

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

Distribution account	Total
<b>Assets</b>	
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	1,199,616.00
CA Class - FFF	534,415.50
CA Class - Reserves	1,148,067.66
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	442,949.13
Tri Counties Bank - Operating	348,097.80
Tri Counties Bank - Reserves	1,143,433.81
Tri Counties Bank - Retirement Leave	177,854.76
<b>Total for Bank Accounts</b>	<b>\$10,615,053.55</b>

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## Cleared Transactions for all Accounts

January 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
<b>CA CLASS - Capital</b>					
Deposit	01/31/2026		Interest Earned	CA CLASS - Capital Investment:Interest	3,841.80
<b>Total for CA CLASS - Capital</b>					<b>\$3,841.80</b>
<b>CA Class - FFF</b>					
Deposit	01/31/2026		Interest Earned	CA Class - FFF Investment:CA Class - FFF Interest	1,711.48
<b>Total for CA Class - FFF</b>					<b>\$1,711.48</b>
<b>CA Class - Reserves</b>					
Deposit	01/31/2026		Interest Earned	CA Class - Reserves Investment:CA Class - Reserves Interest	3,676.72
<b>Total for CA Class - Reserves</b>					<b>\$3,676.72</b>
<b>Fund 49501 - Operations</b>					
Deposit	01/31/2026			Fund 49501 - Property Tax:Homeowners Exemption - State	22,340.15
Deposit	01/31/2026		Interest Earned	Fund 49501 - Property Tax:Interest Income	35,468.00
<b>Total for Fund 49501 - Operations</b>					<b>\$57,808.15</b>
<b>Fund 49515 - Fire Facility Fees</b>					
Deposit	01/31/2026		Interest Earned	Fund 49515 - Fire Facility Fees:Interest	1,239.00
<b>Total for Fund 49515 - Fire Facility Fees</b>					<b>\$1,239.00</b>
<b>Fund 49519 - Emergency Reserve</b>					
Deposit	01/31/2026		Interest Earned	Fund 49519 - Emergency Reserve:Interest	4,438.00
<b>Total for Fund 49519 - Emergency Reserve</b>					<b>\$4,438.00</b>
<b>Fund 49591 - Capital Outlay Res</b>					
Deposit	01/31/2026		Interest Earned	Fund 49591 - Capital Outlay:Interest	57.00
<b>Total for Fund 49591 - Capital Outlay Res</b>					<b>\$57.00</b>
<b>Tri Counties Bank - Capital Improvement</b>					
Check	01/06/2026	Berreth Law Group	Inv. 01973	Legal Services:General	-3,373.00
Check	01/20/2026	JRC Custom Home Remodeling	App Bay roof	Capital Improvement Projects:CIP Station 94 App Bay Roof	-20,600.00
Deposit	01/31/2026		Interest Earned	TCB Capital:Interest	1,152.78
<b>Total for Tri Counties Bank - Capital Improvement</b>					<b>\$ - 22,820.22</b>
<b>Tri Counties Bank - Operating</b>					
Check	01/02/2026	Special District Financial Services, LLC	Dec inv 1032	Business Office Services	-5,393.75
Check	01/05/2026	Pacific Gas & Electric		Utilities:Station 4	-1,435.53
Check	01/05/2026	Pacific Gas & Electric		Utilities:Station 5	-1,500.00
Check	01/05/2026	R&S Erection Tri-County, Inc.	Inv 145505 - replace cables Inv 145507 - miller edge	-Split-	-3,380.00
Check	01/05/2026	City of Tracy		Utilities:Station 5	-424.67
Check	01/05/2026	City of Tracy		Utilities:Station 4	-262.74
Check	01/13/2026	Jeff Ramsey	stipend	Directors Fees:Jeff Ramsey	-1,140.23
Check	01/13/2026	Matthew Kopinski	stipend	Directors Fees:Kopinski, Matt	-488.67
Check	01/22/2026	Delta Disposal Service		-Split-	-422.29
Check	01/22/2026	Van Unen Miersma Propane	Inv 11302357	Utilities:Station 3	-2,343.64
Check	01/22/2026	Amp Electric	Inv 12126 - indoor	Building Maintenance Fund:Station 5 Tracy Hills	-531.25

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## Cleared Transactions for all Accounts

