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 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.

BOARD OF DIRECTORS REGULAR MEETING AGENDA
Tuesday, August 18, 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. 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: Michael Berardino

   6.d. Chief's Report

   6.e. Finance Report

   6.f. Directors' activities report

7. Regular Items:

   7.a. PUBLIC HEARING: Consider and approve Resolution No. 2026-27-01, A Resolution Certifying and Requesting County of Lake Collect Special Tax (Direct Assessments) on the 2026-2027 County Tax Rolls. Placed on agenda by SSA Gloria Fong.

   MOVED__________SECONDED__________YES___NO___ ABSTAIN___

   7.b. PUBLIC HEARING: Consider and approve Resolution No. 2026-27-02, A Resolution Adopting Budget for Fiscal Year 2026-2027. Placed on agenda by SSA Gloria Fong.

   MOVED__________SECONDED__________YES___NO___ ABSTAIN___

7.c. Consider and approve the surplus of water tender (1985 Van Pelt). Placed on the agenda by Chief Paul Duncan.

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. July 21, 2026 – Meeting Minutes

   8.b. Warrants – August

9. Motion to Adjourn Meeting:

Posted August 14, 2026 by G Fong 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/85860733025

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

Meeting ID: 858 6073 3025

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
July 1, 2026

Call to Order: Lewis, Englander, Prescott, Frazier, Wenckus, MacIntyre, Laines, Jassar and Avensino present.

Previous Meeting Minutes: Approved

President's Report: see Noble Ranch info

Treasurer's Report: Bank Statements not available yet.

Bank Balance;

Income:

Correspondence: SLCFPD flyer

Membership: 46

Committee Reports:

Chipping: 17 sites

Web Site:

Facebook:

Publicity:

Follow -up on Access/Egress Projects:

Noble Ranch – Still getting signatures on Right of Entry forms

Sirens for Ranchos and Noble Ranch: Pending

Post Office Fire-Resistant Landscaping Project: Pending

Brochure Project – create a tri-fold brochure about SLFSC

Community Updates:

RCD – Boggs and Anderson Springs work shops

Americore cut out.

CLERC- July 11 Cobb Resilience Summit

Road clearing -100' - Herrington Flat, Bottle Rock, Big Canyon – Perini Rd. to Ettawa Springs

Volunteer Firefighters Assn. Dinner was a good event.

CalFire: Prescribed burning finished for the season – full fire season now – fully staffed 4 crews from Konocti Camp, 6 fire engines. 1 helicopter, 2 bull dozers, 2 Helicopters available through special lease from Napa

Meeting adjourned.

Chief Report 8/14/2026

North Division Operations:

- All stations, Camps, and aircraft are fully staffed.
- Resources are currently supporting incidents throughout the State, plus Nevada and Washington.

Camp Operations:

- Battalion Chief Justin Galvan has accepted a relief position in the Division and will be responsible for Fire Captain oversight and supervision at Camp.
- Camp is receiving a long-overdue roof installation.

South Lake Operations:

- Chief Lau is currently assigned to the Tahoe National Forest and working as a Division Group Supervisor.
- Our excavator masticator is continuing work on various projects around the County.
- Operation Force Multiplier is having their yearly distribution, handing out extinguishers and hand tools this weekend.
- A productive meeting with CLERC regarding ongoing grant-funded fuels and other projects around the District and Division.
- The new engines are in Sacramento, waiting on the recalibration of the stability systems.
- Staff will be working on auctioning off the two surplus apparatus.
- Station 63 station build has the FEMA flood-proofing along with the permit package at the County of Lake for review.

End of Report - Paul

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

RESOLUTION NO. 2026-27 _01_

A RESOLUTION CERTIFYING AND REQUESTING COUNTY OF LAKE COLLECT SPECIAL TAX (DIRECT ASSESSMENTS) ON THE 2026-2027 COUNTY TAX ROLLS

RESOLVED, by the Board of Directors of the South Lake County Fire Protection District that it Finds, Determines, Orders and hereby declares THAT:

1) On November 6, 2018, the voters of the South Lake County Fire Protection District approved a special tax levy Ordinance No. 2018-19 01, authorizing the District to impose and levy a special tax, applied to a number of _8766_ assessments, for a total of $ _2,461,174.80_, attached hereto as Exhibit "A".

2) This Board, for and on behalf of South Lake County Fire Protection District authorizes and directs Fire Chief, or designee, to certify and request County of Lake collect special tax on the 2026-2027 County Tax roll, and to make adjustments of special tax as the Fire Chief, or designee, deems appropriate.

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District on the _18th_ day of _August_, 2026, by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
STEPHANIE CLINE, President, Board of Directors

ATTEST: Gloria Fong, Clerk to the Board of Directors

EXHIBIT "A"

2026-2027 Amount $12.88 per unit

All Land Uses	**Units**	**Description**	**Base Amt**	**Add'l Amt**	**Parcel #**	**Add'l Unit**	**Firefee2526**
Vacant 0 to 1 ac	16	undeveloped	206.08		2241		461,825.28
Vacant 1.01 to 5 ac	17	undeveloped	218.96		317		69,410.32
Vacant 5.01 to 10 ac	18	undeveloped	231.84		159		36,862.56
Vacant 10.01+	20	undeveloped	257.60		613		157,908.80
Subtotal					3330	0	726,006.96
Orchards/Vinyards/Field Crops							
Orchard/Vineyard 10.01 to 50 ac	19		244.72		2		489.44
Orchard/Vineyard +50.01 ac	20		257.60		8		2,060.80
Subtotal					10	0	2,550.24
Residential/Agricultural							
Res / Ag Misc Bldg	25	multiple use bldg/no bathroom or kitchen	322.00		58		18,676.00
Res / Ag Single Family Dwelling	20		257.60		5114		1,317,366.40
Res / Ag Single multiple dwellings	10	per add'l dwelling in addn to 20 base charge	257.60	128.80	48	51	18,933.60
Res / Ag Duplex	40		515.20		32		16,486.40
Res / Ag Triplex	45		579.60		5		2,898.00
Mobile Homes	30	with attached wheels & axle, not in a park	386.40				-
Multi Family/Apts	45	plus 5 units for living unit	579.60	64.40	5	67	7,212.80
Convalescent & Rest Homes	70		901.60				
Subtotal					5262	118	1,381,573.20
Commercial/Industrial Properties							
Hotels / Motels	30	plus 5 units per room	386.40	64.40	9	130	11,849.60
Mobile Home Park / Campground	75	plus 5 units per space occupied or vacant	966.00	64.40	6	94	11,849.60
Building 0-999 Sq Ft	165		2,125.20		18		38,253.60
Building 1,000-4,999 Sq Ft	185		2,382.80		59		140,585.20
Building 5,000-9,999 Sq Ft	200	plus 30 per business in addn to sq ft base	2,576.00	386.40	15	2	39,412.80
Building 10,000+ Sq Ft	250	plus 30 per business in addn to sq ft base	3,220.00	386.40	18	6	60,278.40
Multiple Business	30	plus 30 per business in addn to sq ft base	386.40		23		8,887.20
Subtotal					148	232	311,116.40
Institutional							
Building 0-999 Sq Ft	165		2,125.20		1		2,125.20
Building 1,000-4,000 Sq Ft	185		2,382.80		11		26,210.80
Building 5,000-9,999 Sq Ft	200		2,576.00		2		5,152.00
Building 10,000+ Sq Ft	250		3,220.00		2		6,440.00
Subtotal					16	0	39,928.00
Grand Total					8766	350	2,461,174.80

LAKE COUNTY AUDITOR-CONTROLLER

FY 2026-2027

SECURED DIRECT ASSESSMENT CERTIFICATION

Deadline: Submit any time, but no later than **August 10th**

To: Lake County Auditor-Controller
255 North Forbes Street
Lakeport, CA 95451

District Name & Direct Charge #: SOUTH LAKE COUNTY FIRE, 99700

Primary Contact Name: Gloria Fong Phone: 707-987-3089 ext 3

Email: gloria.fong@fire.ca.gov

Secondary Contact Name: Paul Duncan Phone: 707-481-2362

Email: paul.duncan@fire.ca.gov

Total Number of Assessments Charged: 8766 Total Sum of Assessments Charged: 2461174.80

Upon satisfactory proof, Revenue and Taxation (R& T) Code section 4986 authorizes the Auditor to cancel all or any portion of any tax, penalty or cost if it was levied or charged: 1) More than once; 2) Erroneously or illegally; 3) On the cancelled portion of an assessment that has been decreased pursuant to a correction; 4) On property that did not exist on the lien date; 5) On property annexed after lien date by the public entity owing it; 6) On property acquired by a public entity; 7) On that portion of an assessment in excess of the value of the property as determined by the Assessor pursuant to R & T code section 469.

Furthermore, upon the recommendation of the Tax Collector, R & T Code section 4986.8 authorizes the Auditor to cancel "any tax bill if the amount is so small as not to justify the cost of collection. Any penalties, costs, fees, or special assessments….of any tax bill which is cancelled pursuant to this section may also be cancelled." Any tax bill so cancelled will result in an adjustment to current tax apportionments. (See R & T Code section 4707).

The City/District certifies that it has read and understands the above paragraph regarding the potential effect on property tax apportionments if tax bills are cancelled. The City/District also certifies that it has complied with all applicable laws prior to imposing these taxes/fees/assessments and agrees to defend, indemnify, hold harmless and release the County from any and all actions, claims, and damages arising out of or in connection with any claim or lawsuit alleging that the City/District unlawfully imposed the taxes/fees/assessments.

The City/District certifies that the parcel data and taxes/fees/assessments have been updated to the City/District's satisfaction. The City/District requests placement of the City/District's taxes/fees/assessments on the Lake County tax statements and agrees to the County's posted fee schedule per GC 51800.

☒ **City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.**

Preparer Signature: ______________ Print Name: Gloria Fong Date: 08/10/2026

Chair/Vice Chair Signature: ______________ Print Name: ______________ Date: 08/10/2026

Please mail the original Direct Assessment Certification form to the address listed above. Email a copy to Peter Bazzano at peter.bazzano@lakecountyca.gov along with the completed electronic listing of your assessments.

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

Ref. No. 27L-006

July 17, 2026

Dear Taxing Agency:

In preparation for the new fiscal year, Direct Charge Files for the 2026-27 Secured Roll are due **August 10, 2026**. Files must be submitted electronically via email to Peter Bazzano, Property Tax Manager, at the Lake County Auditor-Controller's office on or before this date. Contact information below. Attached for your convenience is a sample of the required format.

Early submission of the Direct Charge Files is suggested to provide adequate processing time for both the County and the District.

Items required to be received on or before **August 10, 2026** are:

- **Direct Charge Files** – submitted electronically and properly formatted
- **Signed 218 Certification** – including the number of parcels, total charges, and authorizing signature.

  *Please see the updated form included with this letter.

Important Dates:

August 10, 2026 - Secured Direct Charge Files due to Auditor-Controller's Office

- Must have current agreement on file
- Must provide annual board resolution
- Must provide Proposition 218 certification

August 31, 2026 - Auditor-Controller finalizes all Secured Direct Charge Files for 2026-27. Any changes thereafter will be subject to a fee.

April 10, 2027 - Last day to submit changes to the 2026-27 Direct Charge Files. Cost recovery charge will apply. There is a $15 cost recovery fee associated with each change request.

Please Note:

1. The content and accuracy of the charges submitted are the sole responsibility of the taxing agency. Files with formatting errors will be rejected by our property tax system and will be returned to you for correction. **<u>We are unable to fulfill change requests to Direct Charges Files after April 10, 2027. It is the responsibility of your district to bill/refund property owners directly after this date.</u>**

2. Please check your records for parcels which may be exempt, such as government owned parcels, zero value parcels, and common areas which are identified with a taxability code of 003, 002, or 070. Tax exempt parcels can be subject to voter approved assessments (Prop 218) and in those situations the assesse should be billed directly from the agency. Mineral rights parcels, designated by a "2" in the ninth position of the assessment number, are not assessed direct charges and the direct charge is placed only on the fee parcel.

3. Districts submitting Direct Charges must have a current agreement on file with the Lake County Auditor-Controller, submit an annual Proposition 218 certification, and must provide a board resolution stating the District has the authority and intent to place charges on the tax roll. Please provide these documents at the same time as submittal of your direct charge file.

