

Balance Sheet
Tracy Rural Fire Protection District
Tuesday, March 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,206,835.53
CA Class - Fire Facility Fees	537,631.73
CA Class - Reserves	1,154,976.97
Fund 49501 - Operations	217,342.98 •
Fund 49515 - Fire Facility Fees	203,365.35 •
Fund 49519 - Emergency Reserve	16,865.00 •
Fund 49591 - Capital Outlay Res	5,458.00 •
Tri Counties Bank - Capital Improvement	547,011.72
Tri Counties Bank - Medical Leave Bank	157,847.28
Tri Counties Bank - Operating	195,899.13
Tri Counties Bank - Reserves	1,148,903.86
Total for Bank Accounts	\$5,392,137.55

* reconciled as of 2/28/26

Tracy Rural Fire Protection District

Budget vs. Actuals: TRFD Budget FY 25-26

July 2025 - June 2026

	Actual	Total Budget	% of Budget
Income			
Fund 49501 - Property Tax			
Homeowners Exemption - State	31,914.50	57,075.54	55.92%
Interest Income	111,455.00	10,000.00	1114.55%
Prior - SB813	1,754.25	5,166.64	33.95%
Prior - Unsecured	18,419.68	9,045.18	203.64%
Prop 172	132,298.00	132,298.00	100.00%
Secured	6,678,586.01	12,017,854.20	55.57%
Secured SB813	208,421.59	370,507.28	56.25%
Special Assessments - Current	1,057,808.52	1,997,319.36	52.96%
Special Assessments - Prior	1,814.92	2,491.27	72.85%
Unsecured	780,039.21	721,459.41	108.12%
Unsecured SB813	13,952.33	23,160.19	60.24%
Total Fund 49501 - Property Tax	\$ 9,036,464.01	\$ 15,346,377.07	58.88%
Refund	1,359.84		
Services	8,565.00		
TCB Operating			
Interest	16,240.19		
Total TCB Operating	\$ 16,240.19	\$ 0.00	
Total Income	\$ 9,062,629.04	\$ 15,346,377.07	59.05%
Gross Profit	\$ 9,062,629.04	\$ 15,346,377.07	59.05%
Expenses			
Audited Financial Statements	10,450.00	8,500.00	122.94%
Auditors Direct Assessment	19,931.30	21,000.00	94.91%
Auditors Tax Admin Charges	90,154.00	160,000.00	56.35%
Building Maintenance Fund			
Station 3	16,971.35	40,000.00	42.43%
Station 4	41,874.32	40,000.00	104.69%
Station 5 Tracy Hills	41,309.73	20,000.00	206.55%
Total Building Maintenance Fund	\$ 100,155.40	\$ 100,000.00	100.16%
Business Office Services	53,608.36	64,725.00	82.82%
Consultant Reports			
Benefit Assessment - HdL	13,312.50	14,000.00	95.09%
County Report	2,719.68	2,000.00	135.98%
Misc. Report	12,300.00	5,000.00	246.00%
Total Consultant Reports	\$ 28,332.18	\$ 21,000.00	134.92%
Directors Fees			
Craig Miller	2,768.13		
Jeff Ramsey	7,492.94		
Kopinski, Matt	4,886.70		
Reece, Pete	3,908.36		
Vieira, John	1,466.01		
Total Directors Fees	\$ 20,522.14	\$ 20,000.00	102.61%

