Agenda Item 3.3

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

	Total
Assets	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,233,687.05
CA Class - Fire Facility Fees	549,593.77
CA Class - Reserves	1,180,674.65
Fund 49501 - Operations	1,180,792.89
Fund 49515 - Fire Facility Fees	208,748.40
Fund 49519 - Emergency Reserve	272.05
Fund 49591 - Capital Outlay Res	92.74
Tri Counties Bank - Capital Improvement	350,390.05
Tri Counties Bank - Medical Leave Bank	138,437.34
Tri Counties Bank - Operating	1,235,022.73
Tri Counties Bank - Reserves	1,186,028.03
Total Bank Accounts	**$7,263,739.70**

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

Cleared Transactions

October 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
CA CLASS - Capital					
Deposit	10/31/2026		Interest Earned	CA CLASS - Capital Investment:Interest	4,105.01
Total for CA CLASS - Capital					**$4,105.01**
CA Class - Fire Facility Fees					
Deposit	10/31/2026		Interest Earned	CA Class - FFF Investment:CA Class - FFF Interest	1,828.73
Total for CA Class - Fire Facility Fees					**$1,828.73**
CA Class - Reserves					
Deposit	10/31/2026		Interest Earned	CA Class - Reserves Investment:CA Class - Reserves Interest	3,928.61
Total for CA Class - Reserves					**$3,928.61**
Tri Counties Bank - Capital Improvement					
Deposit	10/31/2026		Interest Earned	TCB Capital:Interest	877.48
Total for Tri Counties Bank - Capital Improvement					**$877.48**
Tri Counties Bank - Medical Leave Bank					
Deposit	10/31/2026		Interest Earned	TCB Medical Leave Bank:Interest	346.69
Total for Tri Counties Bank - Medical Leave Bank					**$346.69**
Tri Counties Bank - Operating					
Check	10/05/2026	Pacific Gas & Electric		Utilities:Station 5	-2,000.00
Check	10/05/2026	Pacific Gas & Electric		Utilities:Station 4	-1,535.13
Check	10/05/2026	Pacific Gas & Electric		Utilities:Station 3	-906.30
Check	10/06/2026	City of Tracy		Utilities:Station 5	-437.25
Check	10/06/2026	City of Tracy		Utilities:Station 4	-134.27
Deposit	10/07/2026			Fund 49501 - Property Tax:Other Miscellaneous income	65.00
Check	10/13/2026	Jeff Ramsey		Directors Fees:Jeff Ramsey	-814.45
Check	10/13/2026	Dynamic Generator Service, Inc	Gen Repair/Service	Building Maintenance Fund:Station 3	-8,001.69
Check	10/13/2026	ProTech		Building Maintenance Fund:Station 5 Tracy Hills	-70.00
Check	10/13/2026	McKinley, Conger, Jolley	Land Use	Legal Services:Land Use Legal	-135.00
Check	10/13/2026	Craig Miller		Directors Fees:Craig Miller	-488.67
Check	10/13/2026	Pete Reece		Directors Fees:Reece, Pete	-325.78
Check	10/13/2026	John Vieira		Directors Fees:Vieira, John	-325.78
Check	10/13/2026	Harris & Associates	Nexus Study. Inv 73998	Consultant Reports	-840.00
Check	10/13/2026	Matthew Kopinski		Directors Fees:Kopinski, Matt	-162.89
Check	10/20/2026	Delta Disposal Service		-Split-	-484.77
Check	10/20/2026	Berreth Law Group	Sept. Inv 02337	Legal Services:General	-7,873.41
Check	10/20/2026	McKinley, Conger, Jolley	Inv 117099, September	Legal Services:Land Use Legal	-5,490.00
Check	10/20/2026	Nor-Cal Plumbing	snaked kitchen line	Building Maintenance Fund:Station 3	-450.00
Check	10/20/2026	Patriot Pest Managment	October	-Split-	-388.00
Check	10/25/2026			TCB Credit Card	-23,948.11
Check	10/30/2026	Special District Financial Services, LLC	October Inv 1074	Business Office Services	-5,663.44

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

Cleared Transactions

October 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
Check	10/31/2026		Service Charge	Service Charge	-200.37
Deposit	10/31/2026		Interest Earned	TCB Operating:Interest	3,202.48
Total for Tri Counties Bank - Operating					**$ - 57,407.83**
Tri Counties Bank - Reserves					
Deposit	10/31/2026		Interest Earned	TCB Reserves:Interest	2,970.15
Total for Tri Counties Bank - Reserves					**$2,970.15**

