

BOARD OF SUPERVISORS OF THE COUNTY OF LAKE, STATE OF CALIFORNIA
RESOLUTION NO. _____

**RESOLUTION AUTHORIZING CANCELLATION OF FUND 110 RESERVE ACCOUNTS IN
THE AMOUNT OF \$212,408 TO PROVIDE REPAYMENT OF FEMA AND CDAA FUNDS**

WHEREAS, Section 29130 of the Government Code provides that the governing body may, by a four-fifths vote, make restricted fund balance available for appropriation; and

WHEREAS, the County received financial assistance from the Federal Emergency Management Agency (FEMA) and California Office of Emergency Services (CalOES) as a result of the Valley Fire; and

WHEREAS, following recent state and federal programmatic reviews, FEMA has determined that portions of five projects, PW 62, PW 73, PW 79, PW 84, and PW 96, do not meet eligibility criteria for previously obligated funds and have been formally deobligated; and

WHEREAS, the California Governor's Office of Emergency Services (Cal OES) has notified the County of Lake of these final deobligation determinations; and

WHEREAS, there are reserve designations in the Disaster Finance and Recovery Fund which can be made available to provide repayment of the deobligated portions of the projects;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors, County of Lake, State of California, that the following revisions to the FY 2025-2026 Adopted Budget of Lake, including reserves, are hereby ordered and approved:

ADJUSTMENTS TO RESERVES				
Fund	Fund Title	Account Number	Account Description	Increase (Decrease)
110	Disaster Response & Recovery	392.36-00	Audit Exceptions	(\$163,506)
110	Disaster Response & Recovery	392.00-00	Insurance Proceeds Duplication	(\$48,902)

ADJUSTMENT TO APPROPRIATIONS				
Fund	Fund Title	Account Number	Account Description	Increase (Decrease)
110	Disaster Response & Recovery	719.81-00	Other Repay	212,408

THIS RESOLUTION was duly passed by the Board of Supervisors of the County of Lake at a regular meeting held on December , 2025, by the following roll call vote:

AYES:

NOES:

ABSENT OF NOT VOTING:

COUNTY OF LAKE

ATTEST:

SUSAN PARKER

Clerk of the Board of Supervisors

By: _____

CHAIR, Board of Supervisors

By: _____

APPROVED AS TO FORM:

LLOYD GUINTIVANO, County Counsel

AUDITOR ACCOUNTING REVIEW:

JENAVIVE HERRINGTON, Auditor-Controller

By: _____

By: _____