Fund Transfer	-7,481.00			
Capital Fund			375,000.00	0.00%
Major Apparatus Repair			35,000.00	0.00%
Total Capital Fund	\$ 0.00	\$ 410,000.00		0.00%
Medical Leave Bank			200,000.00	0.00%
Total Fund Transfer	-\$ 7,481.00	\$ 610,000.00		-1.23%
Insurance - General Liability	67,328.00	64,000.00		105.20%
Legal Services				
General	28,595.44	75,000.00		38.13%
JPA		10,000.00		0.00%
Litigation		25,000.00		0.00%
Total Legal Services	\$ 28,595.44	\$ 110,000.00		26.00%
Membership/Association Dues	9,566.00	10,000.00		95.66%
Seminars	3,785.00	5,000.00		75.70%
Total Membership/Association Dues	\$ 13,351.00	\$ 15,000.00		89.01%
Miscellaneous	6,165.29	15,000.00		41.10%
Office Expense				
Computer	2,520.73	3,000.00		84.02%
Miscellaneous	76.68	4,000.00		1.92%
Phone	4,989.76	6,000.00		83.16%
Postage		200.00		0.00%
Software/Hardware	1,914.00	500.00		382.80%
Supplies	1,798.16	400.00		449.54%
Website / Web Hosting	3,615.00			
Total Office Expense	\$ 14,914.33	\$ 14,100.00		105.78%
Retirement				
PERS Unfunded Liability (1999-2022)	650,000.00	618,268.00		105.13%
PERS Unfunded Liability (Pre 1999)	704,002.00	702,240.00		100.25%
Safety Plan	700.00	700.00		100.00%
Total Retirement	\$ 1,354,702.00	\$ 1,321,208.00		102.54%
Service Charge	1,470.94			
SSJCFA - JPA				
FY2025-2026	11,828,700.00	11,980,575.00		98.73%
Total SSJCFA - JPA	\$ 11,828,700.00	\$ 11,980,575.00		98.73%
Travel & Training		3,000.00		0.00%
Fuel	374.91			
Lodging	4,910.98			
Parking	48.00			
Total Travel & Training	\$ 5,333.89	\$ 3,000.00		177.80%
Utilities				
Station 3	10,724.29	30,000.00		35.75%
Station 4	17,727.40	30,000.00		59.09%
Station 5	21,491.20	25,000.00		85.96%
Total Utilities	\$ 49,942.89	\$ 85,000.00		58.76%
Total Expenses	\$ 13,686,176.16	\$ 14,613,108.00		93.66%
Net Operating Income	-\$ 4,623,547.12	\$ 733,269.07		-630.54%
Other Income				

Consultant Cost Reimbursements		8,500.00		
Total Other Income	\$	8,500.00	\$	0.00
Net Other Income	\$	8,500.00	\$	0.00
Net Income	-\$	4,615,047.12	\$	733,269.07 -629.38%

Thursday, Apr 09, 2026 02:46:19 PM GMT-7 - Accrual Basis

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
TCB Credit Card Expenses
March 2026

	Transaction Type	Date	Vendor	Memo/Description	Split	Amount
TCB Credit Card						
	Credit Card Expense	03/02/2026	ProTech		Utilities:Station 5	70.00
	Credit Card Expense	03/02/2026	Zoom		Office Expense:Software/Hardware	10.00
	Credit Card Expense	03/02/2026	Coy Parking	parking - checks	Travel & Training:Parking	2.00
	Credit Card Expense	03/06/2026	Amazon	ink	Office Expense:Supplies	564.33
	Credit Card Expense	03/11/2026	CSDA	Conferences	-Split-	3,100.00
	Credit Card Expense	03/16/2026	Jorge's El Tapatio	Staff lunch	Miscellaneous	56.82
	Credit Card Expense	03/18/2026	BlueHost	renewal domain privacy	Office Expense:Website / Web Hosting	15.00
	Credit Card Expense	03/20/2026	AT&T		Office Expense:Phone	451.26
	Credit Card Expense	03/20/2026	Amazon	ceiling tile	Building Maintenance Fund:Station 3	145.45
	Credit Card Expense	03/20/2026	Shell	fuel	Travel & Training:Fuel	108.77
	Check	03/25/2026	Tri Counties Bank Credit Card		Tri Counties Bank - Operating	-5,388.66
	Credit Card Expense	03/25/2026	Amazon	90 office ink	Office Expense:Supplies	203.28
	Credit Card Expense	03/25/2026	EcoWater Systems		Building Maintenance Fund:Station 3	65.00
	Credit Card Expense	03/25/2026	Coy Parking	parking - checks	Travel & Training:Parking	2.00
Total for TCB Credit Card						-\$ 594.75