



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

BOARD OF DIRECTORS REGULAR MEETING AGENDA
Tuesday, May 19, 2026, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

Notice is Hereby Given, pursuant to California Government Code Section 54956, that the Chairperson of South Lake County Fire Protection District Board of Directors, State of California has called a regular meeting of said Board of Directors.

This regular meeting is for the purpose of discussing the following items:

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on today's agenda. The total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
 - 6.a. Fire Sirens
 - 6.b. Fire Safe Council
 - 6.c. Volunteer Association
 - 6.c.1. Promotion: Fritz Pelobello
 - 6.c.2. Badge Pinning: Alyssa Cardenas, Alexander Gonzales-Farias, Everett Fenk, Mark King, and Ava McDowell
 - 6.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. PUBLIC HEARING Consider and approve Fiscal Year 2026-2027 Recommended Budget. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 7.b. Consider and approve Fechter & Company CPAs engagement letter for Fiscal Years ended 2025 and 2026 audit. Placed on the agenda by Staff Services Analyst Gloria Fong.
MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Board President appoints directors to ad hoc committee to review and or recommend updates to Board of Directors policy manual.

7.d. CLOSED SESSION Conference with Legal Counsel: Anticipated Litigation pursuant to Gov. Code Section 54956.9 (one case)

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

8. Consent Calendar Items: (Approval of consent calendar items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for discussion later.)

8.a. April 21, 2026 – Meeting Minutes

8.b. Warrants – May

8.c. Budget Transfers

9. Motion to Adjourn Meeting:

Posted May 15, 2026 by  Gloria Fong, Clerk to the Board of Directors

A request for disability-related modification or accommodation necessary to participate in the Board of Directors' Meeting should be made by emailing boardclerk@southlakecountyfire.org at least 48 hours prior to the meeting.

Please join the meeting from your computer, tablet, or smartphone.
<https://us02web.zoom.us/j/86483044633>

You can also dial in using your phone: +1 (669) 900-6833 US (San Jose)

Meeting ID: 864 8304 4633

Comments are allowed before any action is taken by the Board on each item. Comments may be made remotely by emailing boardclerk@southlakecountyfire.org, via ZOOM videoconference, or phone application.

**South Lake Fire Safe Council
Meeting Minutes
April 1, 2026**

Call to Order: Lewis, Peek, Englander, Prescott, Frazier, Jassar, Ward, Wenckus, Laines and Justin Galvan – CalFire present

Previous Meeting Minutes: Approved

President’s Report: Cobb Elementary approved hanging banner – Lewis to follow up.

Treasurer’s Report:

Bank Balance: \$4,885.83

Income: \$648.50

Expenses: \$747.00

Correspondence:

Membership: 19

Committee Reports:

Chipping: 10 sites scheduled

Web Site:

Facebook:

Publicity:

Follow -up on Access/Egress Projects:

Noble Ranch

Bulletin Boards: Chipping Schedules posted:

Hardesters – Middletown, Cobb and Hidden Valley

Post Office Bulletin Boards – Cobb and Middletown

Middletown – Senior Center and Westamerica Bank

Loch Lomond – Bulletin Board

Upcoming Events:

SLCFD Open House – Saturday, April 25 10am-3pm – SLCFPD Station, Hwy 175, Middletown

HVL Firewise Event – Saturday, May 2 – 10am -2pm. HVL Campground

Middletown Senior Center – Presentation and serve – June 17

RCD Workshop – April 22nd

County masticated on Spruce Grove Rd. from HVL to almost Noble Ranch

Meeting adjourned.

Chief Report 5/14/2026

North Division Operations:

- Stations and Camps are fully staffed.
- Boggs Mountain Copter is staffed. 1 Air Tanker and 1 Air Attack are staffed at the Sonoma Air Base, with an additional Air Tanker coming online in the first week of June. Also coming online around the same time are the additional contract helicopters, with one in Sonoma and another being stationed out of Napa Airport.
- The Northshore Fire funding shortfall is coming into clearer view. Without a tax measure, their District will run out of funds, potentially as early as next September. Their District is working with a consultant to find out what they need from a tax measure. As far as impacts to the South Lake District, this may result in our staff seeing additional responses in Clearlake and Kelseyville as those units move to cover calls in the North Shore area. The Lake County Fire Chiefs are meeting to address this shortfall, in hopes of doing so without a countywide impact. The South Lake District has been running a 3rd Medic Transport Unit a couple of days a week to get them trained up. We may exercise that Unit more, to maintain our level of service.

Camp Operations:

- Mobile Kitchen has been returned from CZU.
- All Crews and Captains successfully completed their Readiness Drills.
- Facility is looking good for the upcoming fire season.

South Lake Operations:

- The new Water Tender had to go back for a couple of warranty items. The new engines are still at Golden State for final updates and repairs before their arrival here.
- A very successful EMT class was completed, thanks to the dedication of FCP Will Clark.
- Open House was very successful, with a lot of work from the volunteer staff.
- The new water tender did have a last-minute photo op with Senator McGuire. We were not advised of the event until two days before, and of the need for the water tender to be there.

End of Report - Paul



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P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

DATE: May 15, 2025
TO: Board of Directors
FROM: Gloria Fong
Staff Services Analyst
SUBJECT: Recommended FY 2026-27 Budget

The attached is for Board review with direction to Staff to submit attached 10-page Recommended Budget Fiscal Year 2026-27 transmittal.

See attached Summary displaying 4 Prior FYs, Current & 3 Yr Projection. Right now, the estimated \$1,803,310 FY 2025-26 Fund Balance Total is being used to balance the recommended budget and will be adjusted on Adopted being presented at the August meeting.

Attachments for Board's reference is Auditor-Controller Budget Packet letter, procedures calendar, and estimated revenue.

Expenses that aren't normal annual costs are recapped below. Their respective accounts will be summarized with the Adopted budget. In the meantime, here are some of them.

- Staffing during storm events and assistance by hire – reimbursed by OES and Cal Fire.
- Meals – some of this expense is reimbursed by OES.
- Station 60 Equipment Shed, Administrative Vehicle, Water Tender, Two Fire Engines, and Hidden Valley Station New Fire Station Costs
- Evacuation Route Grant (Seppi Tracked Tool Carrier)
- Intergovernmental Governmental Transfers

RECOMMENDED BUDGET

Budget Summary Worksheet - RECOMMENDED 2026-27

(Note: Category totals on this form **must** agree with category totals of budget submission - District's responsibility).

Total Salaries & Employee Benefits	336,100
Total Service & Supplies	6,415,910
Total Other	200
Total Fixed Assets	0
Sub-Total (must equal <i>Grand Total Expenses</i> pg 8)	6,752,210
Total Contingencies	
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	6,752,210 (A)

Increases or Decreases to Reserves/Designations - RECOMMENDED 2026-27

Description	*Balance as of 4/30/26 <small>(*Use latest Balance Sheet Data)</small>	(B) Increase Amount	(B) Decrease Amount <small>(enter as neg)</small>	Total Budget Yr Reserves/Desgn.
Reserve:				
General	154,702			154,702
Designation:				
General/Unreserved	3,484,536			3,484,536
Equipment Repl	1,409,451			1,409,451
Building				0
Capacity Expansion				0
Medical Svcs/Supps	2,129,796			2,129,796
Other (Identify)	224,888			224,888

Must be completed by District for verification by Auditor

	(A)		(B)		(C)
Total	6,752,210	+	0	=	6,752,210

Total RECOMMENDED Appropriation \$ 6,752,210 (A) and total combined increase/decrease to reserves \$ 0 (B) constitutes the District's Total RECOMMENDED Budget financing requirement of \$ 6,752,210 (C) for Fiscal Year 2026-27.