Enclosed are the final *Paid and Unpaid Direct Charge Reports*. The Paid Report contains all current and delinquent charges received and posted to the Megabyte Property Tax System during fiscal year 2025-26 as of **June 30, 2026**. The Unpaid Report contains all unpaid direct charges as of **June 30, 2026**.

For technical assistance, please contact Kathy Lakatos in the Information Technology Department at (707) 263-2286. If you have any further questions, please contact our office at (707) 263-2313.

Respectfully,

Jenavive Herrington,
Auditor-Controller

Prepared by:

Peter Bazzano
Property Tax Manager
peter.bazzano@lakecountyca.gov

cc: Kathy Lakatos, IT
Attachments

South Lake County Fire Protection District
Direct Assessment History

FY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ACTUAL		
# of PARCELS	8,790	8,775	8,768	8,762	8,753	8,736	8,774		
AMT SUBMITTED	1,894,650	1,897,987	1,927,975	2,060,969	2,249,033	2,318,756	2,396,131		
OTHER SVC - FIRE PROTECTION	1,693,672	1,798,521	1,869,776	1,975,352	2,174,034	2,206,536	2,259,771		
Parcel Tax - CS	1,678,185	1,724,787	1,751,814	1,860,829	2,040,043	2,080,939	2,148,164		
Parcel Tax - DS	17,513	632,675	92,476	103,788	129,764	122,545	109,980		
Parcel Tax - Pre-roll CS	936	13,924	14,942	10,614	4,809	4,110	2,513		
Parcel Tax - Pre-roll DS	(35)	18	12,911	2,487	1,811	1,301	1,123		
Deficit Sales TDLS		(1,107)					359		
Est. Co Admin Fee (.25 ea/parcel)	(2,928)	(2,369)	(2,367)	(2,366)	(2,393)	(2,359)	(2,369)		
CS Rec'd	1,692,109	1,739,729	1,762,428	1,865,637	2,044,153	2,083,452	2,149,425		
DS Unpd (est based on amt submitted)	202,541	158,258	165,548	195,331	204,880	235,304	246,706		
DS %	11.97000%	9.09700%	9.39300%	10.47000%	10.02300%	11.29400%	11.47800%	10.53160%	5-yr AVG Delinq %

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

DATE: August 12, 2026

TO: Board of Directors

FROM: Gloria Fong
Staff Services Analyst

SUBJECT: Resolution No. 2026-27-02, A Resolution Adopting Budget for Fiscal Year 2026-27

Subject resolution for budget appropriation totaling $8,501,895 is attached for Board's consideration and approval. Please note the resolution includes language about printing checks in house (changed from allowing County to print checks in their new Workday financial system).

FY 2026-27 are adjusted as follows (accounts detailed pages three and four of four-page *memorandum transmittal to the county* and displayed in variance column on two-page *version for comparison to prior FY)*:

Expenditures

- 795.01-12 Salaries & Wages-Temporary – increased over FY 2025-26 originally budget due to more active volunteers/paid call firefighters.
- 795.02-21 FICA/Medicare-Emplyr Share – increase based on total salaries & wages amount.
- 795.03-31 Unemployment Insurance – increase based on total salaries & wages amount.
- 795.04-00 Workers Compensation – increased based on volunteers/paid call firefighters salaries & wages received for assistance by hire and Cal OES. When compared to the originally budget amount, there is an increase of $197,816. Workers compensation premium was about 11.7 cents per $1 earned for safety personnel and 7.4 cents per $1 earned for non safety personnel. This is in addition to $585 base cost per volunteer/paid call firefighter and is decreased to $571 for FY 2026-27, 11.4 cents per $1 earned for safety personnel and 7.4 cents per $1 earned for non safety personnel.
- 795.11-00 Clothing & Personal Supplies – increased due to increased number of volunteers/paid call firefighters.
- 795.15-10 Insurance-Other – increase due to commercial package renewal policy cost. Most of the increase is in property coverage and auto, as shown in last month's comparison premium worksheet. There will be some return after two vehicles are surplus.
- 795.14-00 Household Expense, 795.17-00 Maintenance-Equipment, 795.19-40 Medical Expense, 795.20-00 Membership, 795.22-70 Office Supplies – increase to mirror FY 2024-25 actual amounts or about an across-the-board increase of 5%, or freight (or tariff/fuel) and labor expense and manufacturing costs.

- 795.63-13 CIP Total – increase for balance carried over from October 2025 Resolution 2025-26-06.
- 795.90-90 Contingencies – increase due to fund balance carryover.

Revenues

- Increase to reserves (totaling $246.977): equipment rental during fires ($109,760 from FY 2025-26); return IGT-GEMT program's quarterly contributions last fiscal year ($103,768 Resolutions 2025-26-03, -08, and -20); return of $33,449 Resolution 2025-26-13, due to excess in fund balance carryover.
- 411 Property Taxes - conservative increase, to include anticipated county chargebacks
- 441 Revenue from Use of Money – conservative increase due to changes in fund balance of large expenditures (engines and water tender)
- 466 Other Current Services – conservative amount due to large delinquency rate, 11% (or 5 year average).

Attachment:
Resolution
4-page memorandum transmittal to County
3-page comparison to prior two fiscal year
10-page memorandum transmittal to County – recommended budget
2025-2026 not Final – final quarter Revenue from Use of Money is estimated

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

RESOLUTION NO. 2025-26 _02_

A RESOLUTION ADOPTING BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the final budget of the South Lake County Fire Protection District has been prepared and available for public review with notice published specifying the time and place of the hearing for the purpose of adopting the Fiscal Year 2026-2027 Budget; and

WHEREAS, the Board of Directors held public hearing for discussion and consideration of Fiscal Year 2026-2027 Final Budget; and

NOW, THEREFORE, the Board of Directors hereby resolves and directs:

1) The budget, as increased, modified and revised during the public hearing is hereby adopted as the Fiscal Year 2026-2027 Budget for South Lake County Fire Protection District, and includes appropriations for each of the object of the expenditures listed in the Budget as amended by the Board of Directors during public hearing and a memorandum of adopted budget delivered to the County of Lake Auditor-Controller's Office

2) The Fiscal Year 2026-2027 Budget Appropriations are summarized as follows:

Salaries and Benefits:	362,100
Services and Supplies:	6,570,556
Other:	200
Fixed Assets:	51,550
Contingencies	1,388,108
Reserves Increase	246,977
TOTAL	8,619,491

BE IT FURTHER RESOLVED that the Board of Directors:

1) Designates Fire Chief and Secretary / Bookkeeper / Staff Services Analyst, as having authority to approve budget transfers except from fixed assets or contingencies, pursuant to Government Code Section 29125 (b).

2) Designates Fire Chief and Secretary / Bookkeeper / Staff Services Analyst, as having authority to approve Inter-Fund Transfers.

3) Requires the number of two Board of Director signatures on all checks drawn and printed on South Lake County Fire Protection District check stock.

4) Authorizes County of Lake Auditor-Controller's Office to adjust general reserve designations account 357-0000-391.01-00

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District at a regular meeting held on the _18th_ day of _August_, 2026, by the following vote:

AYES:
NOES:
ABSENT OR NOT VOTING:

BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
STEPHANIE CLINE, President, Board of Directors

ATTEST: Gloria Fong, Clerk to the Board of Directors

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington
Auditor-Controller

FROM: South Lake County Fire Protection District — Fund No: 357

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2026-2027 — Dept: 9557

DATE: August 18, 2026

The Board of Directors of the South Lake County Fire Protection District **DID** approve, during their public meeting on August 18, 2026, the following for ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2026-2027.

Authorize Auditor-Controller to adjust Reserves/Designations as necessary: x **YES** or ____ **NO**

TOTAL FINANCING USES:

Total Appropriation for Budget Expenditures: (Detail by Category on Pg. 2)	(A)	8,372,514
Increase to Reserves/Designations: (Detail on Pg. 2)	(B)	246,977
	Total Uses:	8,619,491

TOTAL FINANCING SOURCES:

Total Fund Balance Available as of:	6/30/2026	3,670,591
Total Anticipated Revenues: (Detail on Pg. 10)		4,948,900
Decrease to Reserves/Designations: (Detail on Pg. 2)	(B)	0
	Total Sources:	8,619,491
	Variance:	0

Total ADOPTED requirements for Fiscal Year 26/27	(C)	8,619,491

____
Authorized Signature
(Chairperson of the Board **ONLY**)

____
Date

For additional Budget information please contact:

Rebecca Gunther
Supervising Accountant-Auditor

Sarah Brown
Chief Deputy Auditor-Controller

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2026-27

(Note: Category totals on this form **must** agree with category totals of budget submission.
Use amounts from Recommended +/- changes made on Adopted - District's responsibility).

Total Salaries & Employee Benefits *(01-11 THRU 04-00)*	362,100
Total Service & Supplies *(10-00 THRU 38-00)*	6,570,556
Total Other *(42-10 THRU 48-00)*	200
Total Fixed Assets *(60-00 THRU 63-13)*	51,550
Sub-Total	6,984,406
Total Contingencies	1,388,108
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	8,372,514 **(A)**

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

Description	Balance as of 6/30/26	**(B)** Increase Amount	**(B)** Decrease Amount *(enter as neg)*	Total Budger Yr Reserves/Desgn.
Reserve:				
General	154,702			154,702
Designation:				
Equipment Repl	3,484,536			3,484,536
Building	1,409,451	143,209		1,552,660
Capacity Expansion				0
Medical Svcs/Supps	2,129,796	103,768		2,233,564
Other (Identify)	224,888			224,888

Must be completed by District for verification by Auditor

	(A)		(B)		(C)
Total	8,372,514	+	246,977	=	8,619,491

Total ADOPTED Appropriation $ 8,372,514 (A) and total combined increase/ decrease to reserves $ 246,977 (B) constitutes the District's Total ADOPTED Budget financing requirement of $ 8,619,491 (C) for Fiscal Year 2026-27.

REVENUE SUMMARY
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
FISCAL YEAR 2026-27

District Name South Lake County Fire Protection District Budget Unit 9557

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)
				-
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				-
	TOTAL	-	-	-

EXPENDITURE SUMMARY
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
FISCAL YEAR 2026-27

District Name South Lake County Fire Protection District Budget Unit 9557

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)
795.04-00	Wkr Compensation	35,000	61,000	26,000
795.11-00	clothing, pers supp	20,000	90,000	70,000
792.14-00	household expense	16,000	21,000	5,000
795.15-10	Insurance	133,000	150,000	17,000
795.17-00	maintenance - eqt	179,300	215,000	35,700
795.20-00	membership	3,800	6,000	2,200
795.22-70	office supplies	5,300	7,000	1,700
795.23-80	Prof Spec Service	5,296,110	5,319,156	23,046
795.63-13	CIP Total	-	51,550	51,550
795.90-91	Contingencies		1,388,108	1,388,108
				-
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	TOTAL	5,688,510	7,308,814	1,620,304

