Higgins Fire Protection District

Cash Balances

As of April 30, 2026

Fund		
6348	$	3,904,755
6759	$	856,057
6784	$	3,168,843
6349	$	722,348
Total	$	8,652,003

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

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

	Apr 26	Jul '25 - Apr 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	832,187.04	1,976,444.23	2,009,000.00	98.38%
4003-000 Current Unsecured Tax	77.30	28,459.93	20,000.00	142.3%
4004-000 Prior Unsecured Tax	38.89	2,042.08	0.00	100.0%
4017-000 Supp. Secured	5,765.63	12,167.38	40,000.00	30.42%
4018-000 Supp. Unsecured	48.96	-816.98	0.00	100.0%
4301-000 Interest	0.00	35,057.10	25,000.00	140.23%
4419-000 H.O Property Tax	0.00	0.00	12,000.00	0.0%
4444-000 Strike Team Reimb.	2,238.83	532,919.25	1,000.00	53,291.93%
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	0.01%
Total 4459-000 State Misc.	0.00	11,746.58	750,000.00	1.57%
4460-000 State Station Lease	7,164.31	50,150.17	56,000.00	89.55%
4496-000 Prop. 172 Funds	37,343.15	65,276.85	80,000.00	81.6%
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	0.0%
Total 4517-000 Special Taxes	0.00	69,938.00	127,000.00	55.07%
4608-000 Repays	0.00	10,721.28	1,000.00	1,072.13%
4620-000 Other				
4620-100 Donations	210.00	745.00	0.00	100.0%
4620-000 Other - Other	0.00	1,156.92	1,000.00	115.69%
Total 4620-000 Other	210.00	1,901.92	1,000.00	190.19%
4640-000 Transfer In	120,000.00	635,000.00	210,000.00	302.38%
4955-000 Carryover	0.00	0.00	1,800,000.00	0.0%
Total Income	1,005,074.11	3,431,007.79	5,132,000.00	66.86%
Gross Profit	1,005,074.11	3,431,007.79	5,132,000.00	66.86%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	2,233.20	212,315.25	0.00	100.0%
5101-105 Salaries-Staff Plan O/	8,262.66	86,864.12	0.00	100.0%
5101-300 Salaries PCF	2,675.00	43,328.50	0.00	100.0%
5101-000 Salaries-Regular - Other	78,244.40	816,357.23	1,370,000.00	59.59%
Total 5101-000 Salaries-Regular	91,415.26	1,158,865.10	1,370,000.00	84.59%
5102-000 Salaries-Temp.				
5102-100 FF Summer	0.00	156,929.21	0.00	100.0%
5102-400 FF Summer PLANNED OT	0.00	19,687.64	0.00	100.0%
5102-500 FF Summer UNPLANNED OT	0.00	63,401.86	0.00	100.0%
5102-000 Salaries-Temp. - Other	0.00	0.00	372,000.00	0.0%
Total 5102-000 Salaries-Temp.	0.00	240,018.71	372,000.00	64.52%

