

**Tracy Rural Fire Protection District  
Balance Sheet  
As of May 31, 2026**

	<b>Total</b>
<b>Assets</b>	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,214,299.17
CA Class - Fire Facility Fees	540,956.69
CA Class - Reserves	1,162,119.89
Fund 49501 - Operations	7,424,517.89 *
Fund 49515 - Fire Facility Fees	205,669.44 *
Fund 49519 - Emergency Reserve	17,020.50 *
Fund 49591 - Capital Outlay Res	5,512.97 *
Tri Counties Bank - Capital Improvement	521,387.50
Tri Counties Bank - Medical Leave Bank	158,628.03
Tri Counties Bank - Operating	166,637.42
Tri Counties Bank - Reserves	1,154,586.63
<b>Total for Bank Accounts</b>	<b>\$12,571,336.13</b>

**\*Last Reconciled April 2026**

# Tracy Rural Fire Protection District

## Budget vs. Actuals FY 25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
CA CLASS - Capital Investment				
Interest	43,382.74		43,382.74	
<b>Total CA CLASS - Capital Investment</b>	<b>43,382.74</b>		<b>43,382.74</b>	
CA Class - FFF Investment				
CA Class - FFF Interest	3,324.96		3,324.96	
<b>Total CA Class - FFF Investment</b>	<b>3,324.96</b>		<b>3,324.96</b>	
CA Class - Reserves Investment				
CA Class - Reserves Interest	41,518.58		41,518.58	
<b>Total CA Class - Reserves Investment</b>	<b>41,518.58</b>		<b>41,518.58</b>	
<b>Fund 49501 - Property Tax</b>				
Homeowners Exemption - State	31,914.50	57,075.54	-25,161.04	55.92 %
Interest Income	166,870.43	10,000.00	156,870.43	1,668.70 %
Prior - SB813	1,754.25	5,166.64	-3,412.39	33.95 %
Prior - Unsecured	18,419.68	9,045.18	9,374.50	203.64 %
Prop 172	132,298.00	132,298.00	0.00	100.00 %
Secured	12,665,298.21	12,017,854.20	647,444.01	105.39 %
Secured SB813	512,551.59	370,507.28	142,044.31	138.34 %
Special Assessments - Current	1,988,296.76	1,997,319.36	-9,022.60	99.55 %
Special Assessments - Prior	1,814.92	2,491.27	-676.35	72.85 %
Unsecured	794,038.88	721,459.41	72,579.47	110.06 %
Unsecured SB813	20,535.70	23,160.19	-2,624.49	88.67 %
<b>Total Fund 49501 - Property Tax</b>	<b>16,333,792.92</b>	<b>15,346,377.07</b>	<b>987,415.85</b>	<b>106.43 %</b>
<b>Fund 49519 - Emergency Reserve</b>				
Interest	12,327.00		12,327.00	
<b>Total Fund 49519 - Emergency Reserve</b>	<b>29,073.50</b>		<b>29,073.50</b>	
<b>Fund 49591 - Capital Outlay</b>				
Interest	226.97		226.97	
Rent				
New Jerusalem School	2,400.00	2,400.00	0.00	100.00 %
<b>Total Rent</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Fund 49591 - Capital Outlay</b>	<b>2,626.97</b>	<b>2,400.00</b>	<b>226.97</b>	<b>109.46 %</b>
Interest Income – Fire Facility Fees	20,921.82		20,921.82	
Refund	1,359.84		1,359.84	
Services	8,565.00		8,565.00	
TCB Capital				
Interest	19,581.91		19,581.91	
<b>Total TCB Capital</b>	<b>19,581.91</b>		<b>19,581.91</b>	
TCB Medical Leave Bank		200,000.00	-200,000.00	
Interest	5,219.65		5,219.65	
<b>Total TCB Medical Leave Bank</b>	<b>5,219.65</b>	<b>200,000.00</b>	<b>-194,780.35</b>	<b>2.61 %</b>
TCB Operating				