13.00 Food	<u>9,400</u>

14.00 Household Expense	<u>16,000</u>

15.10 Insurance-Other	<u>133,000</u>

15.12 Insurance-Public Liability	<u> </u>

15.13 Fire & Comprehensive	<u> </u>

17.00 Maintenance-Equipment	<u>179,300</u>

18.00 Maintenance-Buildings & Imprvmnts	<u>164,000</u>

19.40 Medical Supplies	<u>95,000</u>

20.00 Memberships	<u>3,800</u>

22.70 Office Expense-Supplies	<u>5,300</u>

22.71 Office Expense-Postage	<u>2,000</u>

22.72 Office Expense-Book & Periodicals	<u> </u>

23.80 Professional & Specialized Services	<u>5,296,110</u>

24.00 Publications & Legal Notices	<u>500</u>

25.00 Rents & Leases-Equipment	<u> </u>

26.00 Rents & Leases-Buildings & Improv	<u> </u>

27.00 Small Tools & Instruments	<u>1,600</u>

28.30 Special Departmental-Supplies & Services	<u>209,000</u>

28.48 Special Departmental-Ambulance Expense 103,900

29.50 Transportation & Travel 17,800

30.00 Utilities 116,600

38.00 Inventory Items 10,600

TOTAL SERVICES AND SUPPLIES \$ 6,415,910

OTHER

42.10 Principal & Interest-Notes & Loans _____

42.11 Principal & Interest-Advances _____

47.00 Rights of Way _____

48.00 Taxes & Assessments 200

52.10 Other Charges-Contrib. to Non-Co Gov Agen

53.50 Resource Management

TOTAL OTHER

\$ 200

FIXED ASSETS

MUST LIST ALL FIXED ASSETS IN DETAIL BY ITEM AND DOLLAR AMOUNT

60.00 Land

61.60 Buildings & Improvements-Current

61.69 Buildings & Improvements-Prior

62.71 Equipment-Office

62.72 Equipment-Autos & Light Trucks

62.73 Equipment-Shop

62.74 Equipment-Other

62.76 Equipment-Fire Hose

62.79 Equipment-Prior Years

63.04 Const. in Progress-Water Sys

63.13 Const. in Progress-Bldg & Imp

TOTAL FIXED ASSETS

\$ 0

GRAND TOTAL EXPENSES

\$ 6,752,210

FUND 357 OPERATING	FY 2026-27 Recommended	ACTUAL			PRIOR FOUR FYS				3 YR PROJECTION		
		FY 2025-26 Orig Budget	FY 2025-26 Adj Budget	FY 2025-26 EST ACT	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22	FY 2025-26 Recommended	FY 2026-27	FY 2027-28
EXPENDITURES											
(Account											
357-9557-795-01-11 Salaries & Wages-Permanent Total	6,600	6,300	6,300	6,000	5,800	5,200	6,100	6,100	6,300	6,615	6,946
357-9557-795-01-12 Salaries & Wages-Temporary Total	200,000	150,000	271,632	264,300	225,285	139,267	123,982	126,232	189,930	199,427	209,398
357-9557-795-01-13 Salaries & Wages-Overtime Total	36,000	36,000	96,000	114,787	134,056	17,633	22,107	37,351	36,000	36,000	36,000
357-9557-795-02-21 FICA/Medicare-Emplyr Share Total	19,000	14,800	26,800	29,872	28,392	12,814	12,046	13,294	17,766	18,516	19,304
357-9557-795-03-30 Insurance Total	35,000	35,595	31,595	25,141	20,415	20,156	21,491	26,886	35,595	35,595	35,595
357-9557-795-03-31 Unemployment Insurance Total	4,500	3,900	3,900	2,501	1,607	1,661	1,909	2,801	4,645	4,841	5,047
357-9557-795-04-00 Workers Compensation Total	35,000	57,656	57,656	63,954	29,289	30,242	29,881	26,483	32,656	34,289	36,003
357-9557-795-09-00 Payroll Clearing Total	0	0	0	0	0	0	0	0	0	0	0
357-9557-795-11-00 Clothing & Personal Supplies Total	20,000	30,035	100,835	105,328	26,832	16,769	41,801	8,486	66,755	70,093	73,598
357-9557-795-12-00 Communications Total	32,000	30,000	29,500	31,457	94,768	16,556	16,504	28,543	-2,579	-2,708	-2,843
357-9557-795-13-00 Food Total	9,400	5,335	10,335	11,284	5,269	4,192	5,031	1,722	9,022	9,473	9,946
357-9557-795-14-00 Household Expense Total	16,000	15,750	23,750	20,117	10,477	6,798	7,375	6,491	15,750	16,538	17,364
357-9557-795-15-10 Insurance-Other Total	133,000	120,000	120,000	116,755	87,681	56,901	55,841	52,037	90,000	94,500	99,225
357-9557-795-17-00 Maintenance-Equipment Total	179,300	111,585	176,585	200,134	103,588	100,782	79,769	78,263	169,495	177,970	186,868
357-9557-795-18-00 Maint-Bldgs & Imprvmts Total	164,000	129,136	129,136	101,239	187,477	43,632	121,537	82,660	158,860	166,803	175,143
357-9557-795-19-40 Medical Expense Total	95,000	70,500	85,500	92,591	65,492	49,189	53,232	49,631	91,177	95,736	100,522
357-9557-795-20-00 Memberships Total	3,800	1,983	1,983	2,358	1,700	1,700	1,700	1,700	2,610	2,741	2,878
357-9557-795-22-70 Office Supplies Total	5,300	5,000	5,000	4,232	2,754	3,604	4,030	4,944	5,117	5,373	5,642
357-9557-795-22-71 Postage Total	2,000	2,800	2,800	1,931	801	1,041	1,122	2,719	1,713	1,799	1,889
357-9557-795-23-80 Professional, Specialized Svc Total	5,296,110	5,151,923	4,926,552	3,642,970	3,040,518	3,817,887	3,676,936	2,831,080	5,065,929	5,319,225	5,585,186
357-9557-795-24-00 Publications & Legal Ntcs Total	500	1,155	1,155	311	292	417	287	306	458	481	505
357-9557-795-27-00 Small Tools & Instruments Total	1,600	3,675	3,675	1,742	808	666	1,283	2,402	1,575	1,653	1,736
357-9557-795-28-30 Special Dept Supp & Svcs Total	209,000	314,929	314,929	207,284	290,024	270,404	250,192	150,453	349,267	366,730	385,067
357-9557-795-28-48 Special Dept Ambulance Exp Total	103,900	152,797	486,671	523,630	396,545	427,579	313,311	114,914	235,535	247,312	259,678
357-9557-795-29-50 Transportation & Travel Total	17,800	20,500	20,500	11,444	20,254	3,918	12,979	14,150	17,008	17,859	18,752
357-9557-795-30-00 Utilities Total	116,600	106,661	106,661	98,320	102,658	94,877	94,869	70,774	136,753	143,591	150,770
357-9557-795-38-00 Inventory Items Total	10,600	28,575	28,575	14,935	4,081	23,488	42,930	74,300	29,902	31,397	32,966
357-9557-795-48-00 Taxes & Assessments Total	200	210	210	133	133	133	133	133	210	221	232
357-9557-795-61-60 Bldgs & Imprv Total	0	0	65,000	73,500	0	36,769	24,500	23,400	0	0	0
357-9557-795-62-72 Autos & Light Trucks Total	0	0	60,000	56,972	0	204,462	0	0	0	0	0
357-9557-795-62-74 Cap FA-Eqt Other Total	0	0	2,217,020	2,209,158	182,390	349,261	126,049	186,027	0	0	0
357-9557-795-62-79 Pr Yr Total	0	0	0	0	7,014	37,186	13,410	81,133	0	0	0
357-9557-795-63-13 CIP Total	0	0	160,000	160,000	338,275	0	0	0	0	0	0
357-9557-795-90-91 Contingencies Total	0	1,115,536	830,536	0	0	0	0	0	0	0	0
Grand Total	6,752,210	7,722,336	10,405,791	8,262,335	5,414,677	5,795,185	5,162,333	4,105,415	6,767,448	7,102,067	7,453,417
Total without Cal Fire & FA and IGT amounts	1,654,900			1,777,163	1,659,899	1,188,678	1,234,553	1,037,946	1,755,251	1,839,260	1,927,470
REVENUE											
(Account											
357-9557-411 Property Taxes Total	1,853,000	1,803,000	1,803,000	1,960,997	1,911,158	1,811,637	1,714,416	1,598,770	1,954,356	1,806,826	1,709,065
357-9557-422 Permits Total	0	0	0	0	0	14,056	14,891	16,096	0	0	0
357-9557-441 Revenue from Use of Money Total	200,000	160,000	160,000	291,507	292,515	213,550	78,840	10,846	292,139	306,746	322,083
357-9557-453 State Aid Total	48,700	49,450	1,100,485	1,364,196	771,874	45,367	74,315	187,729	54,622	56,251	57,134
357-9557-455 Other Federal Total	0	0	998,571	998,571	0	14,110	0	0	0	0	0
357-9557-456 Other Government Agencies Total	0	0	0	65,631	70,501	314,231	275,845	132,844	0	0	0
357-9557-465 Public Protection Total	700,000	694,000	1,210,982	1,317,208	1,484,801	1,423,144	1,095,464	1,024,479	986,073	1,035,377	1,087,145
357-9557-466 Other Current Services Total	2,147,200	2,132,150	2,132,150	2,027,992	2,206,536	2,174,034	1,975,352	1,869,776	2,132,966	2,195,678	2,195,512
357-9557-491 Other Total	0	0	37,300	73,606	597,883	210,292	193,618	95,228	0	0	0
357-9557-492 Other Revenue Total	0	0	0	24,283	308,234	5,801	16,884	58,904	0	0	0

