



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

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING
Tuesday, December 16, 2025, 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.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. Consider and approve participation (Collection 1 of 4, \$37,902.52 for Calendar Year 2026) in State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services (PP-GEMT IGT) and authorize Chief to execute Certification Form, and approve Resolution No. 2025-26-08, A Resolution Canceling Reserves for Participation in PP-GEMT IGT. Placed on the agenda by SSA Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.b. Consider and accept Pass Through Grant Subaward #LI2025-006 of \$585,000 for purchase of Water Tender and authorize Director Comisky to execute the Pass Through Grant Subaward. Placed on the agenda by Director Jim Comisky.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Consider and approve the purchase and installation of Equipment Shed. Placed on the agenda by the Equipment and Facilities Committee.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.d. Consider and approve the purchase of a South Lake Sedan for District use. Placed on the agenda by the Equipment and Facilities Committee.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.e. Consider and approve payment of Member's Expense Claim received 30 days after being incurred. Placed on agenda by SSA Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.f. Consider and adopt Resolution No. 2025-26-09, A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues. Placed on agenda by SSA Gloria Fong.

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. November 18, 2025 – Regular Meeting Minutes

8.b. Warrants – December

9. Motion to Adjourn Meeting:

Posted December 12, 2025 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/83240988868>

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

Meeting ID: 883 5969 2376

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.

Chief Report 12/12/2025

North Division Operations:

- Boggs Copter will return to AMU on 12/13. A change this year means we will likely have a couple of weeks of Region Copter coverage from the Base over the winter.
- Seasonal layoffs for the Engines closure of some and Stations will occur on 12/15/2025.
- The Amador period will begin on 12/15/2025.
- Fuels work will continue around the Division, including Boggs, Upper Lake, Lakeport, Clearlake, and Lower Lake.

Camp Operations:

- Camp consolidation continues, with the Parlin Fork crew arriving on 12/15.
- Equipment and buses will arrive before, with staff actively moving equipment.
- Lots of work around the Camp with an expanded garden and parking area in the works.

South Lake Operations:

- Facilities and equipment committee meeting meets on 12/15.
- The new water tender build has been continuing, with some challenges on the remote-control monitor mounting. The delivery date is closer to the end of the month.
- Multiple meetings on the new HVL station and the flood mapping. The consultants and the County Building Official are working to resolve the issues.
- Two new Engine builds are proceeding, build-ups are mounted, and we are working on plumbing and wiring. An inspection date has been established for the third week of January, with FEM Rod Cavanaugh, BC Lau, and DC Duncan traveling back to conduct the inspections.
- South Lake Dinner is the evening of the 12th at the Greenview.
- A very successful Totes4Teens event held at the Lions Club.
- South Lake hosted the Annual Bucket Brigade blood drive on the 6th, which had a great turnout.

End of Report, Paul

CY 2026 PP-GEMT Invoice #1 – South Lake County Fire Protection District (NPI 1265432801)

Date Tue 12/2/2025 10:59 AM

2 attachments (2 MB)

 South Lake County Fire Protection District (NPI 1265432801) CY 2026 Invoice #1.pdf; CY 2026 IGT Certification Form.pdf;

This Message Is From an External Sender

This message came from outside your organization.

Report Suspicious

Hello,

As a PP-GEMT participating funding entity, you have elected to make an intergovernmental transfer (IGT) to the Department of Health Care Services (DHCS) as a voluntary contribution to the non-federal share (NFS) of Medi-Cal expenditures for the PP-GEMT Program.

Attached is the PP-GEMT CY 2026 contribution Invoice #1, which is being sent to you 45-days before the contribution due date. Also attached is a blank IGT Certification form, which will need to be signed and returned two-weeks before the collection due date. Please do not initiate your Invoice #1 contribution until the IGT Certification form has been returned to DHCS and you have received the Wire Request Memo instructions in response. Note, electronic signatures will be accepted. To submit your IGT Certification form, simply “reply all” directly to this email. Please read all details provided below, as it may answer potential questions.

IGT Certification Form: Due January 2, 2026, 5:00 p.m.

This document certifies that you are making the IGT to DHCS as a voluntary contribution. Funding entities will be asked to submit a new IGT Certification with every contribution. Prior to submitting your IGT Certification form, please ensure that pages 1 and 3 have been completed using the legal funding entity name as it appears on the [NPI Registry](#), and the IGT contribution amount entered matches the total contribution amount on your invoice PDF. Once DHCS has received the correctly completed IGT Certification form, you will be sent the Wire Request Memo, which will provide specific instructions for submitting your IGT contribution. Please do not use prior payment instructions, as the banking information may have changed.

PP-GEMT IGT Invoice: Due January 16, 2026, 10:00 a.m.

DHCS will continue to send one combined and itemized invoice for PP-GEMT managed care (MC) and fee-for-service (FFS) dollars. This enables you to send a single contribution for the total amount due. Please see below for important updates on invoice itemization.

PP-GEMT Administration Fee:

This invoice does not include the 10% percent administrative fee. At this time, DHCS does not have a timeframe of when to expect CMS approval of the administrative fee collection; however, DHCS will communicate any updates as they become available. Collections will likely be on a go forward basis (i.e., no retro-collection).

CY 2026 Non-Federal Share Increase:

The NFS represents the portion of PP-GEMT Program costs that public providers are required to fund, as outlined in Assembly Bill 1705. This amount is adjusted annually to reflect changes in program dynamics, including increases in the supplemental add-on amount and other contributing factors. For CY 2026, providers will notice a higher NFS reflected on their invoices. Key drivers of this increase include:

- An increase in the CY 2026 add-on amount to \$1,518.61, up from the previously approved amount of \$1,049.98.
- Most notably were shifts in statewide utilization trends and continued trip increases in the proportion of GEMT trips delivered by public providers.

PP-GEMT Reconciliation Updates:

Reconciliation efforts for the prior CY 2024 and CY 2025 service periods under the FFS and MC delivery systems, respectively, are still ongoing and are tentatively scheduled to be reflected on CY 2026 Invoice #2 and Invoice #4. For an overview of the MC reconciliation process, please refer to the “Managed Care Reconciliation Methodology” document, available on the PP-GEMT [website](#). Reconciliations will be reflected in two six-month periods for each Invoice #2 and Invoice #4 period.

CY 2026 Invoicing Schedule:

Please refer to the table below for the CY 2026 Invoicing Schedule, which is also detailed on your invoice PDF. All invoices will continue to be sent 45-days before the collection due date.

