



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

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

**BOARD OF DIRECTORS REGULAR MEETING AGENDA**  
**Tuesday, June 16, 2026, at 7:00 p.m.**  
**Located at the Middletown Fire Station Board Room,**  
**21095 Highway 175, Middletown, CA 95461**

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

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

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on today's agenda. The total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
  - 6.a. Fire Sirens
  - 6.b. Fire Safe Council
  - 6.c. Volunteer Association
  - 6.d. Chief's Report
  - 6.e. Finance Report
  - 6.f. Directors' activities report
7. Regular Items:
  - 7.a. Consider and adopt Resolution No. 2025-26-22, A Resolution Establishing the 2026-2027 Appropriation Limits. Placed on the agenda by Staff Services Analyst (SSA) Gloria Fong.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 7.b. Consider and approve the surplus of an engine, and authorize Chief to choose engine based on age, mileage and or overall condition of the engine. Placed on the agenda by Chief Paul Duncan.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.c. Consider and approve participation (Collection 3 of 4, \$37,879.65 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. Placed on the agenda by SSA Gloria Fong.

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.d. Consider and adopt Resolution No 2025-26-23, A Resolution Requesting the Board of Supervisors and the Registrar of Voters consent to and order the consolidation with such other elections as may be held on Tuesday, November 3, 2026, anywhere within the territory of the district for two (2) full four-year terms of offices of Director that will expire December 2026. Placed on the agenda by SSA Gloria Fong.

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.e. Consider and approve payment of Member's Expense Claim received 30 days after being incurred. Placed on the agenda at the request of the Member.

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. May 19, 2026 – Meeting Minutes

8.b. Warrants – June

8.c. Budget Transfers

9. Motion to Adjourn Meeting:

Posted June 12, 2026 by  Gloria Fong, Clerk to the Board of Directors

A request for disability-related modification or accommodation necessary to participate in the Board of Directors' Meeting should be made by emailing [boardclerk@southlakecountyfire.org](mailto: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/89510462545>

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

Meeting ID: 895 1046 2545

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

**South Lake Fire Safe Council**  
**Meeting Minutes**  
**May 6, 2026**

**Call to Order:** Lewis, Peek, Englander, Prescott, Frazier, Wenckus, Jennie Lane and Jasser via zoom present.

**Previous Meeting Minutes:** Approved

**President's Report:** Website has been corrected to reflect \$35.00 Annual Supporting Membership fee.  
Banner is going up at Cobb Elementary

**Treasurer's Report:**

**Bank Balance:** \$1,592.29

**Income:** \$461.74

**Expenses:** \$3754.48

**Correspondence:**

**Membership:** 32

**Committee Reports:**

**Chipping:** 17 sites

**Web Site:** Updated to reflect \$35 Annual Supporting Membership Fee

**Facebook:**

**Publicity:**

**Follow -up on Access/Egress Projects:**

**Noble Ranch** – on hold but in progress

**Events Review:**

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

Middletown – crowd was smaller than usual

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

**Upcoming:**

Middletown Senior Center – Presentation and serve – June 17

**Youth focused (4H/FFA, but open to all livestock owners), Livestock Emergency**

**Preparedness event:** Presentation by Jennie Lane, DVM, MPH - U.C. Extension Livestock & Natural Resources Advisor – Lake and Mendocino Counties. Event currently being planned.

**Sirens for Ranchos and Noble Ranch:** Look into getting sirens and possibly getting funding for maintenance. Bring to SLCFPD.

Meeting adjourned.

# Chief Report 6/10/2026

## **North Division Operations:**

- We welcome Justin Galvan as a relief Battalion Chief for the North Division. His responsibilities will be as a relief field BC, in addition to managing the Fire Captains at Konocti Camp.
- All stations, Camps, and aircraft are fully staffed.
- 2 Additional Call When Needed (CWN) helicopters are available in the Unit.
- Attended a Lake County OES Operations meeting. Great briefing on the upcoming fire season, the long-term weather outlook, and OES.
- Resources currently supporting the Putah Incident.

## **Camp Operations:**

- We have gained an additional Captain, Shiloh Fultz, and are sitting at 11.
- The new roof is getting closer to being started (hopefully anytime).

## **South Lake Operations:**

- Several of our EMT students have successfully completed the National Registry EMT Testing.
- Very successful events at the Cobb and Coyote Valley schools for cooling down the kids during their 'last day of school' field days.
- Sepi masticator should be delivered anytime, with a training course scheduled in the next couple of weeks, provided by the vendor.
- Very hopeful to have the new engines shortly, as it sounds like the repairs are nearly complete, and we should have delivery by late June.

