Tracy Rural Fire Protection District
Balance Sheet
As of Jun 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,217,991.13
CA Class - Fire Facility Fees	542,601.42
CA Class - Reserves	1,165,653.20
Fund 49501 - Operations	5,646,858.04
Fund 49515 - Fire Facility Fees	205,836.75
Fund 49519 - Emergency Reserve	155.50
Fund 49591 - Capital Outlay Res	54.97
Tri Counties Bank - Capital Improvement	528,154.74
Tri Counties Bank - Medical Leave Bank	159,029.63
Tri Counties Bank - Operating	1,919,147.03
Tri Counties Bank - Reserves	1,174,286.85
Total for Bank Accounts	**$12,559,769.26**

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
CA CLASS - Capital Investment			
Interest	47,074.70		
Total CA CLASS - Capital Investment	**47,074.70**		
CA Class - FFF Investment			
CA Class - FFF Interest	4,969.69		
Total CA Class - FFF Investment	**4,969.69**		
CA Class - Reserves Investment			
CA Class - Reserves Interest	45,051.89		
Total CA Class - Reserves Investment	**45,051.89**		
Fund 49501 - Property Tax			
Homeowners Exemption - State	54,254.65	57,075.54	95.06 %
Interest Income	166,870.43	10,000.00	1,668.70 %
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	12,665,298.21	12,017,854.20	105.39 %
Secured SB813	512,551.59	370,507.28	138.34 %
Special Assessments - Current	1,988,296.76	1,997,319.36	99.55 %
Special Assessments - Prior	1,814.92	2,491.27	72.85 %
Unsecured	794,038.88	721,459.41	110.06 %
Unsecured SB813	20,535.70	23,160.19	88.67 %
Total Fund 49501 - Property Tax	**16,356,133.07**	**15,346,377.07**	**106.58 %**
Fund 49519 - Emergancy Reserve	12,327.00		
Interest	16,746.50		
Total Fund 49519 - Emergancy Reserve	**29,073.50**		
Fund 49591 - Capital Outlay			
Interest	226.97		
Rent			
New Jerusalem School	2,400.00	2,400.00	100.00 %
Total Rent	**2,400.00**	**2,400.00**	**100.00 %**
Total Fund 49591 - Capital Outlay	**2,626.97**	**2,400.00**	**109.46 %**
Interest Income – Fire Facility Fees	20,921.82		
Refund	1,359.84		
Services	8,565.00		
TCB Capital			
Interest	20,891.15		
Total TCB Capital	**20,891.15**		
TCB Medical Leave Bank		200,000.00	
Interest	5,621.25		
Total TCB Medical Leave Bank	**5,621.25**	**200,000.00**	**2.81 %**
TCB Operating			

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Interest	19,974.56		
Total TCB Operating	**19,974.56**		
TCB Reserves			
Interest	22,567.85		
Total TCB Reserves	**22,567.85**		
Total Income	**$16,584,831.29**	**$15,548,777.07**	**106.66 %**
GROSS PROFIT	**$16,584,831.29**	**$15,548,777.07**	**106.66 %**
Expenses			
Apparatus Repair	51,595.63		
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	180,308.00	160,000.00	112.69 %
Building Maintenance Fund			
Station 3	23,193.35	40,000.00	57.98 %
Station 4	50,321.72	40,000.00	125.80 %
Station 5 Tracy Hills	54,671.16	20,000.00	273.36 %
Total Building Maintenance Fund	**128,186.23**	**100,000.00**	**128.19 %**
Business Office Services	69,789.61	64,725.00	107.82 %
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		20,000.00	
Craig Miller	3,419.69		
Jeff Ramsey	9,121.82		
Kopinski, Matt	6,515.58		
Reece, Pete	5,211.48		
Vieira, John	1,954.68		
Total Directors Fees	**26,223.25**	**20,000.00**	**131.12 %**
Fund Transfer	0.00		
Capital Fund		375,000.00	
Major Apparatus Repair		35,000.00	
Total Capital Fund		**410,000.00**	
Medical Leave Bank		200,000.00	
Total Fund Transfer	**0.00**	**610,000.00**	**0.00 %**
Insurance - General Liability	67,328.00	64,000.00	105.20 %
Legal Services			
General	36,537.44	75,000.00	48.72 %
JPA		10,000.00	
Litigation		25,000.00	