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT

TCB Credit Card Expenses

October 2026

TRANSACTION TYPE	DATE	VENDOR	MEMO/DESCRIPTION	SPLIT	AMOUNT
TCB Credit Card					
Credit Card Expense	10/06/2026	Amazon	annual weed killer	Building Maintenance Fund:Station 4	310.02
Credit Card Expense	10/08/2026	Zoom		Office Expense:Website / Web Hosting	10.00
Credit Card Expense	10/14/2026	QuickBooks Payments		Office Expense:Software/Hardware	45.71
Credit Card Expense	10/24/2026	AT&T	new district phone	Office Expense:Computer	1,524.48
Credit Card Expense	10/24/2026	AT&T		Office Expense:Phone	461.04
Credit Card Expense	10/24/2026	EcoWater Systems		Utilities:Station 3	65.00
Credit Card Expense	10/24/2026	Amazon		Office Expense:Supplies	112.76
Check	10/25/2026			Tri Counties Bank - Operating	-23,948.11
Total for TCB Credit Card					**$ -21,419.10**

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
CA CLASS - Capital Investment			
Interest	15,695.92		-15,695.92
Total CA CLASS - Capital Investment	**15,695.92**		**-15,695.92**
CA Class - FFF Investment			
CA Class - FFF Interest	6,992.35		-6,992.35
Total CA Class - FFF Investment	**6,992.35**		**-6,992.35**
CA Class - Reserves Investment			
CA Class - Reserves Interest	15,021.45		-15,021.45
Total CA Class - Reserves Investment	**15,021.45**		**-15,021.45**
Fund 49501 - Property Tax			
Homeowners Exemption - State		54,000.00	54,000.00
Interest Income	60,413.06	50,000.00	-10,413.06
Other Miscellaneous income	14,065.00		-14,065.00
Other Service fees			
Weed Abatement	150.00		-150.00
Total Other Service fees	**150.00**		**-150.00**
Prior - SB813	2,320.05		-2,320.05
Prior - Unsecured	11,461.12		-11,461.12
Prop 172	143,107.00	132,298.00	-10,809.00
Secured	22,631.09	13,853,650.85	13,831,019.76
Secured SB813	32,546.23		-32,546.23
Special Assessments - Current	5,208.45	2,023,747.00	2,018,538.55
Special Assessments - Prior	2,134.95		-2,134.95
Unsecured	9,206.38		-9,206.38
Unsecured SB813	5,169.79		-5,169.79
Total Fund 49501 - Property Tax	**308,413.12**	**16,113,695.85**	**15,805,282.73**
Fund 49519 - Emergancy Reserve			
Interest	116.55		-116.55
Total Fund 49519 - Emergancy Reserve	**116.55**		**-116.55**
Fund 49591 - Capital Outlay			
Interest	37.77		-37.77
Rent	2,400.00		-2,400.00
Total Fund 49591 - Capital Outlay	**2,437.77**		**-2,437.77**
Interest Income – Fire Facility Fees	2,026.85		-2,026.85
Services	5,512.50		-5,512.50
TCB Capital			
Interest	3,731.61		-3,731.61
Total TCB Capital	**3,731.61**		**-3,731.61**
TCB Medical Leave Bank			
Interest	1,459.47		-1,459.47
Total TCB Medical Leave Bank	**1,459.47**		**-1,459.47**

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	REMAINING
TCB Operating			
Interest	13,056.24		-13,056.24
Total TCB Operating	**13,056.24**		**-13,056.24**
TCB Reserves			
Interest	11,741.18		-11,741.18
Total TCB Reserves	**11,741.18**		**-11,741.18**
Total Income	**$386,205.01**	**$16,113,695.85**	**$15,727,490.84**
GROSS PROFIT	**$386,205.01**	**$16,113,695.85**	**$15,727,490.84**
Expenses			
Apparatus Repair	12,237.25	35,000.00	22,762.75
Audited Financial Statements		11,000.00	11,000.00
Auditors Direct Assessment		21,000.00	21,000.00
Auditors Tax Admin Charges		185,000.00	185,000.00
Building Maintenance Fund			
Station 3	16,339.55	40,000.00	23,660.45
Station 4	13,099.65	40,000.00	26,900.35
Station 5 Tracy Hills	8,130.01	40,000.00	31,869.99
Total Building Maintenance Fund	**37,569.21**	**120,000.00**	**82,430.79**
Business Office Services	16,990.32	67,961.00	50,970.68
Consultant Reports	2,940.00		-2,940.00
Benefit Assessment - HdL		14,000.00	14,000.00
County Report	1,406.93	2,000.00	593.07
Misc. Report	5,512.00	25,000.00	19,488.00
Total Consultant Reports	**9,858.93**	**41,000.00**	**31,141.07**
Directors Fees		35,000.00	35,000.00
Craig Miller	1,467.01		-1,467.01
Jeff Ramsey	2,769.13		-2,769.13
Kopinski, Matt	1,303.12		-1,303.12
Reece, Pete	1,628.90		-1,628.90
Vieira, John	651.56		-651.56
Total Directors Fees	**7,819.72**	**35,000.00**	**27,180.28**
Fund Transfer			
Capital Fund			
A-Apparatus/Equipment		400,000.00	400,000.00
Total Capital Fund		**400,000.00**	**400,000.00**
Medical Leave Bank		250,000.00	250,000.00
Total Fund Transfer		**650,000.00**	**650,000.00**
Insurance - General Liability		75,000.00	75,000.00
Legal Services			
General	25,043.91	75,000.00	49,956.09
Land Use Legal	5,625.00	45,000.00	39,375.00

