Higgins Fire Protection District

Cash Balances

As of July 31, 2026

Fund		
6348	$	3,088,936
6759	$	871,392
6784	$	2,469,029
6349	$	622,944
Total	$	7,052,301

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

Trial Balance for Organization

Company: Nevada County

Organization: Fund: FD6349 Higgins Fire Special Assessment

Ledger: Actuals

Book: Modified Accrual

Period: FY2027 - Jul

Time Period: Current Period

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Assets	766,098.31	0	0	766,098.31
10000:Cash in Treasury	766,098.31	0	0	766,098.31
Liabilities	0	0	0	0
Fund Balance	(766,098.31)	0	0	(766,098.31)
35010:Fund Balance - Prior Year	(766,098.31)	0	0	(766,098.31)
Revenue	0	0	0	0
Expense	0	0	0	0
Verification (should = 0)	0.00	0	0	0.00

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

	Jul 26	Jul 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	379.32	379.32	1,000.00	38%
4620-000 Other				
4620-100 Donations	30.00	30.00	0.00	100%
4620-000 Other - Other	105.00	105.00	1,000.00	11%
Total 4620-000 Other	135.00	135.00	1,000.00	14%
4640-000 Transfer In	0.00	0.00	0.00	0%
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%
Total Income	514.32	514.32	5,424,000.00	0%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	12,879.68	12,879.68	0.00	100%
5101-105 Salaries-Staff Plan O/	8,031.94	8,031.94	0.00	100%
5101-300 Salaries PCF	2,377.64	2,377.64	0.00	100%
5101-000 Salaries-Regular - Other	75,909.08	75,909.08	1,471,000.00	5%
Total 5101-000 Salaries-Regular	99,198.34	99,198.34	1,471,000.00	7%
5102-000 Salaries-Temp.				
5102-100 FF Summer	29,033.60	29,033.60	0.00	100%
5102-400 FF Summer PLANNED OT	3,544.80	3,544.80	0.00	100%
5102-500 FF Summer UNPLANNED OT	1,308.20	1,308.20	0.00	100%
5102-000 Salaries-Temp. - Other	0.00	0.00	370,000.00	0%
Total 5102-000 Salaries-Temp.	33,886.60	33,886.60	370,000.00	9%
5103-000 Retirement				
5103-100 457 Matching	1,253.84	1,253.84	0.00	100%
5103-000 Retirement - Other	13,376.30	13,376.30	577,000.00	2%
Total 5103-000 Retirement	14,630.14	14,630.14	577,000.00	3%

