BIG LAKE FIRE DEPARTMENT - JPB
Regular Meeting Agenda
Tuesday May 05, 2026, 5:00pm

1. Call Meeting to order & Pledge of Allegiance to the United States of America

2. Roll Call

3. Approval of Meeting Agenda

4. Approval of Consent Agenda
   Items on the Consent Agenda are reviewed in total by the Fire Board and may be approved through one motion. Claims and payroll are reviewed by the Fire Chief & town board, prior to payment. All claims are sent in electronic format to the JPB ahead of JPB meeting, for review. *Any item on the Consent Agenda may be removed by any Board Member for separate consideration.*
   A. Minutes: Regular Board 01/06/2026
   B. Ratify claims & payroll paid 01/01/2026 through 04/30/2026
   C. Adopt Resolution 2026-02 Accepting General Donation -$200 Billeye Juarez – Jan Galdero memorial

5. Business
   A. 2025 Audit Findings – Nancy Schultzenberg
   B. Grass 14 & 16 discussion
   C. Landscaping
   D. Fire code violations & enforcement
   E. Cyber-security update

6. Department updates

7. Open Forum:
   Business presented during this time will be limited to 3 minutes per person or one representative from a group. The Board reserves the right to defer any action on business presented during the open forum. State your full name and address, for the record. Keep everything in statement form. The Board reserves the right to defer any action on business presented, during Open Forum. Questions may be submitted in writing for future Board consideration. Once your time is up, any further interaction will be initiated by the Board.

8. Fiscal Report
   A. Financial reports – Treasurer Warneke (discussion/action)

10. Adjournment

Disclaimer: The agenda has been prepared to provide information regarding an upcoming meeting of the Big Lake Fire Department Joint Powers Board. This document does not claim to be complete and is subject to change.

Notice of City Council/Town Board Quorum: Elected officials from the Big Lake City Council/Big Lake Township Board who are not appointed to the Big Lake Fire Joint Powers Board, may be in attendance in an observational role. No City or Town action will be taken at this meeting.

AGENDA ITEM
Big Lake Fire Board

Prepared By: *Brenda Kimberly-Maas, Clerk*	***Meeting Date:*** *5/5/2026*	☐ ***Regular Agenda Item*** ☒ ***Consent Agenda Item***	***Item No.*** **4**
Item Description: *Consent Agenda items:* *Minutes from Regular Meeting on 01/06/2026* *Ratify claims & payroll paid 01/01/2026 – 04/30/2026* *Adopt Resolution 2026-02 Accepting Donations*		***Reviewed By:*** *Hanna Klimmek, City Administrator* ***Reviewed By:*** *Deb Wegeleben, City Finance Director*	

ACTION REQUESTED

Approve items on the consent agenda.

BACKGROUND/DISCUSSION

By approving Consent Agenda, the Board will approve:

- *The Meeting Minutes from the BLFD JPB Regular meeting held on 01/06/2026.*
- *Ratify claims and payroll paid Jan. 1, 2026 – April 30, 2026.*
  - *Claims and payroll are submitted to the Town of Big Lake – the BLFD fiscal agent. They are reviewed and approved by Chief Hansen and the Big Lake Town Board prior to payment. Once approved the claims and payroll are paid. Claims and payroll are saved electronically and sent to the Big Lake Fire Department Joint Powers Board, prior to the Joint Powers meeting, for review. The claims are ratified by the Big Lake Fire Department Joint Powers Board, as part of the Consent Agenda.*

    Payroll paid between 01/01/2026 and 04/30/2026: ***$ 65,623.33***
    Claims paid between 01/01/2026 and 04/30/2025: ***$ 123,626.45***

    Total Payroll and Claims paid 01/01/2026 – 04/30/2026: ***$ 188,166.83***
- *Adopt Resolution 2026-02 Accepting Donations, in the amount of $500.00 (general donations).*
  - The Big Lake Fire Department is authorized to accept and maintain donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens.

    The following have offered to contribute the donations set forth below to the Big Lake Fire Department:

    Billeye Juarez – Jan Gladero Memorial $ 200.00 – general donation
    Coborn's Foods – Valentine's Day floral delivery $ 300.00 – general donation

FINANCIAL IMPACT

$500.00 General Donation

RECOMMENDATION

Approve Consent Agenda.

ATTACHMENTS

DRAFT Minutes from BLFD JPB regular meeting held on 01/06/2026.
Disbursement register 01/01/2026 – 04/30/2026
Resolution 2026-02 Accepting Donations

Fire Board Meeting
Tuesday January 6, 2026, 5:00PM

Big Lake Fire Department • 20243 County Road 43 NW • Big Lake, MN 55309

The Big Lake Fire Board met on Tuesday January 6, 2026, at the Big Lake Fire Department, located at 20243 County Road 43, Big Lake, Sherburne County, State of Minnesota. The meeting was called to order by Board Chair Bruce Aubol at 5:00PM and the Pledge of Allegiance to the United States of America was recited.

Joint Powers Board Officials present were Bruce Aubol, Dean Brenteson, Paul Knier, and Kim Noding. Additional attendees: Town Clerk Brenda Kimberly-Maas, City Administrator Hanna Klimmek, City Finance Director Deb Wegeleben, Chief Seth Hansen, Assistant Chief Mark Hedstrom and firefighters Lieutenant Eric Rosa and Matt McKinney were in the audience. Town Treasurer Ken Warneke was absent.

Approval of Meeting Agenda

Motion/Second to approve the presented agenda by: Knier/Noding. Approved by Aubol, Brenteson, Knier, and Noding. None opposed. Motion carried.

Approval of Consent Agenda

The consent agenda consisted of Regular Meeting Minutes 11/04/2025; Claims and payroll paid between 11/04/2025 – 01/06/2026 (*claims and payroll were reviewed in electronic format, prior to the meeting)*; Adopt Resolution 2025-01Accepting General Donation - $500.00 United Online Giving for Tricia Hedstrom volunteer hours.

Motion to approve the Consent Agenda by: Brenteson/Noding. Approved by Aubol, Brenteson, Knier, and Noding. None opposed. Motion carried.

Open Forum:

None.

Regular Business

Cyber-security and managed IT service solutions

The League of Minnesota Cities sent a cyber security survey which prompted staff to acquire proposals to protect BLFD computing equipment.

Marco, the city's service provider, sent a proposal for consideration. The Board requested additional proposals be sought.