CY 2026 Invoicing Schedule		
CY 2026 Invoice #1	Invoice Packets Sent	12/2/2025
	IGT Certifications Due	1/2/2026
	Payment Due	1/16/2026
CY 2026 Invoice #2	Invoice Packets Sent	3/3/2026
	IGT Certifications Due	4/3/2026
	Payment Due	4/17/2026
CY 2024 FFS Recon #1	Date of Service	Jan - Jun 2024
CY 2025 MC Recon #1	Date of Service	TBD
CY 2026 Invoice #3	Invoice Packets Sent	6/2/2026
	IGT Certifications Due	7/3/2026
	Payment Due	7/17/2026
CY 2026 Invoice #4	Invoice Packets Sent	9/1/2026
	IGT Certifications Due	10/2/2026
	Payment Due	10/16/2026
CY 2024 FFS Recon #2	Date of Service	Jul - Dec 2024
CY 2025 MC Recon #2	Date of Service	TBD

**Schedule subject to change*

Thank you,

Bryan Parisi | Associate Governmental Program Analyst
 Capitated Rates Development Division
 California Department of Health Care Services



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**PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION (PP-GEMT) PROGRAM
MANAGED CARE AND FEE FOR SERVICE — INVOICE**

Entity Information:
Entity Name: South Lake County Fire Protection District
NPI: 1265432801

Due Date: 1/16/2026

Payment Details:		
Year:	2026	Contribution #: 1
Total Amount Due:	\$37,902.52	

Program/Payee Information:
Vendor Name: California Department of Health Care Services
PP-GEMT Program Email: AB1705@dhcs.ca.gov

Banking Information:	
Bank Name:	US Bank
<i>Please await Wire Request Memo for payment instructions</i>	
Payment Methods Accepted:	
ACH or Wire Transfer	

Payment Instructions:
Attention: Please review, sign, and submit the Intergovernmental Transfer (IGT) Certification form by **January 2, 2026**, to AB1705@dhcs.ca.gov. IGT Certification forms are required to be submitted prior to each collection due date. Once the IGT Certification form is received, DHCS will send a Wire Request Memo providing payment details and instructions. ***Please do not send your IGT payment until you have received the Wire Request Memo as payment details are subject to change.***

IGT Non-Federal Share (NFS) Breakdown By DHCS Delivery System			
<u>Managed Care (MC)</u>			
	MC NFS #1	\$	36,407.49
<u>Fee For Service (FFS)</u>			
	FFS NFS #1	\$	1,495.03
	Total* IGT Transfer Amount:	\$	37,902.52

**Any differences are due to rounding.*

CY 2026 Invoicing Schedule

CY 2026 Invoice #1	Invoice Packets Sent	12/2/2025
	IGT Certifications Due	1/2/2026
	Payment Due	1/16/2026

CY 2026 Invoice #2	Invoice Packets Sent	3/3/2026
	IGT Certifications Due	4/3/2026
	Payment Due	4/17/2026
CY 2024 FFS Recon #1	Date of Service	Jan - Jun 2024
CY 2025 MC Recon #1	Date of Service	TBD

CY 2026 Invoice #3	Invoice Packets Sent	6/2/2026
	IGT Certifications Due	7/3/2026
	Payment Due	7/17/2026

CY 2026 Invoice #4	Invoice Packets Sent	9/1/2026
	IGT Certifications Due	10/2/2026
	Payment Due	10/16/2026
CY 2024 FFS Recon #2	Date of Service	Jul - Dec 2024
CY 2025 MC Recon #2	Date of Service	TBD



Michelle Baass | Director

**PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION PROGRAM
INTERGOVERNMENTAL TRANSFER CERTIFICATION FORM
STATE CALENDAR YEAR 2026**

I, the undersigned, hereby declare and certify on behalf of
South Lake County Fire Protection District (the "Public Entity") as follows:

1. As a public administrator, a public officer, or other public individual, I am duly authorized to make this certification.
2. The Public Entity elects to make this intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share (NFS) of Medi-Cal expenditures for purposes of Assembly Bill 1705 (2019) pursuant to Sections 14105.94, 14105.945, 14129, 14129.3, and 14164 of the Welfare and Institutions (W&I) Code. All funds transferred pursuant to this certification qualify for federal financial participation (FFP) pursuant to Section 1903(w) of the Social Security Act and Title 42 of the Code of Federal Regulations, Section 433 Subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, federal money excluded from use as the NFS, impermissible health care-related taxes, or non-bona fide provider-related donations.
3. Voluntary contributions attributable to the period of January 1, 2024, through December 31, 2026, will be made via recurring transfers as indicated on the invoices provided to the Public Entity by DHCS. The voluntary contributions made by the Public Entity may also include adjustments related to the calendar year (CY) 2024 and CY 2025 rating period's NFS reconciliation as described in paragraph 7 below. Please note, the total IGT amount at the bottom of this IGT certification will continue to be itemized on your invoice which is sent to you along with this IGT certification form 45-days in advance of the IGT contribution due date. The Public Entity acknowledges that any transfers made pursuant to this certification during this time period are considered an elective IGT made pursuant to W&I Code sections 14105.945 and 14164, to be used by DHCS, subject to paragraph four herein, exclusively as the source for the NFS of ground emergency medical transport public provider supplemental payments in both



PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION PROGRAM
INTERGOVERNMENTAL TRANSFER CERTIFICATION FORM
STATE CALENDAR YEAR 2026

Medi-Cal fee for service (FFS) payments and the portion of the risk-based capitation rate to Medi-Cal managed care health plans associated with reimbursement made in accordance with Section 14105.945, subdivision (h)(1) (hereafter, the AB 1705 Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Program, or the (PP-GEMT Program), and DHCS costs associated with administering the PP-GEMT Program.