South Lake County
Fire Protection District

VERSION FOR COMPARISON TO PRIOR FOUR FY

FUND 357 OPERATING	Variance	FY 2026-27 Recommended	Adopted	FY 2025-26 Orig Budget	FY 2025-26 Adj Budget	FY 2025-26 EST. ACTUAL	PRIOR FOUR FYs FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
EXPENDITURES										
Account										
357-9557-795-01-11 Salaries & Wages-Permanent Total		6,600	6,600	6,300	6,300	6,200.00	5,800	5,200	6,100	6,100
357-9557-795-01-12 Salaries & Wages-Temporary Total		200,000	200,000	150,000	288,632	288,160.93	225,285	139,267	123,982	126,232
357-9557-795-01-13 Salaries & Wages-Overtime Total		36,000	36,000	36,000	96,000	95,655.84	134,056	17,633	22,107	37,351
357-9557-795-02-21 FICA/Medicare-Emplyr Share Total		19,000	19,000	14,800	30,300	30,295.28	28,392	12,814	12,046	13,294
357-9557-795-03-30 Insurance Total		35,000	35,000	35,595	31,595	21,667.40	20,415	20,156	21,491	26,886
357-9557-795-03-31 Unemployment Insurance Total		4,500	4,500	3,900	3,900	2,454.95	1,607	1,661	1,909	2,801
357-9557-795-04-00 Workers Compensation Total	26,000	35,000	61,000	57,656	55,856	53,295.00	29,289	30,242	29,881	26,483
357-9557-795-09-00 Payroll Clearing Total		0	0	0	0	-	0	0	0	0
357-9557-795-11-00 Clothing & Personal Supplies To	70,000	20,000	90,000	30,035	100,835	89,670.35	26,832	16,769	41,801	8,486
357-9557-795-12-00 Communications Total		32,000	32,000	30,000	30,000	29,945.06	94,768	16,556	16,504	28,543
357-9557-795-13-00 Food Total		9,400	9,400	5,335	10,335	9,922.47	5,269	4,192	5,031	1,722
357-9557-795-14-00 Household Expense Total	5,000	16,000	21,000	15,750	23,750	20,843.43	10,477	6,798	7,375	6,491
357-9557-795-15-10 Insurance-Other Total	17,000	133,000	150,000	120,000	120,000	115,092.66	87,681	56,901	55,841	52,037
357-9557-795-17-00 Maintenance-Equipment Total	35,700	179,300	215,000	111,585	213,085	213,007.19	103,588	100,782	79,769	78,263
357-9557-795-18-00 Maint-Bldgs & Imprvmts Total		164,000	164,000	129,136	129,136	99,305.87	187,477	43,632	121,537	82,660
357-9557-795-19-40 Medical Expense Total		95,000	95,000	70,500	94,900	94,846.56	65,492	49,189	53,232	49,631
357-9557-795-20-00 Memberships Total	2,200	3,800	6,000	1,983	6,983	5,965.00	1,700	1,700	1,700	1,700
357-9557-795-22-70 Office Supplies Total	1,700	5,300	7,000	5,000	10,000	6,863.18	2,754	3,604	4,030	4,944
357-9557-795-22-71 Postage Total		2,000	2,000	2,800	2,800	1,608.86	801	1,041	1,122	2,719
357-9557-795-23-80 Professional, Specialized Svc To	23,046	5,296,110	5,319,156	5,151,923	4,856,452	3,582,163.80	3,040,518	3,817,887	3,676,936	2,831,080
357-9557-795-24-00 Publications & Legal Ntcs Total		500	500	1,155	1,155	328.76	292	417	287	306
357-9557-795-27-00 Small Tools & Instruments Total		1,600	1,600	3,675	3,675	1,614.58	808	666	1,283	2,402
357-9557-795-28-30 Special Dept Supp & Svcs Total		209,000	209,000	314,929	314,929	278,754.41	290,024	270,404	250,192	150,453
357-9557-795-28-48 Special Dept Ambulance Exp Total		103,900	103,900	152,797	486,671	447,838.38	396,545	427,579	313,311	114,914
357-9557-795-29-50 Transportation & Travel Total		17,800	17,800	20,500	20,500	12,193.71	20,254	3,918	12,979	14,150
357-9557-795-30-00 Utilities Total		116,600	116,600	106,661	106,661	94,528.17	102,658	94,877	94,869	70,774
357-9557-795-38-00 Inventory Items Total		10,600	10,600	28,575	28,575	22,725.83	4,081	23,488	42,930	74,300
357-9557-795-48-00 Taxes & Assessments Total		200	200	210	210	132.69	133	133	133	133
357-9557-795-61-60 Bldgs & Imprv Total		0	0	0	65,000	15,920.76	0	36,769	24,500	23,400
357-9557-795-62-72 Autos & Light Trucks Total		0	0	0	60,000	56,972.31	0	204,462	0	0
357-9557-795-62-74 Cap FA-Eqt Other Total		0	0	0	2,217,020	2,208,608.86	182,390	349,261	126,049	186,027
357-9557-795-62-79 Pr Yr Total		0	0	0	0	-	7,014	37,186	13,410	81,133
357-9557-795-63-13 CIP Total	51,550	0	51,550	0	160,000	108,453.24	338,275	0	0	0
357-9557-795-90-91 Contingencies Total	1,388,108	0	1,388,108	1,115,536	830,536	-	0	0	0	0
Grand Total	1,620,304	6,752,210	8,372,514	7,722,336	10,405,791	8,015,035.53	5,414,677	5,795,185	5,162,333	4,105,415
REVENUE										
Account						1,897,062.69				
357-9557-411 Property Taxes Total		1,853,000	1,853,000	1,803,000	1,803,000	1,965,277.09	1,911,158	1,811,637	1,714,416	1,598,770
357-9557-422 Permits Total		0	0	0	0	- estimate	0	14,056	14,891	16,096
357-9557-441 Revenue from Use of Money Total	0	200,000	200,000	160,000	160,000	400,063.39	292,515	213,550	78,840	10,846

South Lake County
Fire Protection District

FUND 357 OPERATING	Variance	FY 2026-27 Recommended	FY 2026-27 Adopted	FY 2025-26 Orig Budget	FY 2025-26 Adj Budget	FY 2025-26 EST. ACTUAL	PRIOR FOUR FYs FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
357-9557-453 State Aid Total		48,700	48,700	49,450	1,100,485	1,416,308.17	771,874	55,355	74,315	187,729
357-9557-455 Other Federal Total		0	0	0	998,571	998,571.42	0	14,110	0	0
357-9557-456 Other Government Agencies Total		0	0	0	0	84,091.00	70,501	304,243	275,845	132,844
357-9557-465 Public Protection Total		700,000	700,000	694,000	1,210,982	1,450,535.56	1,484,801	1,423,144	1,095,464	1,024,479
357-9557-466 Other Current Services Total		2,147,200	2,147,200	2,132,150	2,132,150	2,259,770.56	2,206,536	2,174,034	1,975,352	1,869,776
357-9557-491 Other Total		0	0	0	37,300	73,605.54	597,883	210,292	193,618	95,228
357-9557-492 Other Revenue Total		0	0	0	0	74,100.74	308,234	5,801	16,884	58,904
357-9557-502 Operating Transfers Total		0	0	0	350,000	350,000.00	0	227,186	13,913	16,087
Grand Total	0	4,948,900	4,948,900	4,838,600	7,792,488	9,072,323.47	7,643,503	6,453,406	5,453,538	5,010,759
						103,768.00				
357-9557-390-00-00 Fund Balance Carry Over	1,867,281	1,803,310	3,670,591	3,063,922	3,063,922	3,063,921.72	2,042,272	1,191,955	1,707,299	1,500,754
Increase Reserve per Adopted	-246,977		-246,977	-180,185	-180,185	(180,185.00)	-405,179	217,607		
Res No 2025-26-03 GEMT CY25 CONTRIB 4			-27,985		-27,985	27,985.00	-381,109	274,419		
Res No 2025-26-04 IGT CY 2024					-230,106	230,106.00	229,577	242,453		
Res No 2025-26-07 HEART MONITOR SYS SALE					37,300	(37,300.00)	62,566	84,484		
Res No 2025-26-08 GEMT CY26 CONTRIB 1			-37,902		-37,902	37,902.00	-229,577	-242,453		
Res No 2025-26-09 ABH ARDEN COLE SKY AUG MU					46,162	(46,162.00)	-326,950	-384,414		
Mutual Aid / ABH Summary			-109,760				-326,950	-384,414		
Res No 2025-26-10 OES GIFFORD					37,312	(37,312.00)	-156,504			
Res No 2025-26-13 AFG EMW2023FG09311			-33,449		-33,449	33,449.00				
Res No 2025-26-15 IGT CY 2024 RETURN					230,106	(230,106.00)				
Res No 2025-26-15 IGT CY 2024 EXCESS					286,876	(286,876.00)				
Res No 2025-26-20 GEMT CY26 CONTRIB 2			-37,881		-37,881	37,881.00				
357-9557-390-00-00 From(To) Reserves Total		0			90,248	(450,618.00)	-1,207,176	192,096	-806,549	-698,798
357-9557-390-00-00 Fund Balance Total		0	0	1	540,867	3,670,591.66	3,063,922	2,042,272	1,191,955	1,707,299
RESERVES										
357-9557-391-01-00 General Total		154,702	154,702	154,702	154,702	154,702.00	154,702	154,702	154,702	90,554
357-9557-392-00-00 Unreserved-Designated Total	0	3,484,536	3,484,536	3,484,536	3,484,536	3,484,536.00	3,484,536	2,885,820	3,103,427	2,685,445
357-9557-392-04-00 Equipment Total	0	1,409,451	1,409,451	1,359,426	1,409,451	1,409,451.00	1,241,807	994,846	994,846	985,351
357-9557-392-12-00 Medical Insurance Total		224,888	224,888	224,888	224,888	224,888.00	224,888	224,888	224,888	224,888
357-9557-392-25-00 Medical Svcs & Eqt Total		2,129,796	2,129,796	1,909,388	2,129,796	2,129,796.00	1,846,822	1,485,323	1,459,812	1,144,888
Reserves Total	0	7,403,373	7,403,373	7,132,940	7,403,373	7,403,373.00	6,952,755	5,745,579	5,937,675	5,131,126
357-9557-100-00-00 Cash Total		7,403,373	7,403,373	7,132,941	7,944,240	11,073,964.66	10,016,677	7,787,851	7,129,630	6,838,425

South Lake County
Fire Protection District

VERSION FOR COMPARISON TO PRIOR FOUR FY

			FY 2025-26			PRIOR FOUR FYs			
FUND 366 FIRE MITIGATION FEE	**FY 2026-27**		Orig Budget	Adj Budget	EST. ACTUAL	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
` 366-0000-390-00-00 Carry Over	30,285	30,285	277,266	277,266	277,266.29	160,331	277,575	214,324	75,667
I 366-0000-441-42-01 Revenue from Use of Money Total					9,586.62	6,532	5,349	2,413	302
I 366-0000-461-66-15 Mitigation Fees					93,431.87	110,404	104,592	74,750	154,442
I 366-0000-502-81-23 Operating Transfers Total					(350,000.00)	0	-227,186	-13,913	-16,087
366-0000-100-00-00 Cash Total	30,285	30,285	277,266	277,266	30,284.78	277,266	160,331	277,575	214,324

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington
Auditor-Controller

FROM: South Lake County Fire Protection District — Fund No: 357

SUBJECT: RECOMMENDED BUDGET FISCAL YEAR 2026-2027 — Dept: 9557

DATE: 19-May-26

The Board of Directors of the South Lake County Fire Protection District District **DID** approve, during their public meeting on 19-May-26, the following for RECOMMENDED BUDGET and for RECOMMENDED **RESERVES/DESIGNATIONS** for fiscal year 2026-2027.

Authorize Auditor-Controller to adjust Reserves/Designations as necessary: x **YES** or ___ **NO**

TOTAL FINANCING USES:

Total Appropriation for Budget Expenditures: (Detail by Category on Pg. 2)	(A)	6,752,210
Increase to Reserves/Designations: (Detail on Pg. 2)	(B)	0
	Total Uses:	6,752,210

TOTAL FINANCING SOURCES:

Total Fund Balance Available as of:	4/30/2026 estimate	1,803,310 (Enter Amount on "Balance Budget Worksheet" tab)
Total Anticipated Revenues: (Detail on Pg. 10)		4,948,900
Decrease to Reserves/Designations: (Detail on Pg. 2)	(B)	0
	Total Sources:	6,752,210
	Variance:	0

Total recommended requirements for Fiscal Year 26/27	(C)	6,752,210

s/Stephanie Cline
Authorized Signature
(Chairperson of the Board **ONLY**)

5/19/2026
Date

For additional Budget information please contact:

Rebecca Gunther
Supervising Accountant-Auditor

Sarah Brown
Chief Deputy Auditor-Controller

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 *Grand Total Expenses* 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 (*Use latest Balance Sheet Data)	(B) Increase Amount	(B) Decrease Amount (enter as neg)	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.