January 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
			lights		
Check	01/22/2026	Patriot Pest Managment		-Split-	-388.00
Check	01/24/2026	Tri Counties Bank Credit Card		TCB Credit Card	-2,239.83
Check	01/28/2026	Nor-Cal Plumbing	Water Heater	Building Maintenance Fund:Station 5 Tracy Hills	-17,393.36
Check	01/31/2026		Service Charge	Service Charge	-196.71
Deposit	01/31/2026		Interest Earned	TCB Operating:Interest	930.71
<b>Total for Tri Counties Bank - Operating</b>					<b>\$ - 36,609.96</b>
Tri Counties Bank - Reserves					
Deposit	01/31/2026		Interest Earned	TCB Reserves:Interest	2,863.48
<b>Total for Tri Counties Bank - Reserves</b>					<b>\$2,863.48</b>
Tri Counties Bank - Retirement Leave					
Deposit	01/31/2026		Interest Earned	TCB Retirement Leave:Interest	445.40
<b>Total for Tri Counties Bank - Retirement Leave</b>					<b>\$445.40</b>

# TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

## TCB Credit Card Expenses

January 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
<b>TCB Credit Card</b>					
Credit Card Expense	01/01/2026	ProTech		Utilities:Station 5	70.00
Credit Card Expense	01/05/2026	Chevron	Fuel-comm tower site visit	Miscellaneous	50.00
Credit Card Expense	01/06/2026	FDAC	FDAC annual conference	Membership/Association Dues:Seminars	360.00
Credit Card Expense	01/06/2026	Zoom		Office Expense:Software/Hardware	10.00
Credit Card Expense	01/13/2026	Juniors'	lunch meeting with Chief and Legal Counsel	Miscellaneous	84.22
Credit Card Expense	01/16/2026	QuickBooks Payments	1099E-Filing	Office Expense:Miscellaneous	137.91
Credit Card Expense	01/19/2026	Amazon	office supplies	Office Expense	31.38
Credit Card Credit	01/19/2026		floor glue refund	Building Maintenance Fund:Station 4	-19.21
Check	01/24/2026	Tri Counties Bank Credit Card		Tri Counties Bank - Operating	-2,239.83
Credit Card Expense	01/26/2026	AT&T		Office Expense:Phone	450.19
Credit Card Expense	01/26/2026	Amazon	chairs	Office Expense:Miscellaneous	411.32
Credit Card Expense	01/26/2026	Amazon	lamps	Office Expense:Miscellaneous	108.22
Credit Card Expense	01/26/2026	EcoWater Systems		Utilities:Station 3	65.00
Credit Card Expense	01/28/2026	Home Depot	Fan `	Building Maintenance Fund:Station 4	137.80
<b>Total for TCB Credit Card</b>					<b>\$ -343.00</b>

# Tracy Rural Fire Protection District

## Budget vs. Actuals: FY25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Apparatus/Equipment Fund		410,000.00	-410,000.00	
CA CLASS - Capital Investment				
Interest	28,699.57		28,699.57	
<b>Total CA CLASS - Capital Investment</b>	<b>28,699.57</b>		<b>28,699.57</b>	
CA Class - FFF Investment				
CA Class - FFF Interest	12,785.33		12,785.33	
<b>Total CA Class - FFF Investment</b>	<b>12,785.33</b>		<b>12,785.33</b>	
CA Class - Reserves Investment				
CA Class - Reserves Interest	27,466.35		27,466.35	
<b>Total CA Class - Reserves Investment</b>	<b>27,466.35</b>		<b>27,466.35</b>	
<b>Fund 49501 - Property Tax</b>				
Homeowners Exemption - State	31,914.50	57,075.54	-25,161.04	55.92 %
Interest Income	111,455.00	10,000.00	101,455.00	1,114.55 %
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	6,678,586.01	12,017,854.20	-5,339,268.19	55.57 %
Secured SB813	208,421.59	370,507.28	-162,085.69	56.25 %
Special Assessments - Current	1,057,808.52	1,997,319.36	-939,510.84	52.96 %
Special Assessments - Prior	1,814.92	2,491.27	-676.35	72.85 %
Unsecured	780,039.21	721,459.41	58,579.80	108.12 %
Unsecured SB813	13,952.33	23,160.19	-9,207.86	60.24 %
<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>	<b>58.88 %</b>
<b>Fund 49515 - Fire Facility Fees</b>				
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>127,920.24</b>	
<b>Fund 49519 - Emergency Reserve</b>				
Interest	12,327.00		12,327.00	
<b>Total Fund 49519 - Emergency Reserve</b>	<b>28,918.00</b>		<b>28,918.00</b>	
<b>Fund 49591 - Capital Outlay</b>				
Interest	172.00		172.00	
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>2,572.00</b>	<b>2,400.00</b>	<b>172.00</b>	<b>107.17 %</b>
Refund	1,359.84		1,359.84	
Services	8,500.00		8,500.00	
<b>TCB Capital</b>				
Interest	14,535.83		14,535.83	
<b>Total TCB Capital</b>	<b>14,535.83</b>		<b>14,535.83</b>	