4. DHCS may accept this voluntary contribution to the extent it is able to obtain FFP for the PP-GEMT Program as permitted by federal law. In the event DHCS is unable to obtain FFP for the PP-GEMT Program, or the full payments cannot otherwise be made to and retained by eligible public providers, and, therefore, all or a portion of the transferred amount cannot be used as the NFS of payments, DHCS will notify the Public Entity via e-mail and return the applicable portion of the unused IGT amount.
5. The Public Entity acknowledges that state law in W&I Code section 14105.945, subdivision (h)(2) authorizes DHCS, upon obtaining any necessary approvals, to assess a ten percent (10%) fee on each transfer of public funds to the state to pay for health care coverage and to reimburse DHCS its costs associated with administering the PP-GEMT Program. The Public Entity acknowledges that while DHCS is not assessing this fee currently pending federal approval, DHCS has not waived its right to assess the administrative fee under state law upon obtaining any necessary federal approvals.
6. The Public Entity acknowledges that the IGT is to be used by DHCS for the filing of a claim with the federal government for federal funds and understands that any misrepresentation regarding the IGT may violate federal and state law.
7. The amount voluntarily transferred to DHCS is based on the estimated Medi-Cal FFS and Medi-Cal managed care NFS of ground emergency medical transport payments, as referenced in paragraph three herein. Since the amount to be voluntarily transferred to DHCS will be based on an estimate, the Public Entity acknowledges that a reconciliation of the voluntary NFS contributions to the actual NFS expenditures will occur. To the degree necessary to fund the NFS for the PP-GEMT Program, amounts due to or owed by Public Entity as a result of the reconciliation may be offset against, or added to, future transfers as applicable



PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION PROGRAM
INTERGOVERNMENTAL TRANSFER CERTIFICATION FORM
STATE CALENDAR YEAR 2026

and as determined by DHCS. DHCS may accept a voluntary contribution to the extent it is able to obtain FFP for PP-GEMT payments as permitted by federal law.

8. The Public Entity acknowledges that all records of funds transferred are subject to review and audit upon DHCS' request. The Public Entity will maintain documentation supporting the allowable funding source of the IGTs.
9. Upon notice from the federal government of a disallowance or deferral related to this IGT, the Public Entity responsible for this IGT shall be the entity responsible for the federal portion of that expenditure.

I hereby declare under penalty of perjury under the law of the United States that the foregoing is true and correct to the best of my knowledge. I further understand that the known filing of a false or fraudulent claim, or making false statements in support of a claim, may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.

Executed on this ____ day of _____, 20__ at _____, California.

Signature of Authorized Person: _____

Name of Authorized Person: _____

Title of Authorized Person: _____

Name of Public Entity: South Lake County Fire Protection District

NPI of Public Entity: _____

Amount of IGT: \$ 37,902.52



1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2025-26 08**

5
6 **A RESOLUTION CANCELING RESERVES FOR PARTICIPATION IN THE**
7 **STATE INTERGOVERNMENTAL TRANSFER PROGRAM**

8
9 **WHEREAS, GOVERNMENT CODE 29130**, provides that canceling reserves may be
10 available for specific appropriation by a four-fifths vote of the Board at a noticed public hearing held
11 as part of any regular or special meeting of which all members have had reasonable notice; and,
12

13 **WHEREAS**, South Lake County Fire Protection District has reserves designated for Medical
14 Services and Equipment in the amount of \$1,651,297, which can only be used for health care
15 services including, but not limited to salaries, supplies, and equipment; and
16

17 **WHEREAS**, South Lake County Fire Protection District recognizes the need to participate in
18 the State Department of Health Care Services Public Provider Intergovernmental Transfer Program
19 for Ground Emergency Medical Transportation Services by approving execution of Certification
20 Forms for Calendar Year 2026 Contribution #1 of 4.
21

22 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake County
23 Fire Protection District Board of Directors hereby directs the County Auditor-Controller to cancel
24 reserves in the amount of \$37,902 and appropriate funds for the State Intergovernmental Transfer
25 Program according to the following:
26

27 Decrease 357-9557-392.25-00 Medical Services and Equipment Reserves \$37,902
28 Increase 357-9557-795.28-48 Special Dept Exp / Ambulance Exp \$37,902
29

30 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
31 Lake County Fire Protection District at a regular meeting held on the 16th day of December, 2025
32 by the following vote:
33

34 AYES:

35 NOES:

36 ABSENT OR NOT VOTING:

37
38 BY:

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MATTHEW STEPHENSON, President, Board of Directors

39
40
41 ATTEST:

Gloria Fong, Clerk to the Board of Directors
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56



Pass Through Grant Subaward Information and Instructions

- 1. GRANT SUBAWARD NUMBER:** This section will be completed by Cal OES.
- 2. SUBRECIPIENT:** The Subrecipient is the unit of government or community based organization (CBO) that will have legal responsibility for these grant funds (e.g. County of Alameda, City of Fresno or Women's Place of Merced).
- 3. IMPLEMENTING AGENCY:** Enter the complete name of the agency responsible for the day-to-day operation of the grant (e.g. Sheriff, Police Department, or Department of Public Works). If the Implementing Agency is the same as the Subrecipient, enter the same title again.
- 4. PAYMENT ADDRESS:** Enter the address payment should be mailed to, including nine-digit zip code.
- 5. GRANT SUBAWARD PERFORMANCE PERIOD** Enter beginning and ending dates of the performance period for the Grant Subaward. (mm/dd/yyyy)
- 6. PURPOSE:** This section will be completed by Cal OES.
- 7. FUND ALLOCATION, AUTHORITY, AND GRANT SUBAWARD TOTAL:** This section will be completed by Cal OES.
- 8. CERTIFICATION:** This section will be completed by Cal OES.
- 9. CA PUBLIC RECORDS ACT REQUEST:** This section will be completed by Cal OES.
- 10. AUTHORIZED SIGNER:** Provide the name, title, and signature of the person who is vested with the authority to enter into this Grant Subaward, and has the approval of the City/County Financial Officer, City Manager, County Administrator, Governing Board Chair, or other Approving Body.

Search 'South Lake' at <https://legiscan.com/CA/text/SB105/id/3270023>



Pass Through Grant Subaward

1. PASS THROUGH GRANT SUBAWARD #: LI2025-006

The California Governor's Office of Emergency Services (Cal OES) hereby makes a Grant Subaward of funds to the following:

2. SUBRECIPIENT: _____

3. IMPLEMENTING AGENCY: _____

4. PAYMENT MAILING ADDRESS: _____
(Street) (City) (Zip+4)

5. GRANT SUBAWARD PERFORMANCE PERIOD: _____

6. PURPOSE:

7. FUND ALLOCATION, AUTHORITY, AND GRANT SUBAWARD TOTAL:							
Enactment Year	Fund Source	Authorizing Legislation	Chapter	Statutes	Item Number	Provision	Total Award

8. CERTIFICATION: I hereby certify I am vested with the authority to enter into this Grant Subaward, and have the approval of the City/County Financial Officer, City Manager, County Administrator, Governing Board Chair, or other Approving Body. The Subrecipient certifies that all funds received pursuant to this agreement will be spent exclusively on/for activities specified in the purpose section above in the Grant Subaward. The Subrecipient agrees to administer the Grant Subaward in accordance with all applicable state and federal laws.