# Tracy Rural Fire Protection District

## Budget vs. Actuals FY 25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Interest	18,064.48		18,064.48	
<b>Total TCB Operating</b>	<b>18,064.48</b>		<b>18,064.48</b>	
TCB Reserves				
Interest	19,732.63		19,732.63	
<b>Total TCB Reserves</b>	<b>19,732.63</b>		<b>19,732.63</b>	
<b>Total Income</b>	<b>\$16,547,165.00</b>	<b>\$15,548,777.07</b>	<b>\$998,387.93</b>	<b>106.42 %</b>
<b>GROSS PROFIT</b>	<b>\$16,547,165.00</b>	<b>\$15,548,777.07</b>	<b>\$998,387.93</b>	<b>106.42 %</b>
Expenses				
Apparatus Repair	51,595.63		51,595.63	
Audited Financial Statements	10,450.00	8,500.00	1,950.00	122.94 %
Auditors Direct Assessment	19,931.30	21,000.00	-1,068.70	94.91 %
Auditors Tax Admin Charges	180,308.00	160,000.00	20,308.00	112.69 %
Building Maintenance Fund				
Station 3	17,645.35	40,000.00	-22,354.65	44.11 %
Station 4	47,083.95	40,000.00	7,083.95	117.71 %
Station 5 Tracy Hills	42,064.73	20,000.00	22,064.73	210.32 %
<b>Total Building Maintenance Fund</b>	<b>106,794.03</b>	<b>100,000.00</b>	<b>6,794.03</b>	<b>106.79 %</b>
Business Office Services	59,002.11	64,725.00	-5,722.89	91.16 %
Consultant Reports				
Benefit Assessment - HdL	13,312.50	14,000.00	-687.50	95.09 %
County Report	2,719.68	2,000.00	719.68	135.98 %
Misc. Report	12,300.00	5,000.00	7,300.00	246.00 %
<b>Total Consultant Reports</b>	<b>28,332.18</b>	<b>21,000.00</b>	<b>7,332.18</b>	<b>134.92 %</b>
Directors Fees		20,000.00	-20,000.00	
Craig Miller	3,093.91		3,093.91	
Jeff Ramsey	8,307.39		8,307.39	
Kopinski, Matt	6,026.93		6,026.93	
Reece, Pete	4,559.92		4,559.92	
Vieira, John	1,628.90		1,628.90	
<b>Total Directors Fees</b>	<b>23,617.05</b>	<b>20,000.00</b>	<b>3,617.05</b>	<b>118.09 %</b>
Fund Transfer	0.00		0.00	
Capital Fund		375,000.00	-375,000.00	
Major Apparatus Repair		35,000.00	-35,000.00	
<b>Total Capital Fund</b>		<b>410,000.00</b>	<b>-410,000.00</b>	
Medical Leave Bank		200,000.00	-200,000.00	
<b>Total Fund Transfer</b>	<b>0.00</b>	<b>610,000.00</b>	<b>-610,000.00</b>	<b>0.00 %</b>
Insurance - General Liability	67,328.00	64,000.00	3,328.00	105.20 %
Legal Services				
General	30,987.44	75,000.00	-44,012.56	41.32 %
JPA		10,000.00	-10,000.00	
Litigation		25,000.00	-25,000.00	