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total Legal Services	**36,537.44**	**110,000.00**	**33.22 %**
Membership/Association Dues	9,966.00	10,000.00	99.66 %
Seminars	3,785.00	5,000.00	75.70 %
Total Membership/Association Dues	**13,751.00**	**15,000.00**	**91.67 %**
Miscellaneous	11,066.16	15,000.00	73.77 %
Office Expense			
Computer	2,520.73	3,000.00	84.02 %
Miscellaneous	264.68	4,000.00	6.62 %
Phone	5,892.24	6,000.00	98.20 %
Postage	78.00	200.00	39.00 %
Software/Hardware	2,251.81	500.00	450.36 %
Supplies	1,798.16	400.00	449.54 %
Website / Web Hosting	10,594.67		
Total Office Expense	**23,400.29**	**14,100.00**	**165.96 %**
Retirement			
Medical Leave Bank	221,011.78		
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	**1,575,713.78**	**1,321,208.00**	**119.26 %**
Service Charge	2,522.93		
SSJCFA - JPA			
FY2025-2026	11,828,700.00	11,980,575.00	98.73 %
SSJCFA Regional Training Tower		256,689.00	
Total FY2025-2026	**11,828,700.00**	**12,237,264.00**	**96.66 %**
Total SSJCFA - JPA	**11,828,700.00**	**12,237,264.00**	**96.66 %**
Travel & Training		3,000.00	
Fuel	982.52		
Lodging	4,182.16		
Parking	107.00		
Transportation	71.82		
Total Travel & Training	**5,343.50**	**3,000.00**	**178.12 %**
Utilities			
Station 3	11,875.01	30,000.00	39.58 %
Station 4	20,000.72	30,000.00	66.67 %
Station 5	24,063.92	25,000.00	96.26 %
Total Utilities	**55,939.65**	**85,000.00**	**65.81 %**
Total Expenses	**$14,135,118.95**	**$14,869,797.00**	**95.06 %**
NET OPERATING INCOME	**$2,449,712.34**	**$678,980.07**	**360.79 %**
Other Income			
Consultant Cost Reimbursements	8,500.00		

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total Other Income	**$8,500.00**	**$0.00**	**0.00%**
NET OTHER INCOME	**$8,500.00**	**$0.00**	**0.00%**
NET INCOME	**$2,458,212.34**	**$678,980.07**	**362.04 %**

Note:
Not all expenses have been recorded.
County Fund Accounts have not been reconciled since May 2026.

