

Higgins Fire Protection District

Cash Balances

As of February 28, 2026

Fund		
6348	\$	3,199,828
6759	\$	841,651
6784	\$	3,137,957
6349	\$	<u>522,287</u>
Total	\$	7,701,723

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

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

	<u>Feb 26</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
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%
4004-000 Prior Unsecured Tax	976.29	976.29	0.00	100%
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	0.00	12,000.00	0%
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	256,000.00	515,000.00	210,000.00	245%
4955-000 Carryover	0.00	0.00	1,800,000.00	0%
Total Income	256,976.29	2,353,370.06	5,132,000.00	46%
Gross Profit	256,976.29	2,353,370.06	5,132,000.00	46%
Expense				
5101-000 Salaries-Regular				
5101-100 Salaries-Staff Unp O/T	4,994.06	190,106.17	0.00	100%
5101-105 Salaries-Staff Plan O/	9,253.58	70,143.22	0.00	100%
5101-300 Salaries PCF	6,317.11	37,935.00	0.00	100%
5101-500 Salaries-Strike Team	0.00	0.00	0.00	0%
5101-000 Salaries-Regular - Other	84,094.50	656,114.39	1,370,000.00	48%
Total 5101-000 Salaries-Regular	104,659.25	954,298.78	1,370,000.00	70%
5102-000 Salaries-Temp.				
5102-100 FF Summer	83.52	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.	83.52	240,018.71	372,000.00	65%

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

	<u>Feb 26</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5103-000 Retirement				
5103-100 457 Matching	1,315.37	9,126.92	0.00	100%
5103-000 Retirement - Other	13,835.47	324,445.08	539,000.00	60%
Total 5103-000 Retirement	<u>15,150.84</u>	<u>333,572.00</u>	<u>539,000.00</u>	<u>62%</u>
5104-000 Group Insurance				
5104-100 457 Group Ins. Cafe.	2,967.00	14,573.71	0.00	100%
5104-200 Life Insurance	-85.64	-1,384.82	0.00	100%
5104-300 Retiree Health Insuran	0.00	3,000.00	0.00	100%
5104-000 Group Insurance - Other	-274.14	80,607.86	313,000.00	26%
Total 5104-000 Group Insurance	<u>2,607.22</u>	<u>96,796.75</u>	<u>313,000.00</u>	<u>31%</u>
5105-000 SDI Expense	1,366.30	14,918.12	32,000.00	47%
5106-000 Workers' Comp	0.00	28,215.00	70,000.00	40%
5110-000 Payroll Taxes	2,680.51	39,772.77	74,000.00	54%
5200-000 Accrual Buyout	0.00	12,827.60	0.00	100%
5202-000 Clothing				
5202-000 Clothing - Other	482.53	23,821.15	69,000.00	35%
Total 5202-000 Clothing	<u>482.53</u>	<u>23,821.15</u>	<u>69,000.00</u>	<u>35%</u>
5203-000 Communications				
5203-210 Communications-Sta 21	0.00	120.00	0.00	100%
5203-000 Communications - Other	412.22	6,815.77	29,000.00	24%
Total 5203-000 Communications	<u>412.22</u>	<u>6,935.77</u>	<u>29,000.00</u>	<u>24%</u>
5206-000 Household Expense				
5206-000 Household Expense - Other	95.00	5,674.66	14,000.00	41%
Total 5206-000 Household Expense	<u>95.00</u>	<u>5,674.66</u>	<u>14,000.00</u>	<u>41%</u>
5207-000 Insurance	0.00	71,762.93	80,000.00	90%
5209-000 Maint-Equipment				
5209-000 Maint-Equipment - Other	506.66	23,925.02	38,000.00	63%
Total 5209-000 Maint-Equipment	<u>506.66</u>	<u>23,925.02</u>	<u>38,000.00</u>	<u>63%</u>
5210-000 Maint-Structures				
5210-000 Maint-Structures - Other	444.89	6,040.93	54,000.00	11%
Total 5210-000 Maint-Structures	<u>444.89</u>	<u>6,040.93</u>	<u>54,000.00</u>	<u>11%</u>
5211-000 Maint-Vehicles	1,579.61	41,480.83	100,000.00	41%
5212-000 Memberships	345.06	604.86	12,000.00	5%
5213-000 Medical Supply				
5213-101 O2 Refill	0.00	129.67	0.00	100%
5213-000 Medical Supply - Other	0.00	2,353.42	16,000.00	15%
Total 5213-000 Medical Supply	<u>0.00</u>	<u>2,483.09</u>	<u>16,000.00</u>	<u>16%</u>
5214-000 Office Expense				
5214-000 Office Expense - Other	3.93	1,663.84	7,000.00	24%
Total 5214-000 Office Expense	<u>3.93</u>	<u>1,663.84</u>	<u>7,000.00</u>	<u>24%</u>
5215-000 Professional Services				
5215-200 Audit	0.00	810.00	0.00	100%