One of the additional vendors contacted, made a site visit to assist with completing a service proposal. While at the station, he reviewed the status of the department's computer protection. He used the LMCIT survey for his review.

The questionnaire and results of his analysis are as follows:

- Does the member have a physical firewall between the internet and the city's network?

- Yes, there is a Cisco Small Business RV042G in place, and a planned upgrade to a Fortinet Fortigate 40F firewall.

- Does the member update anti-virus / malware software monthly?
  - Yes, current AV is Microsoft Defender, and it is set to update automatically. MS updates usually occur on the 2nd Tuesday of the month, more often is needed.

- Does the member perform updates for operating system (e.g. Windows) software monthly?
  - Yes, Windows 11 automatic updates are enabled. MS updates are usually released on the 2nd Tuesday of the month, more often is needed.

- Does the member enable automatic updates for operating system and antivirus software?
  - Yes, as stated above, automatic updates for both the operating system and antivirus are enabled.

Staff used information from the Marco estimate to obtain three additional Managed IT Services proposals deemed necessary to support secure and reliable operations. Since the Marco proposal was received, a firewall and four computers were purchased by fire department staff. These items still need to be installed and configured.

Two addendums were created for additional consideration by the Board.

Addendum #1: Domain acquisition for email accounts, conversion of current Microsoft Office licenses to Microsoft 365 Government (G3), Microsoft 365 email licenses, set up new email accounts for FD members, train site administrators on Office 365 user/email management, link sharing, permissions, and documentation for future reference.

Addendum #2: Set up FD purchased firewall and computers, load software used on new computers including Office 365, A/V, FD specific (Echo), other (Adobe) and connect them to the network.

Estimates were presented for the Board's consideration, if additional protection was deemed necessary.

<u>Marco</u>: Monthly Recurring IT Services: $1,758.56 month or approximately $21,600 annually- 31-month term to coincide with the City's current contract. Staff would recommend budgeting a 5% annual increase per terms of the contract. Annual Microsoft 365 Government edition and email only licenses $6,024 annually. The total recurring costs are approximately $ 2,260.56 per month or $27,624 annually. One-Time Costs including onboarding of new managed site – $2,500, equipment and labor – $12,803 which includes Meraki Security Gateway, Switch, and Wireless Access Point (estimated 6-year lifespan). Total one-time costs are approximately $ 15,303.
This estimate does not include domain acquisition or setting up new computers purchased by FD personnel.

Your Computer Hero: Monthly recurring IT Services for managed security (cyber-security, anti-virus, email filter, anti-ransomware, dark web monitoring, email threat training, patch management, remote assistance): $ 720.00 per month or approximately $8,640 annually. Mobile device monitoring for iPads & mini-workstations: $ 27.45 per month or approximately $329 annually. Microsoft license fees: 5 Microsoft 365 Government (G3): $ 212.50 per month or $2,550 annually. 29 Microsoft 365 email only licenses $7.25 per license/per month. Approximately $ 210.25 per month or $2,523 annually. Total recurring costs**:** Approximately $1,170.20 per month or $14,042.40 annually.

One-Time Costs: addendum #1: domain acquisition & email setup – $680, addendum #2: new hardware set up – $1,600. Total one-time costs $2,280. Hourly tech support rate: $200 – 1 hour minimum.

NetVPro: Two options for managed security (cyber-security, anti-virus, email filter, anti-ransomware, dark web monitoring, email threat training, patch management, remote assistance) were provided. The first includes tech time as part of the costs: $ 660 per month or $ 7,920 annually. The second option does not include tech time as part of the costs: 330 per month or $ 3,960 annually. Microsoft license fees were not included in NetVPro services. Company would facilitate acquisition of needed licenses. License pricing is set by Microsoft and should be much the same as other vendors' pricing. Total recurring costs: Option 1 includes tech time: $660 per month or $7.290 annually. Option 2 without tech time: $330 per month or $3,960 annually.

One-time costs: addendum #1 includes domain acquisition and email setup $2,400. Addendum #2 includes new hardware installation and configuration $2,500. Total one-time costs $4,900. Hourly tech rates (subject to change): Tech $100.00 / hour, Senior Tech $150/ hour, Senior Lead Tech $225.00 / hour.

DATASuccess, Inc.: Monthly recurring IT services for managed security for 34 users/email accounts (anti-phishing defense, security awareness training & testing, dark web credential monitoring, cloud detection & response, and SaaS backup & recovery) $ 22.50 per user or $ 765 per month or $ 9,180 annually. Monthly endpoint protection recurring IT Services costs for 9 devices (6 computers & 3 mini-workstations) includes remote monitoring and management (RMM), monthly patch management, ransomeware detection, antivirus with automatic updates, endpoint detection and response, and endpoint backup $ 162 per month or $ 1,944 annually. Monthly & annual maintenance (on-site, annual, comprehensive 60-point computer maintenance, inspection and hardware optimization, firmware, operating system and application performance, cleaning, tuning and operation) $ 240.03 per month or $ 2,880.36 annually. Microsoft licenses: 365 Government (G3) Office suite – 5 licenses $ 120.75 monthly or $ 1,449.00 annually (taxable). Microsoft Exchange online licenses (email only) – 29 licenses $ 121.80 monthly or $1,461.00 annually (taxable). Total recurring costs $1,409.58 or $16,149.60 annually.

One-Time Costs: Onboarding for cyber-security items includes user/email protection onboarding – 34 email only accounts $ 2,720, endpoint device protection onboarding – 9 devices $ 720, annual cybersecurity training 2 hours $ 340, computer use policy creation 4 hours $680. Addendum #1: domain acquisition, email setup, admin user training – $ 3,961.25. Addendum #2: new hardware set up – $ 3,360. Total one-time costs $11,781.25.

DATASuccess 2026 hourly tech rates: Tech $150.00, Senior Tech $160.00 / hour, Lead Tech $170.00 / hour. Travel time charges: one direction from our office in downtown Big Lake with a 1-hour minimum charge. Time billed in 15-minute increments. There is a 0.5-hour minimum for remote access repair. Phone calls less than 15 minutes or for Office 365 password resets are NO charge.

The Board reviewed the four proposals and addendums provided. Member Paul Knier asked for clarification on the protection being proposed. Clerk Maas and Finance Director Wegeleben explained how each of the services add cyber-security protection. Deb explained the one item which is currently lacking is the education and training on cyber-security. All four proposals include this element. Chief Hansen explained that one of the firefighters works in the IT arena and would be able to install and configure the purchased firewall. Assistant Chief Hedstrom stated the department has access to a software utility which will move software and configuration from the existing computers to the new units with ease.