FUND 357 OPERATING	FY 2026-27 Recommended	ACTUAL			PRIOR FOUR FYS				3 YR PROJECTION		
		FY 2025-26 Orig Budget	FY 2025-26 Adj Budget	FY 2025-26 EST ACT	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22	FY 2025-26 Recommended	FY 2026-27	FY 2027-28
(357-9557-502 Operating Transfers Total	0	0	350,000	350,000	0	227,186	13,913	16,087	0	0	0
Grand Total	4,948,900	4,838,600	7,792,488	8,473,990	7,643,503	6,453,406	5,453,538	5,010,759	5,420,157	5,400,877	5,370,940
357-9557-390-00-00 Fund Balance Carry Over	1,803,310	3,063,922	3,063,922	2,042,272	2,042,272	1,191,955	1,707,299	1,500,754	1,413,180		
<i>Increase Reserve per Adopted</i>		-180,185	-180,185	-180,185	-405,179	217,607			225,270		
<i>Res No 2025-26-03 GEMT CY25 CONTRIB 4</i>			-27,985	27,985	-381,109	274,419					
<i>Res No 2025-26-04 IGT CY 2024</i>			-230,106	230,106	229,577	242,453					
<i>Res No 2025-26-07 HEART MONITOR SYS SALE</i>			37,300	-37,300	62,566	84,484					
<i>Res No 2025-26-08 GEMT CY26 CONTRIB 1</i>			-37,902	37,902	-229,577	-242,453					
<i>Res No 2025-26-09 ABH ARDEN COLE SKY AUG MU</i>			46,162	-46,162	-326,950	-384,414					
<i>Res No 2025-26-10 OES GIFFORD</i>			37,312	-37,312	-156,504						
<i>Res No 2025-26-13 AFG EMW2023FG09311</i>			-33,449	33,449							
<i>Res No 2025-26-15 IGT CY 2024 RETURN</i>			230,106	-230,106							
<i>Res No 2025-26-15 IGT CY 2024 EXCESS</i>			286,876	-286,876							
<i>Res No 2025-26-20 GEMT CY26 CONTRIB 1</i>			-37,881	37,881							
357-9557-390-00-00 From(To) Reserves Total	0		90,248	-450,618	-1,207,176	192,096	-806,549	-698,798	225,270		
357-9557-390-00-00 Fund Balance Total	0	1	540,867	1,803,310	3,063,922	2,042,272	1,191,955	1,707,299	291,159	3,419,167	3,293,898
RESERVES											
F 357-9557-391-01-00 General Total	154,702	154,702	154,702	154,702	154,702	154,702	154,702	90,554	154,702	154,702	154,702
F 357-9557-392-00-00 Unreserved-Designated Total	3,484,536	3,484,536	3,484,536	3,484,536	3,484,536	2,885,820	3,103,427	2,685,445	3,259,266	3,484,536	3,484,536
F 357-9557-392-04-00 Equipment Total	1,409,451	1,359,426	1,409,451	1,409,451	1,241,807	994,846	994,846	985,351	1,085,303	1,085,303	1,085,303
F 357-9557-392-12-00 Medical Insurance Total	224,888	224,888	224,888	224,888	224,888	224,888	224,888	224,888	224,888	224,888	224,888
F 357-9557-392-25-00 Medical Svcs & Eqpt Total	2,129,796	1,909,388	2,129,796	2,129,796	1,846,822	1,485,323	1,459,812	1,144,888	1,846,822	1,846,822	1,846,822
Reserves Total	7,403,373	7,132,940	7,403,373	7,403,373	6,952,755	5,745,579	5,937,675	5,131,126	6,570,981	6,796,251	6,796,251
357-9557-100-00-00 Cash Total	7,403,373	7,132,941	7,944,240	9,206,683	10,016,677	7,787,851	7,129,630	6,838,425	6,862,140	10,215,418	10,090,149

FUND 366 FIRE MITIGATION FEE	FY 2026-27	ACTUAL			PRIOR FOUR FYS			
		FY 2025-26 Orig Budget	FY 2025-26 Adj Budget	FY 2025-26 YTD	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
366-0000-390-00-00 Carry Over	24,426	277,266	277,266	277,266	160,331	277,575	214,324	75,667
F 366-0000-441-42-01 Revenue from Use of Money Total				6,229	6,532	5,349	2,413	302
F 366-0000-461-66-15 Mitigation Fees				90,961	110,404	104,592	74,750	154,442
F 366-0000-502-81-23 Operating Transfers Total				-350,000	0	-227,186	-13,913	-16,087
366-0000-100-00-00 Cash Total		160,331	24,426	24,426	277,266	160,331	277,575	214,324



COUNTY OF LAKE

Office of the Auditor-Controller/County Clerk
Courthouse-255 North Forbes Street, Room 209
Lakeport, CA 95453
Telephone (707) 263-2311
FAX (707) 263-2310
Email: auditor@lakecountyca.gov

Jenavive Herrington
Auditor-Controller/County Clerk
Dakota Hockett
Assistant Auditor-Controller
Sarah Brown
Chief Deputy Auditor-Controller

March 25, 2026

Independent Special Districts
Attention: Board Members and Fiscal Staff

SUBJECT: 2026-27 Recommended Budget/Adopted Budget

Dear District Board:

Enclosed is your annual budget package which includes detailed deadlines and other documentation for your review. Please note these important deadlines —

- Recommended budget is due on or before May 29, 2026
- Adopted Budget is due on or before August 21, 2026

Both recommended and adopted budget submissions must be signed by your Board Chairperson and if applicable, Prop 4 appropriation limits must be adopted by resolution with a copy forwarded to the Auditor-Controller. Adopted Budget Forms must be submitted, regardless of whether there are any changes between recommended and adopted budgets.