SALARIES AND EMPLOYEE BENEFITS

1.11	Salaries & Wages-Permanent	6,600
1.12	Salaries & Wages-Temporary	200,000
1.13	Salaries & Wages-Overtime, Holiday, Stby	36,000
1.14	Salaries & Wages-Other, Term	
2.21	Retirement Contributions-FICA	19,000
2.22	Retirement Contributions-PERS	
2.23	Retirement Contributions-Co Paid Employee Con	
2.28	Retirement Contributions-Deferred Comp	
3.30	Insurance-Health/Life	35,000
3.31	Insurance-Unemployment	4,500
3.32	Insurance-Opt Out	
3.39	Insurance-State Disability	
3.45	Retiree - OPEB	
4.00	Worker's Compensation	35,000
TOTAL SALARIES AND EMPLOYEE BENEFITS		$ **336,100**

SERVICE AND SUPPLIES

11.00	Clothing & Personal Supplies	20,000
12.00	Communications	32,000

13.00	Food	9,400
14.00	Household Expense	16,000
15.10	Insurance-Other	133,000
15.12	Insurance-Public Liability	
15.13	Fire & Comprehensive	
17.00	Maintenance-Equipment	179,300
18.00	Maintenance-Buildings & Imprvmnts	164,000
19.40	Medical Supplies	95,000
20.00	Memberships	3,800
22.70	Office Expense-Supplies	5,300

22.71	Office Expense-Postage	2,000
22.72	Office Expense-Book & Periodicals	
23.80	Professional & Specialized Services	5,296,110
24.00	Publications & Legal Notices	500
25.00	Rents & Leases-Equipment	
26.00	Rents & Leases-Buildings & Improv	
27.00	Small Tools & Instruments	1,600
28.30	Special Departmental-Supplies & Services	209,000

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

EMPLOYEE SALARIES 1.11 AND 1.12

FISCAL YEAR 2026-27

DISTRICT NAME South Lake County Fire Protection District **BUDGET UNIT** 9557

EMPLOYEE PERMANENT	POSITION TITLE	PAY RATE	CURRENT MONTHLY	SALARY ANNUAL
Battalion Chief	1			107,158
Fire Captain (Paramedic)	3			98,806
Fire Apparatus Engineer (Paramedic)	7			88,105
Fire Apparatus Engineer	3			82,275
Staff Services Analyst	1			75,312
Firefighter I	5			19,487
Communications Operator	1			43,836
Total 1.11				514,979

EMPLOYEE TEMPORARY	POSITION TITLE	PAY RATE	CURRENT MONTHLY	SALARY ANNUAL
Office Technician	1	$25.90	per hour	
Paid Call Captain	2	$23.90	per hour	
Paid Call Engineer	1	$21.90	per hour	
Paid Call Operator	1	$20.90	per hour	
Paid Call Firefighter	13	$16.90	per hour	
Paid Call EMS Specialist	1	$16.90	per hour	
Total 1.12				0

REVENUE BY SOURCE
FISCAL YEAR 2026-27

District Name South Lake County Fire Protection District **Budget Unit** 9557

Account No. (xxx.xx-xx)	Description	Pr Yr Estimate	Cur Yr Estimate
example: 412.10-10	*Property Taxes-Current Secured*		
411.10-10	Property Taxes-Current Secured	1,764,000	1,814,000
411.10-20	Property Taxes-Current Unsecured	39,000	39,000
441.42-01	Interest	160,000	200,000
453.54-60	State - HOPTR	12,700	12,700
453.54-90	State - Other	36,750	36,000
465.68-60	Instnl Care (Amb Income)	694,000	700,000
466.69-29	Oth Svc - Fire Protection	2,132,150	2,147,200

TOTAL REVENUE		4,838,600	4,948,900

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

Summary Report by Budget Exp Acct
Run Date: 07/22/2026 06:07:44pm By: GF
Fiscal Year: 2026

Selection Criteria

Exclude GL Code
000, 100, 370, 371, 390, 391, 392

Select Fund
357

Report Template
Budget Expenditure Ledger Report by Object
\\Southlake\Lsladmin\Wincams\Lslfiles\Report\Criteria\Budget Expenditure Ledger Report by Object.rst

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

	Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable					
01-11 Salaries & Wages-Permanent					
D directors	6,300.00	6,300.00	6,200.00	100.00	98.41
**** 01-11 Subtotal***	***6,300.00***	***6,300.00***	***6,200.00***	***100.00***	***98.41***
01-12 Salaries & Wages-Temporary					
C pc captain	15,000.00	15,000.00	18,958.60	-3,958.60	126.39
E pc engineer	15,000.00	15,000.00	12,909.65	2,090.35	86.06
F pc firefighter	50,000.00	42,890.00	119,617.82	-76,727.82	278.89
F1 Fuels FF	0.00	0.00	211.36	-211.36	N/A
F2 Fuels Op/Eng	0.00	0.00	3,169.32	-3,169.32	N/A
F3 Fuels Captain	0.00	0.00	0.00	0.00	N/A
FC fire consultant	0.00	0.00	0.00	0.00	N/A
I pc ift/ems specialist	10,000.00	10,000.00	21,140.95	-11,140.95	211.41
O pc operator	10,000.00	10,000.00	3,385.80	6,614.20	33.86
OC ooc-pc captain	0.00	0.00	10,459.02	-10,459.02	N/A
OE ooc-pc engineer	0.00	0.00	14,208.94	-14,208.94	N/A
OF ooc-pc firefighter	0.00	145,742.00	38,427.89	107,314.11	26.37
OO ooc-pc operator	0.00	0.00	1,523.12	-1,523.12	N/A
OS office technician	50,000.00	50,000.00	44,148.46	5,851.54	88.30
UC UNCLEARED CHECKS	0.00	0.00	0.00	0.00	N/A
**** 01-12 Subtotal***	***150,000.00***	***288,632.00***	***288,160.93***	***471.07***	***99.84***
01-13 Salaries & Wages-Overtime					
C pc captain	7,000.00	7,000.00	9,473.28	-2,473.28	135.33
E pc engineer	10,000.00	20,000.00	28,361.81	-8,361.81	141.81
F pc firefighter	13,000.00	63,000.00	57,495.47	5,504.53	91.26
O pc operator	0.00	0.00	0.00	0.00	N/A
S office technician	6,000.00	6,000.00	325.28	5,674.72	5.42
**** 01-13 Subtotal***	***36,000.00***	***96,000.00***	***95,655.84***	***344.16***	***99.64***
02-21 FICA/Medicare-Emplyr Share					
FC FICA pc captain	319.00	2,119.00	2,411.26	-292.26	113.79
FD FICA directors	90.00	90.00	384.40	-294.40	427.11
FE FICA pc engineer	218.00	1,918.00	3,439.75	-1,521.75	179.34
FF FICA pc firefighter	870.00	12,870.00	13,363.59	-493.59	103.84
FG FICA FIre Consultant	0.00	0.00	0.00	0.00	N/A
FI FICA pc ift/ems specialist	145.00	145.00	1,310.76	-1,165.76	903.97
FO FICA pc operator	334.00	334.00	513.94	-179.94	153.87
FS FICA office technician	829.00	829.00	3,129.35	-2,300.35	377.48
MC Medicare pc captain	1,364.00	1,364.00	563.93	800.07	41.34
MD Medicare directors	391.00	391.00	89.89	301.11	22.99
ME Medicare pc engineer	930.00	930.00	804.43	125.57	86.50
MF Medicare pc firefighter	3,720.00	3,720.00	3,125.43	594.57	84.02
MG Medicare fire consultant	0.00	0.00	0.00	0.00	N/A
MI Medicare pc ift/ems specialist	620.00	620.00	306.54	313.46	49.44
MO Medicare pc operator	1,426.00	1,426.00	120.19	1,305.81	8.43
MS Medicare office technician	3,544.00	3,544.00	731.82	2,812.18	20.65
**** 02-21 Subtotal***	***14,800.00***	***30,300.00***	***30,295.28***	***4.72***	***99.98***

357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
03-30	Insurance					
C	health-current	6,000.00	6,000.00	6,000.00	0.00	100.00
E	EAP-pcfs	3,500.00	3,500.00	0.00	3,500.00	0.00
G	group life-pcfs	5,000.00	5,000.00	1,822.08	3,177.92	36.44
I	inj/illness inc prot-pcts	5,000.00	5,000.00	2,759.00	2,241.00	55.18
M	csfa membership-pcfs	5,595.00	5,595.00	2,040.00	3,555.00	36.46
R	health-retired	10,500.00	6,500.00	9,046.32	-2,546.32	139.17
**** 03-30 Subtotal***		***35,595.00***	***31,595.00***	***21,667.40***	***9,927.60***	***68.58***
03-31	Unemployment Insurance					
DC	sdi pc captain	221.00	221.00	238.00	-17.00	107.69
DD	sdi directors	26.00	26.00	99.97	-73.97	384.50
DE	sdi pc engineer	160.00	160.00	119.02	40.98	74.39
DF	sdi pc firefighter	193.00	193.00	1,621.07	-1,428.07	839.93
DG	sdi fire consultant	0.00	0.00	0.00	0.00	N/A
DI	sdi pc ift/ems specialist	11.00	11.00	119.00	-108.00	1081.82
DO	sdi pc operator	239.00	239.00	0.00	239.00	0.00
DS	sdi office technician	420.00	420.00	119.01	300.99	28.34
EC	ett pc captain	457.00	457.00	14.00	443.00	3.06
ED	ett director	54.00	54.00	6.23	47.77	11.54
EE	ett pc engineer	331.00	331.00	7.01	323.99	2.12
EF	ett pc firefighter	400.00	400.00	97.64	302.36	24.41
EG	ett fire consultant	0.00	0.00	0.00	0.00	N/A
EI	ett pc ift/ems specialist	24.00	24.00	7.00	17.00	29.17
EO	ett pc operator	493.00	493.00	0.00	493.00	0.00
ES	ett office technician	871.00	871.00	7.00	864.00	0.80
**** 03-31 Subtotal***		***3,900.00***	***3,900.00***	***2,454.95***	***1,445.05***	***62.95***
04-00	Workers Compensation					
NA	non safety,administration	4,703.00	2,903.00	3,325.00	-422.00	114.54
NM	non safety,municipality	583.00	583.00	371.00	212.00	63.64
SB	safety,base-pcfs	14,382.00	14,382.00	36,952.00	-22,570.00	256.93
SW	safety,wages-pcfs	37,988.00	37,988.00	12,647.00	25,341.00	33.29
**** 04-00 Subtotal***		***57,656.00***	***55,856.00***	***53,295.00***	***2,561.00***	***95.41***
09-00	Payroll Clearing					
00	payroll clearing,WFB	0.00	0.00	9,368.52	-9,368.52	N/A
AD	association dues pcfs	0.00	0.00	-9,368.52	9,368.52	N/A
**** 09-00 Subtotal***		***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
11-00	Clothing & Personal Supplies					
B	boot allowance	1,588.00	1,588.00	3,370.44	-1,782.44	212.24
P	personal protective eqt	19,029.00	79,829.00	69,754.80	10,074.20	87.38
U	uniform items	9,418.00	19,418.00	16,545.11	2,872.89	85.21
**** 11-00 Subtotal***		***30,035.00***	***100,835.00***	***89,670.35***	***11,164.65***	***88.93***
12-00	Communications					
60	Sta 60	15,000.00	15,000.00	18,261.54	-3,261.54	121.74
62	Sta 62	5,000.00	5,000.00	4,468.80	531.20	89.38