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

	Jul 26	Jul 26	YTD Budget	% of Budget
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,805.44	2,805.44	0.00	100%
5104-200 Life Insurance	-85.64	-85.64	0.00	100%
5104-000 Group Insurance - Other	14,102.24	14,102.24	313,000.00	5%
Total 5104-000 Group Insurance	16,822.04	16,822.04	313,000.00	5%
5105-000 SDI Expense	1,788.15	1,788.15	35,000.00	5%
5106-000 Workers' Comp	34,788.50	34,788.50	82,000.00	42%
5110-000 Payroll Taxes	4,393.44	4,393.44	74,000.00	6%
5200-000 Accrual Buyout	2,827.40	2,827.40	0.00	100%
5202-000 Clothing				
5202-103 Nomex	4,779.26	4,779.26		
5202-000 Clothing - Other	2,890.02	2,890.02	74,000.00	4%
Total 5202-000 Clothing	7,669.28	7,669.28	74,000.00	10%
5203-000 Communications				
5203-000 Communications - Other	425.00	425.00	25,000.00	2%
Total 5203-000 Communications	425.00	425.00	25,000.00	2%
5206-000 Household Expense				
5206-210 Household-Sta 21	39.75	39.75	0.00	100%
5206-000 Household Expense - Other	449.67	449.67	12,000.00	4%
Total 5206-000 Household Expense	489.42	489.42	12,000.00	4%
5207-000 Insurance	118,302.00	118,302.00	125,000.00	95%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	547.44	547.44	46,000.00	1%
Total 5209-000 Maint-Equipment	547.44	547.44	46,000.00	1%
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	9,162.71	9,162.71	48,000.00	19%
Total 5210-000 Maint-Structures	9,162.71	9,162.71	48,000.00	19%
5211-000 Maint-Vehicles	1,538.81	1,538.81	100,000.00	2%
5212-000 Memberships	0.00	0.00	10,000.00	0%
5213-000 Medical Supply				
5213-000 Medical Supply - Other	587.65	587.65	11,000.00	5%
Total 5213-000 Medical Supply	587.65	587.65	11,000.00	5%
5214-000 Office Expense				
5214-000 Office Expense - Other	0.00	0.00	7,000.00	0%
Total 5214-000 Office Expense	0.00	0.00	7,000.00	0%
5215-000 Professional Services				
5215-000 Professional Services - Other	0.00	0.00	107,000.00	0%
Total 5215-000 Professional Services	0.00	0.00	107,000.00	0%
5216-000 Publications	0.00	0.00	5,000.00	0%
5217-000 Rent/Lease Equipment	0.00	0.00	4,000.00	0%
5219-000 Small Tools				
5219-000 Small Tools - Other	3,425.60	3,425.60	30,000.00	11%

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

	Jul 26	Jul 26	YTD Budget	% of Budget
Total 5219-000 Small Tools	3,425.60	3,425.60	30,000.00	11%
5220-000 Special District Exp.				
5220-800 LAFCO Annual Cost	2,621.00	2,621.00		
5220-000 Special District Exp. - Other	778.20	778.20	286,000.00	0%
Total 5220-000 Special District Exp.	3,399.20	3,399.20	286,000.00	1%
5222-000 Travel/Transportation				
5222-000 Travel/Transportation - Other	409.68	409.68	30,000.00	1%
Total 5222-000 Travel/Transportation	409.68	409.68	30,000.00	1%
5223-000 Fuel	3,247.21	3,247.21	35,000.00	9%
5224-000 Utilities				
5224-000 Utilities - Other	0.00	0.00	25,000.00	0%
Total 5224-000 Utilities	0.00	0.00	25,000.00	0%
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	0.00	0.00	15,000.00	0%
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	357,538.61	357,538.61	5,422,077.00	7%

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

	Jul 26	Budget	YTD Budget	% of Budget	Annual Budget
Income					
4301-000 Interest	0.00	10,000.00	10,000.00	0.0%	10,000.00
4527-000 Dev Fees-NetofRefunds	2,368.18	20,000.00	20,000.00	11.84%	20,000.00
4955-000 Carryover	0.00	856,000.00	856,000.00	0.0%	856,000.00
Total Income	2,368.18	886,000.00	886,000.00	0.27%	886,000.00
Expense					
5405-000 Other Equipment	0.00	117,000.00	117,000.00	0.0%	117,000.00
5506-000 Restricted Funds	0.00	769,000.00	769,000.00	0.0%	769,000.00
Total Expense	0.00	886,000.00	886,000.00	0.0%	886,000.00
	2,368.18	**0.00**	**0.00**	**100.0%**	**0.00**

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

	Jul 26	Jul 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	20,906.51	20,906.51	120,000.00	17%
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	20,906.51	20,906.51	3,888,000.00	1%