# Tracy Rural Fire Protection District

## Budget vs. Actuals FY 25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Legal Services</b>	<b>30,987.44</b>	<b>110,000.00</b>	<b>-79,012.56</b>	<b>28.17 %</b>
Membership/Association Dues	9,566.00	10,000.00	-434.00	95.66 %
Seminars	3,785.00	5,000.00	-1,215.00	75.70 %
<b>Total Membership/Association Dues</b>	<b>13,351.00</b>	<b>15,000.00</b>	<b>-1,649.00</b>	<b>89.01 %</b>
Miscellaneous	6,519.57	15,000.00	-8,480.43	43.46 %
Office Expense				
Computer	2,520.73	3,000.00	-479.27	84.02 %
Miscellaneous	264.68	4,000.00	-3,735.32	6.62 %
Phone	5,892.24	6,000.00	-107.76	98.20 %
Postage	78.00	200.00	-122.00	39.00 %
Software/Hardware	2,071.91	500.00	1,571.91	414.38 %
Supplies	1,798.16	400.00	1,398.16	449.54 %
Website / Web Hosting	3,615.00		3,615.00	
<b>Total Office Expense</b>	<b>16,240.72</b>	<b>14,100.00</b>	<b>2,140.72</b>	<b>115.18 %</b>
Retirement				
Medical Leave Bank	221,011.78		221,011.78	
PERS Unfunded Liability (1999-2022)	650,000.00	618,268.00	31,732.00	105.13 %
PERS Unfunded Liability (Pre 1999)	704,002.00	702,240.00	1,762.00	100.25 %
Safety Plan	700.00	700.00	0.00	100.00 %
<b>Total Retirement</b>	<b>1,575,713.78</b>	<b>1,321,208.00</b>	<b>254,505.78</b>	<b>119.26 %</b>
Service Charge	2,326.13		2,326.13	
SSJCFA - JPA				
FY2025-2026	11,828,700.00	11,980,575.00	-151,875.00	98.73 %
SSJCFA Regional Training Tower		256,689.00	-256,689.00	
<b>Total FY2025-2026</b>	<b>11,828,700.00</b>	<b>12,237,264.00</b>	<b>-408,564.00</b>	<b>96.66 %</b>
<b>Total SSJCFA - JPA</b>	<b>11,828,700.00</b>	<b>12,237,264.00</b>	<b>-408,564.00</b>	<b>96.66 %</b>
Travel & Training		3,000.00	-3,000.00	
Fuel	777.52		777.52	
Lodging	4,182.16		4,182.16	
Parking	105.00		105.00	
<b>Total Travel &amp; Training</b>	<b>5,064.68</b>	<b>3,000.00</b>	<b>2,064.68</b>	<b>168.82 %</b>
Utilities				
Station 3	11,437.06	30,000.00	-18,562.94	38.12 %
Station 4	19,275.68	30,000.00	-10,724.32	64.25 %
Station 5	24,063.92	25,000.00	-936.08	96.26 %
<b>Total Utilities</b>	<b>54,776.66</b>	<b>85,000.00</b>	<b>-30,223.34</b>	<b>64.44 %</b>
<b>Total Expenses</b>	<b>\$14,081,038.28</b>	<b>\$14,869,797.00</b>	<b>\$ -788,758.72</b>	<b>94.70 %</b>
NET OPERATING INCOME	<b>\$2,466,126.72</b>	<b>\$678,980.07</b>	<b>\$1,787,146.65</b>	<b>363.21 %</b>
Other Income				
Consultant Cost Reimbursements	8,500.00		8,500.00	
<b>Total Other Income</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,500.00</b>	<b>0.00%</b>

# Tracy Rural Fire Protection District

## Budget vs. Actuals FY 25/26

July 2025 - June 2026

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OTHER INCOME	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,500.00</b>	<b>0.00%</b>
NET INCOME	<b>\$2,474,626.72</b>	<b>\$678,980.07</b>	<b>\$1,795,646.65</b>	<b>364.46 %</b>