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Total Legal Services	**30,668.91**	**120,000.00**	**89,331.09**
Membership/Association Dues	10,148.00	11,000.00	852.00
Seminars	75.00	5,000.00	4,925.00
Total Membership/Association Dues	**10,223.00**	**16,000.00**	**5,777.00**
Miscellaneous	21,783.09	10,000.00	-11,783.09
Office Expense			
Computer	1,524.48	3,000.00	1,475.52
Miscellaneous	388.00		-388.00
Phone	1,824.58	6,000.00	4,175.42
Software/Hardware	55.71	4,000.00	3,944.29
Supplies	649.90	3,000.00	2,350.10
Website / Web Hosting	20.00	4,000.00	3,980.00
Total Office Expense	**4,462.67**	**20,000.00**	**15,537.33**
Payroll Expenses	50.00		-50.00
Company Contributions			
Health Insurance	3,891.45		-3,891.45
Retirement	1,143.75		-1,143.75
Total Company Contributions	**5,035.20**		**-5,035.20**
Health Insurance	3,711.65		-3,711.65
Taxes	1,466.27		-1,466.27
Wages	14,423.07		-14,423.07
Total Payroll Expenses	**24,686.19**		**-24,686.19**
Payroll Services	127.71		-127.71
Retirement			
Medical Leave Bank	22,051.76		-22,051.76
PERS Unfunded Liability (1999-2022)		650,000.00	650,000.00
PERS Unfunded Liability (Pre 1999)	685,411.00	635,523.00	-49,888.00
Safety Plan		700.00	700.00
Total Retirement	**707,462.76**	**1,286,223.00**	**578,760.24**
Service Charge	822.81	2,000.00	1,177.19
SSJCFA - JPA			
FY2025-2026			
SSJCFA - Radio System Upgrade	459,830.25	568,993.00	109,162.75
Total FY2025-2026	**459,830.25**	**568,993.00**	**109,162.75**
FY2026-2027	8,308,066.24	12,462,099.37	4,154,033.13
Total SSJCFA - JPA	**8,767,896.49**	**13,031,092.37**	**4,263,195.88**
Travel & Training			
Lodging	1,671.79	5,000.00	3,328.21
Parking	163.00	200.00	37.00
Transportation	410.98	3,000.00	2,589.02
Total Travel & Training	**2,245.77**	**8,200.00**	**5,954.23**
Utilities			

Tracy Rural Fire Protection District

Budget vs. Actuals

July 2026 - June 2027

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Station 3	3,978.39	20,000.00	16,021.61
Station 4	8,611.47	20,000.00	11,388.53
Station 5	10,336.88	25,000.00	14,663.12
Total Utilities	**22,926.74**	**65,000.00**	**42,073.26**
Workers' Compensation	1,836.00	1,836.00	0.00
Total Expenses	**$9,679,617.57**	**$15,801,312.37**	**$6,121,694.80**
NET OPERATING INCOME	**$ -9,293,412.56**	**$312,383.48**	**$9,605,796.04**
Other Income			
Consultant Cost Reimbursements	8,500.00		-8,500.00
Total Other Income	**$8,500.00**	**$0.00**	**$ -8,500.00**
NET OTHER INCOME	**$8,500.00**	**$0.00**	**$ -8,500.00**
NET INCOME	**$ -9,284,912.56**	**$312,383.48**	**$9,597,296.04**

SPECIAL DISTRICT PAYMENT REQUEST

DATE OF REQUEST: 11/10/26

E-mail this form with supporting back up documents to *ASpecialDistrictAP@sjgov.org*

REQUESTING AGENCY: Tracy Rural Fire District

REQUESTOR'S CONTACT INFO: 209-834-7269

PAYMENT TYPE: Check

HANDLING CODE: Tracy Fire

ADDITIONAL NOTES FOR PROCESSOR:

	VENDOR NAME	VENDOR ADDRESS	Item Description	FUND	Cost Center	SPEND CATEGORY	TOTAL AMOUNT REQUESTED	ACO USE ONLY: INVOICE #.
1	South San Joaquin County Fire Authority	835 N. Central Ave, Tracy, CA 95376	2nd Installment FY26-27	4223FD Tracy Rural Fire	40258CC Tracy Rural Fire	62348SC - Agency Fund Disbursement	4,154,033.12	
2								
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Claim examined and approved pursuant to GOV. Code Sec. 29741

AUTHORIZED SIGNATURES:

JEFFERY M. WOLTKAMP, CPA
County Auditor-Controller

(Type in Name, Title)
Date: 11/10/26

(Type in Name, Title)
Date: 11/10/26

by: _____
Deputy

(Type in Name, Title)
Date:

For updates to this form, please email ASpecialDistrictAP@sjgov.org