# Tracy Rural Fire Protection District

## Budget vs. Actuals: FY25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
TCB Operating				
Interest	15,476.06		15,476.06	
<b>Total TCB Operating</b>	<b>15,476.06</b>		<b>15,476.06</b>	
TCB Reserves				
Interest	8,579.81		8,579.81	
<b>Total TCB Reserves</b>	<b>8,579.81</b>		<b>8,579.81</b>	
TCB Retirement Leave		200,000.00	-200,000.00	
Interest	3,434.60		3,434.60	
<b>Total TCB Retirement Leave</b>	<b>3,434.60</b>	<b>200,000.00</b>	<b>-196,565.40</b>	<b>1.72 %</b>
<b>Total Income</b>	<b>\$9,316,711.64</b>	<b>\$15,958,777.07</b>	<b>\$ -6,642,065.43</b>	<b>58.38 %</b>
<b>GROSS PROFIT</b>	<b>\$9,316,711.64</b>	<b>\$15,958,777.07</b>	<b>\$ -6,642,065.43</b>	<b>58.38 %</b>
Expenses				
Apparatus / Equipment	51,595.63		51,595.63	
Apparatus				
Engine Loan	173,356.30	283,794.02	-110,437.72	61.09 %
<b>Total Apparatus</b>	<b>173,356.30</b>	<b>283,794.02</b>	<b>-110,437.72</b>	<b>61.09 %</b>
<b>Total Apparatus / Equipment</b>	<b>224,951.93</b>	<b>283,794.02</b>	<b>-58,842.09</b>	<b>79.27 %</b>
Audited Financial Statements		8,500.00	-8,500.00	
Auditors Direct Assessment	19,931.30	21,000.00	-1,068.70	94.91 %
Auditors Tax Admin Charges	90,154.00	160,000.00	-69,846.00	56.35 %
Building Maintenance Fund				
Station 3	13,579.45	40,000.00	-26,420.55	33.95 %
Station 4	36,123.34	40,000.00	-3,876.66	90.31 %
Station 5 Tracy Hills	37,039.66	20,000.00	17,039.66	185.20 %
<b>Total Building Maintenance Fund</b>	<b>86,742.45</b>	<b>100,000.00</b>	<b>-13,257.55</b>	<b>86.74 %</b>
Business Office Services	42,820.86	64,725.00	-21,904.14	66.16 %
Capital Improvement Projects				
CIP Station 94 App Bay Roof	24,600.00		24,600.00	
CIP Station 94 Generator	34,341.20		34,341.20	
<b>Total Capital Improvement Projects</b>	<b>58,941.20</b>		<b>58,941.20</b>	
Consultant Reports				
Benefit Assessment - HdL	4,807.50	14,000.00	-9,192.50	34.34 %
County Report	2,719.68	2,000.00	719.68	135.98 %
Misc. Report	8,500.00	5,000.00	3,500.00	170.00 %
<b>Total Consultant Reports</b>	<b>16,027.18</b>	<b>21,000.00</b>	<b>-4,972.82</b>	<b>76.32 %</b>
Directors Fees		20,000.00	-20,000.00	
Craig Miller	2,116.57		2,116.57	
Jeff Ramsey	5,701.15		5,701.15	
Kopinski, Matt	4,560.92		4,560.92	
Reece, Pete	2,768.13		2,768.13	
Vieira, John	977.34		977.34	

