Higgins Fire Protection District

Cash Balances

As of May 31, 2026

Fund		
6348	$	3,771,587
6759	$	856,057
6784	$	3,168,843
6349	$	722,348
Total	$	8,518,835

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

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

	May 26	Jul '25 - May 26	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
4001-000 Current Secured Tax	0.00	1,976,444.23	2,009,000.00	98%
4003-000 Current Unsecured Tax	688.32	29,148.25	20,000.00	146%
4004-000 Prior Unsecured Tax	87.14	2,129.22	0.00	100%
4017-000 Supp. Secured	2,420.89	14,588.27	40,000.00	36%
4018-000 Supp. Unsecured	45.09	-771.89	0.00	100%
4301-000 Interest	0.00	35,057.10	35,000.00	100%
4419-000 H.O Property Tax	4,204.44	4,204.44	12,000.00	35%
4444-000 Strike Team Reimb.				
4444-000 Strike Team Reimb. - Other	0.00	532,919.25	229,000.00	233%
Total 4444-000 Strike Team Reimb.	0.00	532,919.25	229,000.00	233%
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	50,150.17	56,000.00	90%
4496-000 Prop. 172 Funds	7,782.88	73,059.73	80,000.00	91%
4517-000 Special Taxes				
4517-900 Prior Spec. Assess	0.00	69,938.00		
4517-000 Special Taxes - Other	0.00	50,864.00	127,000.00	40%
Total 4517-000 Special Taxes	0.00	120,802.00	127,000.00	95%
4608-000 Repays	0.00	10,721.28	1,000.00	1,072%
4620-000 Other				
4620-100 Donations	0.00	745.00	0.00	100%
4620-000 Other - Other	0.00	1,156.92	1,000.00	116%
Total 4620-000 Other	0.00	1,901.92	1,000.00	190%
4640-000 Transfer In	0.00	635,000.00	210,000.00	302%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
Total Income	15,228.76	3,497,100.55	5,370,000.00	65%
Gross Profit	15,228.76	3,497,100.55	5,370,000.00	65%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	10,472.28	222,787.53	0.00	100%
5101-105 Salaries-Staff Plan O/	8,461.74	95,325.86	0.00	100%
5101-300 Salaries PCF	1,474.64	44,803.14	0.00	100%
5101-000 Salaries-Regular - Other	78,086.42	894,443.65	1,599,000.00	56%
Total 5101-000 Salaries-Regular	98,495.08	1,257,360.18	1,599,000.00	79%
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	1,153.84	12,830.75	0.00	100%
5103-000 Retirement - Other	12,402.90	363,184.65	539,000.00	67%
Total 5103-000 Retirement	13,556.74	376,015.40	539,000.00	70%
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,966.98	23,959.28	0.00	100%
5104-200 Life Insurance	-85.64	-1,641.74	0.00	100%

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

	May 26	Jul '25 - May 26	YTD Budget	% of Budget
5104-300 Retiree Health Insuran	500.00	4,500.00	0.00	100%
5104-000 Group Insurance - Other	12,597.53	144,773.59	313,000.00	46%
Total 5104-000 Group Insurance	15,978.87	171,591.13	313,000.00	55%
5105-000 SDI Expense	1,295.33	18,941.33	32,000.00	59%
5106-000 Workers' Comp	0.00	56,430.00	70,000.00	81%
5110-000 Payroll Taxes	1,621.39	45,119.05	74,000.00	61%
5200-000 Accrual Buyout	0.00	15,790.10	0.00	100%
5202-000 Clothing				
5202-102 Boot Reimbursement	0.00	350.00	0.00	100%
5202-000 Clothing - Other	450.88	29,563.18	69,000.00	43%
Total 5202-000 Clothing	450.88	29,913.18	69,000.00	43%
5203-000 Communications				
5203-000 Communications - Other	290.00	10,317.65	29,000.00	36%
Total 5203-000 Communications	290.00	10,317.65	29,000.00	36%
5206-000 Household Expense				
5206-000 Household Expense - Other	268.09	7,658.74	14,000.00	55%
Total 5206-000 Household Expense	268.09	7,658.74	14,000.00	55%
5207-000 Insurance	0.00	71,762.93	80,000.00	90%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	609.15	27,337.26	38,000.00	72%
Total 5209-000 Maint-Equipment	609.15	27,337.26	38,000.00	72%
5210-000 Maint-Structures				
5210-210 Station Maint-Sta 21	0.00	6,289.71	0.00	100%
5210-000 Maint-Structures - Other	498.11	7,816.81	54,000.00	14%
Total 5210-000 Maint-Structures	498.11	14,106.52	54,000.00	26%
5211-000 Maint-Vehicles	3,289.48	67,665.73	100,000.00	68%
5212-000 Memberships	0.00	3,875.64	12,000.00	32%
5213-000 Medical Supply				
5213-101 O2 Refill	420.00	549.67	0.00	100%
5213-000 Medical Supply - Other	283.62	3,521.95	16,000.00	22%
Total 5213-000 Medical Supply	703.62	4,071.62	16,000.00	25%
5214-000 Office Expense				
5214-000 Office Expense - Other	10.82	2,082.00	7,000.00	30%
Total 5214-000 Office Expense	10.82	2,082.00	7,000.00	30%
5215-000 Professional Services				
5215-200 Audit	0.00	14,360.00	0.00	100%
5215-600 Legal	0.00	430.00	0.00	100%
5215-700 SB 2557 (Assess. Fee)	0.00	43,340.07	0.00	100%
5215-000 Professional Services - Other	86.00	5,149.40	98,000.00	5%
Total 5215-000 Professional Services	86.00	63,279.47	98,000.00	65%
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				
5219-000 Small Tools - Other	48.99	5,085.05	40,000.00	13%
Total 5219-000 Small Tools	48.99	5,085.05	40,000.00	13%
5220-000 Special District Exp.				
5220-100 Train/Manuals	893.91	2,179.60	0.00	100%