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable						
12-00	Communications					
63	Sta 63	5,000.00	5,000.00	2,918.88	2,081.12	58.38
64	Sta 64	3,391.00	3,391.00	1,957.23	1,433.77	57.72
A	Amador	1,609.00	1,609.00	2,338.61	-729.61	145.35
**** 12-00 Subtotal***		***30,000.00***	***30,000.00***	***29,945.06***	***54.94***	***99.82***
13-00	Food					
60	Sta 60	4,449.00	9,449.00	9,192.57	256.43	97.29
62	Sta 62	510.00	510.00	353.10	156.90	69.24
63	Sta 63	376.00	376.00	376.80	-0.80	100.21
**** 13-00 Subtotal***		***5,335.00***	***10,335.00***	***9,922.47***	***412.53***	***96.01***
14-00	Household Expense					
60	Sta 60	7,750.00	15,750.00	14,492.68	1,257.32	92.02
62	Sta 62	3,000.00	3,000.00	3,411.37	-411.37	113.71
63	Sta 63	3,000.00	3,000.00	2,566.72	433.28	85.56
64	Sta 64	2,000.00	2,000.00	372.66	1,627.34	18.63
**** 14-00 Subtotal***		***15,750.00***	***23,750.00***	***20,843.43***	***2,906.57***	***87.76***
15-10	Insurance-Other					
60	Sta 60	80,000.00	80,000.00	84,977.03	-4,977.03	106.22
62	Sta 62	15,000.00	15,000.00	15,097.71	-97.71	100.65
63	Sta 63	15,000.00	15,000.00	8,291.17	6,708.83	55.27
64	Sta 64	10,000.00	10,000.00	6,726.75	3,273.25	67.27
**** 15-10 Subtotal***		***120,000.00***	***120,000.00***	***115,092.66***	***4,907.34***	***95.91***
17-00	Maintenance-Equipment					
60	Sta 60	54,000.00	134,000.00	132,981.84	1,018.16	99.24
62	Sta 62	31,585.00	50,485.00	52,676.34	-2,191.34	104.34
63	Sta 63	13,000.00	15,600.00	15,786.30	-186.30	101.19
64	Sta 64	11,000.00	11,000.00	11,562.71	-562.71	105.12
A	Amador	2,000.00	2,000.00	0.00	2,000.00	0.00
**** 17-00 Subtotal***		***111,585.00***	***213,085.00***	***213,007.19***	***77.81***	***99.96***
18-00	Maint-Bldgs & Imprvmts					
60	Sta 60	49,678.00	49,678.00	40,002.18	9,675.82	80.52
62	Sta 62	59,438.00	59,438.00	24,904.56	34,533.44	41.90
63	Sta 63	4,170.00	4,170.00	16,555.11	-12,385.11	397.01
64	Sta 64	3,211.00	3,211.00	9,489.26	-6,278.26	295.52
FS	FS Bldg	11,650.00	11,650.00	8,354.76	3,295.24	71.71
T	Trng Tower, Roof Prop	989.00	989.00	0.00	989.00	0.00
**** 18-00 Subtotal***		***129,136.00***	***129,136.00***	***99,305.87***	***29,830.13***	***76.90***
19-40	Medical Expense					
MS	Medical Supplies	65,000.00	85,300.00	81,762.58	3,537.42	95.85
MW	Medical Waste Disp	1,500.00	1,500.00	1,386.84	113.16	92.46
O	Oxygen	4,000.00	8,100.00	11,697.14	-3,597.14	144.41
**** 19-40 Subtotal***		***70,500.00***	***94,900.00***	***94,846.56***	***53.44***	***99.94***

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
357-9557-795	(Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable					
20-00	Memberships					
00	MEMBERSHIP	0.00	5,000.00	4,000.00	1,000.00	80.00
F	FDAC	233.00	233.00	265.00	-32.00	113.73
L	Lake Co Fire Chiefs	1,750.00	1,750.00	1,700.00	50.00	97.14
PC	assoc dues-pcfs	0.00	0.00	0.00	0.00	N/A
**** 20-00***	***Subtotal***	***1,983.00***	***6,983.00***	***5,965.00***	***1,018.00***	***85.42***
22-70	Office Supplies					
60	Sta 60	4,523.00	9,523.00	4,650.31	4,872.69	48.83
62	Sta 62	191.00	191.00	1,067.86	-876.86	559.09
63	Sta 63	286.00	286.00	1,145.01	-859.01	400.35
64	Sta 64	0.00	0.00	0.00	0.00	N/A
**** 22-70***	***Subtotal***	***5,000.00***	***10,000.00***	***6,863.18***	***3,136.82***	***68.63***
22-71	Postage					
60	Sta 60	2,800.00	2,800.00	1,608.86	1,191.14	57.46
62	Sta 62	0.00	0.00	0.00	0.00	N/A
63	Sta 63	0.00	0.00	0.00	0.00	N/A
**** 22-71***	***Subtotal***	***2,800.00***	***2,800.00***	***1,608.86***	***1,191.14***	***57.46***
23-80	Professional, Specialized Svc					
AB	ambulance billing svcs	77,808.00	77,808.00	63,815.72	13,992.28	82.02
CF	CalFire	4,876,530.00	4,581,059.00	3,477,527.03	1,103,531.97	75.91
PY	payroll services	9,478.00	9,478.00	7,585.02	1,892.98	80.03
SP	legal,audit,specialty svcs	188,107.00	188,107.00	33,236.03	154,870.97	17.67
**** 23-80***	***Subtotal***	***5,151,923.00***	***4,856,452.00***	***3,582,163.80***	***1,274,288.20***	***73.76***
24-00	Publications & Legal Ntcs					
00	public hearing,legal notices	1,155.00	1,155.00	328.76	826.24	28.46
**** 24-00***	***Subtotal***	***1,155.00***	***1,155.00***	***328.76***	***826.24***	***28.46***
27-00	Small Tools & Instruments					
60	Sta 60	1,000.00	1,000.00	1,252.18	-252.18	125.22
62	Sta 62	1,000.00	1,000.00	362.40	637.60	36.24
63	Sta 63	1,000.00	1,000.00	0.00	1,000.00	0.00
64	Sta 64	675.00	675.00	0.00	675.00	0.00
A	Amador	0.00	0.00	0.00	0.00	N/A
**** 27-00***	***Subtotal***	***3,675.00***	***3,675.00***	***1,614.58***	***2,060.42***	***43.93***
28-30	Special Dept Supp & Svcs					
60	Sta 60	185,671.00	185,671.00	187,865.59	-2,194.59	101.18
62	Sta 62	6,901.00	6,901.00	3,600.98	3,300.02	52.18
63	Sta 63	7,369.00	7,369.00	2,410.79	4,958.21	32.72
64	Sta 64	419.00	419.00	710.00	-291.00	169.45
A	Amador	9,358.00	9,358.00	0.00	9,358.00	0.00
AB	abh fund	0.00	0.00	0.00	0.00	N/A
GA	Grant,Award Purchase	50,669.00	50,669.00	0.00	50,669.00	0.00
L	licensing fee	259.00	259.00	1,162.50	-903.50	448.84
P	physicals	4,003.00	4,003.00	6,497.81	-2,494.81	162.32

357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
28-30	Special Dept Supp & Svcs					
PB	Calfire Prevention Bureau	0.00	0.00	19,919.54	-19,919.54	N/A
PE	public educ supplies	9,666.00	9,666.00	12,254.81	-2,588.81	126.78
T	trng reg & supp	15,614.00	15,614.00	28,023.18	-12,409.18	179.47
TB	CalFire training bureau	25,000.00	25,000.00	16,309.21	8,690.79	65.24
**** 28-30 Subtotal***		***314,929.00***	***314,929.00***	***278,754.41***	***36,174.59***	***88.51***
28-48	Special Dept Ambulance Exp					
60	Sta 60	111,433.00	111,433.00	28,435.35	82,997.65	25.52
62	Sta 62	19,550.00	19,550.00	21,403.85	-1,853.85	109.48
63	Sta 63	18,240.00	18,240.00	28,090.40	-9,850.40	154.00
64		379.00	379.00	591.10	-212.10	155.96
A		1,137.00	1,137.00	1,772.88	-635.88	155.93
GE	GEMT	0.00	103,768.00	131,964.80	-28,196.80	127.17
IG	IGT	0.00	230,106.00	230,106.00	0.00	100.00
NC	NCEMS ImageTrend	2,058.00	2,058.00	5,474.00	-3,416.00	265.99
**** 28-48 Subtotal***		***152,797.00***	***486,671.00***	***447,838.38***	***38,832.62***	***92.02***
29-50	Transportation & Travel					
00	Fleet Fuel	7,500.00	7,500.00	5,963.12	1,536.88	79.51
B	Board	4,000.00	4,000.00	2,515.21	1,484.79	62.88
C	reimb-Cal Fire	4,000.00	4,000.00	1,967.70	2,032.30	49.19
P	reimb-pcfs	5,000.00	5,000.00	1,747.68	3,252.32	34.95
**** 29-50 Subtotal***		***20,500.00***	***20,500.00***	***12,193.71***	***8,306.29***	***59.48***
30-00	Utilities					
E0	Sta 60 Electric	23,049.00	23,049.00	28,014.32	-4,965.32	121.54
E2	Sta 62 Electric	13,151.00	13,151.00	11,146.99	2,004.01	84.76
E3	Sta 63 Electric	11,585.00	11,585.00	10,501.97	1,083.03	90.65
E4	Sta 64 Electric	2,688.00	2,688.00	2,425.38	262.62	90.23
EF	FS Bldg Electric	4,375.00	4,375.00	4,864.63	-489.63	111.19
G0	Sta 60 Garbage	2,736.00	2,736.00	2,791.06	-55.06	102.01
G2	Sta 62 Garbage	1,072.00	1,072.00	1,516.52	-444.52	141.47
G3	Sta 63 Garbage	912.00	912.00	1,093.79	-181.79	119.93
G4	Sta 64 Garbage	26.00	26.00	22.00	4.00	84.62
GA	Sta 31 Garbage	0.00	0.00	22.00	-22.00	N/A
GF	FS Bldg Garbage	536.00	536.00	595.55	-59.55	111.11
I0	Sta 60 Internet	743.00	743.00	0.00	743.00	0.00
I2	Sta 62 Internet	928.00	928.00	0.00	928.00	0.00
I3	Sta 63 Internet	888.00	888.00	0.00	888.00	0.00
P0	Sta 60 Propane	5,161.00	5,161.00	3,125.01	2,035.99	60.55
P2	Sta 62 Propane	5,991.00	5,991.00	2,576.05	3,414.95	43.00
P3	Sta 63 Propane	2,572.00	2,572.00	855.19	1,716.81	33.25
P4	Sta 64 Propane	2,191.00	2,191.00	475.98	1,715.02	21.72
PF	FS Bldg Propane	1,455.00	1,455.00	985.33	469.67	67.72
S0	Sta 60 Sewer	392.00	392.00	390.78	1.22	99.69
SF	FS Bldg Sewer	333.00	333.00	390.78	-57.78	117.35
T0	Sta 60 Telephone	2,682.00	2,682.00	2,582.43	99.57	96.29
T2	Sta 62 Telephone	928.00	928.00	795.30	132.70	85.70

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
357-9557-795	(Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable					
30-00	Utilities					
T3	Sta 63 Telephone	926.00	926.00	794.57	131.43	85.81
T4	Sta 64 Telephone	443.00	443.00	382.02	60.98	86.23
TF	FS Bldg Telephone	367.00	367.00	363.29	3.71	98.99
W0	Sta 60 Water	14,880.00	14,880.00	12,202.85	2,677.15	82.01
W2	Sta 62 Water	1,181.00	1,181.00	1,187.45	-6.45	100.55
W3	Sta 63 Water,Swr	2,748.00	2,748.00	2,808.73	-60.73	102.21
W4	Sta 64 Water	825.00	825.00	960.00	-135.00	116.36
WF	FS Bldg Water	897.00	897.00	658.20	238.80	73.38
**** 30-00***	***Subtotal***	***106,661.00***	***106,661.00***	***94,528.17***	***12,132.83***	***88.62***
38-00	Inventory Items					
60	Sta 60	21,464.00	21,464.00	13,930.76	7,533.24	64.90
62	Sta 62	5,021.00	5,021.00	1,976.86	3,044.14	39.37
63	Sta 63	2,090.00	2,090.00	6,110.49	-4,020.49	292.37
64	Sta 64	0.00	0.00	707.72	-707.72	N/A
**** 38-00***	***Subtotal***	***28,575.00***	***28,575.00***	***22,725.83***	***5,849.17***	***79.53***
48-00	Taxes & Assessments					
60	Sta 60	210.00	210.00	51.60	158.40	24.57
62	Sta 62	0.00	0.00	33.48	-33.48	N/A
63	Sta 63	0.00	0.00	23.04	-23.04	N/A
64	Sta 64	0.00	0.00	2.76	-2.76	N/A
FS	FS Bldg	0.00	0.00	21.81	-21.81	N/A
**** 48-00***	***Subtotal***	***210.00***	***210.00***	***132.69***	***77.31***	***63.19***
61-60	Bldgs & Imprv					
60	Sta 60	0.00	65,000.00	15,920.76	49,079.24	24.49
62	Sta 62	0.00	0.00	0.00	0.00	N/A
FS	FS Bldg	0.00	0.00	0.00	0.00	N/A
**** 61-60***	***Subtotal***	***0.00***	***65,000.00***	***15,920.76***	***49,079.24***	***24.49***
62-72	Autos & Light Trucks					
60	Sta 60	0.00	60,000.00	56,972.31	3,027.69	94.95
63	Sta 63	0.00	0.00	0.00	0.00	N/A
64	Sta 64	0.00	0.00	0.00	0.00	N/A
**** 62-72***	***Subtotal***	***0.00***	***60,000.00***	***56,972.31***	***3,027.69***	***94.95***
62-74	Cap FA-Eqt Other					
60	Sta 60	0.00	835,000.00	816,313.73	18,686.27	97.76
62	Sta 62	0.00	691,010.00	696,147.57	-5,137.57	100.74
63	Sta 63	0.00	691,010.00	696,147.56	-5,137.56	100.74
64	Sta 64	0.00	0.00	0.00	0.00	N/A
A	Amador	0.00	0.00	0.00	0.00	N/A
**** 62-74***	***Subtotal***	***0.00***	***2,217,020.00***	***2,208,608.86***	***8,411.14***	***99.62***
62-79	Pr Yr					
60	Sta 60	0.00	0.00	0.00	0.00	N/A
**** 62-79***	***Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed
357-9557-795	(Budget Exp Acct) So Lk Co Fire Prot Dist / So Lk Co Fire Prot Dist / Accts Payable					
63-13	Construction in Progress					
63	Sta 63	0.00	160,000.00	108,453.24	51,546.76	67.78
**** 63-13 Subtotal***		***0.00***	***160,000.00***	***108,453.24***	***51,546.76***	***67.78***
90-91	Contingencies					
00		1,115,536.00	830,536.00	0.00	830,536.00	0.00
**** 90-91 Subtotal***		***1,115,536.00***	***830,536.00***	***0.00***	***830,536.00***	***0.00***
***** 357-9557-795 Subtotal***		***7,722,336.00***	***10,405,791.00***	***8,015,035.53***	***2,390,755.47***	***77.02***
****** Grand Total***		***7,722,336.00***	***10,405,791.00***	***8,015,035.53***	***2,390,755.47***	***77.02***