9. CA PUBLIC RECORD ACT REQUEST: Grant Subaward applications/awards are subject to the California Public Records Act, Government Code section 6250 et seq. Do not put any personally identifiable information or private information on this application. If you believe that any of the information you are putting on this application is exempt from the Public Records Act, please attach a statement that indicates what portions of the application and the basis for the exemption. Your statement that the information is not subject to the Public Records Act will not guarantee that the information will not be disclosed.

10. AUTHORIZED SIGNER:

Name: _____ Title: _____

Signature: _____ Date: _____

(FOR CAL OES USE ONLY)

I hereby certify upon my personal knowledge that budgeted funds are available for the Grant Subaward performance period and purposes of this expenditure stated above.

Cal OES Fiscal Officer **Date**

Cal OES Director or Designee **Date**

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2025-26 09**

5
6 **A RESOLUTION ESTABLISHING AND APPROPRIATING**
7 **OVER-REALIZED / UNANTICIPATED REVENUES**
8

9
10 **WHEREAS, GOVERNMENT CODE 29125**, provides that transfers and revisions
11 between funds may be available for specific appropriation by a four-fifths vote of the Board at a
12 noticed public hearing held as part of any regular or special meeting of which all members have
13 had reasonable notice; and,
14

15 **WHEREAS**, Cal Fire Sonoma Lake Napa Unit in cooperation with local government
16 partner agencies utilizes Assistance by Hire to allow for the immediate utilization of local
17 government firefighting resources to augment State resources; and
18

19 **WHEREAS**, South Lake County Fire Protection District paid call firefighters staffed
20 Engine 6031 and Water Tender 6011 month of August 2025 during Arden, Cole, Sky fires and
21 August Move Up (Exhibit A).
22

23 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake
24 County Fire Protection District Board of Directors directs the County Auditor-Controller to
25 increase the budget according to the following:
26

27 Increase 357-9557-454.59-40 State Other \$90,052
28 Increase 357-9557-392.04-00 Equipment Reserve \$46,162
29 Increase 357-9557-795.01-12 Salaries & Wages-Temporary \$43,890
30

31 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
32 Lake County Fire Protection District at a regular meeting held on the 16th day of December,
33 2025 by the following vote:
34

35 AYES:

36 NOES:

37 ABSENT OR NOT VOTING:
38

39 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
40 MATTHEW STEPHENSON, President, Board of Directors
41

42 ATTEST: Gloria Fong, Clerk to the Board of Directors

<u>Eq.</u>	<u>Inc. Name</u>	<u>Inc. #</u>	<u>Req. #</u>	<u>Start Date</u>	<u>Doc #</u>	<u>AMOUNT</u>	<u>Date Rec'd</u>	<u>Pers Amt</u>	<u>Eq Amt</u>	
WT6011	Arden	CALNU014660	E-18	8/9	1UI5F100023	2,052.18	9/26/2025	719.55	1,332.63	RES 2025-26-09
WT6011	Cole	CALNU014818	E-18	8/11	1UI5F100024	1,368.12	10/6/2025	479.70	888.42	RES 2025-26-09
WT6011	SKY	CALNU015735	E-7	8/24	1UI5F100072	12,115.68	12/08/2025	5,008.32	7,107.36	RES 2025-26-09
E6031	LNU AUG MOVE UP	CALNU014049	E-46	8/27	1UI5F100124	68,332.90	11/21/2025	34,555.43	33,777.47	RES 2025-26-09
E6031	SKY	CALNU015735	E-12	8/24	1UI5F100126	6,183.26	11/12/2025	3,126.83	3,056.43	RES 2025-26-09
Total						90,052.14		43,889.83	46,162.31	RES 2025-26-09



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, November 18, 2025, 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 Stephenson called meeting to order at 7:00 p.m.*
2. *Chief Paul Duncan led the pledge of allegiance.*
3. *Present: Director Rob Bostock, Vice President Stephanie Cline, Director Jim Comisky, Director Madelyn Martinelli and President Matthew Stephensen. Also present: Chief Matt Ryan via Zoom, Chief Paul Duncan, Battalion Chief Josh Lau, Gloria Fong and Karin Collett.*
4. **COMISKY/BOSTOCK MOTION** to approve agenda with item 7a to be heard after this item. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

Approve Proclamation Honoring Doug Knowles for his Life-Saving Bravery and Heroism. Placed on the agenda by Chief Paul Duncan.

Doug Knowles was present. Chief Paul Duncan read the proclamation. Doug was presented with a challenge coin from the Lake County Fire Chiefs.

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 – *Completed construction on their building upgrades*
 - 6.b. Fire Safe Council – *See attached*
 - 6.c. Volunteer Association – *Cpt Bevins was present. Hosted driver 1A class here at Sta 60. December company officer class*
 - 6.d. Chief's Report - *Chief Duncan attended The Geysers 65th year meeting where they shared their appreciation of South Lake and presented a gift.*
 - 6.e. Finance Report – *Gloria congratulated Karin on attending Board Secretary / Clerk Conference in Santa Rosa. Ordinance to remove property less than \$5000 from taxation in our area 550 on the board of supervisor's agenda.*
 - 6.f. Directors' activities report

Cline - *Nothing to report*

Comisky – *Rob and he reviewed strategic plan. He attended an in-person Fire District Association of California meeting. Fire Risk Management Services board meets Thursday. Brought up possibly more money.*

Bostock - *Spoke about funding and about our future.*

Martinelli – *completed wire transfer*

Stephenson – *nothing to report*

7. Regular Items:

7.a. Moved up after motion to approve agenda

7.b. Consider and request Board President task Equipment and Facilities Committee with review and return to December meeting an Equipment Shed recommendation. Placed on the agenda by Chief Paul Duncan.

CLINE/ MARTINELLI MOTION to approve 7b as written AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

7.c. Consider and approve Second Amendment for Temporary Land Use License Agreement between Geysers Power Company LLC and South Lake County Fire Protection District and authorize Board President to execute Amendment. Placed on the agenda by Chief Paul Duncan.

Land use agreement is for the emergency warning siren on their property.

CLINE/COMISKY MOTION to approve 7c as written. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

7.d. Consider and approve Middletown Art Center Mural Agreement and authorize Board President to execute Agreement. Placed on the agenda by Chief Paul Duncan.

Added to the Lead Artist definition is ‘an employe of MAC’ in parenthesis.

