

**Balance Sheet**  
**Tracy Rural Fire Protection District**  
**As of February 28, 2026**

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
Bank of Stockton-Capital Outlay	0.00
Bank of Stockton-Operating	0.00
Bank of Stockton-Retirement	0.00
CA CLASS - Capital	1,203,059.89
CA Class - FFF	535,949.72
CA Class - Reserves	1,151,363.57
Fund 49501 - Operations	5,394,930.54 *
Fund 49512 - Retirement Buyout	0.00
Fund 49515 - Fire Facility Fees	203,365.35 *
Fund 49519 - Emergency Reserve	16,865.00 *
Fund 49554 - Fire Health Res	0.00
Fund 49581 - Smoothing Reserve	0.00
Fund 49591 - Capital Outlay Res	5,458.00 *
Petty Cash	0.00
Tri Counties Bank - Capital Improvement	443,953.57
Tri Counties Bank - Operating	323,074.89
Tri Counties Bank - Reserves	1,146,026.68
Tri Counties Bank - Retirement Leave	178,258.07
<b>Total for Bank Accounts</b>	<b>\$10,602,305.28</b>

\*Balance reflects January 2026. February statements are not available at this time.

**Tracy Rural Fire Protection District**  
**Budget vs. Actuals: TRFD Budget FY 25-26 - Operations**  
 July 2025 - June 2026

	Actual	Total Budget	over Budget
<b>Income</b>			
<b>Fund 49501 - Property Tax</b>			0.00
Homeowners Exemption - State	31,914.50	57,075.54	-25,161.04
Interest Income	111,455.00	10,000.00	101,455.00
Prior - SB813	1,754.25	5,166.64	-3,412.39
Prior - Unsecured	18,419.68	9,045.18	9,374.50
Prop 172	132,298.00	132,298.00	0.00
Secured	6,678,586.01	12,017,854.20	-5,339,268.19
Secured SB813	208,421.59	370,507.28	-162,085.69
Special Assessments - Current	1,057,808.52	1,997,319.36	-939,510.84
Special Assessments - Prior	1,814.92	2,491.27	-676.35
Unsecured	780,039.21	721,459.41	58,579.80
Unsecured SB813	13,952.33	23,160.19	-9,207.86
<b>Total Fund 49501 - Property Tax</b>	<b>\$ 9,036,464.01</b>	<b>\$ 15,346,377.07</b>	<b>-\$ 6,309,913.06</b>
Refund	1,359.84		1,359.84
Services	8,565.00		8,565.00
TCB Operating			0.00
Interest	16,240.19		16,240.19
<b>Total TCB Operating</b>	<b>\$ 16,240.19</b>	<b>\$ 0.00</b>	<b>\$ 16,240.19</b>
<b>Total Income</b>	<b>\$ 9,062,629.04</b>	<b>\$ 15,346,377.07</b>	<b>-\$ 6,283,748.03</b>
<b>Gross Profit</b>	<b>\$ 9,062,629.04</b>	<b>\$ 15,346,377.07</b>	<b>-\$ 6,283,748.03</b>
<b>Expenses</b>			
Apparatus / Equipment			0.00
Apparatus			0.00
Engine Loan	0.00		0.00