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

	<u>Feb 26</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
5215-600 Legal	0.00	280.00	0.00	100%
5215-700 SB 2557 (Assess. Fee)	0.00	43,340.07	0.00	100%
5215-000 Professional Services - Other	86.00	5,063.40	98,000.00	5%
Total 5215-000 Professional Services	86.00	49,493.47	98,000.00	51%
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	87.25	3,886.61	40,000.00	10%
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	0.00	8,455.30	0.00	100%
5220-500 Prevention	0.00	4,149.06	0.00	100%
5220-710 Administrative Support	0.00	1,718.00	0.00	100%
5220-000 Special District Exp. - Other	301.00	12,528.43	273,000.00	5%
Total 5220-000 Special District Exp.	301.00	28,213.29	273,000.00	10%
5222-000 Travel/Transportation				
5222-100 Travel Expense OOC	0.00	55.72	0.00	100%
5222-000 Travel/Transportation - Other	917.93	13,277.26	32,000.00	41%
Total 5222-000 Travel/Transportation	917.93	13,332.98	32,000.00	42%
5223-000 Fuel	2,085.52	13,975.71	38,000.00	37%
5224-000 Utilities				
5224-220 Utilities-Sta 22	0.00	562.96	0.00	100%
5224-000 Utilities - Other	0.00	11,197.39	27,000.00	41%
Total 5224-000 Utilities	0.00	11,760.35	27,000.00	44%
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	133,895.24	2,041,095.94	5,132,000.00	40%

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

	<u>Feb 26</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Income				
4301-000 Interest	0.00	7,018.34	10,000.00	70.18%
4527-000 Dev Fees-NetofRefunds	0.00	19,722.61	20,000.00	98.61%
Total Income	<u>0.00</u>	<u>26,740.95</u>	<u>30,000.00</u>	<u>89.14%</u>
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%
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>765,000.00</u>	<u>0.0%</u>

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

	<u>Feb 26</u>	<u>Jul '25 - Feb 26</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301-000 Interest	0.00	45,264.84	20,000.00	226.32%
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	45,264.84	3,520,000.00	1.29%
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	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%
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 6348 - General Fund Check Register

Type	Date	Num	Name	Paid Amount
Feb 26				
Bill Pmt -Check	02/09/2026	SI-00004340	CalPERS 457 Deferred Compensation Program	-3,791.17
Bill Pmt -Check	02/09/2026	10001256	CalPERS Retirement	-12,717.00
Bill Pmt -Check	02/09/2026	SI-00004341	EDD	-2,823.49
Bill Pmt -Check	02/09/2026	SI-00004342	Internal Revenue Service	-5,637.44
Bill Pmt -Check	02/09/2026	10001255	Nevada Co. Prof. Firefighters #3800	-268.80
Bill Pmt -Check	02/24/2026	10001912	CalPERS 457 Deferred Compensation Program	-3,837.32
Bill Pmt -Check	02/24/2026	SI-00005607	CalPERS Retirement	-12,563.65
Bill Pmt -Check	02/24/2026	SI-00005606	EDD	-2,843.42
Bill Pmt -Check	02/24/2026	SI-00004342	Internal Revenue Service	-6,366.40
Bill Pmt -Check	02/24/2026	10001911	Nevada Co. Prof. Firefighters #3800	-268.80
Feb 26				<u><u>-51,117.49</u></u>