Motion/Second to award contract for managed IT services without tech support and addendum #1 to NetVPro by: Knier/Brenteson. Approved by Aubol, Brenteson, Knier, and Noding. Opposed: None. Motion carried.

<u>Fiscal Update</u>

The financial reports were emailed to Board members in advance of the meeting. In Treasurer Warneke's absence, Finance Director Deb Wegeleben reviewed the financial reports. She explained that $31,000 of the $261,000 excess operational fund balance was put toward balancing the 2026 budget which allowed the amount to be contributed by the Town and City to remain the same as 2025. The proposed 2027 budget allocates $30,000 from the excess fund balance. Deb asked if all 2025 bills had been received and paid. Clerk Maas said the December utility bills hadn't been received. She noted some of the accounts were over budget and others were under budget. The 2025 final general fund balance was a bit under budget before payment of any 2025 bills yet to be received and paid. The ending balance of the general fund $ 216,257.05, donation fund $ 38,599.25 and total treasury $ 254,856.30. *Financial Reports are retained as part of the Official Minutes and available in the Clerk's Office*.

Motion/Second to approve Financial Reports by: Knier/Noding. Approved by Aubol, Brenteson, Knier, and Noding. Opposed: None. Motion carried.

<u>Annual Board reorganization and housekeeping</u>

<u>Board Chair</u>

Kim Noding moved Bruce Aubol to remain as Board Chair. Bruce accepted the nomination. A second with a friendly amendment to maintain all positions and committee appointments was made by Paul Knier. Amendment was accepted by Noding. Approved by: Aubol Brenteson, Knier, and Noding. Motion carried.

<u>2026 Meeting Schedule</u>

Clerk Kimberly-Maas presented the 2026 Regular Board Meeting and Committee schedule for consideration. The regular board meetings on the first Tuesday of odd months, finance committee meetings the first Tuesday of February, June, and December, personnel committee meetings the first Tuesday of April, August, and October. The proposed regular meeting schedule included moving the November regular meeting to the second Tuesday in November – 11/10/2026, as the State General Election will be conducted on 11/03/2026. Board meetings are held at the fire station, finance committee meetings will be held at the city hall, personnel committee meeting will be held at the town hall, and all meetings commence at 5:00PM.

Motion/second to accept the proposed meeting dates, times, and locations including holding the November meeting on 11/10/2026 by: Knier/Noding. Approved by Aubol, Brenteson, Knier, and Noding. Motion carried.

Chief Hansen informed the Board terms for Lieutenants Dornbusch and Rosa were done at the end of 2025. He stated both men did a fine job in their positions and thanked them for their service in the position. There were several applications for the two positions and Brad Anderson and Trever Roediger had been promoted to the position of Lieutenant.

<u>CLOSED SESSION - Chief's Annual Review</u>

<u>MOTION TO CLOSE REGULAR SESSION TO GO TO CLOSED SESSION</u>

Board Member Knier motioned to recess the regular meeting at 5:45 PM to go to Closed Session to review Chief Hansen Annual Job Performance Evaluations and make determination of appointment for 2023. Seconded by Board Member Brenteson, unanimous ayes, motion carried.

<u>MOTION TO CLOSE THE SESSION</u>

Board Member Brenteson motioned to close the open meeting session at 5:45 PM. Seconded by Board Member Knier, unanimous ayes, motion carried.

<u>MOTION TO OPEN THE CLOSED SESSION</u>

Board Member Noding motioned to open the Closed Session at 5:50 PM. Seconded by Board Member Brenteson, unanimous ayes, motion carried.

Board Members present: Bruce Aubol, Dean Brenteson, Paul Knier, and Kim Noding. Also present: Chief Seth Hansen City Administrator Hanna Klimmek, City Finance Director Deb Wegeleben, and Town Clerk Brenda Kimberly-Maas.

Finance Director Deb Wegeleben distributed the annual job performance evaluations, which were anonymously filled out by fire department members. The Board members reviewed the evaluation information presented and gave Chief Hansen their evaluations, using the same survey.

NO ACTION WAS TAKEN DURING THE CLOSED SESSION.

MOTION TO CLOSE THE CLOSED SESSION

Board Member Knier motioned to close the Closed Session and reconvene the regular meeting at 6:00 PM. Seconded by Board Member Noding, unanimous ayes, motion carried.

MOTION TO OPEN THE REGULAR SESSION

Board Member Noding motioned to open the Regular Session at 6:01 PM. Seconded by Board Member Brenteson, unanimous ayes, motion carried.

ACTION DURING REGULAR MEETING

Motion by Board Member Noding to appoint Seth Hansen to the position of Chief of the Big Lake Fire Department for 2026. Seconded by Board Member Brenteson. Approved by: Aubol, Brenteson, Knier, and Noding. None opposed. Motion carried.

Adjournment

Motion/second to adjourn by: Knier/Brenteson. All present Board Members Approved. Motion prevailed. Meeting adjourned at 6:02 PM.

Recorded by Brenda Kimberly-Maas, Town Clerk

Accepted this 2nd day of March 2026, by the Big Lake Fire Board.

____________________________ Attest:________________________________

Bruce Aubol, Chair Brenda Kimberly-Maas, Clerk

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
01/01/2026	League of Minnesota Cities Insuranc	6086ADG	2026 WORK COMP PREMIUM	N	Fire Fighting	100-42220-151-	$ 31,000.00
		6086ADG			Prepaid expenses	100-49398-151-	$(31,000.00)
	Total For Check	**6086ADG**					**$ -**
01/12/2026	ACE Solid Waste, Inc.	6101	JAN BILL 1-2 YD w/lock $123.48 dumpster $20.99 tax	N	Fire Stations and Buildings	100-42280-384-	$ 123.48
		6101				100-42280-384-	$ 20.99
	Total For Check	**6101**					**$ 144.47**
01/12/2026	Advanced First Aid, Inc.	6102	CR2 AED semi-automatic adult/child USB cable carry case, $250 trade-in rebate 8-yr warran	N	Fire Fighting	100-42220-240-	$ 1,411.00
		6102				100-42220-240-	$ 123.00
		6102				100-42220-240-	$(250.00)
	Total For Check	**6102**					**$ 1,284.00**
01/12/2026	Amazon Capital Services	6103	Snowmobile helmet, large bolt cutter, C cell batteries used unapplied balance of $119.59	N	Fire Fighting	100-42220-210-	$ 47.08
		6103				100-42220-210-	$(19.34)
		6103				100-42220-240-	$ 100.25
		6103				100-42220-240-	$(100.25)
		6103			Fire Repair Services	100-42260-220-	$ 71.00
	Total For Check	**6103**					**$ 98.74**
01/12/2026	CenterPoint Energy	6104*	DEC Usage $847.04 12/02/2025- 12/30/2025 late fee	N	Fire Stations and Buildings	100-42280-383-	$ 2,034.32
		6104*				100-42280-383-	$ 12.71
	Total For Check	**6104**					**$ 2,047.03**
01/12/2026	City of Big Lake	6105	GRASS 1 seat belt assembly replacement - latch broken	N	Fire Repair Services	100-42260-221-	$ 281.91
		6105				100-42260-406-	$ 85.56
	Total For Check	**6105**					**$ 367.47**