CLINE/BOSTOCK MOTION TO approve 7d with the addition. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

7.e. Consider and approve recommendations Appointment of Committee Members by Board President to Ad Hoc Strategic Plan Committee to carry out and bring back to Board for approval the 2025-2030 Strategic Plan. Placed on the agenda by Ad Hoc Strategic Plan Committee Directors Rob Bostock and Jim Comisky.

Director Comisky and Director Rob Bostock met and spoke about the outcome and praised the staff and agency on the turnout. It is going to take a lot of work from the organization. Biggest area of concern is incentives to help with retention and recruitment, but we are contractual agency which we cannot do but we can when it comes to our paid call firefighter side. Enhancing services is one of the objectives. Director Comisky recommends approving and starting the implementation process.

CLINE/MARTINELLI MOTION to approve 7e. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

7.f. Consider and request Board President task Equipment and Facilities Committee with review and return to December meeting the addition of a South Lake Sedan for District use recommendation. Placed on the agenda by Chief Paul Duncan.

CLINE/MARTINELLI MOTION to approve 7f as written. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **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. October 21, 2025 – Regular Meeting Minutes

8.b. Warrants – November

New check total for tonight is \$92,440.38. This is due to US Bank check changed from \$43,167.36 to \$42,784.56 because of charge amount from \$944.73 to \$956.53 for Bidwell Truck & Auto and credit of \$394.60 for Etrailer, and addition of check to AT&T for \$415.47.

BOSTOCK/CLINE MOTION to approve consent calendar with correction. AYES: Martinelli, Cline, Comisky, Bostock, Stephenson. NOES: None. **MOTION CARRIED.**

9. **COMISKY/CLINE MOTION** to adjourn meeting at 8:06 p.m. All members in attendance are in favor of adjournment.

Respectfully submitted by
Karin Collett, Office Technician

READ AND APPROVED by
Matthew Stephenson
President, Board of Directors

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

Detail Report by Vendor, Invoice
 Run Date: 12/12/2025 04:49:23pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 12/19/2025

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
11887	ACTION SANITARY	540545	12/01/2025	PORTABLE TOILET, SINK TRAILER	357-9557-795-14-00-60	193.05	
11887	ACTION SANITARY	540790	12/01/2025	PORTABLE TOILET SERVICE	357-9557-795-14-00-60	80.00	
11888	AIR EXCHANGE INC	91616026	11/13/2025	EXHAUST SYSTEM REPAIR	357-9557-795-18-00-60	932.36	
11889	ARCHILOGIX	ALX93277	11/30/2025	ARCHITECTURAL SVCS 11/30/25	357-9557-795-63-13-63	1,951.50	BKF FEMA MAPPING
11892	CALLAYOMI CO WATER DISTRICT	80 113025	12/04/2025	WATER USAGE	357-9557-795-30-00-W0	800.74	
11892	CALLAYOMI CO WATER DISTRICT	81 113025	12/04/2025	WATER USAGE	357-9557-795-30-00-WF	60.07	
11893	CASCADE SOFTWARE SYSTEMS	INV13246	12/01/2025	ACCTG SFTWR CLOUD HOST MB 12/01/25	357-9557-795-28-30-60	190.00	
11895	COUNTY OF LAKE SOLID WASTE	257 1113025	11/30/2025	GARBAGE DISPOSAL FS 11/06 1020LB	357-9557-795-30-00-GF	37.80	
11895	COUNTY OF LAKE SOLID WASTE	257 1113025	11/30/2025	GARBAGE DISPOSAL FS 11/26 760LB	357-9557-795-30-00-GF	28.17	
11894	COUNTY OF LAKE HEALTH SVC DEPT	IN0024580	11/01/2025	ANNUAL HMRRP-CUPA	357-9557-795-28-30-60	588.00	
11894	COUNTY OF LAKE HEALTH SVC DEPT	IN0024756	11/01/2025	ANNUAL HMRRP-CUPA	357-9557-795-28-30-62	1,040.00	
11897	HARMONY WELDING LLC	1103	11/24/2025	STA 64 TIRE CHAIN RACK	357-9557-795-28-30-64	710.00	
11897	HARMONY WELDING LLC	1103	11/24/2025	STA 60 TIRE CHAIN RACK (2)	357-9557-795-28-30-60	1,420.00	
11898	HERO RENTS	100888	12/11/2025	LIFT-DECORATION INSTL STA 64	357-9557-795-18-00-64	750.00	
11890	BARBARA HORST	HORSTDEC2025	12/09/2025	OPEB REIMBURSEMENT	357-9557-795-03-30-R	754.11	
11891	BRITTANY HOUGH	1	12/09/2025	ENGRAVING	357-9557-795-28-30-60	290.00	
11905	ROBERT LANNING	INV122064	11/17/2025	FUEL REDUCTION NOV 2025	357-9557-795-28-30-60	5,688.00	
11900	LIFE ASSIST INC	95461FPD 113025	11/30/2025	EMS SUPPLIES	357-9557-795-19-40-MS	3,791.47	
11896	DENNIS DAVID MAHONEY	172	11/30/2025	LANDSCAPE SERVICE	357-9557-795-18-00-60	375.00	
11901	MADelyn MARTINELLI	MARTINELLI10212	10/21/2025	REIMB MIL PPGEMTIGT WIRE TRNF	357-9557-795-29-50-B	39.20	
11902	OCCU MED LTD	1125858	10/31/2025	PHYSICALS PCF RECRUIT (5)	357-9557-795-28-30-P	718.75	
11903	PERATON/BANK OF AMERICA	INV0004342888	12/02/2025	IMGTRND MAINT YB 12/01/25	357-9557-795-28-30-60	1,103.00	
11904	PG AND E	699137074151119	11/20/2025	STA 62 (2327.4103KWH)	357-9557-795-30-00-E2	970.06	
11904	PG AND E	699137074151119	11/20/2025	FS (1048.3820KWH)	357-9557-795-30-00-EF	456.17	
11904	PG AND E	699137074151119	11/20/2025	STA 64 (462.9735KWH)	357-9557-795-30-00-E4	215.96	
11904	PG AND E	699137074151119	11/20/2025	STA 60 (4336.9200KWH)	357-9557-795-30-00-E0	1,793.76	
11904	PG AND E	699137074151119	11/20/2025	STA 63 (1773.0710KWH)	357-9557-795-30-00-E3	742.63	
11904	PG AND E	699137074151119	11/20/2025	STA 60 LOAN PROGRAM CHARGE	357-9557-795-30-00-E0	339.44	
11899	JANELL RIVERA	2	12/01/2025	EMS CONSULTANT NOV 2025	357-9557-795-23-80-AB	900.00	
11906	SELMAN AND COMPANY	LB4096 20251201	12/01/2025	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	158.08	
11907	SOUTH LAKE COUNTY FIRE PROTECTION D	CY26PPGEMTIGT1	12/02/2025	CY2026 PPGEMTIGT 1 OF 4 CONTRIB	357-9557-795-28-48-GE	37,902.52	
11909	US BANK			VARIOUS (SEE ATTACHED)		828.93	
11908	U.S.BANK CORPORATE PAYMENT SYSTEMS	REF END 477276	11/21/2025	TRAVEL SERVICE FEE-CI AZUMANO	357-9557-795-29-50-C	10.25	
11910	WITTMAN ENTERPRISES	2509043	11/19/2025	AMBULANCE BILLING SEPT 2025	357-9557-795-23-80-AB	4,241.55	
11910	WITTMAN ENTERPRISES	2510043	12/09/2025	AMBULANCE BILLING OCT 2025	357-9557-795-23-80-AB	4,288.99	
	U.S.BANK			VARIOUS (SEE ATTACHED)		43,498.68	