## **South Lake County Firefighters Association Dinner Event – June 27, 5:PM to 10:PM.**

End of Report - Paul



SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
 APPROPRIATIONS LIMIT - CALCULATION SUMMARY

FY	PERS INC %	POPULATION %	CPI & POP %	PROP 4 LIMIT w/o over ride	Approved Override	Estimate w/CPI ord 2018-19-01	PROP 4 LIMIT with over ride	Proceeds of Tax	Amt under Limit
1981-82				182,860.00					
1982-83	6.79	6.04	13.24%	207,070.66			207,070.00		
1983-84	2.35	6.17	8.66%	225,002.26			291,106.00		
1984-85	4.74	5.36	10.35%	248,289.71			320,217.00		
					\$750,000				
1985-86	3.74	7.49	11.51%	276,867.06			1,026,867.06		
1986-87	2.30	4.95	7.36%	297,244.41			1,047,244.48		
1987-88	3.47	3.87	7.47%	319,448.13			1,069,448.13		
1988-89	4.66	3.62	8.45%	346,441.36			1,096,441.36		
					\$950,000				
1989-90	5.19	2.66	7.99%	374,121.64			1,324,121.64		
1990-91	4.21	3.55	7.91%	403,713.97			1,353,713.97		
1991-92	4.14	4.02	8.33%	437,342.29			1,387,342.29		
1992-93	-0.64	4.48	3.81%	454,004.73			1,404,004.73		
					\$950,000				
1993-94	2.72	3.38	6.19%	482,106.85			1,432,106.00		
1994-95	0.71	2.68	3.41%	498,545.81			1,448,545.00		
1995-96	4.72	1.76	6.56%	531,249.55			1,481,249.00		
1996-97	4.67	0.90	5.61%	561,052.07			1,511,052.00		
					\$950,000				
1997-98	4.67	-0.18	4.48%	586,187.13			1,536,187.00		
1998-99	4.15	0.27	4.43%	612,155.08			1,562,155.00		
1999-00	4.53	0.49	5.04%	643,007.61			1,593,007.00		
2000-01	4.91	1.03	5.99%	681,523.12			1,631,523.00	617,747.34	1,013,775.66
					\$950,000				
2001-02	7.82	1.36	9.29%	744,836.49			1,694,836.00	740,124.63	954,711.37
2002-03	-1.27	1.72	0.43%	748,038.79			1,698,038.00	1,115,632.48	582,405.52
2003-04	2.31	1.55	3.90%	777,211.48			1,727,211.00	1,269,916.40	457,294.60
2004-05	3.28	1.65	4.98%	815,916.11			1,765,916.00	1,545,808.82	220,107.18
					\$1,250,000				
2005-06	5.26	1.26	6.59%	869,684.86			2,119,684.00	1,595,431.76	524,252.24
2006-07	3.96	0.90	4.90%	912,298.52			2,162,298.00	1,636,142.43	526,155.57
2007-08	4.42	0.51	4.95%	957,456.75			2,207,456.00	1,682,502.37	524,953.63
2008-09	4.29	0.25	4.55%	1,001,020.25			2,251,020.00	1,731,314.36	519,705.65
					\$1,250,000				
2009-10	0.62	-0.22	0.40%	1,005,024.08			2,255,024.00	1,494,681.91	760,342.09
2010-11	-2.54	0.01	-2.53%	979,596.89			2,229,596.00	1,754,107.93	475,488.07
2011-12	2.51	0.31	2.83%	1,007,318.57			2,257,318.00	1,786,380.24	470,937.76
2012-13	3.77	-1.65	2.06%	1,028,068.75			<del>2,303,849.00</del> 2,278,068.00	2,094,555.67	183,512.33
					\$1,250,000				
2013-14	5.12	0.25	5.38%	1,083,378.06			2,333,378.00	1,770,234.14	563,143.86
2014-15	-0.23	0.15	-0.08%	1,082,511.30			2,332,511.00	1,936,331.87	396,179.13
2015-16	3.82	0.57	4.41%	1,130,249.74			2,380,249.00	2,235,755.55	144,493.45
2016-17	5.37	-0.98	4.34%	1,179,301.81			2,429,301.00	1,549,525.92	879,775.08
					\$1,250,000				
2017-18	3.69	0.50	4.21%	1,228,949.57			2,478,949.00	1,636,141.72	842,807.28
2018-19	3.67	1.30	5.02%	1,290,642.24			2,540,642.00	1,667,164.08	873,477.92
2019-20	3.85	0.28	4.14%	1,344,074.58		1,895,570.00	4,489,644.00	3,171,967.29	1,317,676.71
2020-21	3.73	-0.24	3.48%	1,390,847.78		1,899,517.00	4,536,417.00	3,371,443.46	1,164,973.54
					\$1,250,000				
2021-22	5.73	-0.11	5.61%	1,468,873.52		1,923,945.00	4,642,818.52	3,481,878.92	1,160,939.60
2022-23	7.55	-0.35	7.17%	1,574,191.19		2,060,968.00	4,885,159.19	3,702,617.91	1,182,541.28

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
 APPROPRIATIONS LIMIT - CALCULATION SUMMARY

FY	PERS INC %	POPULATION %	CPI & POP %	PROP 4 LIMIT w/o over ride	Approved Override	Estimate w/CPI ord 2018-19-01	PROP 4 LIMIT with over ride	Proceeds of Tax	Amt under Limit
2023-24	4.44	-0.93	3.47%	1,628,815.43		2,194,894.00	5,073,709.43	3,998,223.20	1,075,486.23
					\$1,250,000				
2024-25	3.62	0.27	3.90%	1,692,338.79		2,325,159.00	5,267,497.79	4,130,406.85	1,137,090.94
2025-26	6.44	-0.61	5.79%	1,790,324.37		2,383,377.00	5,423,701.37		
2026-27	4.95	-0.33	4.60%	1,872,678.90		2,460,812.00	5,583,490.90		