*** END OF REPORT ***

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

Detail Report by Fund, Balance Sheet Type
Run Date: 08/14/2026 04:08:37pm By: GF
Fiscal Year: 2026

<u>Selection Criteria</u>

Exclude GL Code
000, 370, 371

Select Fund
357, 366

<u>Report Template</u>
GL Balance Sheet
\\Southlake\Lsladmin\Wincams\Lslfiles\Report\Criteria\GL Balance Sheet.rst

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

Account	General Ledger Acct	Balance
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	10,995,964.66
**** Current Asset accts Subtotal***		
Equity accts		
Fund Balance	357-9557-390-00-00-00	3,592,591.66
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	30,284.78
**** Current Asset accts Subtotal***		
Equity accts		
Fund Balance	366-0000-390-00-00-00	30,284.78
**** Equity accts Subtotal***		
***** 366 Subtotal***		
****** Grand Total***		

*** END OF REPORT ***

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

Summary Report by Budget Rev Acct
Run Date: 08/14/2026 04:31:09pm By: GF
Fiscal Year: 2026

Selection Criteria

Exclude GL Code
000, 100, 370, 371, 390, 391, 392

Select Fund
357

Report Template
Budget Revenue Ledger Report by Object
\\Southlake\Lsladmin\Wincams\Lslfiles\Report\Criteria\Budget Revenue Ledger Report by Object.rst

	Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized
357-9557 (Budget Rev Acct) FUND: So Lk Co Fire Prot Dist / BUDGET UNIT: So Lk Co Fire Prot Dist					
411 GL CODE: Property Taxes					
10-10 OBJECT: Current Secured					
CA county admin fee	-28,000.00	-28,000.00	-34,212.50	6,212.50	N/A
LA LAFCO	-5,600.00	-5,600.00	-5,666.00	66.00	N/A
LS local secured-AB8 teeter	1,721,336.00	1,721,336.00	1,842,933.95	-121,597.95	107.06
PU public utilitarian	76,264.00	76,264.00	94,007.24	-17,743.24	123.27
**** 10-10 Subtotal***	***1,764,000.00***	***1,764,000.00***	***1,897,062.69***	***-133,062.69***	***107.54***
10-15 OBJECT: ERAF-SRAF					
00	0.00	0.00	0.00	0.00	N/A
**** 10-15 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
10-20 OBJECT: Current Unsecured					
00	39,000.00	39,000.00	40,161.28	-1,161.28	102.98
**** 10-20 Subtotal***	***39,000.00***	***39,000.00***	***40,161.28***	***-1,161.28***	***102.98***
10-25 OBJECT: Supp 813-Current					
00	0.00	0.00	12,991.86	-12,991.86	N/A
**** 10-25 Subtotal***	***0.00***	***0.00***	***12,991.86***	***-12,991.86***	***N/A***
10-30 OBJECT: Prior Secured					
00	0.00	0.00	0.00	0.00	N/A
**** 10-30 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
10-35 OBJECT: Supp 813-Prior					
00	0.00	0.00	8,830.29	-8,830.29	N/A
**** 10-35 Subtotal***	***0.00***	***0.00***	***8,830.29***	***-8,830.29***	***N/A***
10-40 OBJECT: Prior Unsecured					
00	0.00	0.00	6,230.97	-6,230.97	N/A
**** 10-40 Subtotal***	***0.00***	***0.00***	***6,230.97***	***-6,230.97***	***N/A***
***** 411 Subtotal***	***1,803,000.00***	***1,803,000.00***	***1,965,277.09***	***-162,277.09***	***109.00***
422 GL CODE: Permits					
21-60 OBJECT: Other					
00 burn permits	0.00	0.00	0.00	0.00	N/A
**** 21-60 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
***** 422 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***

		Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized
357-9557	(Budget Rev Acct) FUND: So Lk Co Fire Prot Dist / BUDGET UNIT: So Lk Co Fire Prot Dist					
441	GL CODE: Revenue from Use of Money					
42-01	OBJECT: Interest					
00		160,000.00	160,000.00	322,063.39	-162,063.39	201.29
**** 42-01 Subtotal***		***160,000.00***	***160,000.00***	***322,063.39***	***-162,063.39***	***201.29***
***** 441 Subtotal***		***160,000.00***	***160,000.00***	***322,063.39***	***-162,063.39***	***201.29***
453	GL CODE: State Aid					
54-60	OBJECT: HOPTR					
00		12,700.00	12,700.00	12,349.45	350.55	97.24
**** 54-60 Subtotal***		***12,700.00***	***12,700.00***	***12,349.45***	***350.55***	***97.24***
54-70	OBJECT: Disaster Rev Loss Backfil					
00		0.00	0.00	0.00	0.00	N/A
**** 54-70 Subtotal***		***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
54-90	OBJECT: Other					
00		0.00	850,800.00	850,250.44	549.56	99.94
AB	ABH	0.00	90,052.00	288,699.97	-198,647.97	320.59
OE	OES	36,750.00	146,933.00	265,008.31	-118,075.31	180.36
**** 54-90 Subtotal***		***36,750.00***	***1,087,785.00***	***1,403,958.72***	***-316,173.72***	***129.07***
***** 453 Subtotal***		***49,450.00***	***1,100,485.00***	***1,416,308.17***	***-315,823.17***	***128.70***
455	GL CODE: Other Federal					
55-40	OBJECT: Disaster Relief					
00	HMGP	0.00	0.00	0.00	0.00	N/A
**** 55-40 Subtotal***		***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
56-01	OBJECT: Other					
00		0.00	998,571.00	998,571.42	-0.42	100.00
**** 56-01 Subtotal***		***0.00***	***998,571.00***	***998,571.42***	***-0.42***	***100.00***
***** 455 Subtotal***		***0.00***	***998,571.00***	***998,571.42***	***-0.42***	***100.00***
456	GL CODE: Other Government Agencies					
56-30	OBJECT: Other					
00		0.00	0.00	8,460.46	-8,460.46	N/A
AI	air curtain incinerator	0.00	0.00	0.00	0.00	N/A
NA	Napa Agmt	0.00	0.00	24,759.54	-24,759.54	N/A
RH	Redbud Health Care Distric	0.00	0.00	0.00	0.00	N/A

		Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized
357-9557	(Budget Rev Acct) FUND: So Lk Co Fire Prot Dist / BUDGET UNIT: So Lk Co Fire Prot Dist					
456	GL CODE: Other Government Agencies					
56-30	OBJECT: Other					
TB	CalFire training bureau	0.00	0.00	50,871.00	-50,871.00	N/A
**** 56-30 Subtotal***		***0.00***	***0.00***	***84,091.00***	***-84,091.00***	***N/A***
***** 456 Subtotal***		***0.00***	***0.00***	***84,091.00***	***-84,091.00***	***N/A***
465	GL CODE: Public Protection					
68-60	OBJECT: Instnl Care & Svc (Ambulance)					
00		0.00	0.00	60,328.38	-60,328.38	N/A
GE	GEMT	0.00	0.00	40,164.02	-40,164.02	N/A
IG	IGT	0.00	516,982.00	516,982.41	-0.41	100.00
WF	WFB Transfers	694,000.00	694,000.00	831,489.35	-137,489.35	119.81
WO	Pmts - W/O Accts	0.00	0.00	1,571.40	-1,571.40	N/A
**** 68-60 Subtotal***		***694,000.00***	***1,210,982.00***	***1,450,535.56***	***-239,553.56***	***119.78***
***** 465 Subtotal***		***694,000.00***	***1,210,982.00***	***1,450,535.56***	***-239,553.56***	***119.78***
466	GL CODE: Other Current Services					
69-20	OBJECT: Other					
FC	Guenoc Devlpmnt Fire Consu	0.00	0.00	0.00	0.00	N/A
**** 69-20 Subtotal***		***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
69-29	OBJECT: Fire Protection					
CA	county admin fee	-2,800.00	-2,800.00	-2,368.50	-431.50	N/A
CP	CS preroll	0.00	0.00	2,513.20	-2,513.20	N/A
CS	CS apportionment	2,134,950.00	2,134,950.00	2,148,164.20	-13,214.20	100.62
DP	DS preroll	0.00	0.00	1,122.54	-1,122.54	N/A
DS	DS apportionment	0.00	0.00	110,339.12	-110,339.12	N/A
**** 69-29 Subtotal***		***2,132,150.00***	***2,132,150.00***	***2,259,770.56***	***-127,620.56***	***105.99***
***** 466 Subtotal***		***2,132,150.00***	***2,132,150.00***	***2,259,770.56***	***-127,620.56***	***105.99***
491	GL CODE: Other					
79-50	OBJECT: Revenue - Prior Year					
00		0.00	0.00	36,305.54	-36,305.54	N/A
**** 79-50 Subtotal***		***0.00***	***0.00***	***36,305.54***	***-36,305.54***	***N/A***
79-70	OBJECT: Sales - Miscellaneous					
00		0.00	37,300.00	37,300.00	0.00	100.00
**** 79-70 Subtotal***		***0.00***	***37,300.00***	***37,300.00***	***0.00***	***100.00***
***** 491 Subtotal***		***0.00***	***37,300.00***	***73,605.54***	***-36,305.54***	***197.33***

	Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized
357-9557 (Budget Rev Acct) FUND: So Lk Co Fire Prot Dist / BUDGET UNIT: So Lk Co Fire Prot Dist					
492 GL CODE: Other Revenue					
79-90 OBJECT: Miscellaneous					
00	0.00	0.00	64,260.89	-64,260.89	N/A
**** 79-90 Subtotal***	***0.00***	***0.00***	***64,260.89***	***-64,260.89***	***N/A***
79-91 OBJECT: Cancelled Checks					
00	0.00	0.00	0.00	0.00	N/A
**** 79-91 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
79-92 OBJECT: Insurance Rebates					
00	0.00	0.00	9,839.85	-9,839.85	N/A
**** 79-92 Subtotal***	***0.00***	***0.00***	***9,839.85***	***-9,839.85***	***N/A***
79-93 OBJECT: Insurance Proceeds					
00	0.00	0.00	0.00	0.00	N/A
**** 79-93 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
***** 492 Subtotal***	***0.00***	***0.00***	***74,100.74***	***-74,100.74***	***N/A***
502 GL CODE: Operating Transfers					
81-22 OBJECT: In					
00	0.00	350,000.00	350,000.00	0.00	100.00
**** 81-22 Subtotal***	***0.00***	***350,000.00***	***350,000.00***	***0.00***	***100.00***
81-23 OBJECT: Out					
00	0.00	0.00	0.00	0.00	N/A
**** 81-23 Subtotal***	***0.00***	***0.00***	***0.00***	***0.00***	***N/A***
***** 502 Subtotal***	***0.00***	***350,000.00***	***350,000.00***	***0.00***	***100.00***
****** 357-9557 Subtotal***	***4,838,600.00***	***7,792,488.00***	***8,994,323.47***	***-1,201,835.47***	***115.42***
******* Grand Total***	***4,838,600.00***	***7,792,488.00***	***8,994,323.47***	***-1,201,835.47***	***115.42***