DEPARTMENT OF FORESTRY AND FIRE PRO
TREVER SMITH

176150
SMITH120225

12/11/2025 Q1 (SCH A) FY 2025-26
12/02/2025 REIMB DRIVER OP 1A

357-9557-795-23-80-CF
357-9557-795-28-30-T

TOTAL

910,975.52
220.00
1,029,083.76

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total Req No / Descr 2
11909	MOUNTAIN MIKES PIZZA	163203650	11/20/2025	MEALS ACADEMY INSTRUCTORS	357-9557-795-28-30-TB	265.03 CAL FIRE TRAINING BUREAU
11909	AZTECA MARKET	292227637	11/14/2025	MEALS FOR INTERVIEW PANEL	357-9557-795-28-30-TB	189.05 CAL FIRE TRAINING BUREAU
11909	GOTTS ROADSIDE	33	11/12/2025	MEALS FOR INTERVIEW PANEL	357-9557-795-28-30-TB	184.98 CAL FIRE TRAINING BUREAU
11909	CALMART	63901	11/13/2025	MEALS FOR INTERVIEW PANEL	357-9557-795-28-30-TB	10.99 CAL FIRE TRAINING BUREAU
11909	CALMART	81398	11/13/2025	MEALS FOR INTERVIEW PANEL	357-9557-795-28-30-TB	178.88 CAL FIRE TRAINING BUREAU
					SUBTOTAL	828.93
	JAMF SOFTWARE LLC	101269012	12/09/2025	DEVICE MGMT SOFTWARE ME 01/09/26	357-9557-795-28-30-60	92.00
	MI RANCHITA	11	11/23/2025	MEALS ACADEMY INSTRUCTORS	357-9557-795-28-30-TB	166.00 CAL FIRE TRAINING BUREAU
	SANTA ROSA UNIFORM & CAREER APPAREL	113025	11/30/2025	UNIFORM APPAREL NEW RECRUITS	357-9557-795-11-00-U	2,982.40
	ARMED FORCE PEST CONTROL	122929	11/13/2025	PEST CONTROL	357-9557-795-18-00-62	80.00
	MATHESON TRI GAS INC	12299 113025.1	11/30/2025	MEDICAL OXYGEN	357-9557-795-19-40-O	751.52
	ARMED FORCE PEST CONTROL	123647	12/02/2025	PEST CONTROL	357-9557-795-18-00-63	20.00
	HOME DEPOT	13795387378	12/08/2025	HOLIDAY DECORATION STA 64	357-9557-795-18-00-64	131.91
	ICE WATER CO	138173	10/23/2025	HYDRATION FOR STATIONS	357-9557-795-13-00-60	94.00
	ICE WATER CO	139429	11/20/2025	HYDRATION FOR STATIONS	357-9557-795-13-00-60	109.00
	AMAZON	1581857	12/03/2025	BEDDNG SETS	357-9557-795-14-00-60	173.71
	AW EQUIPMENT REPAIR INC	1724	11/14/2025	VEHICLE 90 DAY SERVICE WT6011	357-9557-795-17-00-60	225.00
	AW EQUIPMENT REPAIR INC	1725	11/19/2025	VEHICLE REPAIR SC6211	357-9557-795-17-00-62	1,050.00
	AW EQUIPMENT REPAIR INC	1726	11/21/2025	VEHICLE 90 DAY & REPAIR E6031	357-9557-795-17-00-60	4,050.00
	AW EQUIPMENT REPAIR INC	1728	11/21/2025	VEHICLE REPAIR WT6211	357-9557-795-17-00-62	300.00
	AW EQUIPMENT REPAIR INC	1729	11/21/2025	VEHICLE REPAIR R6031	357-9557-795-17-00-60	225.00
	AW EQUIPMENT REPAIR INC	1731	12/02/2025	VEHICLE REPAIR U6011	357-9557-795-17-00-60	453.42
	LAKE COUNTY WASTE SOLUTIONS	177337095U033	12/01/2025	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	134.99
	LAKE COUNTY WASTE SOLUTIONS	177337104U033	12/01/2025	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	196.30
	LAKE COUNTY WASTE SOLUTIONS	177337134U033	12/01/2025	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	78.52
	HARDESTERS	191590 113025	11/30/2025	STA 60 STAFF MEALS (4@11.14EA)	357-9557-795-13-00-60	44.58
	HARDESTERS	191590 113025	11/30/2025	STA 60 STAFF MEALS (4@24.74EA)	357-9557-795-13-00-60	98.98
	HARDESTERS	191590 113025	11/30/2025	STA 60 STAFF MEALS (4@15.07EA)	357-9557-795-13-00-60	60.29
	HARDESTERS	191590 113025	11/30/2025	SC6211 TRLR RUNNING BOARD HARDWARE	357-9557-795-17-00-62	43.60
	HARDESTERS	191590 113025	11/30/2025	SC6211 TRLR RUNNING BOARD HARDWARE	357-9557-795-17-00-62	231.02
	HARDESTERS	191590 113025	11/30/2025	STA 62 WATER DISPENSING INSTALL MAT	357-9557-795-18-00-62	27.86
	HARDESTERS	191590 113025	11/30/2025	SC6211 KEY DUPLICATE	357-9557-795-17-00-62	7.49
	HARDESTERS	191590 113025	11/30/2025	STA 63 CLEANING SUPPLIES	357-9557-795-14-00-63	19.93
	HARDESTERS	191590 113025	11/30/2025	STA 62 WATER DISPENSING INSTALL MAT	357-9557-795-18-00-62	14.07
	HARDESTERS	191590 113025	11/30/2025	STA 63 PAINT SUPPLIES	357-9557-795-18-00-63	12.99
	HARDESTERS	191590 113025	11/30/2025	SC6211 TRLR WIRING HARNESS MATERIAL	357-9557-795-17-00-62	39.43
	HARDESTERS	191590 113025	11/30/2025	LUMBER FOR FLOAT DECORATION	357-9557-795-28-30-T	104.95
	HARDESTERS	191590 113025	11/30/2025	STA 63 COOKING PROPANE	357-9557-795-14-00-63	23.58
	HARDESTERS	191590 113025	11/30/2025	LUMBER FOR TRAINING PROP	357-9557-795-28-30-T	154.27
	LAKE PARTS INC	19588 113025	11/30/2025	U6421 BATTERY CORE RETURN	357-9557-795-17-00-64	-36.00
	LAKE PARTS INC	19588 113025	11/30/2025	E6011 BATTERIES (6)	357-9557-795-17-00-60	1,017.91
	LAKE PARTS INC	19588 113025	11/30/2025	SC6211 TRAILER ITEM	357-9557-795-17-00-62	81.58
	LAKE PARTS INC	19588 113025	11/30/2025	SC6211 BATTERY	357-9557-795-17-00-62	218.58
	LAKE PARTS INC	19588 113025	11/30/2025	E6031 FILTERS VARIOUS (9)	357-9557-795-17-00-60	802.34
	HOBBY LOBBY	2057091201251	12/01/2025	HOLIDAY DECORATIONS STA 64	357-9557-795-18-00-64	70.44
	WALMART	246	12/10/2025	BEDDING SUPPLIES	357-9557-795-14-00-60	134.42
	CAMPOS CASUALS	2690	11/16/2025	SAFETY BOOTS	357-9557-795-11-00-B	500.00
	CAMPOS CASUALS	2697	11/26/2025	SAFETY BOOTS	357-9557-795-11-00-B	467.61