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
01/12/2026	Customized Fire Rescue Training, In	6106	NFPA 1041-Fire Instrustor 1: S.Christenson, R.Lien, J.Moracz, T.Roediger, K.Ruberg, J.Whit	N	Fire Training	100-42240-437-	$ 2,820.00
	Total For Check	**6106**					**$ 2,820.00**
01/12/2026	Jefferson Fire & Safety	6107	Harington Storz adapter 5" with lock x 2.5 NH female swivel rocker lug	N	Fire Fighting	100-42220-240-	$ 247.32
	Total For Check	**6107**					**$ 247.32**
01/12/2026	MacQueen Emergency, LLC.	6108	SEVICE INVOCICE: E22 HVAC Vents	N	Fire Fighting	100-42220-220-	$ 280.70
		6108			Fire Repair Services	100-42260-406-	$ 290.45
		6108				100-42260-406-	$ 10.00
	Total For Check	**6108**					**$ 581.15**
01/12/2026	Minnesota Fire Service Certificatio	6109	FIRE INSTRUCTOR 1:S.Christenson,R.Lien,J.Moracz, T.Roediger,K.Ruberg,J.White	N	Fire Training	100-42240-437-	$ 786.00
	Total For Check	**6109**					**$ 786.00**
01/12/2026	MSFDA	6110	2026 MSFDA Dues	N	Fire Administration	100-42210-433-	$ 375.00
	Total For Check	**6110**					**$ 375.00**
01/12/2026	ND CHILD SUPPORT DIVISION	6111	McKinney Child Support Witheld 50% of net payroll 2026 JAN = $134.56 REMIT ID: 966749	N	Fire Fighting	100-42220-103-	$ 134.56
	Total For Check	**6111**					**$ 134.56**
01/12/2026	Northern Mechanical Solutions	6112	Office furnace repairs - 2nd story	N	Fire Stations and Buildings	100-42280-401-	$ 920.98
	Total For Check	**6112**					**$ 920.98**
01/12/2026	O'Reilly / First Call	6113	6 - 2.5 gal DEF $11.75 ea 3 DSL antigel $21.99 ea	N	Fire Repair Services	100-42260-221-	$ 134.67
	Total For Check	**6113**					**$ 134.67**
01/12/2026	Target Solutions Learning	6114	2026 online training product - 34 licenses 1yr subscription Annual Maint Fee	N	Fire Training	100-42240-437-	$ 3,975.28
		6114				100-42240-437-	$ 435.00

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**6114**					**$ 4,410.28**
01/12/2026	WEX BANK - CIRCLE K	6115	DEC 7 - JAN 6 FUEL - CIRCLE K	N	Fire Fighting	100-42220-212-	$ 274.76
	Total For Check	**6115**					**$ 274.76**
01/12/2026	Witmer Public Safety Group, Inc.	6116	3 - BLK Bullard HELMETS $504.35 ea freight $72.70	N	Fire Fighting	100-42220-240-	$ 1,513.05
		6116				100-42220-240-	$ 72.70
	Total For Check	**6116**					**$ 1,585.75**
01/12/2026	Minnesota Department of Revenue	EFT260112	2025 Q4 PER 2 DEC WITHHOLDINGS	N	Fire Fighting	100-42220-103-	$ 492.92
	Total For Check	**EFT260112**					**$ 492.92**
01/12/2026	EFTPS	EFT260113	2025 Q4 PER 3 DEC FEDERAL TAX PAYMENT	N	Fire Fighting	100-42220-103-	$ 2,350.76
		EFT260113				100-42220-122-	$ 1,703.65
	Total For Check	**EFT260113**					**$ 4,054.41**
01/14/2026	Elan Financial Services	6119	MH($490.51); SH ($0.00); KW($286.68) DEF fluid, TP, PTowels, Sortly, Vonage, Bay Banner	N	Fire Administration	100-42210-210-	$ 53.54
		6119				100-42210-210-	$ 20.93
		6119				100-42210-210-	$ 202.72
		6119				100-42210-219-	$ 149.00
		6119				100-42210-321-	$ 83.96
		6119			Fire Fighting	100-42220-212-	$ 225.10
		6119				100-42220-212-	$ 41.94
	Total For Check	**6119**					**$ 777.19**
01/14/2026	League of Minnesota Cities Insuranc	6120	2026 GENERAL LIABILITY INSURANCE	N	Fire Administration	100-42210-361-	$ 15,812.00
	Total For Check	**6120**					**$ 15,812.00**
01/14/2026	Sara Freiday	6121	DEC Fire Hall Cleaning - 5 weeks Extra claening for Fire Prevention open house	N	Fire Stations and Buildings	100-42280-401-	$ 375.00
	Total For Check	**6121**					**$ 375.00**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026001	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 117.63

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026001**					**$ 117.63**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026002	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 308.56
	Total For Check	**DD2026002**					**$ 308.56**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026003	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 349.24
	Total For Check	**DD2026003**					**$ 349.24**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026004	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 586.16
	Total For Check	**DD2026004**					**$ 586.16**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026005	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 505.32
	Total For Check	**DD2026005**					**$ 505.32**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026006	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 224.99
	Total For Check	**DD2026006**					**$ 224.99**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026007	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 818.99
	Total For Check	**DD2026007**					**$ 818.99**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026008	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 239.99
	Total For Check	**DD2026008**					**$ 239.99**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026009	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 388.21
	Total For Check	**DD2026009**					**$ 388.21**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026010	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 97.44
	Total For Check	**DD2026010**					**$ 97.44**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026011	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 939.96
	Total For Check	**DD2026011**					**$ 939.96**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026012	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 904.07
	Total For Check	**DD2026012**					**$ 904.07**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026013	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 271.63
	Total For Check	**DD2026013**					**$ 271.63**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026014	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 419.99
	Total For Check	**DD2026014**					**$ 419.99**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026015	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 405.62