*** END OF REPORT ***

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, July 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 meeting to order at 7:03pm*
2. *Chief Matt Ryan led pledge of allegiance.*
3. *Roll Call: Directors Rob Bostock, Madelyn Martinelli, Matthew Stephenson, Vice President Jim Comisky and President Stephanie Cline. Also, present Chief Matt Ryan, Battalion Chief Peter Avansino, Board Clerk (SSA) Gloria Fong, and Office Tech Karin Collett*
4. ***COMISKY/BOSTOCK MOTION** to approve agenda. AYES: Bostock, Comisky, Martinelli, Stephenson, Cline. NOES: None ABSENT: None **MOTIONED 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: *Minutes attached to agenda packet.*

   6.c. Volunteer Association: Association President Todd Fenk reports their fundraiser hit record numbers, around $58,000 with good showing, emergency vehicle operations course training postponed to September, and coordination of suppression team made up of paid call firefighters

   6.c.1. Badge Pinning and Oath – *Alexander Gonzales-Farias and Clare Wakefield pinned and sworn in.*

   6.d. Chiefs Report: *In addition to report attached in agenda packet, Chief Ryan reports resource from Colorado returned home today, have a strike team in Oregon, may look into wet hires, and Director Martinelli's question about the removal of juniper bushes by the post office was addressed by citizen Roberta MacIntyre.*

   6.e. Finance Report: *SSA Fong reports County side is still working to go live October 1st on the Workday system. She will be uploading over five dozen documents in preparation for audit and hopes to have a draft for board approval by the end of calendar year. She is working on budget in preparation for August packet.*

6.f. Directors' activities report:

Martinelli: *Reports she made wire transfer for GEMT payment*

Bostock: *nothing to report*

Stephenson: *nothing to report*

Comisky: *Reports he is still involved in FDAC, weekly meeting and remarked that as a district is still failing in our flag protocol.*

Cline: *Reports she attended association dinner that gets better each year, met on Finance committee about a few things, and to meet with Geyserville Chief on the 30th.*

7. Regular Items:

7.a. Consider and accept Far West Leavitt Insurance Services' Proposal for fiscal year 2026-2027 and authorize chief to execute proposal. Placed on the agenda by Staff Services Analyst (SSA) Gloria Fong.

BOSTOCK/STEPHENSON MOTION to approve 7a as written. *AYES: Bostock, Martinelli, Stephenson Cline, Comisky. NOES: None. ABSENT: None* ***MOTIONED CARRIED***

7.b. Consider and approve equipment shed change order and updated not to exceed cost of $88,500. Placed on the agenda by SSA Gloria Fong.

Size changes from 30-40ft, concrete pricing has gone up.

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

7.c. Consider and accept Beyond Lucid Technologies (BLT) Mediview Beacon Prehospital Health Information Exchange Service Agreement at cost of $2 per ePCR plus one-time set up fee of $1,000 and authorize chief to execute all necessary data exchange framework agreements retroactive to July 1, 2026. Placed on the agenda by SSA Gloria Fong.

STEPHENSON/BOSTOCK MOTION to approve 7c as written. *AYES: Bostock, Martinelli, Stephenson Cline, Comisky. NOES: None. ABSENT: None* ***MOTIONED CARRIED***

7.d. Consider and approve Calendar Year 2025 Volunteer Rate Range Intergovernmental Agreement Regarding Transfer of Public Funds and authorize Fire Chief to execute agreement. Placed on the agenda by SSA Gloria Fong.

BOSTOCK/STEPHENSON MOTION to approve 7d as written. *AYES: Bostock, Martinelli, Stephenson Cline, Comisky. NOES: None. ABSENT: None* ***MOTIONED 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. June 16, 2026 – Meeting Minutes

8.b. Warrants – June and July

8.c. Budget Transfers – June and July

Corrections to warrant list are check 12148 is changed to $19,216.24 because of the change of $240 charge instead of $265, addition of five checks, 12149 $2,080 to Jason Barker, 12150 $160 to Loch Lomond Mutual Water, 12151 $1,265.95 to Michael Berardino, and 12153 $2,913.98 to Wittman Enterprises, changing July new total to $334,776.04.

COMISKY/BOSTOCK MOTION *to approve consent calendar as amended. AYES: Bostock, Martinelli, Stephenson Cline, Comisky. NOES: None ABSENT: None.* ***MOTIONED CARRIED***

9. ***MARTINTELLI/BOSTOCK MOTION*** *to adjourn meeting at 7:30 p.m. All in attendance in favor*.

Respectfully submitted by,
Karin Collett, Office Technician

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: 08/13/2026 04:20:01pm By: GF

Selection Criteria:
Include Inv Batch No: SLCF 08/21/2026

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

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12154	1582 MEDICAL CORPO\RATION	1357	07/13/2026	PCF PHYSICALS/RPP (12)	357-9557-795-28-30-P	5,644.72	
12155	ACTION SANITARY	544058	07/31/2026	PORTABLE TOILET SERVICE	357-9557-795-14-00-60	80.00	
12155	ACTION SANITARY	544156	08/01/2026	PORTABLE TOLIET, SINK TRAILER	357-9557-795-14-00-60	193.05	
12156	ANDREW MUNCH	6	07/19/2026	STATION CLEANING	357-9557-795-14-00-60	250.00	
12157	ARCHILOGIX	ALX93355	07/31/2026	ARCHITECTURAL SVCS 07/31/26	357-9557-795-63-13-63	9,950.00	FEMA DRY FLOODPROOFING
12158	BARBARA HORST	HORSTAUG2026	08/08/2026	OPEB REIMBURSEMENT	357-9557-795-03-30-R	932.76	
12159	BYRON E MADOLE	INV0012	07/31/2026	STATION DUTY MAINTENANCE	357-9557-795-17-00-60	1,492.40	
12159	BYRON E MADOLE	INV0013	07/31/2026	FUELS REDUCTION JULY	357-9557-795-28-30-60	3,198.00	24-DG11052012-186
12159	BYRON E MADOLE	INV0014	08/12/2026	FUELS REDUCTION AUGUST	357-9557-795-28-30-60	1,705.60	24-DG11052012-186
12160	CAL FIRE	18209	07/22/2026	S290 CERTIFICATE (20)	357-9557-795-28-30-T	1,500.00	
12161	CALLAYOMI CO WATER DISTRICT	80 073126	07/31/2026	WATER USAGE	357-9557-795-30-00-W0	1,031.32	
12161	CALLAYOMI CO WATER DISTRICT	81 073126	07/31/2026	WATER USAGE	357-9557-795-30-00-WF	58.02	
12162	CASCADE SOFTWARE SYSTEMS	INV21837	08/03/2026	ACCTG SFTWR CLOUD HOST MB 08/01/26	357-9557-795-28-30-60	190.00	
12163	COUNTY OF LAKE SOLID WASTE	257 073126	07/31/2026	GARBAGE DISPOSAL	357-9557-795-30-00-G0	28.43	
12164	DENNIS DAVID MAHONEY	180	07/31/2026	LANDSCAPE SERVICE	357-9557-795-18-00-60	465.00	
12165	DUSTIN FARRES	FARRES073026	07/30/2026	REMIB EMT REGISTRY CERT FEES	357-9557-795-28-30-T	273.00	
12166	FAR WEST LEAVITT INSURANCE	345 080326	08/03/2026	RENEWAL POLICY PKG YB 07/01/26	357-9557-795-15-10-60	62,882.30	
12166	FAR WEST LEAVITT INSURANCE	345 080326AUTO	08/03/2026	RENEWAL POLICY AUTO YB 07/01/26	357-9557-795-15-10-60	11,654.50	
12167	JANELL RIVERA	10	08/04/2026	EMS CONSULTANT JULY 2026	357-9557-795-23-80-AB	1,125.00	
12168	KELSEYVILLE LUMBER	SOUFI 073126	07/31/2026	PARK BLOCK INSTL SUPPLIES	357-9557-795-18-00-62	197.63	
12169	KILEY & ASSOCIATES LLC	SL260701260803	08/03/2026	ADVISORY SERVICE JULY	357-9557-795-23-80-SP	3,000.00	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 55266466-3	357-9557-795-19-40-MS	592.18	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 57261218-1	357-9557-795-19-40-MS	4,525.07	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 57261218-2	357-9557-795-19-40-MS	15.70	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 57264126-1	357-9557-795-19-40-MS	6,548.67	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 57264126-2	357-9557-795-19-40-MS	326.87	
12170	LIFE ASSIST INC	95461FPD 073126	07/31/2026	EMS SUPPLIES 57265738-1	357-9557-795-19-40-MS	411.30	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS STA 62 (1814.7794KWH)	357-9557-795-30-00-E2	742.64	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS FS (997.6230KWH)	357-9557-795-30-00-EF	425.55	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS STA 64 (497.1265KWH)	357-9557-795-30-00-E4	224.49	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS STA 60 (5789.7600KWH)	357-9557-795-30-00-E0	2,300.12	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS STA 63 (2464.5730KWH)	357-9557-795-30-00-E3	1,006.23	
12171	PG AND E	699137074150720	07/21/2026	ELECTRIC CHGS STA 60 LOAN PROGRAM CHARGE	357-9557-795-30-00-E0	339.44	