Fund 6348 - General Fund
Transactions by Account
As of July 22, 2026

Date	Num	Name	Memo	Split	Amount
2301-000 US Bank - CalCard					
06/23/2026	Good	Waste Management	Trash	5206-000 Household Expense	313.82
06/23/2026	Tam	Home Depot	Sta 21	5206-000 Household Expense	117.81
06/24/2026	Tam	P G & E	Electric	5224-000 Utilities	937.52
06/24/2026	Tam	P G & E	Electric	5224-000 Utilities	1,228.50
06/24/2026	Tam	P G & E	Srvc Chrg	5224-000 Utilities	42.24
06/24/2026	Tam	P G & E	Srvc Chrg	5224-000 Utilities	189.28
06/24/2026	Tam	P G & E	Srvc Chrg	5224-000 Utilities	23.96
06/24/2026	TaM	P G & E	RVRS SRVC CHRG	5224-000 Utilities	-42.24
06/25/2026	Good	Letters Unlimited	Address Signs	5219-000 Small Tools	365.00
06/25/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
06/26/2026	Tam	ETrailer	Parts C6200	5211-000 Maint-Vehicles	402.54
06/26/2026	Poppenberg	Amazon	Office Supplies	5214-103 Supplies	118.22
06/28/2026	Tam	Google	UTube TV 22-23	5206-000 Household Expense	82.99
06/28/2026	Tam	Verizon Wireless	Cellular	5203-000 Communications	756.66
06/29/2026	Harkins	Home Depot	Sta 23	5210-000 Maint-Structures	178.31
06/29/2026	Tam	FDAC	Training	5212-000 Memberships	325.00
06/29/2026	Tam	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
06/30/2026	Good	Microsoft 360	Microsoft Annual	5209-000 Maint-Equipment	99.99
07/01/2026	Good	Google	HFD Network	5209-000 Maint-Equipment	431.48
07/02/2026	Luckett	Industrial Safety Products	Medical Supplies	5219-000 Small Tools	1,911.33
07/03/2026	Tam	Civic Plus	Streamline - Website	5220-000 Special District Exp.	50.00
07/03/2026	Tam	Civic Plus	Streamline - Website	5220-000 Special District Exp.	385.35
07/06/2026	Good	Gold Miners Pest Control	Pest Control	5206-000 Household Expense	50.00
07/07/2026	Good	Interstate Sales	Address Signs	5211-000 Maint-Vehicles	241.31
07/07/2026	Tam	QuickBooks-Intuit	Accouting	5209-000 Maint-Equipment	77.00
07/08/2026	Kramer	Best Buy	Refridgerator Sta 22	5219-000 Small Tools	573.23
07/08/2026	Kramer	Home Depot	Sta 22	5210-000 Maint-Structures	6.35
07/08/2026	Tam	Vara Safety	Prevention	5220-000 Special District Exp.	342.85
07/08/2026	Tam	Vara Safety	Prevention	5220-000 Special District Exp.	342.85
07/09/2026	deLeon	CVS Pharmacy	Medical Supplies	5213-000 Medical Supply	47.28
07/09/2026	Good	Sirius XM	C6200 Remote	5219-000 Small Tools	259.80
07/11/2026	Tam	Vara Safety	Prevention	5220-000 Special District Exp.	-342.85
07/13/2026	Luckett	Holiday Market	Subsistance	5222-000 Travel/Transportation	43.98
07/13/2026	Tam	Union 76	Fuel	5223-000 Fuel	125.01
07/13/2026	Tam	Raleys	Subsistance	5222-000 Travel/Transportation	13.48
07/13/2026	Tam	Staples	Household Supplies	5206-000 Household Expense	200.08
07/14/2026	Good	Adobe	Comp Prog	5209-000 Maint-Equipment	19.99
07/15/2026	Good	Gold Miners Pest Control	Pest Control	5206-000 Household Expense	90.00
07/15/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	4.99
07/15/2026	Poppenberg	Holiday Market	BOD Meeting - Subsistance	5222-000 Travel/Transportation	166.76
07/15/2026	Albrecht	Costco	MOU Food Sta 23	5222-000 Travel/Transportation	86.60
07/16/2026	TAM	Hunt & Sons	Bulk Fuel	5223-000 Fuel	3,122.02
07/16/2026	Tam	Amazon	Station Supplies	5206-000 Household Expense	109.59
07/17/2026	Tam	Apple	Hold Music	5209-000 Maint-Equipment	0.99
07/17/2026	Albrecht	Fire Penny	Hose Rubbers	5219-000 Small Tools	277.83
07/18/2026	Tam	LS Don Robinson Sand	Error - District Card Used for Personal Purchase by mistake - Tam to repay	5219-000 Small Tools	281.53