# Tracy Rural Fire Protection District

## Budget vs. Actuals: FY25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Directors Fees</b>	<b>16,124.11</b>	<b>20,000.00</b>	<b>-3,875.89</b>	<b>80.62 %</b>
Fund Transfer	0.00		0.00	
2-Capital Outlay		375,000.00	-375,000.00	
Major Apparatus Repair		35,000.00	-35,000.00	
<b>Total 2-Capital Outlay</b>		<b>410,000.00</b>	<b>-410,000.00</b>	
4-Retirement Buyout		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		64,000.00	-64,000.00	
Legal Services				
General	21,308.20	75,000.00	-53,691.80	28.41 %
JPA		10,000.00	-10,000.00	
Litigation		25,000.00	-25,000.00	
<b>Total Legal Services</b>	<b>21,308.20</b>	<b>110,000.00</b>	<b>-88,691.80</b>	<b>19.37 %</b>
Membership/Association Dues	9,466.00	10,000.00	-534.00	94.66 %
Seminars	685.00	5,000.00	-4,315.00	13.70 %
<b>Total Membership/Association Dues</b>	<b>10,151.00</b>	<b>15,000.00</b>	<b>-4,849.00</b>	<b>67.67 %</b>
Miscellaneous	4,693.19	15,000.00	-10,306.81	31.29 %
Travel	2,303.40	3,000.00	-696.60	76.78 %
<b>Total Miscellaneous</b>	<b>6,996.59</b>	<b>18,000.00</b>	<b>-11,003.41</b>	<b>38.87 %</b>
Office Expense	31.38		31.38	
Computer	962.74	3,000.00	-2,037.26	32.09 %
Miscellaneous	4,358.58	4,000.00	358.58	108.96 %
Phone	3,124.50	6,000.00	-2,875.50	52.08 %
Postage		200.00	-200.00	
Software/Hardware	652.00	500.00	152.00	130.40 %
Supplies	922.33	400.00	522.33	230.58 %
<b>Total Office Expense</b>	<b>10,051.53</b>	<b>14,100.00</b>	<b>-4,048.47</b>	<b>71.29 %</b>
Retirement				
PERS Unfunded Liability (1999-2022)		618,268.00	-618,268.00	
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>704,702.00</b>	<b>1,321,208.00</b>	<b>-616,506.00</b>	<b>53.34 %</b>
Service Charge	1,271.81		1,271.81	
SSJCFA - JPA				
FY2025-2026	7,911,112.44	11,980,575.00	-4,069,462.56	66.03 %
SSJCFA - Radio System Upgrade		468,750.00	-468,750.00	
SSJCFA Regional Training Tower		256,689.00	-256,689.00	
<b>Total FY2025-2026</b>	<b>7,911,112.44</b>	<b>12,706,014.00</b>	<b>-4,794,901.56</b>	<b>62.26 %</b>
<b>Total SSJCFA - JPA</b>	<b>7,911,112.44</b>	<b>12,706,014.00</b>	<b>-4,794,901.56</b>	<b>62.26 %</b>
Utilities				
Station 3	9,436.18	30,000.00	-20,563.82	31.45 %

# Tracy Rural Fire Protection District

Budget vs. Actuals: FY25/26

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Station 4	14,888.19	30,000.00	-15,111.81	49.63 %
Station 5	16,959.60	25,000.00	-8,040.40	67.84 %
<b>Total Utilities</b>	<b>41,283.97</b>	<b>85,000.00</b>	<b>-43,716.03</b>	<b>48.57 %</b>
<b>Total Expenses</b>	<b>\$9,262,570.57</b>	<b>\$15,622,341.02</b>	<b>\$ -6,359,770.45</b>	<b>59.29 %</b>
NET OPERATING INCOME	<b>\$54,141.07</b>	<b>\$336,436.05</b>	<b>\$ -282,294.98</b>	<b>16.09 %</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>
NET OTHER INCOME	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,500.00</b>	<b>0.00%</b>
NET INCOME	<b>\$62,641.07</b>	<b>\$336,436.05</b>	<b>\$ -273,794.98</b>	<b>18.62 %</b>

# AD HOC PAYMENT REQUEST

DATE OF REQUEST: 2/17/26

REQUESTING AGENCY: Tracy Rural Fire District

REQUESTOR'S CONTACT INFO: 209-834-7269

PAYEE NAME Tracy Rural Fire District

ADDRESS PO Box 731

CITY, STATE, ZIP Tracy, CA 95378

PAYMENT TYPE Check / Money Order

HANDLING CODE Tracy Fire

MEMO (Prints on Check) fund transfer

ADDITIONAL NOTES FOR PROCESSOR:

Requesting 2 separate checks, if possible. Checks to be picked up.

EXT. REFERENCE (Account or Invoice #)

ITEM DESCRIPTION	SPEND CATEGORY	TOTAL AMOUNT REQUESTED	LINE MEMO	FUND	COST CENTER
1 Transfer of funds	62350SC - Agency Fund Disbursement - Transfer	200,000.00	Medical Leave Transfer	4223FD Tracy Rural Fire	40258CC Tracy Rural Fire
2 Transfer of funds	62350SC - Agency Fund Disbursement - Transfer	410,000.00	Capital Improvement	4223FD Tracy Rural Fire	40258CC Tracy Rural Fire
3					
4					
5					
6					
7					
8					
9					
10					
		610,000.00			

**MANDATORY: \* ATTACH ORIGINAL INVOICE \***

Claim examined and approved pursuant to GOV. Code Sec. 29741  
 JEFFERY M. WOLTKAMP, CPA  
 County Auditor-Controller

AUTHORIZED SIGNATURE: Craig Miller, Chairman

by: Deputy

Date: 2/17/2026