.00	259.80	12,000.00	2%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	129.67	0.00	100%
5213-000 Medical Supply - Other	0.00	1,833.09	16,000.00	11%
Total 5213-000 Medical Supply	0.00	1,962.76	16,000.00	12%
5214-000 Office Expense				
5214-000 Office Expense - Other	62.04	312.94	7,000.00	4%
Total 5214-000 Office Expense	62.04	312.94	7,000.00	4%
5215-000 Professional Services				
5215-200 Audit	0.00	810.00	0.00	100%
5215-600 Legal	0.00	280.00	0.00	100%
5215-000 Professional Services - Other	0.00	4,977.40	98,000.00	5%

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

	Jan 26	Jul '25 - Jan 26	YTD Budget	% of Budget
Total 5215-000 Professional Services	0.00	6,067.40	98,000.00	6%
5216-000 Publications				
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%
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%
5220-400 Amador	8,455.30	8,455.30	0.00	100%
5220-500 Prevention	0.00	4,011.14	0.00	100%
5220-710 Administrative Support	0.00	1,718.00	0.00	100%
5220-000 Special District Exp. - Other	0.00	11,827.43	273,000.00	4%
Total 5220-000 Special District Exp.	8,455.30	27,374.37	273,000.00	10%
5222-000 Travel/Transportation				
5222-000 Travel/Transportation - Other	0.00	11,634.57	32,000.00	36%
Total 5222-000 Travel/Transportation	0.00	11,634.57	32,000.00	36%
5223-000 Fuel	0.00	8,213.49	38,000.00	22%
5224-000 Utilities				
5224-220 Utilities-Sta 22	0.00	562.96	0.00	100%
5224-000 Utilities - Other	0.00	8,534.94	27,000.00	32%
Total 5224-000 Utilities	0.00	9,097.90	27,000.00	34%
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	134,238.90	1,833,435.79	5,132,000.00	36%

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

	<u>Jan 26</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	0.00	7,018.34	0.00	100.0%
4527-000 Dev Fees-NetofRefunds	2,100.12	19,722.61	0.00	100.0%
Total Income	2,100.12	26,740.95	0.00	100.0%
Expense				
5405-000 Other Equipment	0.00	0.00	0.00	0.0%
5507-000 Transfer Out	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Income	<u>2,100.12</u>	<u>26,740.95</u>	<u>0.00</u>	<u>100.0%</u>

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

	<u>Jan 26</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301-000 Interest	0.00	24,181.65	20,000.00	120.91%
4640-000 Transfer In	0.00	0.00	500,000.00	0.0%
4955-000 Carryover	0.00	0.00	3,000,000.00	0.0%
Total Income	<u>0.00</u>	<u>24,181.65</u>	<u>3,520,000.00</u>	<u>0.69%</u>
Expense				
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				
5404-000 Auto Equipment - Other	0.00	0.00	50,000.00	0.0%
Total 5404-000 Auto Equipment	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.0%</u>
5405-000 Other Equipment	0.00	0.00	108,000.00	0.0%
5506-000 Desig Bal-Cap Replace	0.00	0.00	3,167,000.00	0.0%
5600-000 Contingency	0.00	0.00	140,000.00	0.0%
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>3,520,000.00</u>	<u>0.0%</u>

Fund 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Jan 26				
Bill Pmt -Check	01/08/2026	10000043	Dept of Forestry & Fire (Dispatch)	-8,455.30
Bill Pmt -Check	01/09/2026	SI-00000621	CalPERS Retirement	-12,251.86
Bill Pmt -Check	01/09/2026	EFT-0000093	Jerry M Good-Repay	-500.00
Bill Pmt -Check	01/09/2026	EFT-0000119	O'Reilly	-103.93
Bill Pmt -Check	01/12/2026	SI-00000611	EDD	-4,356.75
Bill Pmt -Check	01/12/2026	SI-00000614	Internal Revenue Service	-5,847.18
Bill Pmt -Check	01/15/2026	10000146	CalPERS 457 Deferred Compensation Program	-3,214.25
Bill Pmt -Check	01/15/2026	SI-00000869	Internal Revenue Service	-1,857.38
Bill Pmt -Check	01/16/2026	EFT-0000276	Wilson, Bethany (A/P)	-62.04
Bill Pmt -Check	01/20/2026	10000247	EDD	-1,005.89
Jan 26				<u>-37,654.58</u>