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026015**					**$ 405.62**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026016	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 414.21
	Total For Check	**DD2026016**					**$ 414.21**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026017	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 454.73
	Total For Check	**DD2026017**					**$ 454.73**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026018	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 284.99
	Total For Check	**DD2026018**					**$ 284.99**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026019	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 557.47
	Total For Check	**DD2026019**					**$ 557.47**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026020	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 530.62
	Total For Check	**DD2026020**					**$ 530.62**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026021	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 401.70
	Total For Check	**DD2026021**					**$ 401.70**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026022	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 224.03
	Total For Check	**DD2026022**					**$ 224.03**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026023	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 507.60
	Total For Check	**DD2026023**					**$ 507.60**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026024	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 134.55
	Total For Check	**DD2026024**					**$ 134.55**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026025	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 608.95
	Total For Check	**DD2026025**					**$ 608.95**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026026	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 258.26
	Total For Check	**DD2026026**					**$ 258.26**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026027	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 663.43
	Total For Check	**DD2026027**					**$ 663.43**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026028	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 483.79
	Total For Check	**DD2026028**					**$ 483.79**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026029	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 689.62

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026029**					**$ 689.62**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026030	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 222.86
	Total For Check	**DD2026030**					**$ 222.86**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026031	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 559.62
	Total For Check	**DD2026031**					**$ 559.62**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026032	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 183.63
	Total For Check	**DD2026032**					**$ 183.63**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026033	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 290.76
	Total For Check	**DD2026033**					**$ 290.76**
01/15/2026	Payroll Period Ending 12/31/2025	DD2026034	JAN 2026 PAYROLL	N	Fire Fighting	100-42220-103-	$ 245.61
	Total For Check	**DD2026034**					**$ 245.61**
01/22/2026	Connexus Energy	6122	DEC 11 2025 - JAN 12 2026 Usage Station = $580.63 Lift = $59.60	N	Fire Stations and Buildings	100-42280-381-	$ 580.63
		6122				100-42280-381-	$ 59.60
	Total For Check	**6122**					**$ 640.23**
01/22/2026	Majestic Creations	6123	accountability tags (8), Lt. Anderson & Lt. Roediger	N	Fire Fighting	100-42220-218-	$ 61.40
	Total For Check	**6123**					**$ 61.40**
01/22/2026	SPECTRUM -Charter Communications	6124	01/11/25-02/10/2026 Cable & Internet	N	Fire Administration	100-42210-321-	$ 161.45
	Total For Check	**6124**					**$ 161.45**
01/22/2026	T-Mobile	6125	DEC 11 2025 - JAN 10 2026 monthly connection charge	N	Fire Communication	100-42250-323-	$ 173.43
	Total For Check	**6125**					**$ 173.43**
01/22/2026	OLD NATIONAL BANK	EFT251231	DIRECT DEPOSIT MONTHLY SERVICE FEE NOV (34 "CHECKS") ONPOINTE = $23 DD PROCESSING = $20	N	Fire Administration	100-42210-310-	$ 23.00
		EFT251231				100-42210-310-	$ 20.00

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**EFT251231**					**$ 43.00**
02/06/2026	ACE Solid Waste, Inc.	6127	FEB BILL 1-2 YD w/lock $123.48 dumpster $20.99 tax	N	Fire Stations and Buildings	100-42280-384-	$ 123.48
		6127				100-42280-384-	$ 20.99
	Total For Check	**6127**					**$ 144.47**
02/06/2026	Advanced First Aid, Inc.	6128	CR2 AED semi-automatic adult/child USB cable carry case, $250 trade-in rebate 8-yr warran	N	Fire Fighting	100-42220-240-	$ 1,411.00
		6128				100-42220-240-	$(250.00)
		6128				100-42220-240-	$ 123.00
	Total For Check	**6128**					**$ 1,284.00**
02/06/2026	Amazon Capital Services	6129	PUMP FOR ICE MACHINE, LAMINATING STICKERS, SAFTEY GOGGLES, HEAT SHRINK TUBES	N	Fire Fighting	100-42220-214-	$ 26.49
		6129			Fire Stations and Buildings	100-42280-220-	$ 11.99
		6129				100-42280-220-	$ 6.89
		6129				100-42280-220-	$ 15.58
		6129				100-42280-220-	$ 51.24
	Total For Check	**6129**					**$ 112.19**
02/06/2026	City of Big Lake	6130	DEC WATER BILL WATER USED 4,436 SEWER 4,436	N	Fire Stations and Buildings	100-42280-382-	$ 94.09
	Total For Check	**6130**					**$ 94.09**
02/06/2026	City of Elk River	6131	FIRE ACADEMY BOOKS $161.00 FACILITY USE $120.00 NFPA $1725.00	N	Fire Training	100-42240-437-	$ 161.00
		6131				100-42240-437-	$ 120.00
		6131				100-42240-437-	$ 1,725.00
	Total For Check	**6131**					**$ 2,006.00**
02/06/2026	MacQueen Emergency, LLC.	6132	CAIRNS 6" (2) $68.49 EACH FREIGHT $11.00	N	Fire Fighting	100-42220-218-	$ 136.98
		6132				100-42220-218-	$ 11.00
	Total For Check	**6132**					**$ 147.98**