Additional information provided in this packet includes property tax figures obtained from the Tax Division of this department, our most recent chart of accounts, and a budget worksheet from the county finance system. The property tax figures are estimates based on the 25/26 property tax roll and are a guide to assist you in estimating your property tax revenues. Please review thoroughly and adjust as needed for circumstances specific to your district. The chart of accounts provides a guide for the correct usage of revenue and expenditure coding.

An electronic version of the Recommended Budget form is attached to this email in Excel format for your convenience. Please use this form to submit your budget to our office. The use of an alternative version of this document must be pre-approved by the Auditor-Controller, and the document must include the same information as the one that has been provided.

As a reminder, it is important to take your available fund balance and reserves into consideration when preparing your budget. It is each district's responsibility to present a balanced budget for both recommended and adopted budget. If you are relying on fund balance carry forward to balance your budget, it must be realistic and expected. If you are relying on the cancellation of reserves to balance your budget, you must identify the reserve needed or authorize the Auditor-Controller to adjust as necessary to balance your budget. The most accurate reserve balances would be obtained from the Balance Sheet provided with this packet.

Please do not hesitate to contact Rebecca Gunther or Sarah Brown if you have any questions.

Sincerely,

Rebecca Gunther

Rebecca Gunther
Supervising Accountant-Auditor

Jenavive Herrington

Jenavive Herrington
Auditor-Controller/County Clerk

BUDGET PROCEDURES CALENDAR

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

FISCAL YEAR 2026-27

<u>DATE</u>	<u>RESPONSIBLE AGENCY</u>	<u>EVENT</u>
April	Auditor-Controller	Distribute Recommended & Adopted Budget package to Chairman.
April 1 to May 29	Districts	Approve Recommended Budget (must be public). Publish 10 days prior to hearing. (GC 29064)
May 29	Districts	Deadline for Submission of Approved Recommended Budget to Auditor-Controller's office.
June 30	Districts	Adopt resolution establishing Proposition 4 appropriations limit and forward copy to Auditor-Controller.
July 24	Districts	Submit Proposition 4 Compliance Report (Prior Year) to Auditor-Controller.
July 1 to August 21	Districts	Adopted Budget Hearings (must be public). <u>Publish 10 days prior to hearing. (GC 29064)</u>
August 21	Districts	Deadline for Submission of Adopted Budget to Auditor-Controller. (GC 29065, 29080-81, 29088)
November	Auditor-Controller	Print Adopted Budget and publish on website.

**ESTIMATED PROPERTY TAX REVENUE (2025-26 AB8)
FOR USE IN FISCAL YEAR 2026-27**

District Fund	District Name	Local Secured Allocation (411.10-10)	Unsecured Allocation (411.10-20)	HOPTR Allocation (453.54-60)
301	Hartley Cemetery	153,754	4,058	1,114
302	Kelseyville Cemetery	152,049	3,598	987
303	Lower Lake Cemetery	87,684	2,333	640
304	Middletown Cemetery	180,450	4,179	1,147
305	Upper Lake Cemetery	59,222	1,957	537
306	Glenbrook Cemetery	19,074	450	123
310	Lake County Vector Control	1,752,634	46,028	12,630
315	Lower Lake Water	118,661	2,795	767
317	Upper Lake Water	2,879	180	49
352	Lake County Fire	1,628,173	38,807	10,648
353	Kelseyville Fire	2,084,779	49,374	13,548
354	Lakeport Fire	1,145,694	30,401	8,342
355	Northshore Fire	967,864	33,284	9,133
357	So. Lake County Fire	1,952,999	45,352	12,445

Important Note:

- ✓ The above figures are based on 2025-26 AB8. The amounts in this table are not amended for growth (negative/positive).
- ✓ The impact of the dissolution of Redevelopment is not provided for in the above numbers. For those Districts that were in a former Redevelopment Agency, you may receive additional property tax revenue. The current property tax allocation provided above will assist you with those estimates.

May 14, 2026

The Board of Directors
Gloria Fong, Staff Services Analyst
South Lake County Fire Protection District
21095 Highway 175
Middletown, California 95461

We are pleased to confirm our understanding of the services we are to provide South Lake County Fire Protection District for the years ended June 30, 2026 and 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of South Lake County Fire Protection District as of and for the years ended June 30, 2026 and 2025. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement South Lake County Fire Protection District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to South Lake County Fire Protection District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Comparisons

We have also been engaged to report on supplementary information other than RSI that accompanies South Lake County Fire Protection District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedules of Revenues – General Fund
- 2) Schedules of Expenditures – General Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning:

- There are two cash accounts that are held separately with an outside financial institution that are not reported in the County's accounting system.
- Ambulance revenues and related receivables carry additional risk when relying upon third-party billing reports to evaluate bad debt expense, and requires annual audit adjustments.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Lake County Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also prepare the financial statements of South Lake County Fire Protection District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

Additionally, we will prepare the annual Financial Transactions Report with the State Controller's Office in January 2027 for the fiscal year ended June 30, 2026.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and reporting services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Electronic Communication and File Exchange Processes

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer process. All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this transfer process and all sensitive files will be transmitted through this system.

Client's Responsibility

You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

Dispute Resolution

The parties agree that any dispute between the Organization and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Michael Fink, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in approximately August, 2026 and to issue our reports October, 2026.

Our base fee for the 2-year audit will be \$24,000. If elected, a separate fee of \$1,200 will be charged for the firm's preparation of the annual Financial Transactions Report for the fiscal year-ended June 30, 2026, due to the State Controller's Office by January, 2027. Our standard hourly rates, should any hourly fees be incurred, vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We do not expect any hourly fees to be incurred, unless there are any significant delays of more than 30 days to key audit requests.

You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. mileage and audit processing fees as actually incurred. The fees and expenses will be billed as follows and are due and payable upon presentation:

Attest services:	
Due upon commencement of planning procedures	\$ 4,000
Due following scheduled fieldwork	8,000
Due upon presentation of initial draft reports	8,000
Due upon issuance of the final audited financial statements	<u>4,000</u>
Total audit fees	\$ <u>24,000</u>
Other services:	
Upon preparation of annual Financial Transactions Report	\$ <u>1,200</u>

Expenses will be billed as incurred, concurrent with the above billing milestones.

The Board of Directors
Gloria Fong, Staff Services Analyst
South Lake County Fire Protection District
May 14, 2026
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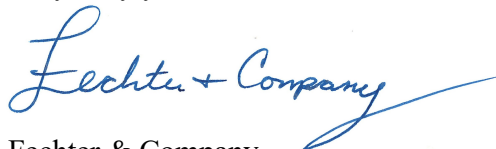
The above fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as noted above and are payable on presentation.

Reporting

We will issue a written report upon completion of our audit of South Lake County Fire Protection District's financial statements. Our report will be addressed to the Board of Directors of South Lake County Fire Protection District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We are licensed by the California Board of Accountancy and will alert you in writing should any change in our license status during the term of this engagement. We appreciate the opportunity to be of service to South Lake County Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style with a long horizontal flourish extending to the right.

Fechter & Company
Certified Public Accountants

The Board of Directors
Gloria Fong, Staff Services Analyst
South Lake County Fire Protection District
May 14, 2026
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RESPONSE:

This letter correctly sets forth the understanding of South Lake County Fire Protection District.

Governance signature: _____

Title: _____

Date: _____

Management signature: _____

Title: _____

Date: _____



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

BOARD OF DIRECTORS REGULAR MEETING MINUTES
Tuesday, April 21, 2026, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

This regular meeting is for the purpose of discussing the following items:

1. *President Cline called the meeting to order at 7:00 p.m.*
2. *President Cline led the Pledge of Allegiance.*
3. *Present: Directors Rob Bostock, Madelyn Martinelli, and Matthew Stephenson, and President Stephanie Cline. Absent: Vice President Jim Comisky. Also present: Chief Paul Duncan, Battalion Chief Joshua Lau, Board Clerk Gloria Fong*
4. *Martinelli motion to approve agenda, seconded by Stephenson.*

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky.
MOTION CARRIED.