May 1, 2026

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller’s Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year’s city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li  
Attachment

**May 2026  
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

**2026–27:**

Per Capita Cost of Living Change = 4.95 percent  
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio:  $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27:  $1.0495 \times 0.9986 = 1.0480$

**FISCAL YEAR 2026-27**

**Attachment B**

**Annual Percent Change in Population Minus Exclusions\***

**January 1, 2025 to January 1, 2026, and Total Population January 1, 2026**

<b>City</b>	<b>County</b>	<b>Percent Change 25-26</b>	<b>Population Minus Exclusions 1-1-25</b>	<b>Population Minus Exclusions 1-1-26</b>	<b>Total Population 1-1-26</b>
Clearlake	Lake	-0.35	16,701	16,642	16,642
Lakeport	Lake	-0.38	4,942	4,923	4,923
Unincorporated	Lake	-0.33	45,271	45,122	45,228
Incorporated	Lake	-0.36	21,643	21,565	21,565
County Total	Lake	-0.34	66,914	66,687	66,793

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**CY 2026 PP-GEMT Invoice #3 – South Lake County Fire Protection District (NPI 1265432801)**

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From Asebedo, Sabrina

Date Tue 6/2/2026 11:12 AM

2 attachments (2 MB)

 South Lake County Fire Protection District (NPI 1265432801) CY 2026 Invoice #3.pdf; CY 2026 IGT Certification Form.pdf;

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**This Message Is From an External Sender**

This message came from outside your organization.

Report Suspicious

Hello,

As a Public Provider Ground Emergency Medical Transportation (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 of Medi-Cal expenditures for the PP-GEMT Program.

Attached is the PP-GEMT CY 2026 contribution Invoice #3, 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 #3 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 July 3, 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 July 17, 2026, 10:00 a.m.**

DHCS will continue to send one combined and itemized invoice for PP-GEMT managed care and fee-for-service 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 the Center for Medicare & Medicaid Services (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 non-federal share 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 non-federal share 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 service period under the fee-for-service delivery system is complete and will be reflected in two six-month periods for Invoice #2 and Invoice #4. Reconciliation efforts for the CY 2025 service period under the managed care delivery system are temporarily on hold. These efforts may resume once [State Plan Amendment 25-0002](#) receives CMS approval and managed care plans have an opportunity to retroactively reimburse providers at the CY 2025 add-on level. For an overview of the managed care reconciliation process, please refer to the “Managed Care Reconciliation Methodology” document, available on the PP-GEMT [website](#).

**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 Fee-for-Service Recon #1	Date of Service	Jan - Jun 2024

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 Fee-for-Service Recon #2	Date of Service	Jul - Dec 2024

*\*Schedule subject to change*

**Sabrina Asebedo** | Analyst II  
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 #3**

<b>Entity Information:</b>
<b>Entity Name:</b> South Lake County Fire Protection District
<b>NPI:</b> 1265432801

**Due Date:** Friday, July 17, 2026

<b>Payment Details:</b>
<b>Year:</b> 2026 <b>Contribution #:</b> 3
<b>Total Amount Due:</b> \$37,879.65

<b>Program/Payee Information:</b>
<b>Vendor Name:</b> California Department of Health Care Services
<b>PP-GEMT Program Email:</b> <a href="mailto:AB1705@dhcs.ca.gov">AB1705@dhcs.ca.gov</a>

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

**Payment Instructions:**  
**Attention:** Please review, sign, and submit the Intergovernmental Transfer (IGT) Certification form by **July 3, 2026**, to [AB1705@dhcs.ca.gov](mailto: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 Breakdown By DHCS Delivery System		
	<u>Managed Care</u>	
	Managed Care Non-federal Share #3	\$ 36,389.79
	<u>Fee-For-Service</u>	
	Fee-for-Service Non-federal Share #3	\$ 1,489.86
	<b>Total* IGT Transfer Amount:</b>	<b>\$ 37,879.65</b>

*\*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 Fee-for-Service Recon #1	Date of Service	Jan - Jun 2024
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 Fee-for-Service Recon #2	Date of Service	Jul - Dec 2024



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 \_\_\_\_\_ (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

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: \$ 37,879.65



1 RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
2 SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
3 COUNTY OF LAKE, STATE OF CALIFORNIA

4 RESOLUTION NO. 2025-26-23

5 WHEREAS, the South Lake County Fire Protection District is governed by five  
6 (5) Directors elected by the registered voters of the District; and

7  
8 WHEREAS, two (2) full four-year terms of offices of Director will expire in  
9 December 2026; and

10 WHEREAS, pursuant to Section 10400 et seq. of the Elections Code, State of  
11 California, the South Lake County Fire Protection District election may be consolidated  
12 with elections called to be held on the same day as the General Election by other  
13 political subdivisions, in the same territory, or in territory that is in part the same.