Fund 6348 - General Fund
Transactions by Account
As of July 22, 2026

Date	Num	Name	Memo	Split	Amount
07/18/2026	Tam	Starlink	Internet	5203-000 Communications	425.00
07/18/2026	Poppenberg	Adobe	Comp Prog	5209-000 Maint-Equipment	12.99
07/18/2026	Albrecht	Amazon	Starlink Cases (Aparatus)	5219-000 Small Tools	121.88
07/19/2026	Luckett	Holiday Market	Subsistance	5222-000 Travel/Transportation	98.86
07/19/2026	Poppenberg	Amazon	Household - Dish Drainer for Stati	5206-210 Household-Sta 21	39.75

Total 2301-000 US Bank - CalCard

Fund 6348 - General Fund
Check Register

	Type	Date	Num	Name	Paid Amount
Jul 26					
	Bill Pmt -Check	07/10/2026	JE001484	LAFCO	-2,621.00
	Bill Pmt -Check	07/13/2026	10007548	CalPERS 457 Deferred Compensation Program	-3,648.87
	Bill Pmt -Check	07/13/2026	00022001	CalPERS Retirement	-13,007.49
	Bill Pmt -Check	07/13/2026	00021999	EDD	-4,540.74
	Bill Pmt -Check	07/13/2026	00021998	Internal Revenue Service	-10,840.88
	Bill Pmt -Check	07/13/2026	00022008	Internal Revenue Service	-4,628.15
	Bill Pmt -Check	07/14/2026	0012606	Nevada Co. Prof. Firefighters #3800	-235.20
	Bill Pmt -Check	07/16/2026	10007628	CalPERS Retirement	-189,074.00
	Bill Pmt -Check	07/16/2026	10007632	Choice Administrators Insurance Services,	-12,745.23
	Bill Pmt -Check	07/16/2026	10007646	G&T Truck Repair, Inc	-1,297.50
	Bill Pmt -Check	07/16/2026	00022379	Internal Revenue Service	-9.35
	Bill Pmt -Check	07/16/2026	10007657	Life Assist	-47.12
	Bill Pmt -Check	07/16/2026	10007628	CalPERS Retirement	-22,833.00
	Bill Pmt -Check	07/16/2026	10007658	Life Assist	-493.25
	Bill Pmt -Check	07/16/2026	10007678	Nor Cal Special Dist Insurance Auth	-34,788.50
	Bill Pmt -Check	07/17/2026	0012680	FDAC	-1,504.71
	Bill Pmt -Check	07/17/2026	0012766	Golden State Risk Management	-99,763.00
	Bill Pmt -Check	07/17/2026	0012678	L.N. Curtis	-2,890.02
	Bill Pmt -Check	07/17/2026	0012681	Golden State Risk Management	-18,539.00
	Bill Pmt -Check	07/17/2026	0012773	L.N. Curtis	-4,779.26
	Bill Pmt -Check	07/27/2026	10008080	CalPERS 457 Deferred Compensation Program	-3,487.33
	Bill Pmt -Check	07/27/2026	00023517	CalPERS Retirement	-12,506.36
	Bill Pmt -Check	07/27/2026	00023515	EDD	-3,717.92
	Bill Pmt -Check	07/27/2026	00023514	Internal Revenue Service	-9,156.36
	Bill Pmt -Check	07/28/2026	0013196	Nevada Co. Prof. Firefighters #3800	-235.20
Jul 26					**-457,389.44**