5. **Citizens' Input:** Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on today's agenda. The total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board. *None.*
6. **Communications:**
 - 6.a. **Fire Sirens:** *No report.*
 - 6.b. **Fire Safe Council:** *Nothing to report other than minutes from meeting provided in agenda packet.*
 - 6.c. **Volunteer Association**

Association President Todd Fenk reports group team building at Safari West accompanied by Chief Lau getting to know each other outside of work, Middletown High Scholarships last night with this being Paid Call Firefighter Berardino's 1st and four candidates with interest from to healthcare. Association is gearing up for their dinner June 27th. Academy wildland training was attended by six South Lake members, one of the larger representation.
 - 6.d. **Chief's Report:** *In addition to report in agenda packet is PG&E utilizing this meeting room for a public meeting on 24th for undermining discussion on Western Mine Road, and the introduction of new flags hanging behind board members. The mural should be delivered this week and took delivery of new water tender.*
 - 6.e. **Finance Report:** *Nothing to add to what is provided in agenda packet.*
 - 6.f. **Directors' activities report**

Martinelli – She reports Ground Emergency Medi-Cal Transports program wire transfer was made this month, and she attended Senator’s ravioli feed with 200 in attendance.

Bostock – He reports attending finance ad hoc meeting.

Stephenson – He reports there is not much going on with him.

Cline – She reports attending 1st finance meeting that was eye opening.

7. Regular Items:

- 7.a. Consider and approve equipment purchase of New Seppi Model Max 75 Le Forest and authorize Chief to execute purchase documents. Placed on the agenda by Battalion Chief Joshua Lau.

Stephenson motion to approve item 7a, seconded by Martinelli.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.b. Consider and accept draft financial statements for fiscal years ending 2023 & 2024 prepared by Fechter & Company CPAs. Placed on the agenda by Staff Services Analyst Gloria Fong.

Bostock motion to accept 7b, seconded by Stephenson.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.c. Consider and approve Kiley & Associates Agreement for Professional Services and authorize Board President to execute agreement. Placed on the agenda by Director Jim Comisky.

Bostock motion to approve 7c as written, seconded by Stephenson.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.d. Consider and approve the ArchiLOGIX with structural and electrical engineering consultants related to relocation of main switchgear panel, automatic transfer switch, and emergency generator Add Service of \$13,750 for the New Hidden Valley Lake Fire Station. Placed on the agenda by Chief Paul Duncan.

Stephenson motion to approve 7d as written, seconded by Bostock.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.e. Consider and approve Municipal Advisor Agreement between South Lake County Fire Protection District and NHA Advisors LLC and authorize Board President to execute agreement. Placed on agenda by Chief Paul Duncan.

NHA was recommended by South Lake’s legal counsel. They will look at year to date and see what debt loading so district knows what it may afford.

Martinelli motion to approve 7e, seconded by Bostock.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.f. Consider and approve Electronic Board Certification (having County Auditor-Controller issue checks on South Lake County Fire Protection District's behalf through Workday). Placed on the agenda by Staff Services Analyst Gloria Fong.

Fire District administrative staff right now is in agreeance for Auditor-Controller Office to print checks, which is this approval ask but checks will be picked up and mailed from this office.

Auditor-Controller Office has not provided written process of what the certification will look like other than mention of same as it is now and still use district's check numbers. Concern all fire district administrative staff share is the assurance of what check numbering will look like with their Office printing all districts and County Department checks.

Costs for this Workday conversion are still being developed.

Martinelli motion to approve just as stated, seconded by Bostock.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

- 7.g. Consider and adopt Resolution No. 2025-26-21, A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues from Grant Agreement 7FG25110 Volunteer Fire Capacity in amount not to exceed \$15,800. Placed on the agenda by Staff Services Analyst Gloria Fong.

Bostock motion to approve 7g, seconded by Stephenson.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

8. Consent Calendar Items: (Approval of consent calendar items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for discussion later.)

8.a. March 17, 2026 – Meeting Minutes

8.b. Warrants – April

8.c. Budget Transfers

Bostock motion to approve consent calendar as written, seconded by Martinelli.

AYES: Bostock, Martinelli, Stephenson, Cline. NOES: None. ABSENT: Comisky. MOTION CARRIED.

9. *Martinelli motion to adjourn meeting at 7:38 p.m., seconded by Stephenson. All members in attendance are in favor of adjournment.*

*Respectfully submitted by,
Gloria Fong, Board Clerk*

*READ AND APPROVED by,
Stephanie Cline,
President, Board of Directors*

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Audit Trail

Detail Report by Vendor, Invoice
 Run Date: 05/15/2026 09:07:41pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 05/22/2026

Report Template:
 AP Invoice Report
 C:\Apps\Lsladmin\Wincams\Lsfiles\Report\Criteria\AP Invoice Report.rst

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
TARY							
12044	ACTION SANITARY	542577	04/27/2026	PORTABLE TOILET SERVICE	357-9557-795-14-00-60	80.00	
12044	ACTION SANITARY	542645	05/01/2026	PORTABLE TOILET, SINK TRAILER	357-9557-795-14-00-60	193.05	
12045	ALLSTAR FIRE EQUIPMENT INC	272129	04/30/2026	SCBA MASK SPECTACLE KIT	357-9557-795-11-00-P	89.62	
12046	ANDREW MUNCH	3	04/19/2026	STATION CLEANING	357-9557-795-18-00-60	250.00	
12047	ARCHIOLOGIX	ALX93327	04/30/2026	ARCHITECTURAL SVCS 04/30/26	357-9557-795-63-13-63	32,875.00	FEMA DRY FLOODPROOFING
12048	BARBARA HORST	HORSTMAY2026	05/01/2026	OPEB REIMBURSEMENT	357-9557-795-03-30-R	786.41	
12049	BYRON E MADOLE	INV0005	05/01/2026	FUEL REDUCTION STA DUTY, MAINTENANCE	357-9557-795-28-30-60	6,837.00	
12050	CAL FIRE	16853	04/09/2026	ACADEMY CERTIFICATION (20)	357-9557-795-28-30-T	1,500.00	
12051	CALIFORNIA ALL STEEL	DEPOSIT40FEET	05/14/2026	EQUIPMENT SHED DEPOSIT 40' OPEN	357-9557-795-61-60-60	6,070.00	
12052	CALLAYOMI CO WATER DISTRICT	80 043026	05/05/2026	WATER USAGE	357-9557-795-30-00-W0	929.46	
12052	CALLAYOMI CO WATER DISTRICT	81 043026	05/05/2026	WATER USAGE	357-9557-795-30-00-WF	56.27	
12053	CASCADE SOFTWARE SYSTEMS	INV18522	05/01/2026	ACCTG SFTWR CLOUD HOST MB 05/01/26	357-9557-795-28-30-60	190.00	
12054	COBB AREA WATER DISTRICT	185 042326	04/24/2026	WATER USAGE	357-9557-795-30-00-W2	202.93	
12055	COUNTY OF LAKE SOLID WASTE	257 043026	04/30/2026	GARBAGE DISPOSAL	357-9557-795-30-00-G0	31.13	
12056	DAVID ALVIZO	014140141000	05/08/2026	REFUND MITIGATION FEE		1,986.00	
12057	DENNIS DAVID MAHONEY	177	04/30/2026	LANDSCAPE SERVICE	357-9557-795-18-00-60	440.00	
12058	FARWEST LEAVITT INSURANCE	345 042926	04/29/2026	AUTO ADDN WT6011 EFF 04/20/26	357-9557-795-15-10-60	338.00	
12059	JANELL RIVERA	7	05/03/2026	EMS CONSULTANT APR 2026	357-9557-795-23-80-AB	1,275.00	
12060	JONES & BARTLETT LEARNING LLC	1307964	05/07/2026	PHTLS INSTRUCTOR (PREP & CE)	357-9557-795-28-30-T	229.24	
12060	JONES & BARTLETT LEARNING LLC	1307987	05/08/2026	PHTLS INSTRUCTOR (MANUAL)	357-9557-795-28-30-T	175.37	
12061	LAKE COUNTY SPECIAL DISTRICTS	2200820 061526	04/15/2026	SEWER USAGE	357-9557-795-30-00-S0	65.13	
12061	LAKE COUNTY SPECIAL DISTRICTS	2202596 061526	04/15/2026	SEWER USAGE	357-9557-795-30-00-SF	65.13	
12062	LIFE ASSIST INC	95461FPD 043026	04/30/2026	EMS SUPPLIES ORDER 54261908-1	357-9557-795-19-40-MS	2,897.03	
12062	LIFE ASSIST INC	95461FPD 043026	04/30/2026	EMS SUPPLIES ORDER 54261908-2	357-9557-795-19-40-MS	93.31	
12063	LOCH LOMOND MUTUAL WATER	31 052126	05/22/2026	WATER USAGE	357-9557-795-30-00-W4	160.00	
12064	MIDDLETOWN ART CENTER	MURAL FINAL PMT	05/12/2026	MURAL FINAL PAYMENT	357-9557-795-28-30-60	3,750.00	
12065	PAPERWORLD INC	27054	05/06/2026	AP CHECK STOCK	357-9557-795-22-70-60	264.48	
12066	PETERSON	G0467601	04/30/2026	SEPPI TRACKED TOOL CARRIER	357-9557-795-62-74-60	249,450.44	RES 2025-26-12 5GG25121
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS STA 62 (1836.5951KWH)	357-9557-795-30-00-E2	670.12	
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS FS (891.4885KWH)	357-9557-795-30-00-EF	321.89	
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS STA 64 (439.2145KWH)	357-9557-795-30-00-E4	154.46	
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS STA 60 (3994.8200KWH)	357-9557-795-30-00-E0	1,642.18	
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS STA 63 (1500.3700KWH)	357-9557-795-30-00-E3	544.31	
12067	PG AND E	699137074150421	04/22/2026	ELECTRIC CHGS STA 60 LOAN PROGRAM CHARGE	357-9557-795-30-00-E0	339.44	
12068	RAINBOW AG	301282 043026	04/30/2026	STA 62 SAW PARTS	357-9557-795-27-00-62	25.70	
12068	RAINBOW AG	301282 043026	04/30/2026	CHAINSAW 16" MS201T (4)	357-9557-795-38-00-60	3,946.76	FIRE SIREN WISHLIST
12069	SELMAN AND COMPANY	LB4096 20260501	05/01/2026	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	133.12	