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
	CAMPOS CASUALS	2698	11/28/2025	SAFETY BOOTS	357-9557-795-11-00-B	467.61	
	LEES SPORTING GOODS	2728	12/04/2025	UNIFORM APPAREL	357-9557-795-11-00-U	814.39	
	DOLLAR TREE	27704721	12/01/2025	HOLIDAY DECORATIONS STA 64	357-9557-795-18-00-64	65.32	
	MEDIACOM	30098349 113025	10/21/2025	INTERNET SVC	357-9557-795-12-00-64	556.55	
	MEDIACOM	30098349 123125	11/21/2025	INTERNET SVC	357-9557-795-12-00-64	50.00	
	MEDIACOM	30128147 121625	11/07/2025	INTERNET SVC	357-9557-795-12-00-63	116.08	
	MEDIACOM	30165883 122625	11/17/2025	INTERNET SVC	357-9557-795-12-00-62	116.08	
	MEDIACOM	30173705 122625	11/17/2025	INTERNET SVC	357-9557-795-12-00-60	129.99	
	ZOLL MEDICAL CORPORATION	4374808	11/21/2025	EMS SUPPLIES	357-9557-795-19-40-MS	141.57	
	HIDDEN VALLEY LAKE CSD	50050000 112625	11/23/2025	WATER/SEWER	357-9557-795-30-00-W3	233.17	
	FERRELLGAS	5009757160	11/25/2025	PROPANE FILL	357-9557-795-30-00-P0	447.73	
	B AND G TIRE OF MIDDLETOWN	60499	11/24/2025	WHEEL BALANCING M6311	357-9557-795-17-00-63	40.00	
	VERIZON WIRELESS	6129542561	11/26/2025	CELLULAR SVC ME 12/26/25	357-9557-795-12-00-62	1,090.62	
	AMAZON	6214618	12/02/2025	VEHICLE WASHING SUPPLIES	357-9557-795-14-00-63	471.54	
	MICHAELS	647321950111394	11/30/2025	HOLIDAY DECORATIONS STA 64	357-9557-795-18-00-64	141.48	
	AMAZON	7136206	11/24/2025	INSULATED DRINKWARE	357-9557-795-14-00-60	1,769.70	
	STERICYCLE INC	8012663487	11/21/2025	MEDICAL WASTE MB 12/01/25	357-9557-795-19-40-MW	104.17	
	HOME DEPOT	84080758383	11/30/2025	HOLIDAY DECORATION STA 64	357-9557-795-18-00-64	228.44	
	ZOLL MEDICAL CORPORATION	91002115	11/14/2025	HEART MONITOR, AUTOPULSE, AED	357-9557-795-28-48-60	5,076.87	
	GRAINGER	9723868452	11/25/2025	WATER FILTERS	357-9557-795-18-00-62	306.43	
	US POSTAL SERVICE	998	12/11/2025	PROOF OF MAILING	357-9557-795-22-71-60	11.87	
	JOTFORM INC	BFF953D6-0006	12/04/2025	ONLINE FORM BUILDER YB 12/4/25	357-9557-795-28-30-60	348.00	
	STREAMLINE SOFTWARE INC	D933AAE6-0035	12/01/2025	WEBSITE HOSTING MB 12/01/25	357-9557-795-28-30-60	500.00	
	STREAMLINE SOFTWARE INC	D933AAE6-0036	12/01/2025	DOCACCESS MB 12/01/25	357-9557-795-28-30-60	400.00	
	JONAS ENERGY SOLUTIONS	I53412	12/06/2025	HVAC SERVICE CALL STA 64	357-9557-795-18-00-64	149.00	
	LN CURTIS AND SONS	INV1008790	11/12/2025	WILDLAND JACKETS	357-9557-795-11-00-P	889.79	
	LN CURTIS AND SONS	INV1013217	11/24/2025	STRUCTURE BOOT (3)	357-9557-795-11-00-P	1,719.87	
	LN CURTIS AND SONS	INV1014009	11/26/2025	STRUCTURE COAT & PANT RENTAL (5)	357-9557-795-11-00-P	6,241.88	
	LN CURTIS AND SONS	INV1015322	12/02/2025	STRUCTURE BOOT (2)	357-9557-795-11-00-P	1,113.26	
	ZOOM VIDEO COMMUNICATIONS INC	INV333392259	12/11/2025	BOARD MTG REMOTE ACS ME 01/10/26	357-9557-795-23-80-SP	16.99	
	BA SHIELDS	INV700740	12/09/2025	SCBA TRAINING MASK	357-9557-795-28-30-T	552.00	
	LN CURTIS AND SONS	INV996045	10/02/2025	STRUCTURE BOOT (3)	357-9557-795-11-00-P	1,719.87	
	LN CURTIS AND SONS	INV996469	10/03/2025	STRUCTURE BOOT	357-9557-795-11-00-P	556.63	
	SUPER BRIGHT LEDS INC	ORD14042770	12/09/2025	LIGHT REPL STA 60 BOARD RM	357-9557-795-18-00-60	1,204.29	
	KELSEYVILLE LUMBER	SOUFI 113025	12/01/2025	STA 62 WATER DISPENSING INSTALL MAT	357-9557-795-18-00-62	151.81	PO 2025-0010
	KELSEYVILLE LUMBER	SOUFI 113025	12/01/2025	STA 62 WATER DISPENSING INSTALL MAT	357-9557-795-18-00-62	101.99	PO 2025-0010
					SUBTOTAL	43,498.68	