14 NOW, THEREFORE, BE IT RESOLVED THAT:

15 1. The Board of Supervisors and the Registrar of Voters office are  
16 requested to consent to and order the consolidation of said election with such other  
17 elections as may be held Tuesday, November 3, 2026, anywhere within the territory of  
18 the district.

19 2. All voting places, precincts, and election officials within the boundaries of  
20 the South Lake County Fire Protection District shall be the same as those utilized for  
21 the November 3, 2026, General Election.

22 This Resolution was adopted by the Board of Directors of the South Lake  
23 County Fire Protection District at a meeting thereof held on the \_\_\_\_\_ day  
24 of \_\_\_\_\_, 2026, by the following vote:

25 AYES:

26 NOES:

27 ABSENT:

28 \_\_\_\_\_  
CHAIR, Board of Directors

29 ATTEST:

30 \_\_\_\_\_  
31 Secretary/Clerk  
32

**TO:** Registrar of Voters Office  
Attn: Maria Valadez, Registrar of Voters  
325 N Forbes Street  
Lakeport, CA 95453

**FROM:** South Lake County Fire Protection District  
PO Box 1360  
Middletown, CA 95461

**SUBJECT:** Notice of Elective Offices

The following information is being submitted pursuant to Section 10509 of the Elections Code, State of California.

a. The number of elective offices to be filled at the next General District Election to be held on November 3, 2026:

# 2 Full term(s)  
Office held by: Stephanie Cline  
Matthew Stephenson

# \_\_\_\_\_ Unexpired term(s)  
Office held by:

b. The directors will be elected (check one):

X  At large

\_\_\_\_\_ By divisions

- \_\_\_\_\_ Division/Zone I
- \_\_\_\_\_ Division/Zone II
- \_\_\_\_\_ Division/Zone III
- \_\_\_\_\_ Division/Zone IV
- \_\_\_\_\_ Division/Zone V

c. The payment for the printing of a candidate's statement of qualifications is the responsibility of (check one):

X  Individual candidate

\_\_\_\_\_ District

d. Map of boundaries:

A map will not be required if a current map is on file in the Registrar of Voters Office. Please phone the Registrar's Office at **263-2372** to verify whether or not a map is needed.

District Seal  
(if available)

---

Signature (District Secretary)

---

Date

---

Gloria Fong

Print Name

---

District Secretary

Print Title



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

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

**BOARD OF DIRECTORS REGULAR MEETING MINUTES**  
**Tuesday, May 19, 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 7:04pm*
2. *President Cline led the Pledge of Allegiance.*
3. *Present: Directors Madelyn Martinelli, Rob Bostock, Matthew Stephenson Vice President Jim Comisky and President Stephanie Cline. Also, present Chief Paul Duncan, Battalion Chief Joshua Lau, Board Clerk Gloria Fong and Office Tech Karin Collett.*
4. **MARTINELLI/ BOSTOCK** Motion to approve agenda: with closed session 7d to be heard after the pinning. *AYES: Bostock, Martinelli, Cline, Stephenson, Comisky. NOES: 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 – *Attached to agenda packet.*
  - 6.c. Volunteer Association – *Todd Fenk invited all to attend June 27<sup>th</sup> dinner auction and is excited for this time of year with recruits firefighters' graduation.*
    - 6.c.1. Promotion: Fritz Pelobello – Paul Duncan, introduced Fritz Pelobello being promoted to Operator.
    - 6.c.2. Badge Pinning and Oath Given: Alyssa Cardenas, Everett Fenk, Mark King, and Ava McDowell
  - 6.d. Chief's Report – *Good information in the report regarding Northshore Fire. Federal excess forklift arrived.*
  - 6.e. Finance Report – *Nothing to add other than there has been a lot of communication with the county regarding their new financial system.*
  - 6.f. Directors' activities report  
*Comisky – A lot of stuff going on in the state, FIRMS board enhancing behavioral health options for our employees. He attended the water tender event, which McGuires team invited him to, the celebration of life for Mike Keesee, which was well attended along with South Lake County represented at the service.*

Stephenson – *He attended the open house and the kids had a blast*

Bostock- *nothing to report*

Martinelli- *She made bank run*

Cline- *She reports the revenue ad hoc committee met and came across some areas for the committee to focus on, Geysers response, Twin Pine response, transient and occupancy tax, and battery storage.*

7. Regular Items:

7.a. PUBLIC HEARING Consider and approve Fiscal Year 2026-2027 Recommended Budget. Placed on the agenda by Staff Services Analyst Gloria Fong.

*Finals will be available with Final being presented at the August meeting.*

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

7.b. Consider and approve Fechter & Company CPAs engagement letter for Fiscal Years ended 2025 and 2026 audit. Placed on the agenda by Staff Services Analyst Gloria Fong.