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12070	SOUTH LAKE COUNTY FIRE PROTECTION D	PPE043026 8999	04/30/2026	PAYROLL	357-9557-795-09-00-00	26,639.12	
12071	TELEFLEX LLC	9511524515	05/05/2026	EMS SUPPLIES	357-9557-795-19-40-MS	1,769.63	
12071	TELEFLEX LLC	9511524517	05/05/2026	EMS SUPPLIES	357-9557-795-19-40-MS	320.68	
12072	WITTMAN ENTERPRISES	202602C1858	05/01/2026	AMBULANCE BILLING FEB 2026	357-9557-795-23-80-AB	3,755.61	
12072	WITTMAN ENTERPRISES	202603C1858	05/14/2026	AMBULANCE BILLING MAR 2026	357-9557-795-23-80-AB	3,640.12	
12073	US BANK			VARIOUS (SEE ATTACHED)		174.63	
12074	US BANK			VARIOUS (SEE ATTACHED)		7,249.08	
12075	U.S.BANK			VARIOUS (SEE ATTACHED)		49,462.51	
					TOTAL	412,069.36	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total Req No / Descr 2
12073	BENNETT VALLEY GOLF COURSE	3114943	03/04/2026	MEALS TRNG BUREAU WORKSHOP	357-9557-795-28-30-TB	174.63 CAL FIRE TRAINING BUREAU
					SUBTOTAL	174.63
04/13/26	STATUS: Approved					
12074	DYNAMIC PRINCIPLES	11602	04/13/2026	RADIO GEAR	357-9557-795-28-30-PB	423.99 CAL FIRE PREVENTION BUDGET
12074	SOUNDGEAR	12133	04/14/2026	HEARING PROTECTION	357-9557-795-28-30-PB	1,599.00 CAL FIRE PREVENTION BUDGET
12074	STEALTHGEAR USA	172655	04/13/2026	RESTRAINT DEVICE	357-9557-795-28-30-PB	466.55 CAL FIRE PREVENTION BUDGET
12074	AMERICAN FLAGS EXPRESS	333014	04/16/2026	FLAG POLE REPAIR	357-9557-795-18-00-60	363.48
12074	B AND G TIRE OF MIDDLETOWN	61607	04/21/2026	WHEEL BARROW TIRE TUBE	357-9557-795-27-00-60	10.73
12074	HALEY STRATEGIC PARTNERS LLC	72438	04/13/2026	RIFLE ACCESSORIES	357-9557-795-28-30-PB	1,538.92 CAL FIRE PREVENTION BUDGET
12074	PETERSON	PC060202476	03/31/2026	EX6021 MAINTENANCE PARTS	357-9557-795-17-00-60	2,846.41
					SUBTOTAL	7,249.08
12075	OPPERMAN & SON INC	01P90085	04/23/2026	VEHICLE REPAIR PARTS E6321	357-9557-795-17-00-63	88.73
12075	JAMF SOFTWARE LLC	101360164	05/09/2026	DEVICE MGMT SOFTWARE ME 06/09/26	357-9557-795-28-30-60	92.00
12075	MATHESON TRI GAS INC	12299 043026	04/30/2026	MEDICAL OXYGEN	357-9557-795-19-40-O	1,201.08
12075	ARMED FORCE PEST CONTROL	129924	05/01/2026	PEST CONTROL	357-9557-795-18-00-60	250.00
12075	ARMED FORCE PEST CONTROL	129925	05/01/2026	PEST CONTROL	357-9557-795-18-00-60	500.00
12075	ICE WATER CO	144668	04/23/2026	HYDRATION FOR STATIONS	357-9557-795-13-00-60	32.00
12075	ICE WATER CO	144668	04/23/2026	HYDRATION FOR STATIONS	357-9557-795-13-00-63	16.00
12075	ICE WATER CO	144668	04/23/2026	HYDRATION FOR STATIONS	357-9557-795-13-00-62	16.00
12075	LAKE COUNTY WASTE SOLUTIONS	177704386U033	05/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	141.85
12075	LAKE COUNTY WASTE SOLUTIONS	177704396U033	05/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	205.56
12075	LAKE COUNTY WASTE SOLUTIONS	177704426U033	05/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	82.22
12075	AW EQUIPMENT REPAIR INC	1819	03/19/2026	VEHICLE REPAIR E6321	357-9557-795-17-00-63	2,775.00
12075	AW EQUIPMENT REPAIR INC	1854	04/27/2026	VEHICLE C SERVICE, REPAIR U6021	357-9557-795-17-00-60	1,931.38
12075	AW EQUIPMENT REPAIR INC	1855	04/28/2026	VEHICLE REPAIR R6031	357-9557-795-17-00-60	525.00
12075	AW EQUIPMENT REPAIR INC	1857	05/08/2026	VEHICLE REPAIR E6031	357-9557-795-17-00-60	150.00
12075	AW EQUIPMENT REPAIR INC	1858	05/08/2026	VEHICLE REPAIR T6011	357-9557-795-17-00-60	609.11
12075	AW EQUIPMENT REPAIR INC	1859	05/08/2026	VEHICLE REPAIR U6011	357-9557-795-17-00-60	450.00
12075	AW EQUIPMENT REPAIR INC	1862	05/12/2026	VEHICLE REPAIR WT6011	357-9557-795-17-00-60	1,292.44
12075	AW EQUIPMENT REPAIR INC	1864	05/13/2026	VEHICLE REPAIR E6031	357-9557-795-17-00-60	975.00
12075	AW EQUIPMENT REPAIR INC	1865	05/13/2026	VEHICLE C SERVICE, REPAIR E6011	357-9557-795-17-00-60	3,900.00
12075	HARDESTERS	501959	04/30/2026	STA 62 BUILDING MAINT SUPPLIES	357-9557-795-18-00-62	41.34
12075	HARDESTERS	499000	04/30/2026	STA 62 BATTERIES	357-9557-795-14-00-62	42.88
12075	HARDESTERS	503119	04/30/2026	STA 60 SUPPLIES	357-9557-795-14-00-60	21.11
12075	HARDESTERS	502210	04/30/2026	STA 60 SUPPLIES	357-9557-795-14-00-62	27.42
12075	HARDESTERS	501636	04/30/2026	STA 60 HARDWARE	357-9557-795-14-00-60	38.94
12075	HARDESTERS	501646	04/30/2026	STA 60 FLAG POLE ROPE REPL	357-9557-795-14-00-60	21.44
12075	HARDESTERS	503135	04/30/2026	STA 60 WEEDEATER SUPPLIES	357-9557-795-27-00-60	19.29
12075	HARDESTERS	502413	04/30/2026	STA 60 CLEANING SUPPLIES	357-9557-795-14-00-60	42.00
12075	HARDESTERS	499274	04/30/2026	STA 60 EQUIPMENT FUEL	357-9557-795-27-00-60	107.24
12075	HARDESTERS	503159	04/30/2026	STA 60 TRAINING SUPPLIES	357-9557-795-18-00-60	59.97
12075	HARDESTERS	499289	04/30/2026	CLOVERDALE/GEYERS REPAIR SUPPLIES	357-9557-795-28-30-60	32.12
12075	LAKE PARTS INC	180634	04/30/2026	U6022 FILTERS, OIL & STEERING BOX	357-9557-795-17-00-60	1,649.25
12075	LAKE PARTS INC	180635	04/30/2026	WT6211 CABLE REPAIR	357-9557-795-17-00-62	13.77
12075	LAKE PARTS INC	180733	04/30/2026	E6321 HOSE REPAIR	357-9557-795-17-00-63	199.44
12075	LAKE PARTS INC	180736	04/30/2026	U6022 STEERING REPAIR	357-9557-795-17-00-60	71.10
12075	LAKE PARTS INC	180738	04/30/2026	U6022 STEERING REPAIR	357-9557-795-17-00-60	186.28
12075	LAKE PARTS INC	181029	04/30/2026	EMS TRAILER CONNECTOR REPL	357-9557-795-17-00-60	14.28
12075	LAKE PARTS INC	181544	04/30/2026	E6031 HATCHBACK LIFT SUPPORT	357-9557-795-17-00-60	99.14
12075	LAKE PARTS INC	181591	04/30/2026	E6031 ALTERNATOR REPL	357-9557-795-17-00-60	870.41
12075	LAKE PARTS INC	181691	04/30/2026	STA 60 VEH REPAIR	357-9557-795-17-00-60	80.49
12075	LAKE PARTS INC	181839	04/30/2026	U6021 FILTERS & COOLANT	357-9557-795-17-00-60	740.72