Fund 6348 - General Fund
Account QuickReport
As of February 28, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
2301-000 US Bank - CalCard				
01/22/2026	TAM	AT&T First Net Cell AVL's	AVLS	122.22
01/22/2026	TAM	LOP Ace Hardware	HARDWARE	316.59
01/22/2026	TAM	Suburban Propane	BULK FUEL	165.00
01/23/2026	TAM	Shell Oil	PICKUP OIL	12.15
01/25/2026	TAM	Adobe	COMP PROG	19.99
01/26/2026	LUCKETT	Holiday Market	MOU SUBSISTANCE	26.97
01/26/2026	TAM	FDAC	MEMBERSHIP FEE	250.00
01/27/2026	LUCKETT	CVS Pharmacy	MED SUPPLY	34.16
01/28/2026	KRAMER	Home Depot	STA 22 MAIT	138.35
01/28/2026	TAM	Northern Air HVAC Inc.	STA 21 HVAC	630.51
01/28/2026	TAM	Bidwell Water	WATER STA 22/23	132.82
01/28/2026	TAM	YouTube	TV STA 22/23	82.99
01/28/2026	TAM	Life Assist	MED SUPPLY	486.17
01/28/2026	TAM	Verizon Wireless	WIRELESS	837.46
01/28/2026	TAM	P G & E	ELECTRIC	20.69
01/28/2026	TAM	P G & E	ELECTRIC STA 22/23	1,061.25
01/28/2026	TAM	SAFETY DECAL	GAS SAFETY DECAL	29.13
01/28/2026	POPPENBERG	Willdan	MAILINGS	8.80
01/30/2026	TAM	Adobe	COMP PROG	12.99
02/01/2026	GOOD	Google	GOOGLE ACCOUNT - HFD	403.20
02/02/2026	POPPENBERG	Combie Mail Box	MAILINGS	3.93
02/07/2026	RAIGOZA	EI Agave	TRAINING SUBSISTANCE	91.70
02/07/2026	TAM	QuickBooks-Intuit	QUICKBOOKS	64.50
02/11/2026	TAM	Paypal	ADVANCED AUTO	911.63
02/11/2026	TAM	HSI CPR LICENSE	CPR LICENSES	301.00
02/11/2026	TAM	Cal Chamber of Commerce	CAL CHAMBERS HR	345.06
02/12/2026	ALBRECHT	SIERRA SAW	CHAIN SHARPENING	87.25
02/13/2026	GOOD	Gold Country Pest Control	PEST CONTROL	95.00
02/15/2026	ALBRECHT	Costco	MOU SUBSISTANCE	48.99
02/15/2026	ALBRECHT	Low's	STA 23 MAIT	26.92
02/15/2026	ALBRECHT	Holiday Market	MOU SUBSISTANCE	47.50
02/15/2026	GOOD	Adobe	COM PROG	19.99
02/15/2026	POPPENBERG	Adobe	COMP PROG	4.99
02/16/2026	HARKINS	Holiday Market	PREPO FOOD	119.40
02/16/2026	TAM	BAREBONES	RAINJACKETS	482.53
02/16/2026	TAM	Les Schwab Tire Center of Auburn	TIRE CHAINS	278.84
02/17/2026	HARKINS	Holiday Market	PREPO FOOD	116.32
02/17/2026	HARKINS	SOURDOUGH	PREPO FOOD	22.64
02/17/2026	TAM	Apple	HOLD MUSIC	0.99
02/18/2026	HARKINS	Holiday Market	PREPO FOOD	99.63
02/18/2026	TAM	Starlink	INTERNET	290.00
02/18/2026	TAM	Hunt & Sons	BULK FUEL	1,957.18

Fund 6348 - General Fund
Account QuickReport
 As of February 28, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
02/18/2026	POPPENBERG	Adobe	COMP PROG	12.99
02/19/2026	HARKINS	Chevron	PREPO FUEL	74.02
02/19/2026	HARKINS	El Agave	PREPO FOOD	57.12
02/19/2026	HARKINS	Safeway	PREOP FOOD	86.13
02/19/2026	LUCKETT	Misc Cal Card Vendor	SP RESTURANT ICE MAKER	255.13
02/19/2026	DE LEON	SSV	EMT RECERT	86.00
02/20/2026	HARKINS	Holiday Market	PREPO FOOD	117.05
02/20/2026	HARKINS	Chevron	PREPO FUEL	54.32
02/20/2026	TAM	LOP Ace Hardware	HARDWARE	162.84
02/21/2026	ALBRECHT	Amazon	PRIMER PUMP S23	389.14
02/21/2026	TAM	Round Table Pizza	TRAINING: SUBSISTANCE	111.45
02/22/2026	TAM	AT&T First Net Cell AVL's	AVLS	122.22
Total 2301-000 US Bank - CalCard				11,735.84
				11,735.84