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

	Apr 26	Jul '25 - Apr 26	YTD Budget	% of Budget
5103-000 Retirement				
5103-100 457 Matching	1,153.84	11,676.91	0.00	100.0%
5103-000 Retirement - Other	12,389.47	350,781.75	539,000.00	65.08%
Total 5103-000 Retirement	13,543.31	362,458.66	539,000.00	67.25%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,966.98	20,992.30	0.00	100.0%
5104-200 Life Insurance	-85.64	-1,556.10	0.00	100.0%
5104-300 Retiree Health Insuran	500.00	4,000.00	0.00	100.0%
5104-000 Group Insurance - Other	15,891.59	132,176.06	313,000.00	42.23%
Total 5104-000 Group Insurance	19,272.93	155,612.26	313,000.00	49.72%
5105-000 SDI Expense	1,241.12	17,646.00	32,000.00	55.14%
5106-000 Workers' Comp	0.00	56,430.00	70,000.00	80.61%
5110-000 Payroll Taxes	1,635.99	43,497.66	74,000.00	58.78%
5200-000 Accrual Buyout	2,962.50	15,790.10	0.00	100.0%
5202-000 Clothing				
5202-102 Boot Reimbursement	350.00	350.00	0.00	100.0%
5202-000 Clothing - Other	0.00	29,112.30	69,000.00	42.19%
Total 5202-000 Clothing	350.00	29,462.30	69,000.00	42.7%
5203-000 Communications				
5203-210 Communications-Sta 21	0.00	120.00	0.00	100.0%
5203-000 Communications - Other	290.00	9,070.65	29,000.00	31.28%
Total 5203-000 Communications	290.00	9,190.65	29,000.00	31.69%
5206-000 Household Expense				
5206-000 Household Expense - Other	560.39	7,307.66	14,000.00	52.2%
Total 5206-000 Household Expense	560.39	7,307.66	14,000.00	52.2%
5207-000 Insurance	0.00	71,762.93	80,000.00	89.7%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	1,486.19	26,695.13	38,000.00	70.25%
Total 5209-000 Maint-Equipment	1,486.19	26,695.13	38,000.00	70.25%
5210-000 Maint-Structures				
5210-210 Station Maint-Sta 21	0.00	6,289.71	0.00	100.0%
5210-000 Maint-Structures - Other	0.00	6,373.42	54,000.00	11.8%
Total 5210-000 Maint-Structures	0.00	12,663.13	54,000.00	23.45%
5211-000 Maint-Vehicles	4,888.91	64,376.25	100,000.00	64.38%
5212-000 Memberships	1,520.78	2,225.64	12,000.00	18.55%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	129.67	0.00	100.0%
5213-000 Medical Supply - Other	0.00	3,016.61	16,000.00	18.85%
Total 5213-000 Medical Supply	0.00	3,146.28	16,000.00	19.66%
5214-000 Office Expense				
5214-000 Office Expense - Other	51.47	2,071.18	7,000.00	29.59%
Total 5214-000 Office Expense	51.47	2,071.18	7,000.00	29.59%

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

	Apr 26	Jul '25 - Apr 26	YTD Budget	% of Budget
5215-000 Professional Services				
5215-200 Audit	0.00	14,360.00	0.00	100.0%
5215-600 Legal	0.00	430.00	0.00	100.0%
5215-700 SB 2557 (Assess. Fee)	0.00	43,340.07	0.00	100.0%
5215-000 Professional Services - Other	0.00	5,063.40	98,000.00	5.17%
Total 5215-000 Professional Services	0.00	63,193.47	98,000.00	64.48%
5216-000 Publications				
5216-000 Publications - Other	0.00	0.00	5,000.00	0.0%
Total 5216-000 Publications	0.00	0.00	5,000.00	0.0%
5217-000 Rent/Lease Equipment				
5217-000 Rent/Lease Equipment - Other	0.00	0.00	4,000.00	0.0%
Total 5217-000 Rent/Lease Equipment	0.00	0.00	4,000.00	0.0%
5219-000 Small Tools	517.24	4,770.56	40,000.00	11.93%
5220-000 Special District Exp.				
5220-100 Train/Manuals	0.00	1,285.69	0.00	100.0%
5220-110 Apprenticeship Program	0.00	562.50	0.00	100.0%
5220-400 Amador	0.00	21,154.48	0.00	100.0%
5220-500 Prevention	0.00	4,992.34	0.00	100.0%
5220-710 Administrative Support	0.00	2,704.00	0.00	100.0%
5220-000 Special District Exp. Website	750.00	16,975.43	273,000.00	6.22%
Total 5220-000 Special District Exp.	750.00	47,674.44	273,000.00	17.46%
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	32.04	87.76	0.00	100.0%
5222-000 Travel/Transportation - Other	-264.21	14,109.44	32,000.00	44.09%
Total 5222-000 Travel/Transportation	-232.17	14,197.20	32,000.00	44.37%
5223-000 Fuel	2,430.37	18,954.97	38,000.00	49.88%
5224-000 Utilities				
5224-220 Utilities-Sta 22	0.00	562.96	0.00	100.0%
5224-000 Utilities - Other	0.00	13,106.30	27,000.00	48.54%
Total 5224-000 Utilities	0.00	13,669.26	27,000.00	50.63%
5402-000 Station Improvement	0.00	0.00	15,000.00	0.0%
5403-000 Office Equipment	0.00	0.00	5,000.00	0.0%
5404-000 Auto Equipment	0.00	8,983.01	20,000.00	44.92%
5405-000 Other Equipment	4,707.93	4,707.93	15,000.00	31.39%
5505-000 Future 24/25 Personnel	0.00	0.00	240,000.00	0.0%
5506-000 Op. Contingency-NextFY	0.00	0.00	500,000.00	0.0%
5507-000 Transfer Out	0.00	0.00	500,000.00	0.0%
5600-000 Contingency	0.00	0.00	131,000.00	0.0%
66000 · Payroll Expenses/Health UNFPERS	0.00	6,709.71	0.00	100.0%
66900 · Reconciliation Discrepancies	0.00	-72.00	0.00	100.0%
Total Expense	147,392.22	2,462,008.19	5,132,000.00	47.97%