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12075	LAKE PARTS INC	181875	04/30/2026	U6021 FILTER REPLACEMENT	357-9557-795-17-00-60	13.29	
12075	LAKE PARTS INC	181893	04/30/2026	U6021 BATTERY REPL	357-9557-795-17-00-60	380.25	
12075	LAKE PARTS INC	181894	04/30/2026	U6022 CORE RETURN INV180634	357-9557-795-17-00-60	-263.18	
12075	LAKE PARTS INC	181895	04/30/2026	U6022 CORE RETURN INV180634, 180738	357-9557-795-17-00-60	-650.75	
12075	LAKE PARTS INC	181978	04/30/2026	U6021 CORE RETURN INV181893	357-9557-795-17-00-60	-36.00	
12075	LAKE PARTS INC	182181	04/30/2026	E6031 CORE RETURN INV181591	357-9557-795-17-00-60	-91.35	
12075	ULINE	208072945	05/14/2026	PARKING BLOCK 8'	357-9557-795-18-00-62	2,615.28	
12075	MEDIACOM	30098349 053126	04/21/2026	INTERNET SVC	357-9557-795-12-00-64	99.99	
12075	MEDIACOM	30128147 051626	04/07/2026	INTERNET SVC	357-9557-795-12-00-63	116.08	
12075	MEDIACOM	30165883 052626	04/17/2026	INTERNET SVC	357-9557-795-12-00-62	116.08	
12075	MEDIACOM	30173705 052626	04/17/2026	INTERNET SVC	357-9557-795-12-00-60	129.99	
12075	LEES SPORTING GOODS	3389	05/06/2026	NAME TAGS (5)	357-9557-795-11-00-U	69.33	
12075	STAPLES ONLINE	391625596	04/30/2026	COFFEE CUP REPL	357-9557-795-14-00-60	151.42	
12075	BRANDON SKINNER	418	04/19/2026	EXTEND POWER CORD	357-9557-795-18-00-60	250.00	
12075	BRANDON SKINNER	419	04/19/2026	WARNING SIREN REPAIR	357-9557-795-18-00-62	400.00	
12075	TRACTOR SUPPLY CO	439049	04/23/2026	STEAM CLEANER	357-9557-795-18-00-60	549.14	
12075	HIDDEN VALLEY LAKE CSD	50050000 043026	04/30/2026	WATER/SEWER	357-9557-795-30-00-W3	216.07	
12075	FERRELLGAS	50115647	04/27/2026	PROPANE FILL	357-9557-795-30-00-P2	235.63	
12075	AMAZON	5128232	04/30/2026	SMOKE MACHNE REPL	357-9557-795-14-00-60	85.78	PO 2026-0035
12075	VERIZON WIRELESS	6142122011	04/26/2026	CELLULAR SVC ME 05/26/26	357-9557-795-12-00-62	1,130.54	
12075	B AND G TIRE OF MIDDLETOWN	61551	04/14/2026	TIRE REPL EMS TRAILER	357-9557-795-17-00-60	299.54	
12075	AMAZON	6425852	04/30/2026	WALL MOUNTED EXHAUST FAN	357-9557-795-28-30-PB	94.08	CAL FIRE PREVENTION BUDGET
12075	RECORD BEE	6967288	05/07/2026	LEGAL PUBLICATION	357-9557-795-24-00-00	69.18	
12075	AMAZON	7453808	04/28/2026	ELECTRONIC DEVICES	357-9557-795-28-30-PB	1,340.59	CAL FIRE PREVENTION BUDGET
12075	STERICYCLE INC	8014002539	04/17/2026	MEDICAL WASTE MB 05/01/26	357-9557-795-19-40-MW	109.38	
12075	STERICYCLE INC	8014143256	04/24/2026	MEDICAL WASTE PICKUP	357-9557-795-19-40-MW	105.54	
12075	AMAZON	8154646	05/05/2026	VEHICLE WASHING SUPPLIES	357-9557-795-14-00-62	495.31	
12075	EMBASSY SUITES BY HILTON MONTEREY B	84191841	04/24/2026	FDAC LODGING	357-9557-795-29-50-B	1,522.35	
12075	ZOLL MEDICAL CORPORATION	91005441	04/14/2026	HEART MONITOR, AUTOPULSE, AED	357-9557-795-28-48-60	5,076.87	
12075	STREAMLINE SOFTWARE INC	D933AAE6-0045	05/01/2026	WEBSITE HOSTING MB 05//01/26	357-9557-795-28-30-60	524.30	
12075	STREAMLINE SOFTWARE INC	D933AAE6-0046	05/01/2026	DOCACCESS MB 05/01/26	357-9557-795-28-30-60	400.00	
12075	HP INC	H314899461	04/28/2026	TONER CARTRIDGES 3 SETS	357-9557-795-22-70-60	3,071.74	
12075	ZOOM VIDEO COMMUNICATIONS INC	INV353713169	05/11/2026	BOARD MTG REMOTE ACS ME 06/10/26	357-9557-795-23-80-SP	16.99	
12075	CASTINO RESTURANT EQUIPMENT AND SUP	P099035	05/12/2026	ICE MACHINE REPL	357-9557-795-38-00-63	4,133.63	
12075	PETERSON	PC060203036	04/29/2026	GRADING, SIZING BUCKETS EX6021	357-9557-795-17-00-60	7,073.42	
					SUBTOTAL	49,462.51	