<b>Total Apparatus</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>Total Apparatus / Equipment</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>Audited Financial Statements</b>				8,500.00		-8,500.00
<b>Auditors Direct Assessment</b>		19,931.30		21,000.00		-1,068.70
<b>Auditors Tax Admin Charges</b>		90,154.00		160,000.00		-69,846.00
<b>Building Maintenance Fund</b>						0.00
<b>Station 3</b>		16,420.90		40,000.00		-23,579.10
<b>Station 4</b>		37,274.54		40,000.00		-2,725.46
<b>Station 5 Tracy Hills</b>		40,724.73		20,000.00		20,724.73
<b>Total Building Maintenance Fund</b>	<b>\$</b>	<b>94,420.17</b>	<b>\$</b>	<b>100,000.00</b>	<b>-\$</b>	<b>5,579.83</b>
<b>Business Office Services</b>		48,214.61		64,725.00		-16,510.39
<b>Consultant Reports</b>						0.00
<b>Benefit Assessment - HdL</b>		13,312.50		14,000.00		-687.50
<b>County Report</b>		2,719.68		2,000.00		719.68
<b>Misc. Report</b>		8,500.00		5,000.00		3,500.00
<b>Total Consultant Reports</b>	<b>\$</b>	<b>24,532.18</b>	<b>\$</b>	<b>21,000.00</b>	<b>\$</b>	<b>3,532.18</b>
<b>Directors Fees</b>				20,000.00		-20,000.00
<b>Craig Miller</b>		2,279.46				2,279.46
<b>Jeff Ramsey</b>		6,841.38				6,841.38
<b>Kopinski, Matt</b>		4,886.70				4,886.70
<b>Reece, Pete</b>		3,256.80				3,256.80
<b>Vieira, John</b>		1,303.12				1,303.12
<b>Total Directors Fees</b>	<b>\$</b>	<b>18,567.46</b>	<b>\$</b>	<b>20,000.00</b>	<b>-\$</b>	<b>1,432.54</b>
<b>Fund Transfer</b>		-7,481.00				-7,481.00
<b>2-Capital Outlay</b>		410,000.00		375,000.00		35,000.00
<b>Major Apparatus Repair</b>				35,000.00		-35,000.00
<b>Total 2-Capital Outlay</b>	<b>\$</b>	<b>410,000.00</b>	<b>\$</b>	<b>410,000.00</b>	<b>\$</b>	<b>0.00</b>
<b>4-Retirement Buyout</b>		200,000.00		200,000.00		0.00
<b>Total Fund Transfer</b>	<b>\$</b>	<b>602,519.00</b>	<b>\$</b>	<b>610,000.00</b>	<b>-\$</b>	<b>7,481.00</b>
<b>Insurance - General Liability</b>		67,328.00		64,000.00		3,328.00
<b>Legal Services</b>						0.00
<b>General</b>		24,879.25		75,000.00		-50,120.75
<b>JPA</b>				10,000.00		-10,000.00

Litigation			25,000.00		-25,000.00
<b>Total Legal Services</b>	<b>\$</b>	<b>24,879.25</b>	<b>\$</b>	<b>110,000.00</b>	<b>-\$ 85,120.75</b>
Membership/Association Dues		9,566.00		10,000.00	-434.00
Seminars		685.00		5,000.00	-4,315.00
<b>Total Membership/Association Dues</b>	<b>\$</b>	<b>10,251.00</b>	<b>\$</b>	<b>15,000.00</b>	<b>-\$ 4,749.00</b>
Miscellaneous		6,528.13		15,000.00	-8,471.87
Travel		2,303.40		3,000.00	-696.60
<b>Total Miscellaneous</b>	<b>\$</b>	<b>8,831.53</b>	<b>\$</b>	<b>18,000.00</b>	<b>-\$ 9,168.47</b>
Office Expense					0.00
Computer		2,520.73		3,000.00	-479.27
Miscellaneous		3,732.51		4,000.00	-267.49
Phone		4,538.50		6,000.00	-1,461.50
Postage				200.00	-200.00
Software/Hardware		2,041.91		500.00	1,541.91
Supplies		1,030.55		400.00	630.55
<b>Total Office Expense</b>	<b>\$</b>	<b>13,864.20</b>	<b>\$</b>	<b>14,100.00</b>	<b>-\$ 235.80</b>
Retirement					0.00
PERS Unfunded Liability (1999-2022)		650,000.00		618,268.00	31,732.00
PERS Unfunded Liability (Pre 1999)		704,002.00		702,240.00	1,762.00
Safety Plan		700.00		700.00	0.00
<b>Total Retirement</b>	<b>\$</b>	<b>1,354,702.00</b>	<b>\$</b>	<b>1,321,208.00</b>	<b>\$ 33,494.00</b>
Service Charge		1,470.94			1,470.94
SSJCFA - JPA					0.00
FY2025-2026		11,828,700.00		11,980,575.00	-151,875.00
<b>Total SSJCFA - JPA</b>	<b>\$</b>	<b>11,828,700.00</b>	<b>\$</b>	<b>11,980,575.00</b>	<b>-\$ 151,875.00</b>
Utilities					0.00
Station 3		10,369.98		30,000.00	-19,630.02
Station 4		15,330.12		30,000.00	-14,669.88
Station 5		17,278.48		25,000.00	-7,721.52
<b>Total Utilities</b>	<b>\$</b>	<b>42,978.58</b>	<b>\$</b>	<b>85,000.00</b>	<b>-\$ 42,021.42</b>
<b>Total Expenses</b>	<b>\$</b>	<b>14,251,344.22</b>	<b>\$</b>	<b>14,613,108.00</b>	<b>-\$ 361,763.78</b>

