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

	Total
Assets	
Current Assets	
Bank Accounts	
CA CLASS - Capital	1,221,846.47
CA Class - Fire Facility Fees	544,318.93
CA Class - Reserves	1,169,342.87
Fund 49501 - Operations	1,501,769.27
Fund 49515 - Fire Facility Fees	206,155.28
Fund 49519 - Emergency Reserve	155.50
Fund 49591 - Capital Outlay Res	54.97
Tri Counties Bank - Capital Improvement	359,185.02
Tri Counties Bank - Medical Leave Bank	137,755.96
Tri Counties Bank - Operating	1,318,280.30
Tri Counties Bank - Reserves	1,180,190.51
Total for Bank Accounts	**$7,639,055.08**

TRACY RURAL COUNTY FIRE PROTECTION DISTRICT
Cleared Transactions
August 2026

	Transaction Type	Date	Vendor	Memo/Description	Split	Amount
Improvement						
	Deposit	08/11/2026		NJSD Annual Parking Lot Rent	Fund 49591 - Capital Outlay:Rent	2,400.00
	Deposit	08/31/2026		Interest Earned	TCB Capital:Interest	897.56
Capital Improvement						**$ 3,297.56**
Bank						
	Check	08/03/2026	City of Tracy	J. Heefner	Retirement:Medical Leave Bank	-22,051.76
	Deposit	08/31/2026		Interest Earned	TCB Medical Leave Bank:Interest	378.83
Medical Leave Bank						**-$ 21,672.93**
Tri Counties Bank - Operating						
	Check	08/01/2026	Pete Reece	July Stipend	Directors Fees:Reece, Pete	-325.78
	Check	08/01/2026	John Vieira	July stipend	Directors Fees:Vieira, John	-162.89
	Check	08/01/2026	Craig Miller	July Stipend	Directors Fees:Craig Miller	-162.89
	Check	08/03/2026	City of Tracy		Utilities:Station 4	-113.75
	Check	08/03/2026	City of Tracy		Utilities:Station 5	-446.14
	Check	08/03/2026	ProTech		Building Maintenance Fund:Station 5 Tracy Hills	-70.00
	Check	08/03/2026	R&S Erection Tri-County, Inc.	Replace operator #2 door	Building Maintenance Fund:Station 3	-4,185.00
	Check	08/03/2026	Dynamic Generator Service, Inc	Inv 22055481 - gen repair	Building Maintenance Fund:Station 5 Tracy Hills	-3,244.16
	Check	08/03/2026	Pacific Gas & Electric		Utilities:Station 5	-2,000.00
	Check	08/03/2026	Pacific Gas & Electric		Utilities:Station 4	-1,394.84
	Deposit	08/06/2026			Fund 49501 - Property Tax:Prop 172	143,107.00
	Tax Payment	08/07/2026	Intuit QuickBooks Workforce	Tax withdrawal	QuickBooks Tax Holding Account	-1,562.36
	Payroll Check	08/07/2026	Raychel Jackson	Clerk $2,000; GM $1,246.23	Direct Deposit Payable	-3,246.23
	Check	08/20/2026	Hometown Heating & Air	95 - service call	Building Maintenance Fund:Station 5 Tracy Hills	-129.00
	Check	08/20/2026	Patriot Pest Managment		-Split-	-388.00
	Check	08/20/2026	Berreth Law Group		Legal Services:General	-2,994.00
	Check	08/20/2026	Delta Disposal Service		-Split-	-484.77
	Payroll Check	08/21/2026	Raychel Jackson	Clerk $2,000; GM $1,246.23	Direct Deposit Payable	-3,246.22
	Tax Payment	08/21/2026	Intuit QuickBooks Workforce	Tax withdrawal	QuickBooks Tax Holding Account	-1,435.32
	Deposit	08/25/2026		VSP		44.16
	Check	08/25/2026			TCB Credit Card	-1,184.69
	Deposit	08/25/2026		Delta Dental		266.35
	Deposit	08/27/2026		Kola Energy	Consultant Cost Reimbursements	8,500.00
	Check	08/28/2026	Special District Financial Services, LLC	Travel Reimburs	-Split-	-359.66
	Check	08/31/2026		Service Charge	Service Charge	-202.89
	Deposit	08/31/2026		Interest Earned	TCB Operating:Interest	3,272.87
Operating						**$ 127,541.28**
Tri Counties Bank - Reserves						
	Deposit	08/31/2026		Interest Earned	TCB Reserves:Interest	2,955.53
Reserves						**$ 2,955.53**

Tracy Rural Fire Protection District
Budget vs. Actuals: FY 2025-2026
July 2025 - June 2026