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

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

*President appoints, Director Martinelli as Chair and Bostock as second member. The reason for this is to review SB 707.*

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

*Closed session called at 7:18pm and regular meeting reconvened at 7:34pm.*

**COMISKY/BOBSTOCK MOTION** to accept the claim in the amount of \$2,674.54 and to pay it subject of full release from claimant.. AYES: Bostock, Cline, Martinelli, Stephenson, Comisky. NOES: 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. April 21, 2026 – Meeting Minutes

8.b. Warrants – May

8.c. Budget Transfers

*The US Bank check total is changed to \$53,360.20 because of the addition of charges to Amazon in amount of \$1,910.16, to Stryker for \$178.00, to Space Exploration for \$265, to American Heart Association for \$1,545.02, and the addition of an AT&T invoice of \$416.74*

**COMISKY / MARTINELLI MOTION** to approve consent calendar with addition and changes by Gloria. **AYES:** Bostock, Cline, Martinelli, Stephenson, Comisky. **NOES:** None **ABSENT:** None **MOTIONED CARRIED**

9. **STEPHENSON/BOSTOCK MOTION** to adjourn meeting at 7:51 p.m. All members in attendance are in favor of adjournment.

*Respectfully submitted by,  
Gloria Fong, Board Clerk*

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

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

Detail Report by Vendor, Invoice  
 Run Date: 06/12/2026 09:02:59pm By: GF

Selection Criteria:  
 Include Inv Batch No: SLCF 06/19/2026

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

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total Req No / Descr 2
12077	ACTION SANITARY	543119	06/01/2026	PORTABLE TOILET, SINK TRAILER	357-9557-795-14-00-60	193.05
12077	ACTION SANITARY	543361	06/03/2026	PORTABLE TOILET SERVICE	357-9557-795-14-00-60	80.00
12078	ANDREW MUNCH	4	05/18/2026	STATION CLEANING	357-9557-795-18-00-60	250.00
12079	ARCHILOGIX	ALX93336	05/31/2026	ARCHITECTURAL SVCS 05/31/26	357-9557-795-63-13-63	23,862.50 FEMA DRY FLOODPROOFING
12080	BARBARA HORST	HORSTJUN2026	06/01/2026	OPEB REIMBURSEMENT	357-9557-795-03-30-R	786.41
12081	BYRON E MADOLE	INV0006	05/29/2026	STATION DUTY MAINTENANCE	357-9557-795-17-00-60	1,972.10
12081	BYRON E MADOLE	INV0007	05/29/2026	FUEL REDUCTION	357-9557-795-28-30-60	4,370.60 5GG25121
12081	BYRON E MADOLE	INV0008	05/29/2026	FUEL REDUCTION	357-9557-795-28-30-60	2,025.40 24-DG11052012-186
12082	CALLAYOMI CO WATER DISTRICT	80 053126	06/02/2026	WATER USAGE	357-9557-795-30-00-WO	921.91
12082	CALLAYOMI CO WATER DISTRICT	81 053126	06/02/2026	WATER USAGE	357-9557-795-30-00-WF	58.20
12083	CASCADE SOFTWARE SYSTEMS	INV19403	06/01/2026	ACCTG SFTWR CLOUD HOST MB 06/01/26	357-9557-795-28-30-60	190.00
12084	COUNTY OF LAKE SOLID WASTE	257 053126	05/31/2026	GARBAGE DISPOSAL	357-9557-795-30-00-GF	156.11
12085	DENNIS DAVID MAHONEY	178	05/30/2026	LANDSCAPE SERVICE	357-9557-795-18-00-60	460.00
12086	FECHTER & COMPANY CPAS	4682	05/05/2026	2024, 2023 AUDIT FINAL	357-9557-795-23-80-SP	1,972.00
12087	FRITZ PELOBELLO	PELOBELLO06012	06/01/2026	REIMB DRIVER OP 1F	357-9557-795-28-30-T	175.00
12088	IMAGETREND LLC	PSINV124994	05/20/2026	CAD DISTRIBUTIONN SOFTWARE	357-9557-795-28-30-60	4,007.15
12089	JANELL RIVERA	8	06/03/2026	EMS CONSULTANT MAY 2026	357-9557-795-23-80-AB	2,250.00
12090	JERI-CO GARAGE DOORS & OPERATORS	21435	05/26/2026	APP BAY DOOR REPAIR STA 60	357-9557-795-18-00-60	310.00
12091	JT AUTO GLASS	18347	05/26/2026	WINDSHIELD REPAIR B602	357-9557-795-17-00-60	175.00
12092	KILEY & ASSOCIATES LLC	SL202601	06/01/2026	ADVISORY SERVICE MAY	357-9557-795-23-80-SP	3,000.00
12093	LEETE GENERATORS	66932	06/10/2026	GENERATOR INSPECTION SEMI ANNUAL	357-9557-795-18-00-60	1,141.85
12093	LEETE GENERATORS	66933	06/10/2026	GENERATOR INSPECTION SEMI ANNUAL	357-9557-795-18-00-62	985.00
12093	LEETE GENERATORS	66934	06/10/2026	GENERATOR INSPECTION SEMI ANNUAL	357-9557-795-18-00-64	992.18
12093	LEETE GENERATORS	66935	06/10/2026	GENERATOR INSPECTION SEMI ANNUAL	357-9557-795-18-00-63	955.00
12094	LIFE ASSIST INC	95461FPD 053126	05/31/2026	EMS SUPPLIES	357-9557-795-19-40-MS	4,729.82
12095	MICHAEL BERARDINO	BERARDINO0601	06/01/2026	REIMB DRIVER OP 1F	357-9557-795-28-30-T	175.00
12095	MICHAEL BERARDINO	BERARDINO0601	06/01/2026	REIMB PARAMEDIC SCHOOL UNIFORMS	357-9557-795-28-30-T	97.83
12096	PG AND E	69913707415052	05/21/2026	ELECTRIC CHGS	357-9557-795-30-00-E2	3,859.04
12097	PRIME TIME BUILDERS	050021070000	06/05/2026	REFUND MITIGATION FEE		433.91
12098	SELMAN AND COMPANY	LB4096 20260601	06/01/2026	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	133.12
12099	STEPHEN W GASS JR	GASS060126	06/01/2026	REIMB DRIVER OP 1F	357-9557-795-28-30-T	175.00
12100	US BANK	FZCG	05/05/2026	MEALS PUBLIC ED EVENT	357-9557-795-28-30-TB	80.00 CAL FIRE TRAINING BUREAU
12101	WILLIAM L ADAMS PC	887	06/04/2026	LEGAL EXPENSE ME 05/31/26	357-9557-795-23-80-SP	574.00
12102	WITTMAN ENTERPRISES	202604C1858	06/03/2026	AMBULANCE BILLING APR 2026	357-9557-795-23-80-AB	3,803.62
12103	ANDREW MUNCH	5	06/22/2026	STATION CLEANING	357-9557-795-18-00-60	250.00