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

	Apr 26	Jul '25 - Apr 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4301-000 Interest	0.00	76,150.22	20,000.00	380.75%
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	0.00	76,150.22	3,520,000.00	2.16%
Expense				
5219 -000 Small Tools	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.0%
5404-000 Auto Equipment - Other	0.00	0.00	50,000.00	0.0%
Total 5404-000 Auto Equipment	0.00	0.00	50,000.00	0.0%
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%
5507-000 Transfer Out	0.00	0.00	0.00	0.0%
5600-000 Contingency	0.00	0.00	140,000.00	0.0%
Total Expense	0.00	0.00	3,520,000.00	0.0%

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

	Apr 26	Jul '25 - Apr 26	YTD Budget	% of Budget
Income				
4301-000 Interest	0.88	15,297.09	10,000.00	152.97%
4527-000 Dev Fees-NetofRefunds	3,721.97	25,849.89	20,000.00	129.25%
Total Income	3,722.85	41,146.98	30,000.00	137.16%
Expense				
5402-000 Structure/Improve	0.00	0.00	2,000.00	0.0%
5403-000 Office Equipment	0.00	0.00	2,000.00	0.0%
5404-000 PreEmptive Devices	0.00	0.00	2,000.00	0.0%
5405-000 Other Equipment	0.00	0.00	40,000.00	0.0%
5506-000 Restricted Funds	0.00	0.00	700,000.00	0.0%
5506-100 Designate Funds	0.00	0.00	19,000.00	0.0%
5507-000 Transfer Out	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	765,000.00	0.0%

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

Date	Num	Name	Memo	Split	Paid Amount
2301-000 US Bank - CalCard					
03/23/2026	Tam	Misc Cal Card Vendor	pine street food training	5222-000 Travel/Transportation	115.33
03/24/2026	Tam	LOP Ace Hardware	lop ace	5210-000 Maint-Structures	187.49
03/25/2026	Raigoza	Holiday Market	holiday pallet water	5206-000 Household Expense	324.80
03/25/2026	Tam	Adobe	adobe	5209-000 Maint-Equipment	19.99
03/26/2026	Tam	Bidwell Water	water	5206-000 Household Expense	99.30
03/26/2026	Tam	P G & E	Electric Sta 21, 22, 23	5224-000 Utilities	911.15
03/26/2026	Tam	P G & E	Service Charge for Payment Portal	5224-000 Utilities	17.77
03/26/2026	Tam	Sierra Office Supplies	Office Supplies	5214-000 Office Expense	31.07
03/28/2026	ALBRECHT	Holiday Market	lunch after training	5222-000 Travel/Transportation	143.96
03/28/2026	ALBRECHT	Amazon	Amazon mower part 23	5219-000 Small Tools	14.44
03/28/2026	Tam	YouTube	TV Sta 22, 23	5206-000 Household Expense	82.99
03/30/2026	Tam	Verizon Wireless	Cell Service	5203-000 Communications	837.44
03/30/2026	Tam	Adobe	Adobe	5209-000 Maint-Equipment	12.99
04/01/2026	GOOD	Google	google workspace	5209-000 Maint-Equipment	403.20
04/01/2026	GOOD	Misc Cal Card Vendor	GoTo (Disputing Transaction - In proces	5209-000 Maint-Equipment	239.88
04/01/2026	Tam	Hunt & Sons	Bulk Fuel	5223-000 Fuel	2,430.37
04/01/2026	Tam	Misc Cal Card Vendor	grey man tac 6200	5211-000 Maint-Vehicles	216.29
04/03/2026	Tam	Streamline	website	5220-000 Special District Exp.	50.00
04/03/2026	Tam	Streamline	Website	5220-000 Special District Exp.	350.00
04/03/2026	Tam	Streamline	Website - March	5220-000 Special District Exp.	350.00
04/03/2026	Tam	Bidwell Water	Water	5206-000 Household Expense	141.58
04/04/2026	Tam	Amazon	Street Signs	5219-000 Small Tools	147.62
04/07/2026	Tam	Misc Cal Card Vendor	Brimar	5219-000 Small Tools	58.52
04/07/2026	Tam	QuickBooks-Intuit	intuit	5209-000 Maint-Equipment	72.00
04/09/2026	ALBRECHT	Amazon	Amazon mower part 23	5219-000 Small Tools	24.66
04/09/2026	GOOD	Gold Miners Pest Control	gold miner pest control	5206-000 Household Expense	95.00
04/12/2026	Tam	Amazon	amazon sta signs	5219-000 Small Tools	81.81
04/13/2026	ALBRECHT	Amazon	Amazon mower part 23	5219-000 Small Tools	83.34
04/13/2026	ALBRECHT	Amazon	Amazon mower part 23	5219-000 Small Tools	29.08
04/13/2026	Luckett	Holiday Market	Holiday mou food 22	5222-000 Travel/Transportation	78.04
04/14/2026	GOOD	Waste Management	waste management 22 23	5206-000 Household Expense	303.82
04/14/2026	Good	Adobe	adobe	5206-000 Household Expense	19.99
04/14/2026	Tam	Tractor Supply	tractor supply mower parts	5219-000 Small Tools	92.21
04/15/2026	Wilson	Adobe	Adobe	5209-000 Maint-Equipment	4.99
04/17/2026	BEEBY	Holiday Market	holiday subsistence	5222-000 Travel/Transportation	20.73
04/17/2026	BEEBY	Holiday Market	cravy yogurt subsistence	5222-000 Travel/Transportation	33.05
04/17/2026	Tam	Apple	Storage	5209-000 Maint-Equipment	0.99
04/18/2026	Tam	Starlink	Internet	5203-000 Communications	290.00
04/18/2026	Wilson	Adobe	Adobe	5209-000 Maint-Equipment	12.99
04/18/2026	Tam	Travelocity	Credit for Cancelled Room	5222-000 Travel/Transportation	-452.38
04/20/2026	Tam	Misc Cal Card Vendor	chilis food training	5222-000 Travel/Transportation	56.35
04/21/2026	Tam	Reliance Ind.	Reliance Industries ext rr	5405-000 Other Equipment	4,707.93
Total 2301-000 US Bank - CalCard					12,740.78
					12,740.78