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
02/06/2026	Victor Lundeen Company	6133	500 envelopes envctas-2ss; $68.00 Shipping $15.30	N	Fire Administration	100-42210-210-	$ 68.00
		6133				100-42210-210-	$ 15.30
	Total For Check	**6133**					**$ 83.30**
02/06/2026	ND CHILD SUPPORT DIVISION	6134	McKinney Child Support Witheld 50% of net payroll 2026 FEB = $25.41 REMIT ID: 966749	N	Fire Fighting	100-42220-103-	$ 25.41
	Total For Check	**6134**					**$ 25.41**
02/06/2026	EFTPS	EFT260211	2026 Q1 PER 1 JAN FEDERAL TAX PAYMENT	N	Fire Fighting	100-42220-103-	$ 1,884.62
		EFT260211				100-42220-122-	$ 1,283.95
	Total For Check	**EFT260211**					**$ 3,168.57**
02/06/2026	Minnesota Department of Revenue	EFT260212	2026 Q1 PER 1 JAN WITHHOLDINGS	N	Fire Fighting	100-42220-103-	$ 396.27
	Total For Check	**EFT260212**					**$ 396.27**
02/10/2026	Advanced First Aid, Inc.	6135	***VOID$754.00***LIFEPAK 1000 NON-RECHRG LITH BATTERY 1-YR WARRANTY QUICK COMBO PAK ELECTRODES (EXPIRE 8/27	Y	Fire Fighting	100-42220-240-	$ -
		6135				100-42220-240-	$ -
	Total For Check	**6135**					**$ -**
02/10/2026	CenterPoint Energy	6136	JAN Usage $2456.61 12/31/2025- 01/29/2026	N	Fire Stations and Buildings	100-42280-383-	$ 2,456.61
	Total For Check	**6136**					**$ 2,456.61**
02/10/2026	Elan Financial Services	6137	MH($201.77); SH ($308.41); KW($167.92) MAND.POSTER,EXTNS CORD,CLOTHING SWAG,QTRLY 941s	N	Fire Administration	100-42210-210-	$ 35.80
		6137				100-42210-219-	$ 149.00
		6137				100-42210-321-	$ 83.85
		6137				100-42210-322-	$ 84.08
		6137			Fire Fighting	100-42220-218-	$ 308.41
		6137				100-42220-240-	$ 16.97

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**6137**					**$ 678.11**
02/10/2026	WEX BANK - CIRCLE K	6138	JAN 7 - FEB 6 FUEL - CIRCLE K	N	Fire Fighting	100-42220-212-	$ 409.05
	Total For Check	**6138**					**$ 409.05**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026035	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 363.97
	Total For Check	**DD2026035**					**$ 363.97**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026036	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 706.67
	Total For Check	**DD2026036**					**$ 706.67**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026037	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 420.19
	Total For Check	**DD2026037**					**$ 420.19**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026038	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 577.51
	Total For Check	**DD2026038**					**$ 577.51**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026039	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 795.96
	Total For Check	**DD2026039**					**$ 795.96**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026040	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 377.64
	Total For Check	**DD2026040**					**$ 377.64**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026041	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 916.01
	Total For Check	**DD2026041**					**$ 916.01**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026042	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 236.71
	Total For Check	**DD2026042**					**$ 236.71**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026043	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 314.20
	Total For Check	**DD2026043**					**$ 314.20**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026044	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 358.61
	Total For Check	**DD2026044**					**$ 358.61**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026045	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 1,217.55
	Total For Check	**DD2026045**					**$ 1,217.55**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026046	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 849.78
	Total For Check	**DD2026046**					**$ 849.78**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026047	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 220.09

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026047**					**$ 220.09**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026048	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 378.73
	Total For Check	**DD2026048**					**$ 378.73**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026049	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 607.52
	Total For Check	**DD2026049**					**$ 607.52**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026050	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 863.31
	Total For Check	**DD2026050**					**$ 863.31**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026051	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 324.45
	Total For Check	**DD2026051**					**$ 324.45**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026052	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 451.96
	Total For Check	**DD2026052**					**$ 451.96**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026053	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 515.21
	Total For Check	**DD2026053**					**$ 515.21**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026054	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 804.34
	Total For Check	**DD2026054**					**$ 804.34**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026055	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 570.86
	Total For Check	**DD2026055**					**$ 570.86**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026056	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 308.12
	Total For Check	**DD2026056**					**$ 308.12**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026057	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 815.65
	Total For Check	**DD2026057**					**$ 815.65**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026058	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 25.40
	Total For Check	**DD2026058**					**$ 25.40**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026059	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 723.70
	Total For Check	**DD2026059**					**$ 723.70**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026060	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 794.48
	Total For Check	**DD2026060**					**$ 794.48**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026061	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 532.15

Fund Name: All Funds

Date Range: 01/01/2026 To 04/30/2026

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026061**					**$ 532.15**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026062	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 929.08
	Total For Check	**DD2026062**					**$ 929.08**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026063	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 674.97
	Total For Check	**DD2026063**					**$ 674.97**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026064	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 468.88
	Total For Check	**DD2026064**					**$ 468.88**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026065	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 928.09
	Total For Check	**DD2026065**					**$ 928.09**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026067	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 209.22
	Total For Check	**DD2026067**					**$ 209.22**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026068	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 369.56
	Total For Check	**DD2026068**					**$ 369.56**
02/13/2026	Payroll Period Ending 01/31/2026	DD2026069	FEB PAYROLL	N	Fire Fighting	100-42220-103-	$ 484.86
	Total For Check	**DD2026069**					**$ 484.86**
02/18/2026	Sara Freiday	6142	***VOID$375.00***JAN 2026 Fire Hall Cleaning -	Y	Fire Stations and Buildings	100-42280-401-	$ -
	Total For Check	**6142**					**$ -**
02/18/2026	Minnesota Fire Service Certificatio	6143	***VOID$447.75***FIRE FIGHTER I EXAM, FFII EXAM, HAZ MAT OPS, McKINNEY	Y	Fire Training	100-42240-437-	$ -
	Total For Check	**6143**					**$ -**
02/25/2026	Minnesota Fire Service Certificatio	6139	FIRE FIGHTER I EXAM, FFII EXAM, HAZ MAT OPS, McKINNEY	N	Fire Training	100-42240-437-	$ 447.75
	Total For Check	**6139**					**$ 447.75**
02/25/2026	Connexus Energy	6140	JAN 11-FEB 12 2026 Usage Station = $584.38 Lift = $58.59	N	Fire Stations and Buildings	100-42280-381-	$ 58.59
		6140				100-42280-381-	$ 584.38
	Total For Check	**6140**					**$ 642.97**