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12104	LIFE ASSIST INC	95461FPD 063026	06/30/2026	EMS SUPPLIES	357-9557-795-19-40-MS	5,059.34	
12105	US BANK			VARIOUS (SEE ATTACHED)		38,455.08	
12106	KIMBERLY MIINCH	MIINCH052626	05/28/2026	REIMB EMT RENEWAL, DMV FF ENDORSE	357-9557-795-28-30-L	129.00	
					TOTAL	109,244.22	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
12105	JAMF SOFTWARE LLC	101378564	06/09/2026	DEVICE MGMT SOFTWARE ME 07/09/26	357-9557-795-28-30-60	92.00	
12105	Q BRANCH NETWORKS LLC	1075	05/16/2026	MINICOMPUTERS / INSTALL IAR (4)	357-9557-795-38-00-60	2,200.00	PO 2026-0032
12105	NIPPON SANSO MATHESON INC	12299 053126	05/21/2026	MEDICAL OXYGEN	357-9557-795-19-40-O	834.86	
12105	ARMED FORCE PEST CONTROL	130104	05/06/2026	PEST CONTROL	357-9557-795-18-00-63	425.00	
12105	ARMED FORCE PEST CONTROL	130146	05/06/2026	PEST CONTROL	357-9557-795-18-00-63	90.00	
12105	ARMED FORCE PEST CONTROL	130533	05/14/2026	PEST CONTROL	357-9557-795-18-00-62	80.00	
12105	ARMED FORCE PEST CONTROL	131217	05/27/2026	PEST CONTROL	357-9557-795-18-00-63	20.00	
12105	ARMED FORCE PEST CONTROL	131468	06/02/2026	PEST CONTROL	357-9557-795-18-00-60	90.00	
12105	HUDOCK FIRE PROTECTION	1415	05/27/2026	FIRE SPRINKLER ANNUAL INSPECTION	357-9557-795-18-00-60	650.00	
12105	ICE WATER CO	145773	05/21/2026	HYDRATION FOR STATIONS	357-9557-795-13-00-60	56.50	
12105	CALIFORNIA ALL STEEL	15446PLANS40FT	06/02/2026	EQUIPMENT SHED PLANS 40FT	357-9557-795-61-60-60	5,152.68	
12105	BOBS VACUUMS & JANITORIAL	15704	05/14/2026	CLEANING SUPPLIES	357-9557-795-14-00-63	457.32	
12105	BOBS VACUUMS & JANITORIAL	15706	05/14/2026	CLEANING SUPPLIES	357-9557-795-14-00-60	847.18	
12105	BOBS VACUUMS & JANITORIAL	15707	05/14/2026	CLEANING SUPPLIES	357-9557-795-14-00-62	255.12	
12105	BOBS VACUUMS & JANITORIAL	15772	05/22/2026	CLEANING SUPPLIES	357-9557-795-14-00-60	563.06	
12105	BOBS VACUUMS & JANITORIAL	15799	05/29/2026	CLEANING SUPPLIES	357-9557-795-14-00-63	95.45	
12105	BOBS VACUUMS & JANITORIAL	15800	05/29/2026	CLEANING SUPPLIES	357-9557-795-14-00-60	112.61	
12105	LAKE COUNTY WASTE SOLUTIONS	177801592U033	06/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	141.36	
12105	LAKE COUNTY WASTE SOLUTIONS	177801602U033	06/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	205.56	
12105	LAKE COUNTY WASTE SOLUTIONS	177801633U033	06/01/2026	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	82.22	
12105	AW EQUIPMENT REPAIR INC	1861	05/11/2026	VEHICLE 90 DAY, C SERVICE E6231	357-9557-795-17-00-62	4,350.00	
12105	AW EQUIPMENT REPAIR INC	1863	05/12/2026	VEHICLE C SERVICE WT6211	357-9557-795-17-00-62	3,821.34	