	Total		
	Actual	Budget	over Budget
Revenue			
Fund 49501 - Property Tax			0.00
Homeowners Exemption - State	63,829.00	57,075.54	6,753.46
Interest Income	166,870.43	10,000.00	156,870.43
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	12,665,298.21	12,017,854.20	647,444.01
Secured SB813	512,551.59	370,507.28	142,044.31
Special Assessments - Current	1,988,296.76	1,997,319.36	-9,022.60
Special Assessments - Prior	1,814.92	2,491.27	-676.35
Unsecured	794,038.88	721,459.41	72,579.47
Unsecured SB813	20,535.70	23,160.19	-2,624.49
Total Fund 49501 - Property Tax	**$ 16,365,707.42**	**$ 15,346,377.07**	**$ 1,019,330.35**
Total Income	**$ 16,365,707.42**	**$ 15,346,377.07**	**$ 1,019,330.35**
Expenses			
Apparatus Repair	0.00		0.00
Audited Financial Statements	10,450.00	8,500.00	1,950.00
Auditors Direct Assessment	20,561.30	21,000.00	-438.70
Auditors Tax Admin Charges	180,308.00	160,000.00	20,308.00
Building Maintenance Fund			0.00
Station 3	23,389.35	40,000.00	-16,610.65
Station 4	50,457.72	40,000.00	10,457.72
Station 5 Tracy Hills	55,115.16	20,000.00	35,115.16
Total Building Maintenance Fund	**$ 128,962.23**	**$ 100,000.00**	**$ 28,962.23**
Business Office Services	64,725.00	64,725.00	0.00
Consultant Reports			0.00
Benefit Assessment - HdL	13,312.50	14,000.00	-687.50
County Report	2,719.68	2,000.00	719.68
Misc. Report	12,300.00	5,000.00	7,300.00
Total Consultant Reports	**$ 28,332.18**	**$ 21,000.00**	**$ 7,332.18**
Directors Fees		20,000.00	-20,000.00
Craig Miller	3,419.69		3,419.69
Jeff Ramsey	9,121.82		9,121.82
Kopinski, Matt	6,515.58		6,515.58
Reece, Pete	5,211.48		5,211.48
Vieira, John	1,954.68		1,954.68
Total Directors Fees	**$ 26,223.25**	**$ 20,000.00**	**$ 6,223.25**
Fund Transfer	0.00		0.00
Capital Fund	375,000.00	375,000.00	0.00
Major Apparatus Repair	35,000.00	35,000.00	0.00
Total Capital Fund	**$ 410,000.00**	**$ 410,000.00**	**$ 0.00**
Medical Leave Bank	200,000.00	200,000.00	0.00
Total Fund Transfer	**$ 610,000.00**	**$ 610,000.00**	**$ 0.00**
Insurance - General Liability	67,328.00	64,000.00	3,328.00

Legal Services			0.00
General	36,537.44	75,000.00	-38,462.56
JPA		10,000.00	-10,000.00
Litigation		25,000.00	-25,000.00
Total Legal Services	**$ 36,537.44**	**$ 110,000.00**	**-$ 73,462.56**
Membership/Association Dues	9,966.00	10,000.00	-34.00
Seminars	3,785.00	5,000.00	-1,215.00
Total Membership/Association Dues	**$ 13,751.00**	**$ 15,000.00**	**-$ 1,249.00**
Miscellaneous	11,066.16	15,000.00	-3,933.84
Office Expense			0.00
Computer	2,520.73	3,000.00	-479.27
Miscellaneous	264.68	4,000.00	-3,735.32
Phone	6,343.48	6,000.00	343.48
Postage	78.00	200.00	-122.00
Software/Hardware	2,251.81	500.00	1,751.81
Supplies	1,798.16	400.00	1,398.16
Website / Web Hosting	10,594.67		10,594.67
Total Office Expense	**$ 23,851.53**	**$ 14,100.00**	**$ 9,751.53**
Retirement			0.00
Medical Leave Bank			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
Total Retirement	**$ 1,354,702.00**	**$ 1,321,208.00**	**$ 33,494.00**
Service Charge	2,522.93		2,522.93
SSJCFA - JPA			0.00
FY2025-2026	11,828,700.00	11,980,575.00	-151,875.00
SSJCFA Regional Training Tower		256,689.00	-256,689.00
Total FY2025-2026	**$ 11,828,700.00**	**$ 12,237,264.00**	**-$ 408,564.00**
Total SSJCFA - JPA	**$ 11,828,700.00**	**$ 12,237,264.00**	**-$ 408,564.00**
Travel & Training		3,000.00	-3,000.00
Lodging	3,126.01		3,126.01
Parking	107.00		107.00
Transportation	1,054.34		1,054.34
Total Travel & Training	**$ 4,287.35**	**$ 3,000.00**	**$ 1,287.35**
Utilities			0.00
Station 3	11,614.01	30,000.00	-18,385.99
Station 4	19,864.72	30,000.00	-10,135.28
Station 5	23,619.92	25,000.00	-1,380.08
Total Utilities	**$ 55,098.65**	**$ 85,000.00**	**-$ 29,901.35**
Total Expenses	**$ 14,467,407.02**	**$ 14,869,797.00**	**-$ 402,389.98**
Net Operating Income	**$ 1,898,300.40**	**$ 476,580.07**	**$ 1,421,720.33**
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	**$ 1,906,800.40**	**$ 476,580.07**	**$ 1,430,220.33**