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Budget Expenditure Ledger Report

	Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed	Pending Exp
795 (Budget Exp Acct) Accts Payable						
01-11 Salaries & Wages-Permanent	6,300.00	6,300.00	5,400.00	900.00	85.71	0.00
01-12 Salaries & Wages-Temporary	150,000.00	271,632.00	243,928.18	27,703.82	89.80	0.00
01-13 Salaries & Wages-Overtime	36,000.00	96,000.00	95,655.84	344.16	99.64	0.00
02-21 FICA/Medicare-Emplyr Share	14,800.00	26,800.00	26,773.77	26.23	99.90	0.00
03-30 Insurance	35,595.00	31,595.00	16,788.34	14,806.66	53.14	919.53
03-31 Unemployment Insurance	3,900.00	3,900.00	2,264.86	1,635.14	58.07	0.00
04-00 Workers Compensation	57,656.00	57,656.00	53,295.00	4,361.00	92.44	0.00
09-00 Payroll Clearing	0.00	0.00	47,155.64	-47,155.64	N/A	26,639.12
11-00 Clothing & Personal Supplies	30,035.00	100,835.00	87,773.24	13,061.76	87.05	158.95
12-00 Communications	30,000.00	29,500.00	26,213.75	3,286.25	88.86	1,592.68
13-00 Food	5,335.00	10,335.00	9,403.51	931.49	90.99	64.00
14-00 Household Expense	15,750.00	23,750.00	16,764.17	6,985.83	70.59	1,199.35
15-10 Insurance-Other	120,000.00	120,000.00	114,754.66	5,245.34	95.63	338.00
17-00 Maintenance-Equipment	111,585.00	176,585.00	166,778.46	9,806.54	94.45	31,383.17
18-00 Maint-Bldgs & Imprvmts	129,136.00	129,136.00	84,365.88	44,770.12	65.33	6,408.21
19-40 Medical Expense	70,500.00	85,500.00	77,159.57	8,340.43	90.25	6,496.65
20-00 Memberships	1,983.00	6,983.00	5,965.00	1,018.00	85.42	0.00
22-70 Office Supplies	5,000.00	5,000.00	3,526.96	1,473.04	70.54	3,336.22
22-71 Postage	2,800.00	2,800.00	1,608.86	1,191.14	57.46	0.00
23-80 Professional, Specialized Svc	5,151,923.00	4,926,552.00	1,809,465.41	3,117,086.59	36.73	8,687.72
24-00 Publications & Legal Ntcs	1,155.00	1,155.00	259.58	895.42	22.47	69.18
27-00 Small Tools & Instruments	3,675.00	3,675.00	1,451.62	2,223.38	39.50	162.96
28-30 Special Dept Supp & Svcs	314,929.00	314,929.00	170,434.17	144,494.83	54.12	13,488.79
28-48 Special Dept Ambulance Exp	152,797.00	486,671.00	436,358.72	50,312.28	89.66	5,076.87
29-50 Transportation & Travel	20,500.00	20,500.00	9,536.83	10,963.17	46.52	1,522.35
30-00 Utilities	106,661.00	106,661.00	81,933.10	24,727.90	76.82	6,063.78
38-00 Inventory Items	28,575.00	28,575.00	12,445.44	16,129.56	43.55	8,080.39
48-00 Taxes & Assessments	210.00	210.00	132.69	77.31	63.19	0.00
61-60 Bldgs & Imprv	0.00	65,000.00	4,698.08	60,301.92	7.23	6,070.00
62-72 Autos & Light Trucks	0.00	60,000.00	56,972.31	3,027.69	94.95	0.00
62-74 Cap FA-Eqt Other	0.00	2,217,020.00	1,959,158.42	257,861.58	88.37	249,450.44
62-79 Pr Yr	0.00	0.00	0.00	0.00	N/A	0.00
63-13 Construction in Progress	0.00	160,000.00	50,760.74	109,239.26	31.73	32,875.00
90-91 Contingencies	1,115,536.00	830,536.00	0.00	830,536.00	0.00	0.00
* 795 Subtotal	7,722,336.00	10,405,791.00	5,679,182.80	4,726,608.20	54.58	410,083.36
** Fund 357 Total	7,722,336.00	10,405,791.00	5,679,182.80	4,726,608.20	54.58	410,083.36

Accounts requiring budget transfers

461-66-15 Mitigation Fee

1,986.00

** Grand Total

412,069.36

	<u>Orig Budget</u>	<u>Adj Budget</u>	<u>YTD Revenues</u>	<u>Unrealized Bal</u>	<u>% Realized</u>
411 Property Taxes	1,803,000.00	1,803,000.00	1,827,694.98	-24,694.98	101.37
422 Permits	0.00	0.00	0.00	0.00	N/A
441 Revenue from Use of Money	160,000.00	160,000.00	218,630.40	-58,630.40	136.64
453 State Aid	49,450.00	1,100,485.00	522,612.64	577,872.36	47.49
455 Other Federal	0.00	998,571.00	1,583,571.42	-585,000.42	158.58
456 Other Government Agencies	0.00	0.00	65,630.54	-65,630.54	N/A
465 Public Protection	694,000.00	1,210,982.00	1,237,207.90	-26,225.90	102.17
466 Other Current Services	2,132,150.00	2,132,150.00	1,622,102.99	510,047.01	76.08
491 Other	0.00	37,300.00	73,605.54	-36,305.54	197.33
492 Other Revenue	0.00	0.00	24,282.77	-24,282.77	N/A
502 Operating Transfers	0.00	350,000.00	350,000.00	0.00	100.00
* Grand Total	4,838,600.00	7,792,488.00	7,525,339.18	267,148.82	96.57

Run Date: 05/15/2026 10:14:18pm
Fiscal Year: 2026
Selection Criteria: See Cover Page

South Lake County
Fire Protection District
Cost Accounting Management System
G/L Balance Sheet

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By: GF

<u>Account</u>	<u>General Ledger Acct</u>	<u>Balance</u>
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	11,862,833.10
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	357-9557-390-00-00-00	4,459,460.10
General	357-9557-391-01-00-00	154,702.00
Unreserved-Designated	357-9557-392-00-00-00	3,484,536.00
Equipment Reserve	357-9557-392-04-00-00	1,409,451.00
Medical Insurance Reserve	357-9557-392-12-00-00	224,888.00
Medical Svcs & Eqpt Reserve	357-9557-392-25-00-00	2,129,796.00
* Equity accts Subtotal		
** 357 Subtotal		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	24,426.20
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	366-0000-390-00-00-00	24,426.20
* Equity accts Subtotal		
** 366 Subtotal		
*** Grand Total		

*** END OF REPORT ***