12105	AW EQUIPMENT REPAIR INC	1867	05/22/2026	VEHICLE REPAIR T6011	357-9557-795-17-00-60	525.00	
12105	AW EQUIPMENT REPAIR INC	1868	05/22/2026	VEHICLE REPAIR E6031	357-9557-795-17-00-60	300.00	
12105	HARDESTERS	191590 053126	05/31/2026	VARIOUS SUPPLIES	357-9557-795-14-00-60	437.86	
12105	HARDESTERS	191590 053126 P	05/31/2026	STORAGE SUPPLIES	357-9557-795-28-30-PB	92.13	CAL FIRE PREVENTION BUDGET
12105	LAKE PARTS INC	19588 053126	05/31/2026	VEHICLE MAINTENANCE,REPAIR SUPPLIES	357-9557-795-17-00-63	1,573.29	
12105	MEDIACOM	30098349 063026	05/21/2026	INTERNET SVC	357-9557-795-12-00-64	99.99	
12105	MEDIACOM	30128147 061626	05/07/2026	INTERNET SVC	357-9557-795-12-00-63	116.08	
12105	MEDIACOM	30165883 062626	05/17/2026	INTERNET SVC	357-9557-795-12-00-62	116.08	
12105	MEDIACOM	30173705 062626	05/17/2026	INTERNET SVC	357-9557-795-12-00-60	129.99	
12105	CALIFORNIA STATE FIREFIGHTER ASSOCI	3771	05/15/2026	PCFS MEMBERSHIP RENEWAL	357-9557-795-03-30-M	2,040.00	
12105	HIDDEN VALLEY LAKE CSD	50050000 052926	05/29/2026	WATER/SEWER	357-9557-795-30-00-W3	215.21	
12105	QUACKENBUSH MRRCF	60123 053126	05/31/2026	GREENWASTE DISPOSAL	357-9557-795-30-00-GA	22.00	
12105	VERIZON WIRELESS	6144638183	05/26/2026	CELLULAR SVC ME 06/26/26	357-9557-795-12-00-62	1,146.49	
12105	ACCREDITED EMS FIRE TRAINING	6158	05/27/2026	PHTLS INSTRUCTOR CLASS (3)	357-9557-795-28-30-T	1,500.00	
12105	MALLORY SAFETY AND SUPPLY LLC	6427987	05/21/2026	BADGES (6)	357-9557-795-11-00-U	1,010.69	
12105	MALLORY SAFETY AND SUPPLY LLC	6441894	06/05/2026	BADGE (1)	357-9557-795-11-00-U	175.95	
12105	STERICYCLE INC	8014284315	05/15/2026	MEDICAL WASTE MB 06/01/26	357-9557-795-19-40-MW	109.38	
12105	ZOLL MEDICAL CORPORATION	91006064	05/14/2026	HEART MONITOR, AUTOPULSE, AED	357-9557-795-28-48-60	5,076.87	
12105	STREAMLINE SOFTWARE INC	D933AAE6-0047	06/01/2026	WEBSITE HOSTING MB 06//01/26	357-9557-795-28-30-60	524.30	
12105	STREAMLINE SOFTWARE INC	D933AAE6-0048	06/01/2026	DOCACCESS MB 06/01/26	357-9557-795-28-30-60	400.00	
12105	FASTRAK VIOLATION PROCESSING DEPT	I712536355630	05/18/2026	TOLL BAY, CARQUINEZ BRIDGE U6022	357-9557-795-29-50-00	17.00	
12105	FASTRAK VIOLATION PROCESSING DEPT	I712648370904	05/27/2026	TOLL BAY, CARQUINEZ BRIDGE T6011	357-9557-795-29-50-00	61.00	
12105	LN CURTIS AND SONS	INV1071734	05/21/2026	CHAINSAW CHAP REPL (2)	357-9557-795-11-00-P	551.52	
12105	TARGET SOLUTIONS LEARNING	INV139781	05/31/2026	NARCOTICS TRACK SYSTEM YB 05/31/26	357-9557-795-28-30-60	1,575.00	
12105	ZOOM VIDEO COMMUNICATIONS INC	INV357756906	06/11/2026	BOARD MTG REMOTE ACS ME 07/10/26	357-9557-795-23-80-SP	16.99	
					SUBTOTAL	38,455.08	