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor		Check #	Description	Void	Account Name	F-A-O-P	Total
02/25/2026	SPECTRUM -Charter Communications		6141	02/11/2026-03/10/2026 CABLE AND INTERNET	N	Fire Administration	100-42210-321-	$ 164.69
		Total For Check	**6141**					**$ 164.69**
02/25/2026	Sara Freiday		6144	JAN 2026 Fire Hall Cleaning -	N	Fire Stations and Buildings	100-42280-401-	$ 375.00
		Total For Check	**6144**					**$ 375.00**
02/25/2026	City of Big Lake		6145	ENIGINE LIGHT ON E1 LABOR ONLY	N	Fire Repair Services	100-42260-406-	$ 171.12
		Total For Check	**6145**					**$ 171.12**
02/25/2026	OLD NATIONAL BANK		6146	***VOID$43.00***DIRECT DEPOSIT MONTHLY SERVICE FEE JAN (34 "CHECKS") ONPOINTE = $23 DD PROCESSING = $20	Y	Fire Administration	100-42210-310-	$ -
			6146				100-42210-310-	$ -
		Total For Check	**6146**					**$ -**
02/25/2026	T-Mobile		6147	JAN 11 2025 - FEB 10 2026 monthly connection charge	N	Fire Communication	100-42250-323-	$ 173.43
		Total For Check	**6147**					**$ 173.43**
02/25/2026	OLD NATIONAL BANK		EFT260131	DIRECT DEPOSIT MONTHLY SERVICE FEE JAN (34 "CHECKS") ONPOINTE = $23 DD PROCESSING = $20	N	Fire Administration	100-42210-310-	$ 20.00
			EFT260131				100-42210-310-	$ 23.00
		Total For Check	**EFT260131**					**$ 43.00**
03/05/2026	ACE Solid Waste, Inc.		6148	FEB BILL 1-2 YD w/lock $123.48 dumpster $20.99 tax	N	Fire Stations and Buildings	100-42280-384-	$ 20.99
			6148				100-42280-384-	$ 123.48
		Total For Check	**6148**					**$ 144.47**
03/05/2026	Amazon Capital Services		6149	PWR SUPPLY ADAPTERS, SINK STRAINER, GAS CANS, DRY ERASE BOARD, CMD1 REMOTE STARTER	N	Fire Administration	100-42210-210-	$ 29.25
			6149			Fire Fighting	100-42220-210-	$ 94.99

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
		6149				100-42220-210-	$ 23.89
		6149			Fire Stations and Buildings	100-42280-220-	$ 25.59
		6149				100-42280-220-	$ 51.76
		6149				100-42280-220-	$ 4.96
		6149				100-42280-220-	$ 5.09
	Total For Check	**6149**					**$ 235.53**
03/05/2026	City of Big Lake	6150	JAN WATER USAGE & SEWER 4524 GALLONS H20 4524 GALLONS SEWER	N	Fire Stations and Buildings	100-42280-382-	$ 95.26
	Total For Check	**6150**					**$ 95.26**
03/05/2026	City of Big Lake	6151	CMD 1 MAINT/REPAIRS OIL CHANGE, CABIN AIR FILTER, 2 SHOCKS, ALIGNMENT (4 WHEEL)	N	Fire Repair Services	100-42260-221-	$ 285.85
		6151				100-42260-406-	$ 213.90
	Total For Check	**6151**					**$ 499.75**
03/05/2026	Holiday Division of Circle K	6152	FEB carwashes 1 @ $5.50 ea CMD1 F150 X 2 CMD2 F350 X 1	N	Fire Fighting	100-42220-210-	$ 11.00
		6152				100-42220-210-	$ 5.50
	Total For Check	**6152**					**$ 16.50**
03/05/2026	ND CHILD SUPPORT DIVISION	6153	McKinney Child Support Witheld 50% of net payroll 2026 MAR = $2.66 REMIT ID: 966749	N	Fire Fighting	100-42220-103-	$ 2.66
	Total For Check	**6153**					**$ 2.66**
03/05/2026	Streicher's	6154	NEW CAPT. & LT. DRESS PINS - BUGLES SAFETY CATCHES ARE BACK ORDERED	N	Fire Fighting	100-42220-218-	$ 49.98
		6154				100-42220-218-	$ 49.98
		6154				100-42220-218-	$ 15.99
	Total For Check	**6154**					**$ 115.95**

Fund Name: All Funds

Date Range: 01/01/2026 To 04/30/2026

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
03/05/2026	The Police and Sheriffs Press	6155	7 ID cards RUBERG, KELLER, CIHLAR, DIETSCH, MAKI, HAWKES, ADERMAN $140	N	Fire Administration	100-42210-210-	$ 140.00
	Total For Check	**6155**					**$ 140.00**
03/05/2026	Target Solutions Learning	6156	MSDS MODULE (OSHA COMPLIANCE) Annual Fee	N	Fire Training	100-42240-437-	$ 1,250.25
	Total For Check	**6156**					**$ 1,250.25**
03/05/2026	EFTPS	EFT260311	2026 Q1 PER 2 FEB FEDERAL TAX PAYMENT	N	Fire Fighting	100-42220-103-	$ 2,290.48
		EFT260311				100-42220-122-	$ 1,683.15
	Total For Check	**EFT260311**					**$ 3,973.63**
03/05/2026	Minnesota Department of Revenue	EFT260312	2026 Q1 PER 2 FEB WITHHOLDINGS	N	Fire Fighting	100-42220-103-	$ 453.39
	Total For Check	**EFT260312**					**$ 453.39**
03/10/2026	Dehmer Fire Protection/Central Fire	6157*	RECHARGE 2 -DRY CHEM 20#, 2 - 10#, 2 -20# 4 ORING MAINT, 4 VALVE STEM, 4 VERIFICATION OF	N	Fire Fighting	100-42220-210-	$ 248.00
		6157*				100-42220-210-	$ 207.00
	Total For Check	**6157**					**$ 455.00**
03/10/2026	WEX BANK - CIRCLE K	6158	FEB 7 - MAR 6 FUEL - CIRCLE K	N	Fire Fighting	100-42220-212-	$ 255.85
	Total For Check	**6158**					**$ 255.85**
03/10/2026	Streicher's	6159	CAPT-LIET BADGE (4)	N	Fire Fighting	100-42220-218-	$ 360.00
		6159				100-42220-218-	$ 360.00
	Total For Check	**6159**					**$ 720.00**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026066	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 197.14
	Total For Check	**DD2026066**					**$ 197.14**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026070	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 416.36
	Total For Check	**DD2026070**					**$ 416.36**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026071	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 240.10
	Total For Check	**DD2026071**					**$ 240.10**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026072	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 735.93