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

	May 26	Jul '25 - May 26	YTD Budget	% of Budget
5220-110 Apprenticeship Program	0.00	562.50	0.00	100%
5220-310 Schedule A-Dispatch	0.00	21,154.48	0.00	100%
5220-500 Prevention	0.00	5,435.03	0.00	100%
5220-710 Administrative Support	1,046.00	3,750.00	0.00	100%
5220-000 Special District Exp. - Other	1,268.00	18,243.43	272,500.00	7%
Total 5220-000 Special District Exp.	3,207.91	51,325.04	272,500.00	19%
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	0.00	87.76	0.00	100%
5222-000 Travel/Transportation - Other	80.00	14,595.87	32,000.00	46%
Total 5222-000 Travel/Transportation	80.00	14,683.63	32,000.00	46%
5223-000 Fuel	2,586.87	21,541.84	38,000.00	57%
5224-000 Utilities				
5224-000 Utilities - Other	0.00	14,614.41	27,000.00	54%
Total 5224-000 Utilities	0.00	14,614.41	27,000.00	54%
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	8,983.01	20,000.00	45%
5405-000 Other Equipment	0.00	4,707.93	15,000.00	31%
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	140,500.00	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	143,077.33	2,610,915.26	5,370,000.00	49%

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

	May 26	Jul '25 - May 26	YTD Budget	% of Budget
Income				
4301-000 Interest	0.00	15,297.09	10,000.00	153%
4527-000 Dev Fees-NetofRefunds	0.00	25,849.89	20,000.00	129%
Total Income	0.00	41,146.98	30,000.00	137%
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%
5507-000 Transfer Out	0.00	0.00	0.00	0%
Total Expense	0.00	0.00	765,000.00	0%

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

	May 26	Jul '25 - May 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				
5404-210 Auto Equip - Rplc E21	0.00	0.00	710,000.00	0.0%
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	760,000.00	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	4,230,000.00	0.0%