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

	Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed	Pending Exp
795 (Budget Exp Acct) Accts Payable						
01-11 Salaries & Wages-Permanent	6,300.00	6,300.00	5,900.00	400.00	93.65	0.00
01-12 Salaries & Wages-Temporary	150,000.00	271,632.00	266,350.14	5,281.86	98.06	0.00
01-13 Salaries & Wages-Overtime	36,000.00	96,000.00	95,655.84	344.16	99.64	0.00
02-21 FICA/Medicare-Emplyr Share	14,800.00	26,800.00	28,565.55	-1,765.55	106.59	0.00
03-30 Insurance	35,595.00	31,595.00	18,207.87	13,387.13	57.63	2,959.53
03-31 Unemployment Insurance	3,900.00	3,900.00	2,344.24	1,555.76	60.11	0.00
04-00 Workers Compensation	57,656.00	57,656.00	53,295.50	4,361.00	92.44	0.00
09-00 Payroll Clearing	0.00	0.00	47,811.75	-47,811.75	N/A	0.00
11-00 Clothing & Personal Supplies	30,035.00	100,835.00	87,932.19	12,902.81	87.20	1,738.16
12-00 Communications	30,000.00	29,500.00	28,071.43	1,428.57	95.16	1,608.63
13-00 Food	5,335.00	10,335.00	9,467.51	867.49	91.61	56.50
14-00 Household Expense	15,750.00	23,750.00	17,963.52	5,786.48	75.64	2,879.91
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	206,585.00	198,161.63	8,423.37	95.92	11,011.13
18-00 Maint-Bldgs & Imprvmts	129,136.00	129,136.00	90,774.09	38,361.91	70.29	7,393.77
19-40 Medical Expense	70,500.00	85,500.00	83,834.22	1,665.78	98.05	10,733.40
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	4,891,552.00	1,813,303.93	3,078,248.07	37.07	11,616.61
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	187,378.14	127,550.86	59.50	16,034.81
28-48 Special Dept Ambulance Exp	152,797.00	486,671.00	441,435.59	45,235.41	90.71	5,076.87
29-50 Transportation & Travel	20,500.00	20,500.00	11,059.18	9,440.82	53.95	824.20
30-00 Utilities	106,661.00	106,661.00	88,413.13	18,247.87	82.89	5,661.61
38-00 Inventory Items	28,575.00	28,575.00	20,525.83	8,049.17	71.83	2,200.00
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	10,768.08	54,231.92	16.57	5,152.68
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	83,635.74	76,364.26	52.27	23,862.50
90-91 Contingencies	1,115,536.00	830,536.00	0.00	830,536.00	0.00	0.00
<b>* 795 Subtotal</b>	<b>7,722,336.00</b>	<b>10,405,791.00</b>	<b>6,088,041.50</b>	<b>4,317,749.50</b>	<b>58.51</b>	<b>108,810.31</b>
<b>** Grand Total</b>	<b>7,722,336.00</b>	<b>10,405,791.00</b>	<b>6,088,041.50</b>	<b>4,317,749.50</b>	<b>58.51</b>	<b>108,810.31</b>

461 Mitigation Fee  
 66-15

433.91

Accounts requiring Budget Transfer

	<u>Orig Budget</u>	<u>Adj Budget</u>	<u>YTD Revenues</u>	<u>Unrealized Bal</u>	<u>% Realized</u>
411 Property Taxes	1,803,000.00	1,803,000.00	1,883,523.32	-80,523.32	104.47
422 Permits	0.00	0.00	0.00	0.00	N/A
441 Revenue from Use of Money	160,000.00	160,000.00	218,630.40	-58,630.40	136.64
453 State Aid	49,450.00	1,100,485.00	1,160,682.38	-60,197.38	105.47
455 Other Federal	0.00	998,571.00	998,571.42	-0.42	100.00
456 Other Government Agencies	0.00	0.00	65,630.54	-65,630.54	N/A
465 Public Protection	694,000.00	1,210,982.00	1,299,675.25	-88,693.25	107.32
466 Other Current Services	2,132,150.00	2,132,150.00	2,172,033.71	-39,883.71	101.87
491 Other	0.00	37,300.00	73,605.54	-36,305.54	197.33
492 Other Revenue	0.00	0.00	24,282.77	-24,282.77	N/A
502 Operating Transfers	0.00	350,000.00	350,000.00	0.00	100.00
<b>* Grand Total</b>	<b>4,838,600.00</b>	<b>7,792,488.00</b>	<b>8,246,635.33</b>	<b>-454,147.33</b>	<b>105.83</b>

Run Date: 06/12/2026 08:55:49pm  
Fiscal Year: 2026  
Selection Criteria: See Cover Page

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

Page 1  
By: GF

<u>Account</u>	<u>General Ledger Acct</u>	<u>Balance</u>
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	12,175,270.55
<b>* Current Asset accts Subtotal</b>		
Equity accts		
Fund Balance	357-9557-390-00-00-00	4,771,897.55
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
<b>* Equity accts Subtotal</b>		
<b>** 357 Subtotal</b>		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	24,145.81
<b>* Current Asset accts Subtotal</b>		
Equity accts		
Fund Balance	366-0000-390-00-00-00	24,145.81
<b>* Equity accts Subtotal</b>		
<b>** 366 Subtotal</b>		
<b>*** Grand Total</b>		

\*\*\* END OF REPORT \*\*\*