<b>Net Operating Income</b>	<b>-\$</b>	<b>5,188,715.18</b>	<b>\$</b>	<b>733,269.07</b>	<b>-\$</b>	<b>5,921,984.25</b>
<b>Other Income</b>						
<b>Consultant Cost Reimbursements</b>		8,500.00				8,500.00
<b>Total Other Income</b>	<b>\$</b>	<b>8,500.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>8,500.00</b>
<b>Net Other Income</b>	<b>\$</b>	<b>8,500.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>8,500.00</b>
<b>Net Income</b>	<b>-\$</b>	<b>5,180,215.18</b>	<b>\$</b>	<b>733,269.07</b>	<b>-\$</b>	<b>5,913,484.25</b>

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**Tracy Rural Fire Protection District**  
**Budget vs. Actuals: TRFD Budget FY 25-26 - Capital**  
 July 2025 - June 2026

	Actual		Total Budget		over Budget
<b>Income</b>					
Apparatus/Equipment Fund			410,000.00		-410,000.00
CA CLASS - Capital Investment					0.00
Interest	32,143.46				32,143.46
<b>Total CA CLASS - Capital Investment</b>	<b>\$ 32,143.46</b>	<b>\$ 0.00</b>		<b>\$ 32,143.46</b>	
Fund 49591 - Capital Outlay					0.00
Interest	172.00				172.00
Rent					0.00
New Jerusalem School	2,400.00		2,400.00		0.00
<b>Total Rent</b>	<b>\$ 2,400.00</b>	<b>\$ 2,400.00</b>		<b>\$ 0.00</b>	
<b>Total Fund 49591 - Capital Outlay</b>	<b>\$ 2,572.00</b>	<b>\$ 2,400.00</b>		<b>\$ 172.00</b>	
TCB Capital					0.00
Interest	15,540.27				15,540.27
<b>Total TCB Capital</b>	<b>\$ 15,540.27</b>	<b>\$ 0.00</b>		<b>\$ 15,540.27</b>	
<b>Total Income</b>	<b>\$ 50,255.73</b>	<b>\$ 412,400.00</b>		<b>-\$ 362,144.27</b>	
<b>Gross Profit</b>	<b>\$ 50,255.73</b>	<b>\$ 412,400.00</b>		<b>-\$ 362,144.27</b>	
<b>Expenses</b>					
Apparatus / Equipment	51,595.63				51,595.63
Apparatus					0.00
Engine Loan	173,356.30		283,794.02		-110,437.72
<b>Total Apparatus</b>	<b>\$ 173,356.30</b>	<b>\$ 283,794.02</b>		<b>-\$ 110,437.72</b>	
<b>Total Apparatus / Equipment</b>	<b>\$ 224,951.93</b>	<b>\$ 283,794.02</b>		<b>-\$ 58,842.09</b>	
Capital Improvement Projects					0.00
CIP Radio Project			468,750.00		-468,750.00
CIP Station 93 Comm Tower			217,813.38		-217,813.38
CIP Station 94 App Bay Roof	24,600.00				24,600.00