Fund 6348 - General Fund
Check Register

Type	Date	Num	Name	Paid Amount
Apr 26				
Bill Pmt -Check	04/06/2026	10003573	CalPERS 457 Deferred Compensation P...	-3,548.87
Bill Pmt -Check	04/06/2026	SI-00010653	CalPERS Retirement	-11,753.50
Bill Pmt -Check	04/06/2026	SI-00010652	EDD	-2,504.16
Bill Pmt -Check	04/06/2026	SI-00010651	Internal Revenue Service	-5,640.66
Bill Pmt -Check	04/07/2026	0007053	Nevada Co. Prof. Firefighters #3800	-249.69
Bill Pmt -Check	04/16/2026	SI00011733	EDD	-2,306.64
Bill Pmt -Check	04/16/2026	SI00011732	Internal Revenue Service	-5,115.90
Bill Pmt -Check	04/17/2026	0007474	Nevada Co. Prof. Firefighters #3800	-235.20
Bill Pmt -Check	04/20/2026	10004060	CalPERS 457 Deferred Compensation P...	-3,548.87
Bill Pmt -Check	04/20/2026	SI00011729	CalPERS Retirement	-11,741.45
Bill Pmt -Check	04/27/2026	10004323	Choice Administrators Insurance Services,	-14,534.58
Bill Pmt -Check	04/27/2026	10004333	G&T Truck Repair, Inc	-4,430.29
Bill Pmt -Check	04/27/2026	10004335	Les Schwab Tire Center of Auburn	-242.33
Bill Pmt -Check	04/27/2026	10004340	Nevada County Consolidated	-56.00
Bill Pmt -Check	04/27/2026	10004341	Nevada County Fire Agency (JPA)	-1,464.78
Bill Pmt -Check	04/27/2026	10004359	US Bank Cal Card	-21,838.50
Bill Pmt -Check	04/27/2026	10004340	Nevada County Consolidated	-32.04
Bill Pmt -Check	04/28/2026	0007921	Chris Raigoza	-350.00
Bill Pmt -Check	04/28/2026	0007926	FDAC	-1,504.71
Bill Pmt -Check	04/28/2026	0007930	Good, Jerry - Reimbursment	-500.00
Bill Pmt -Check	04/28/2026	0007922	Jorgensen Co. / Solon Fire	-752.14
Bill Pmt -Check	04/28/2026	0007920	Sierra Office Supplies	-51.47
Apr 26				**-92,401.78**