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

June 2026 Monthly Transactions

June 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
CA CLASS - Capital					
Deposit	06/30/2026		Interest Earned	CA CLASS - Capital Investment:Interest	3,691.96
Total for CA CLASS - Capital					**$3,691.96**
CA Class - Fire Facility Fees					
Deposit	06/30/2026		Interest Earned	CA Class - FFF Investment:CA Class - FFF Interest	1,644.73
Total for CA Class - Fire Facility Fees					**$1,644.73**
CA Class - Reserves					
Deposit	06/30/2026		Interest Earned	CA Class - Reserves Investment:CA Class - Reserves Interest	3,533.31
Total for CA Class - Reserves					**$3,533.31**
Fund 49501 - Operations					
Check	06/10/2026		Transfer Funds	Tri Counties Bank - Operating	-300,000.00
Check	06/22/2026		Wire Transfer for expenses	Tri Counties Bank - Operating	-1,500,000.00
Total for Fund 49501 - Operations					**$ -1,800,000.00**
Fund 49519 - Emergency Reserve					
Check	06/10/2026		transfer funds	Tri Counties Bank - Reserves	-16,865.00
Total for Fund 49519 - Emergency Reserve					**$ -16,865.00**
Fund 49591 - Capital Outlay Res					
Check	06/10/2026		Transfer Funds	Tri Counties Bank - Capital Improvement	-5,458.00
Total for Fund 49591 - Capital Outlay Res					**$ -5,458.00**
Tri Counties Bank - Capital Improvement					
Check	06/10/2026		transfer of funds from SJC account	Fund 49591 - Capital Outlay Res	5,458.00
Deposit	06/30/2026		Interest Earned	TCB Capital:Interest	1,309.24
Total for Tri Counties Bank - Capital Improvement					**$6,767.24**
Tri Counties Bank - Medical Leave Bank					
Deposit	06/30/2026		Interest Earned	TCB Medical Leave Bank:Interest	401.60
Total for Tri Counties Bank - Medical Leave Bank					**$401.60**
Tri Counties Bank - Operating					
Check	06/01/2026	Special District Financial Services, LLC	May Inv	Business Office Services	-5,393.75
Check	06/01/2026	Pacific Gas & Electric		Building Maintenance Fund:Station 4	-885.59
Check	06/01/2026	Pacific Gas & Electric		Building Maintenance Fund:Station 5 Tracy Hills	-2,689.43
Check	06/03/2026	R&S Erection Tri-County, Inc.	inv 148536 glass panel	Building Maintenance Fund:Station 3	-3,245.00
Check	06/03/2026	Patriot Pest Managment		-Split-	-388.00
Check	06/03/2026	Anderson Lawn Service		Building Maintenance Fund:Station 4	-304.56
Check	06/09/2026	Pete Reece	May Stipend	Directors Fees:Reece, Pete	-325.78
Check	06/09/2026	John Vieira	May Stipend	Directors Fees:Vieira, John	-162.89
Check	06/09/2026	Craig Miller	May Stipend	Directors Fees:Craig Miller	-162.89
Check	06/09/2026	Jeff Ramsey	May Stipend	Directors Fees:Jeff Ramsey	-325.76
Check	06/09/2026	Matthew Kopinski	May Stipend	Directors Fees:Kopinski, Matt	-325.76
Check	06/10/2026		Transfer from SJC Operating	Fund 49501 - Operations	300,000.00
Check	06/11/2026	Delta Disposal Service		-Split-	-484.77

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

June 2026 Monthly Transactions

June 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
Check	06/11/2026	City of Tracy		Utilities:Station 4	-121.06
Check	06/11/2026	Nor-Cal Plumbing		-Split-	-1,150.00
Check	06/11/2026	Streamline		Office Expense:Website / Web Hosting	-6,979.67
Check	06/11/2026	R&S Erection Tri-County, Inc.	service mandoors	Building Maintenance Fund:Station 4	-850.75
Check	06/11/2026	City of Tracy		Utilities:Station 4	-427.16
Check	06/11/2026	Dynamic Generator Service, Inc	annual gen service 2026	-Split-	-9,190.00
Check	06/19/2026	Hayes Backflow Testing & Repair	Inv 01 - annual testing	-Split-	-470.00
Check	06/19/2026	Hometown Heating & Air	Inv 4764 - AC unit	Building Maintenance Fund:Station 5 Tracy Hills	-1,409.00
Check	06/22/2026			Fund 49501 - Operations	1,500,000.00
Check	06/25/2026			TCB Credit Card	-925.11
Check	06/30/2026	Special District Financial Services, LLC	June Inv	Business Office Services	-5,393.75
Check	06/30/2026	Berreth Law Group	Inv 02167	Legal Services:General	-5,550.00
Check	06/30/2026	John Vieira	June Stipend	Directors Fees:Vieira, John	-162.89
Check	06/30/2026		Service Charge	Service Charge	-196.80
Deposit	06/30/2026		Interest Earned	TCB Operating:Interest	1,910.08
Check	06/30/2026	Craig Miller	June Stipend	Directors Fees:Craig Miller	-162.89
Check	06/30/2026	Pete Reece	June Stipend	Directors Fees:Reece, Pete	-325.78
Check	06/30/2026	Matthew Kopinski	June Stipend	Directors Fees:Kopinski, Matt	-162.89
Check	06/30/2026	Jeff Ramsey	June Stipend	Directors Fees:Jeff Ramsey	-488.67
Check	06/30/2026	Roto-Rooter	laundry room sink	Building Maintenance Fund:Station 4	-739.87
Total for Tri Counties Bank - Operating					**$1,752,509.61**
Tri Counties Bank - Reserves					
Check	06/10/2026		Transfer of funds from SCJ account	Fund 49519 - Emergency Reserve	16,865.00
Deposit	06/30/2026		Interest Earned	TCB Reserves:Interest	2,835.22
Total for Tri Counties Bank - Reserves					**$19,700.22**