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## Cleared Transactions

May 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
<b>CA CLASS - Capital</b>					
Deposit	05/31/2026		Interest Earned	CA CLASS - Capital Investment:Interest	3,801.59
<b>Total for CA CLASS - Capital</b>					<b>\$3,801.59</b>
<b>CA Class - Fire Facility Fees</b>					
Deposit	05/31/2026		Interest Earned	CA Class - FFF Investment:CA Class - FFF Interest	1,693.56
<b>Total for CA Class - Fire Facility Fees</b>					<b>\$1,693.56</b>
<b>CA Class - Reserves</b>					
Deposit	05/31/2026		Interest Earned	CA Class - Reserves Investment:CA Class - Reserves Interest	3,638.23
<b>Total for CA Class - Reserves</b>					<b>\$3,638.23</b>
<b>Tri Counties Bank - Capital Improvement</b>					
Check	05/22/2026	Tashjian Towers Corporation	In 11284 - geo report	CIP Fund Balance:CIP - Building:CIP Station 93 Comm Tower	-
Check	05/22/2026	R & S Erection	Fence deposit	CIP Fund Balance:CIP - Building:CIP Station 93 Comm Tower	-9,717.00
Deposit	05/31/2026		Interest Earned	TCB Capital:Interest	1,353.74
<b>Total for Tri Counties Bank - Capital Improvement</b>					<b>\$ - 26,963.26</b>
<b>Tri Counties Bank - Medical Leave Bank</b>					
Deposit	05/31/2026		Interest Earned	TCB Medical Leave Bank:Interest	397.25
<b>Total for Tri Counties Bank - Medical Leave Bank</b>					<b>\$397.25</b>
<b>Tri Counties Bank - Operating</b>					
Check	05/01/2026	Special District Financial Services, LLC	April Inv	Business Office Services	-5,393.75
Check	05/05/2026	Delta Disposal Service		-Split-	-484.77
Check	05/05/2026	Dynamic Generator Service, Inc	annual service	Building Maintenance Fund:Station 4	-2,785.00
Check	05/05/2026	R&S Erection Tri-County, Inc.	93	Building Maintenance Fund:Station 3	-299.00
Check	05/05/2026	Pacific Gas & Electric		Utilities:Station 5	-2,000.00
Check	05/05/2026	Pacific Gas & Electric		Utilities:Station 4	-880.89
Check	05/05/2026	Amp Electric		-Split-	-1,836.74
Check	05/05/2026	Patriot Pest Managment		-Split-	-388.00
Check	05/12/2026	Matthew Kopinski	monthly stipend	Directors Fees:Kopinski, Matt	-488.67
Check	05/12/2026	Craig Miller	monthly stipend	Directors Fees:Craig Miller	-325.78
Check	05/12/2026	Jeff Ramsey	monthly stipend	Directors Fees:Jeff Ramsey	-814.45
Check	05/12/2026	Pete Reece	monthly stipend	Directors Fees:Reece, Pete	-651.56
Check	05/12/2026	John Vieira	Monthly stipend	Directors Fees:Vieira, John	-162.89
Check	05/15/2026	City of Tracy		Utilities:Station 4	-114.62
Check	05/15/2026	City of Tracy		Utilities:Station 5	-420.72
Check	05/25/2026			TCB Credit Card	-2,508.56
Check	05/26/2026	Delta Disposal Service		-Split-	-484.77
Check	05/26/2026	Berreth Law Group		Legal Services:General	-2,392.00
Check	05/26/2026	Advanced Tech 209 Inc	Livingroom AC	Building Maintenance Fund:Station 5 Tracy Hills	-545.00
Check	05/26/2026	Cintas Fire	Inv 52R-106864	Building Maintenance Fund:Station 4	-715.00

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## Cleared Transactions

May 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
Check	05/31/2026		Service Charge	Service Charge	-192.61
Deposit	05/31/2026		Interest Earned	TCB Operating:Interest	436.86
<b>Total for Tri Counties Bank - Operating</b>					<b>\$ - 23,447.92</b>
Tri Counties Bank - Reserves					
Deposit	05/31/2026		Interest Earned	TCB Reserves:Interest	2,891.41
<b>Total for Tri Counties Bank - Reserves</b>					<b>\$2,891.41</b>

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## TCB Credit Card Expenses

May 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
<b>TCB Credit Card</b>					
Credit Card Expense	05/01/2026	ProTech		Building Maintenance Fund:Station 5 Tracy Hills	70.00
Credit Card Expense	05/03/2026	USPS	POB renewal	Office Expense:Miscellaneous	188.00
Credit Card Expense	05/08/2026	Zoom		Office Expense:Software/Hardware	10.00
Credit Card Expense	05/15/2026	USPS	stamps	Office Expense:Postage	78.00
Credit Card Expense	05/15/2026	Juniors'	Lunch with Tri Counties Bank	Miscellaneous	62.87
Credit Card Expense	05/25/2026	AT&T		Office Expense:Phone	451.24
Check	05/25/2026			Tri Counties Bank - Operating	-2,508.56
Credit Card Expense	05/25/2026	EcoWater Systems		Utilities:Station 3	65.00
<b>Total for TCB Credit Card</b>					<b>\$ - 1,583.45</b>