CIP Station 94 Generator	34,341.20			34,341.20
CIP Station 94 New Windows			9,248.49	-9,248.49
<b>Total Capital Improvement Projects</b>	<b>\$ 58,941.20</b>	<b>\$</b>	<b>695,811.87</b>	<b>-\$ 636,870.67</b>
Fund Transfer	7,481.00			7,481.00
SSJCFA - JPA				0.00
FY2025-2026				0.00
SSJCFA Regional Training Tower			256,689.00	-256,689.00
<b>Total FY2025-2026</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>256,689.00</b>	<b>-\$ 256,689.00</b>
<b>Total SSJCFA - JPA</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>256,689.00</b>	<b>-\$ 256,689.00</b>
<b>Total Expenses</b>	<b>\$ 291,374.13</b>	<b>\$</b>	<b>1,236,294.89</b>	<b>-\$ 944,920.76</b>
<b>Net Operating Income</b>	<b>-\$ 241,118.40</b>	<b>-\$</b>	<b>823,894.89</b>	<b>\$ 582,776.49</b>
<b>Net Income</b>	<b>-\$ 241,118.40</b>	<b>-\$</b>	<b>823,894.89</b>	<b>\$ 582,776.49</b>

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**Tracy Rural Fire Protection District**  
**Budget vs. Actuals: TRFD Budget FY 25-26 - Fire Facility, Reserves, Medical Leave Buyout**  
 July 2025 - June 2026

	Actual		Total Budget		over Budget
<b>Income</b>					
CA Class - FFF Investment					0.00
CA Class - FFF Interest	14,319.55				14,319.55
<b>Total CA Class - FFF Investment</b>	<b>\$ 14,319.55</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>14,319.55</b>
CA Class - Reserves Investment					0.00
CA Class - Reserves Interest	30,762.26				30,762.26
<b>Total CA Class - Reserves Investment</b>	<b>\$ 30,762.26</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>30,762.26</b>
Fund 49515 - Fire Facility Fees					0.00
Interest	2,869.00				2,869.00
Mitigation Fees	125,051.24				125,051.24
<b>Total Fund 49515 - Fire Facility Fees</b>	<b>\$ 127,920.24</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>127,920.24</b>
Fund 49519 - Emergency Reserve					12,327.00
Interest	16,591.00				16,591.00
<b>Total Fund 49519 - Emergency Reserve</b>	<b>\$ 28,918.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>28,918.00</b>
TCB Reserves					0.00
Interest	11,172.68				11,172.68
<b>Total TCB Reserves</b>	<b>\$ 11,172.68</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>11,172.68</b>
TCB Retirement Leave			200,000.00		-200,000.00
Interest	3,837.91				3,837.91
<b>Total TCB Retirement Leave</b>	<b>\$ 3,837.91</b>	<b>\$</b>	<b>200,000.00</b>	<b>-\$</b>	<b>196,162.09</b>
<b>Total Income</b>	<b>\$ 216,930.64</b>	<b>\$</b>	<b>200,000.00</b>	<b>\$</b>	<b>16,930.64</b>
<b>Gross Profit</b>	<b>\$ 216,930.64</b>	<b>\$</b>	<b>200,000.00</b>	<b>\$</b>	<b>16,930.64</b>
<b>Expenses</b>					
<b>Total Expenses</b>				<b>\$</b>	<b>0.00</b>
<b>Net Operating Income</b>	<b>\$ 216,930.64</b>	<b>\$</b>	<b>200,000.00</b>	<b>\$</b>	<b>16,930.64</b>
<b>Net Income</b>	<b>\$ 216,930.64</b>	<b>\$</b>	<b>200,000.00</b>	<b>\$</b>	<b>16,930.64</b>