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

Num	Name	Memo	Split	Original Amount
2301-000 US Bank - CalCard				
BEEBY	Sunrise Cafe	SUBSISTANCE	5222-000 Travel/Transportation	406.43
TAM	Adobe	COMP PROG	5209-000 Maint-Equipment	19.99
TAM	LOP Ace Hardware	HARDWARE	5210-000 Maint-Structures	62.84
TAM	Misc Cal Card Vendor	PLAUDE AI	5220-500 Prevention	442.69
TAM	Amazon	MED SUPPLIES	5213-000 Medical Supply	221.72
TAM	Home Depot	STA 21	5210-000 Maint-Structures	822.01
TAM	AIRMED	AIR AMBULANCE	5212-000 Memberships	1,650.00
TAM	YouTube	TV	5206-000 Household Expense	82.99
TAM	Verizon Wireless	WIRELESS	5203-000 Communications	837.00
TAM	Amazon	CAMERA STA 22 & 23	5219-000 Small Tools	265.50
TAM	P G & E	PAYMENT FEE	5224-000 Utilities	18.08
TAM	P G & E	ELECTRIC STA 22 & 23	5224-000 Utilities	927.07
TAM	Hills Flat Lumber Co.	LUMBER	5210-000 Maint-Structures	60.43
TAM	Adobe	COMP PROG	5209-000 Maint-Equipment	12.99
GOOD	Google	GOOGLE NETWORK	5209-000 Maint-Equipment	403.20
TAM	Home Depot	STA 21	5210-000 Maint-Structures	498.11
TAM	Hunt & Sons	BULK FUEL	5223-000 Fuel	2,586.87
POPPENBERG	Streamline	Website prog	5220-000 Special District Exp.	50.00
POPPENBERG	UPS Store	PO BOX	5220-000 Special District Exp.	396.00
POPPENBERG	UPS Store	POSTAGE (Q1 TAXES)	5214-000 Office Expense	10.82
TAM	Bidwell Water	WATER	5206-000 Household Expense	178.09
TAM	QuickBooks-Intuit	PR PROG	5209-000 Maint-Equipment	67.00
TAM	Misc Cal Card Vendor	CCAI CLASS	5220-100 Train/Manuals	695.00
TAM	Harris Industrial Gases	GAS O2 STA 21	5213-101 O2 Refill	420.00
ALBRECHT	Amazon	MOWER STA 23	5219-000 Small Tools	10.76
ALBRECHT	Amazon	MOWER STA 23	5219-000 Small Tools	27.47
ALBRECHT	Advantage Gear	UNIFORMS/GEAR	5202-000 Clothing	450.88
ALBRECHT	SSV	EMT RECERT	5215-000 Professional Services	86.00
ALBRECHT	Amazon	MOWER STA 23	5219-000 Small Tools	10.76
VONTHADEN	Microsoft 360	COMP PROG	5209-000 Maint-Equipment	99.99
GOOD	Adobe	COMP PROG	5209-000 Maint-Equipment	19.99
POPPENBERG	Adobe	COMP PROG	5209-000 Maint-Equipment	4.99
POPPENBERG	Streamline	WEBSITE	5220-000 Special District Exp.	350.00
TAM	Misc Cal Card Vendor	TRAINING - TEXTBOOK	5220-100 Train/Manuals	198.91
ALBRECHT	Costco	MOU FOOD	5222-000 Travel/Transportation	80.00
TAM	Apple	STORAGE	5209-000 Maint-Equipment	0.99
GOOD	Gold Miners Pest Control	PEST CONTROL	5206-000 Household Expense	90.00
TAM	Starlink	INTERNET	5203-000 Communications	290.00
POPPENBERG	Adobe	COMP PROG	5209-000 Maint-Equipment	12.99
TAM	TABLET COMMAND	TABLET COMMAND	5220-000 Special District Exp.	472.00
Total 2301-000 US Bank - CalCard				

Fund 6348 - General Fund
Check Register

	Type	Date	Num	Name	Paid Amount
May 26					
	Bill Pmt -Check	05/04/2026	10004626	CalPERS 457 Deferred Compensation Program	-3,548.87
	Bill Pmt -Check	05/04/2026	00013555	CalPERS Retirement	-11,808.59
	Bill Pmt -Check	05/04/2026	00013554	EDD	-2,474.79
	Bill Pmt -Check	05/04/2026	00013553	Internal Revenue Service	-5,396.28
	Bill Pmt -Check	05/04/2026	0008216	Nevada Co. Prof. Firefighters #3800	-235.20
	Bill Pmt -Check	05/05/2026	0009005	Nevada Co. Prof. Firefighters #3800	-235.20
	Bill Pmt -Check	05/11/2026	1004815	Choice Administrators Insurance Services,	-12,745.23
	Bill Pmt -Check	05/11/2026	10004824	G&T Truck Repair, Inc	-3,033.43
	Bill Pmt -Check	05/11/2026	00014584	Internal Revenue Service	-178.89
	Bill Pmt -Check	05/11/2026	10004833	Les Schwab Tire Center of Auburn	-256.05
	Bill Pmt -Check	05/11/2026	10004835	Life Assist	-283.62
	Bill Pmt -Check	05/11/2026	10004870	US Bank Cal Card	-12,740.78
	Bill Pmt -Check	05/12/2026	0008932	Good, Jerry - Reimbursment	-500.00
	Bill Pmt -Check	05/12/2026	0008929	Michelle Thelan	-1,046.00
	Bill Pmt -Check	05/14/2026	10004975	CalPERS 457 Deferred Compensation Program	-3,548.87
	Bill Pmt -Check	05/14/2026	00014933	CalPERS Retirement	-11,712.03
	Bill Pmt -Check	05/14/2026	00014932	EDD	-2,984.42
	Bill Pmt -Check	05/14/2026	00014931	Internal Revenue Service	-6,619.42
May 26					**-79,347.67**