Fund 6348 - General Fund
Account QuickReport

As of January 23, 2026

Date	Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard					
12/22/2025	Tam	AT&T First Net Cell AVL's	AVL's	5203-000 Communications	120.72
12/22/2025	Tam	LOP Ace Hardware	Hardware	5210-000 Maint-Structures	392.71
12/25/2025	Tam	Suburban Propane	Generator Sta 21 - Propane	5224-000 Utilities	113.76
12/25/2025	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
12/28/2025	Tam	YouTube	YouTube TV Sta 22 &23	5206-000 Household Expense	82.99
12/28/2025	Tam	Verizon Wireless	Phones/Wireless	5203-000 Communications	837.19
12/28/2025	Albrecht	Costco	MOU Subsistance	5222-000 Travel/Transportation	156.24
12/29/2025	Tam	Bidwell Water	Water Sta 22 & 23	5206-000 Household Expense	97.80
12/30/2025	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
12/31/2025	Tam	Hunt & Sons	Bulk Fuel	5223-000 Fuel	1,994.93
01/01/2026	Good	Google	Google Workspace	5209-000 Maint-Equipment	403.20
01/01/2026	Luckett	Holiday Market	Subsistance	5222-000 Travel/Transportation	13.74
01/02/2026	Tam	Microsoft 360	Comp Prog	5209-000 Maint-Equipment	129.99
01/02/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	19.95
01/03/2026	Albrecht	Holiday Market	Prepo - Subsistance	5222-000 Travel/Transportation	123.38
01/04/2026	Harkins	Holiday Market	Prepo - Subsistance	5222-000 Travel/Transportation	155.30
01/05/2026	Harkins	Holiday Market	Prepo - Subsistance	5222-000 Travel/Transportation	126.81
01/05/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	13.96
01/06/2026	Tam	Craig Johnson Plumbing	Hot Water Sta 21	5210-000 Maint-Structures	615.00
01/06/2026	Tam	Cop Shop Installations Inc.	Cop Shop	5211-000 Maint-Vehicles	596.32
01/12/2026	Luckett	TJ Max	Subsistance - Supplies	5222-100 Travel Expense OOC	55.72
01/12/2026	Poppenberg	P G & E	PG&E Fee	5224-000 Utilities	24.90
01/12/2026	Poppenberg	P G & E	Utilities 21,22,23	5224-000 Utilities	1,276.85
01/12/2026	Poppenberg	Norris Electric	Generator Mait Sta 21	5209-000 Maint-Equipment	268.76
01/12/2026	Poppenberg	Norris Electric	Generator Mait Sta 23	5209-000 Maint-Equipment	268.76
01/12/2026	Luckett	Costco	MOU Food	5222-000 Travel/Transportation	111.83
01/13/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	117.44
01/14/2026	Good	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
01/15/2026	Good	Gold Miners Pest Control	Pest Controll - Sta 21, 22, 23	5206-000 Household Expense	90.00
01/15/2026	Tam	Streamline	Website	5220-000 Special District Exp.	50.00
01/15/2026	Tam	Streamline	Website	5220-000 Special District Exp.	350.00
01/15/2026	Tam	Paypal	E 22 Windshield - Ryan West	5211-000 Maint-Vehicles	858.00
01/15/2026	Tam	Bidwell Water	Water Sta 22 & 23	5206-000 Household Expense	185.35
01/15/2026	Tam	Waste Management	Garbage Sta 22 & 23	5206-000 Household Expense	236.46
01/15/2026	Tam	Waste Management	Gargage Sta 22 & 23	5206-000 Household Expense	67.36
01/15/2026	Tam	UBEO	Printer	5209-000 Maint-Equipment	5.52
01/15/2026	Tam	L.N. Curtis	Compressor Mait	5209-000 Maint-Equipment	1,354.55
01/15/2026	Tam	L.N. Curtis	Jaws Mait	5209-000 Maint-Equipment	3,343.10
01/15/2026	Tam	Sac Ice	Sta 23	5209-000 Maint-Equipment	577.20
01/15/2026	Tam	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	10.39
01/15/2026	Tam	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	166.41
01/15/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	112.21
01/15/2026	Poppenberg	Combie Mail Box	Mailing	5214-000 Office Expense	3.93
01/15/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	4.99
01/15/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99

Fund 6348 - General Fund
Account QuickReport

As of January 23, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Paid Amount</u>
2301-000 US Bank - CalCard					
01/16/2026	Tam	Staples	Household Supplies	5206-000 Household Expense	537.37
01/16/2026	Tam	Hunt & Sons	Bulk Fuel	5223-000 Fuel	1,669.62
01/17/2026	Tam	Apple	Apple Storage	5209-000 Maint-Equipment	0.99
01/17/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	51.35
01/18/2026	Tam	Starlink	Internet Sta 22, 23, C6200	5203-000 Communications	290.00
01/18/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	46.32
01/18/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	47.35
01/18/2026	Albrecht	Amazon	Parts E22	5211-000 Maint-Vehicles	39.58
01/19/2026	Tam	Amazon	SD Cards	5220-500 Prevention	105.68
01/19/2026	Tam	Amazon	SD Card Storage	5220-500 Prevention	32.24
01/19/2026	Poppenberg	Best Buy	Station Computer and Programs	5214-000 Office Expense	1,264.70
01/20/2026	Albrecht	Amazon	Credit	5211-000 Maint-Vehicles	-117.44
01/20/2026	Poppenberg	Best Buy	Credit for return	5214-000 Office Expense	-128.70
01/20/2026	Poppenberg	Holiday Market	Subsistance	5222-000 Travel/Transportation	10.49
01/21/2026	Poppenberg	Best Buy	Computer Adaptor	5214-000 Office Expense	21.44
Total 2301-000 US Bank - CalCard					19,470.67
					19,470.67