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12172	SELMAN AND COMPANY	LB4096 20260801	08/01/2026	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	133.12	
12173	US BANK VOYAGER	8690837252630	07/24/2026	VEHICLE FUEL	357-9557-795-29-50-00	86.46	
12174	WILL CLARK	CLARK081026	08/10/2026	REIMB INSTRUCTOR I CERTIFICATION	357-9557-795-28-30-T	102.99	
12175	SOUTH LAKE COUNTY FIRE PROTECTION D	PPE073126 8999	07/31/2026	PAYROLL	357-9557-795-09-00-00	37,963.09	
12176	U.S.BANK			VARIOUS (SEE ATTACHED)	357-9557-795-17-00-60	32,664.40	
					TOTAL	194,260.05	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12176	OPPERMAN & SON INC	01P92384	07/30/2026	VEHICLE REPAIR PART WT6011	357-9557-795-17-00-60	502.61	
12176	OPPERMAN & SON INC	01P92597	08/06/2026	VEHICLE REPAIR PART T6011	357-9557-795-17-00-60	361.05	
12176	HERO RENTS	101334	08/10/2026	DRAINAGE INSTL TOOL	357-9557-795-18-00-FS	111.00	
12176	JAMF SOFTWARE LLC	101415508	08/09/2026	DEVICE MGMT SOFTWARE ME 09/09/26	357-9557-795-28-30-60	84.00	
12176	NIPPON SANSO MATHESON INC	12299 073126	07/31/2026	MEDICAL OXYGEN	357-9557-795-19-40-O	1,548.02	
12176	COSTCO WHOLESALE UKIAH	129759272	08/03/2026	OFFICE SUPPLIES	357-9557-795-22-70-63	110.76	
12176	ARMED FORCE PEST CONTROL	133807	07/15/2026	PEST CONTROL	357-9557-795-18-00-62	80.00	
12176	ARMED FORCE PEST CONTROL	134162	07/22/2026	PEST CONTROL	357-9557-795-18-00-63	20.00	
12176	ICE WATER CO	33729	07/30/2026	HYDRATION STA 60 5 GAL 07/02	357-9557-795-13-00-60	51.75	
12176	ICE WATER CO	33738	07/30/2026	HYDRATION STA 62 5 GAL 07/16	357-9557-795-13-00-62	43.13	
12176	ICE WATER CO	33748	07/30/2026	HYDRATION STA 63 5 GAL 07/30	357-9557-795-13-00-63	25.87	
12176	ICE WATER CO	33748	07/30/2026	HYDRATION STA 63 5 GAL 07/30	357-9557-795-13-00-63	17.25	
12176	LAKE COUNTY WASTE SOLUTIONS	177962270U033	08/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	145.40	
12176	LAKE COUNTY WASTE SOLUTIONS	177962280U033	08/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	211.45	
12176	LAKE COUNTY WASTE SOLUTIONS	177962313U033	08/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	84.59	
12176	AW EQUIPMENT REPAIR INC	1908	07/20/2026	VEHICLE REPAIR E6321	357-9557-795-17-00-63	375.00	
12176	AW EQUIPMENT REPAIR INC	1909	07/10/2026	VEHICLE REPAIR E6321 NEW	357-9557-795-17-00-63	825.00	
12176	AW EQUIPMENT REPAIR INC	1912	07/15/2026	VEHICLE REPAIR M6012	357-9557-795-17-00-60	2,235.27	
12176	HARDESTERS	502947	07/31/2026	STA 62 COOKING SUPPLIES	357-9557-795-14-00-62	21.44	
12176	HARDESTERS	499805	07/31/2026	WT6011 STAFF MEALS (2 @22.04EA)	357-9557-795-13-00-60	44.04	
12176	HARDESTERS	502645	07/31/2026	WT6011 STAFF MEALS (6@13.22EA)	357-9557-795-13-00-60	79.30	
12176	HARDESTERS	499593	07/31/2026	FUELS TEAM EQUIPMENT FUEL	357-9557-795-27-00-60	241.48	
12176	HARDESTERS	502965	07/31/2026	E6221 VENT FAN SPARK PLUG	357-9557-795-17-00-62	14.77	
12176	HARDESTERS	501116	07/31/2026	FUELS TEAM TOOLS	357-9557-795-27-00-60	42.88	
12176	HARDESTERS	503913	07/31/2026	STA 62 PLUMBING SUPPLIES	357-9557-795-18-00-62	69.65	
12176	HARDESTERS	501134	07/31/2026	LCFCA MEALS (10@12.84EA)	357-9557-795-13-00-60	123.84	
12176	HARDESTERS	498804	07/31/2026	STA 63 HOUSEHOLD SUPPLIES	357-9557-795-14-00-63	67.87	
12176	AW EQUIPMENT REPAIR INC	1916	07/24/2026	VEHICLE REPAIR U6021	357-9557-795-17-00-60	450.00	
12176	AW EQUIPMENT REPAIR INC	1921	07/29/2026	VEHICLE REPAIR E6321	357-9557-795-17-00-63	760.00	
12176	AW EQUIPMENT REPAIR INC	1924	08/03/2026	VEHICLE REPAIR M6012	357-9557-795-17-00-60	640.00	
12176	AW EQUIPMENT REPAIR INC	1925	08/04/2026	VEHICLE REPAIR U6022	357-9557-795-17-00-60	320.00	
12176	AW EQUIPMENT REPAIR INC	1926	08/04/2026	VEHICLE 90 DAY SERVICE E6031	357-9557-795-17-00-60	280.00	
12176	AW EQUIPMENT REPAIR INC	1927	08/04/2026	VEHICLE 90 DAY SERVICE E6011	357-9557-795-17-00-60	160.00	
12176	AW EQUIPMENT REPAIR INC	1928	08/04/2026	VEHICLE 90 DAY SERVICE R6031	357-9557-795-17-00-60	160.00	
12176	AW EQUIPMENT REPAIR INC	1929	08/04/2026	VEHICLE 90 DAY SERVICE OES359	357-9557-795-17-00-60	160.00	
12176	AW EQUIPMENT REPAIR INC	1933	08/06/2026	VEHICLE REPAIR T6011	357-9557-795-17-00-60	720.00	
12176	AW EQUIPMENT REPAIR INC	1935	08/07/2026	VEHICLE 90 DAY SERVICE T6011,TRLR	357-9557-795-17-00-60	320.00	
12176	AW EQUIPMENT REPAIR INC	1936	08/07/2026	VEHICLE REPAIR EX6021	357-9557-795-17-00-60	344.02	
12176	LAKE PARTS INC	186596	07/31/2026	MCI TRLR BATTERY REPL	357-9557-795-17-00-60	196.48	
12176	LAKE PARTS INC	186776	07/31/2026	MCI TRLR BATTERY CORE DEPOSIT	357-9557-795-17-00-60	-18.00	
12176	LAKE PARTS INC	187599	07/31/2026	U6021 FUEL FILTER & HOUSING	357-9557-795-17-00-60	237.53	
12176	LAKE PARTS INC	188050	07/31/2026	M6012 OIL, OIL & FUEL FILTERS, BRAK	357-9557-795-17-00-60	1,117.63	
12176	LAKE PARTS INC	188108	07/31/2026	M6012 BODY MOUNT	357-9557-795-17-00-60	417.60	
12176	LAKE PARTS INC	188319	07/31/2026	M6012 SUSPENSION BAR	357-9557-795-17-00-60	124.53	
12176	GROWONIX	24542	08/11/2026	ICE MACHINE FILTER STA 60	357-9557-795-17-00-60	326.37	
12176	MEDIACOM	30098349 083126	07/21/2026	INTERNET SVC	357-9557-795-12-00-64	119.99	
12176	MEDIACOM	30128147 081626	07/07/2026	INTERNET SVC	357-9557-795-12-00-63	116.08	
12176	MEDIACOM	30165883 082626	07/17/2026	INTERNET SVC	357-9557-795-12-00-62	116.08	
12176	MEDIACOM	30173705 082626	07/17/2026	INTERNET SVC	357-9557-795-12-00-60	129.99	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12176	TRACTOR SUPPLY CO	335739	08/03/2026	PORTABLE EVAPORATIVE COOLER STA 60	357-9557-795-38-00-60	489.36	
12176	TRACTOR SUPPLY CO	335744	08/03/2026	PORTABLE EVAPORATIVE COOLER FS	357-9557-795-38-00-60	489.36	
12176	TRACTOR SUPPLY CO	336558	08/10/2026	PORTABLE EVAPORATIVE COOLER FS	357-9557-795-38-00-60	489.36	
12176	TESLA INC	343182714	08/04/2026	CHARGING U6001	357-9557-795-29-50-00	15.12	
12176	WALMART	356219758081946	08/07/2026	HOUSEHOLD SUPPLIES STA 60	357-9557-795-14-00-60	88.15	
12176	LEES SPORTING GOODS	3626	07/22/2026	NAME TAG WAKEFIELD	357-9557-795-11-00-U	19.58	
12176	CIVICPLUS LLC	381548	08/01/2026	DOCACCESS MB 08/01/26	357-9557-795-28-30-60	400.00	
12176	CIVICPLUS LLC	382043	08/01/2026	WEBSITE HOSTING MB 08/01/26	357-9557-795-28-30-60	524.30	
12176	OFFICE DEPOT	47875385001	08/12/2026	PRITNER INK PLOTTER	357-9557-795-22-70-60	411.81	
12176	HIDDEN VALLEY LAKE CSD	50050000 073126	07/31/2026	WATER/SEWER	357-9557-795-30-00-W3	226.45	
12176	FERRELLGAS	5010368020	07/26/2026	PROPANE FILL	357-9557-795-30-00-P2	201.88	
12176	QUACKENBUSH MRRCF	516D064	07/31/2026	FUELS TEAM GREENWASTE DISPOSAL	357-9557-795-30-00-G0	122.46	
12176	VERIZON WIRELESS	6149652694	07/26/2026	CELLULAR SVC ME 08/26/26	357-9557-795-12-00-62	1,142.24	
12176	LAKESIDE APPLIANCE	622400509413	08/07/2026	WASHER, DRYER REPL STA 63	357-9557-795-38-00-63	2,767.86	
12176	PETERSON	622873	07/27/2026	EX6021 TOOTH, HOLDER REPAIR	357-9557-795-17-00-60	2,187.40	
12176	B AND G TIRE OF MIDDLETOWN	62534	08/07/2026	TIRE REPL U6022	357-9557-795-17-00-60	371.36	
12176	RECORD BEE	6983823	08/04/2026	LEGAL PUBLICATION	357-9557-795-24-00-00	82.26	
12176	AMAZON	7626641	08/12/2026	WATER COOLER M6011	357-9557-795-14-00-60	103.76	
12176	TESLA INC	8009401	08/11/2026	FULL SELF DRIVING ME 09/10/26	357-9557-795-28-30-60	106.18	
12176	STERICYCLE INC	8014847643	07/17/2026	MEDICAL WASTE MB 08/01/26	357-9557-795-19-40-MW	109.38	
12176	HOME DEPOT	8408002817740	08/11/2026	DRAINAGE INSTL SUPPLIES	357-9557-795-18-00-FS	2,478.05	
12176	ZOLL MEDICAL CORPORATION	91007293	07/14/2026	HEART MONITOR, AUTOPULSE, AED	357-9557-795-28-48-60	5,076.87	
12176	FASTRAK VIOLATION PROCESSING DEPT	I712649360595	07/16/2026	TOLL BENICIA MARTINEZ BRIDGE U6321	357-9557-795-29-50-00	8.50	
12176	ZOOM VIDEO COMMUNICATIONS INC	INV365702389	08/11/2026	BOARD MTG REMOTE ACS ME 09/10/26	357-9557-795-23-80-SP	16.99	
					SUBTOTAL	32,664.40	

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

Summary Report by Budget Exp Acct

Run Date: 08/14/2026 06:52:26pm By: GF

Fiscal Year: 2026

(July and August)

Selection Criteria

Exclude GL Code

000, 100, 370, 371, 390, 391, 392

Select Fund

357

Report Template

Budget Expenditure Ledger Report

C:\Apps\Lsladmin\Wincams\Lslfiles\Report\Criteria\Budget Expenditure Ledger Report by GL.rst

		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	6,200.00	100.00	98.41	0.00
01-12	Salaries & Wages-Temporary	150,000.00	288,632.00	288,160.93	471.07	99.84	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	30,300.00	30,295.28	4.72	99.98	0.00
03-30	Insurance	35,595.00	31,595.00	21,667.40	9,927.60	68.58	0.00
03-31	Unemployment Insurance	3,900.00	3,900.00	2,454.95	1,445.05	62.95	0.00
04-00	Workers Compensation	57,656.00	55,856.00	53,295.00	2,561.00	95.41	0.00
09-00	Payroll Clearing	0.00	0.00	0.00	0.00	N/A	0.00
11-00	Clothing & Personal Supplies	30,035.00	100,835.00	89,670.35	11,164.65	88.93	0.00
12-00	Communications	30,000.00	30,000.00	29,945.06	54.94	99.82	0.00
13-00	Food	5,335.00	10,335.00	9,922.47	412.53	96.01	0.00
14-00	Household Expense	15,750.00	23,750.00	20,843.43	2,906.57	87.76	0.00
15-10	Insurance-Other	120,000.00	120,000.00	115,092.66	4,907.34	95.91	0.00
17-00	Maintenance-Equipment	111,585.00	213,085.00	213,007.19	77.81	99.96	0.00
18-00	Maint-Bldgs & Imprvmts	129,136.00	129,136.00	99,305.87	29,830.13	76.90	0.00
19-40	Medical Expense	70,500.00	94,900.00	94,846.56	53.44	99.94	0.00
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	10,000.00	6,863.18	3,136.82	68.63	0.00
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	4,856,452.00	3,582,163.80	1,274,288.20	73.76	0.00
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	328.76	826.24	28.46	0.00
27-00	Small Tools & Instruments	3,675.00	3,675.00	1,614.58	2,060.42	43.93	0.00
28-30	Special Dept Supp & Svcs	314,929.00	314,929.00	278,754.41	36,174.59	88.51	100.00
28-48	Special Dept Ambulance Exp	152,797.00	486,671.00	447,838.38	38,832.62	92.02	0.00
29-50	Transportation & Travel	20,500.00	20,500.00	12,193.71	8,306.29	59.48	0.00
30-00	Utilities	106,661.00	106,661.00	94,528.17	12,132.83	88.62	0.00
38-00	Inventory Items	28,575.00	28,575.00	22,725.83	5,849.17	79.53	0.00
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	15,920.76	49,079.24	24.49	0.00
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	2,208,608.86	8,411.14	99.62	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	108,453.24	51,546.76	67.78	0.00
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***	***8,015,035.53***	***2,390,755.47***	***77.02***	***100.00***
***** Grand Total***		***7,722,336.00***	***10,405,791.00***	***8,015,035.53***	***2,390,755.47***	***77.02***	***100.00***

*** END OF REPORT ***