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	2,200.00	4,100.00	34.92	500.00
01-12	Salaries & Wages-Temporary	150,000.00	104,100.00	89,775.87	14,324.13	86.24	14,235.00
01-13	Salaries & Wages-Overtime	36,000.00	81,900.00	74,801.98	7,098.02	91.33	0.00
02-21	FICA/Medicare-Emplyr Share	14,800.00	14,800.00	12,911.50	1,888.50	87.24	1,165.48
03-30	Insurance	35,595.00	35,595.00	9,285.63	26,309.37	26.09	1,412.19
03-31	Unemployment Insurance	3,900.00	3,900.00	348.51	3,551.49	8.94	10.24
04-00	Workers Compensation	57,656.00	57,656.00	29,164.00	28,492.00	50.58	0.00
09-00	Payroll Clearing	0.00	0.00	77,746.52	-77,746.52	N/A	-16,410.72
11-00	Clothing & Personal Supplies	30,035.00	30,035.00	12,265.66	17,769.34	40.84	17,473.31
12-00	Communications	30,000.00	25,000.00	9,342.41	15,657.59	37.37	2,059.32
13-00	Food	5,335.00	10,335.00	5,963.08	4,371.92	57.70	406.85
14-00	Household Expense	15,750.00	15,750.00	5,548.57	10,201.43	35.23	2,865.93
15-10	Insurance-Other	120,000.00	120,000.00	114,589.66	5,410.34	95.49	0.00
17-00	Maintenance-Equipment	111,585.00	111,585.00	68,421.66	43,163.34	61.32	8,749.37
18-00	Maint-Bldgs & Imprvmts	129,136.00	129,136.00	45,959.15	83,176.85	35.59	4,763.39
19-40	Medical Expense	70,500.00	70,500.00	47,747.55	22,752.45	67.73	4,788.73
20-00	Memberships	1,983.00	1,983.00	265.00	1,718.00	13.36	0.00
22-70	Office Supplies	5,000.00	5,000.00	1,896.08	3,103.92	37.92	0.00
22-71	Postage	2,800.00	2,800.00	1,115.66	1,684.34	39.85	11.87
23-80	Professional, Specialized Svc	5,151,923.00	5,151,923.00	49,279.06	5,102,643.94	0.96	920,423.05
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	133.36	1,021.64	11.55	0.00
27-00	Small Tools & Instruments	3,675.00	3,675.00	905.34	2,769.66	24.64	0.00
28-30	Special Dept Supp & Svcs	314,929.00	314,929.00	74,866.98	240,062.02	23.77	15,113.90
28-48	Special Dept Ambulance Exp	152,797.00	410,888.00	323,661.26	87,226.74	78.77	42,979.39
29-50	Transportation & Travel	20,500.00	20,500.00	8,742.64	11,757.36	42.65	49.45
30-00	Utilities	106,661.00	106,661.00	41,587.29	65,073.71	38.99	6,535.51
38-00	Inventory Items	28,575.00	28,575.00	9,276.27	19,298.73	32.46	0.00
48-00	Taxes & Assessments	210.00	210.00	0.00	210.00	0.00	0.00
61-60	Bldgs & Imprv	0.00	0.00	0.00	0.00	N/A	0.00
62-72	Autos & Light Trucks	0.00	0.00	0.00	0.00	N/A	0.00
62-74	Cap FA-Eqt Other	0.00	0.00	0.00	0.00	N/A	0.00
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	7,513.75	152,486.25	4.70	1,951.50
90-91	Contingencies	1,115,536.00	955,536.00	0.00	955,536.00	0.00	0.00
* 795 Subtotal		7,722,336.00	7,980,427.00	1,125,314.44	6,855,112.56	14.10	1,029,083.76
** Grand Total		7,722,336.00	7,980,427.00	1,125,314.44	6,855,112.56	14.10	1,029,083.76

	<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	43,547.19	1,759,452.81	2.42
422 Permits	0.00	0.00	0.00	0.00	N/A
441 Revenue from Use of Money	160,000.00	160,000.00	92,218.38	67,781.62	57.64
453 State Aid	49,450.00	49,450.00	47,715.96	1,734.04	96.49
455 Other Federal	0.00	0.00	0.00	0.00	N/A
456 Other Government Agencies	0.00	0.00	35,871.00	-35,871.00	N/A
465 Public Protection	694,000.00	694,000.00	376,484.53	317,515.47	54.25
466 Other Current Services	2,132,150.00	2,132,150.00	297,379.24	1,834,770.76	13.95
491 Other	0.00	0.00	73,605.54	-73,605.54	N/A
492 Other Revenue	0.00	0.00	5,398.23	-5,398.23	N/A
502 Operating Transfers	0.00	0.00	0.00	0.00	N/A
* Grand Total	4,838,600.00	4,838,600.00	972,220.07	3,866,379.93	20.09

Run Date: 12/12/2025 05:03:36pm
 Fiscal Year: 2026
 Selection Criteria: See Cover Page

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

<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	9,863,582.35
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	357-9557-390-00-00-00	2,988,733.35
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	1,359,426.00
Medical Insurance Reserve	357-9557-392-12-00-00	224,888.00
Medical Svcs & Eqpt Reserve	357-9557-392-25-00-00	1,651,297.00
* Equity accts Subtotal		
** 357 Subtotal		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	344,329.55
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	366-0000-390-00-00-00	344,329.55
* Equity accts Subtotal		
** 366 Subtotal		
*** Grand Total		

*** END OF REPORT ***