Fund Name: **All Funds**

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Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026072**					**$ 735.93**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026073	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 623.87
	Total For Check	**DD2026073**					**$ 623.87**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026074	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 205.15
	Total For Check	**DD2026074**					**$ 205.15**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026075	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 615.87
	Total For Check	**DD2026075**					**$ 615.87**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026076	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 126.24
	Total For Check	**DD2026076**					**$ 126.24**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026077	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 314.20
	Total For Check	**DD2026077**					**$ 314.20**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026078	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 119.54
	Total For Check	**DD2026078**					**$ 119.54**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026079	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 875.42
	Total For Check	**DD2026079**					**$ 875.42**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026080	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 601.05
	Total For Check	**DD2026080**					**$ 601.05**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026081	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 120.05
	Total For Check	**DD2026081**					**$ 120.05**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026082	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 220.93
	Total For Check	**DD2026082**					**$ 220.93**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026083	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 507.48
	Total For Check	**DD2026083**					**$ 507.48**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026084	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 561.28
	Total For Check	**DD2026084**					**$ 561.28**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026085	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 34.15
	Total For Check	**DD2026085**					**$ 34.15**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026086	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 205.15

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026086**					**$ 205.15**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026087	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 284.26
	Total For Check	**DD2026087**					**$ 284.26**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026088	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 738.68
	Total For Check	**DD2026088**					**$ 738.68**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026089	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 347.18
	Total For Check	**DD2026089**					**$ 347.18**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026090	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 362.49
	Total For Check	**DD2026090**					**$ 362.49**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026091	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 676.32
	Total For Check	**DD2026091**					**$ 676.32**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026092	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 2.66
	Total For Check	**DD2026092**					**$ 2.66**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026093	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 757.17
	Total For Check	**DD2026093**					**$ 757.17**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026094	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 372.07
	Total For Check	**DD2026094**					**$ 372.07**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026095	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 744.48
	Total For Check	**DD2026095**					**$ 744.48**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026096	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 863.42
	Total For Check	**DD2026096**					**$ 863.42**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026097	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 131.24
	Total For Check	**DD2026097**					**$ 131.24**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026098	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 401.90
	Total For Check	**DD2026098**					**$ 401.90**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026099	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 1,057.47
	Total For Check	**DD2026099**					**$ 1,057.47**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026100	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 209.22

Fund Name: All Funds

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Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026100**					**$ 209.22**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026101	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 337.96
	Total For Check	**DD2026101**					**$ 337.96**
03/13/2026	Payroll Period Ending 02/28/2026	DD2026102	MAR PAYROLL	N	Fire Fighting	100-42220-103-	$ 437.54
	Total For Check	**DD2026102**					**$ 437.54**
03/17/2026	CenterPoint Energy	6160	FEB Usage $2244.76 01/30/2026- 02/27/2026	N	Fire Stations and Buildings	100-42280-383-	$ 2,244.76
	Total For Check	**6160**					**$ 2,244.76**
03/17/2026	Clarey's Safety Equipment, Inc.	6161	2 X380 COMPLIANT BATTERIES - SCBA	N	Fire Repair Services	100-42260-220-	$ 500.00
	Total For Check	**6161**					**$ 500.00**
03/17/2026	Elan Financial Services	6162	MH($331.17); SH ($422.58); KW($83.81) FOOD EMR TRNG, VONAGE, SORTLY, NEW MBR PICTURES	N	Fire Administration	100-42210-210-	$ 25.37
		6162				100-42210-219-	$ 149.00
		6162				100-42210-321-	$ 83.81
		6162				100-42210-322-	$ 16.80
		6162			Fire Training	100-42240-210-	$ 422.58
		6162				100-42240-437-	$ 140.00
	Total For Check	**6162**					**$ 837.56**
03/17/2026	Sara Freiday	6163	FEB 2026 Fire Hall Cleaning -	N	Fire Stations and Buildings	100-42280-401-	$ 400.00
	Total For Check	**6163**					**$ 400.00**
03/17/2026	SPECTRUM -Charter Communications	6164	***VOID$329.38***03/11/2026 -04/10/2026 CABLE AND INTERNET	Y	Fire Administration	100-42210-321-	$ -
	Total For Check	**6164**					**$ -**
03/17/2026	MacQueen Emergency, LLC.	6165	2 GLOBE ATHLETIX TURNOUT GEAR (5447.16 EA) shipping $31.40	N	Fire Fighting	100-42220-218-	$ 10,894.32
		6165				100-42220-218-	$ 31.40
	Total For Check	**6165**					**$ 10,925.72**
03/17/2026	Coborn's Inc.	6166	pop for EMR Refresher Course	N	Fire Training	100-42240-210-	$ 28.92

Fund Name: All Funds

Date Range: 01/01/2026 To 04/30/2026

Date	Vendor		Check #	Description	Void	Account Name	F-A-O-P	Total
		Total For Check	**6166**					**$ 28.92**
03/18/2026	SPECTRUM -Charter Communications		6167	03/11/2026-04/10/2026 CABLE AND INTERNET	N	Fire Administration	100-42210-321-	$ 164.69
		Total For Check	**6167**					**$ 164.69**
03/19/2026	Connexus Energy		6168	FEB 13-MAR 12 2026 Usage Station = $488.90 Lift = $63.31	N	Fire Stations and Buildings	100-42280-381-	$ 488.90
			6168				100-42280-381-	$ 63.31
		Total For Check	**6168**					**$ 552.21**
03/19/2026	T-Mobile		6169	FEB 11 2026 - MAR 10 2026 monthly connection charge	N	Fire Communication	100-42250-323-	$ 173.43
		Total For Check	**6169**					**$ 173.43**
03/19/2026	OLD NATIONAL BANK		EFT20260228	DIRECT DEPOSIT MONTHLY SERVICE FEE FEB (34 "CHECKS") ONPOINTE = $23 DD PROCESSING = $20	N	Fire Administration	100-42210-310-	$ 23.00
			EFT20260228				100-42210-310-	$ 20.00
		Total For Check	**EFT20260228**					**$ 43.00**
04/03/2026	ACE Solid Waste, Inc.		6170	APR BILL 1-2 YD w/lock $123.48 dumpster $20.99 tax	N	Fire Stations and Buildings	100-42280-384-	$ 123.48
			6170				100-42280-384-	$ 20.99
		Total For Check	**6170**					**$ 144.47**
04/03/2026	Alex Air Apparatus 2 LLC		6171	SCBA annual testing. Replace one ELM,INTAKE,FLR	N	Fire Repair Services	100-42260-406-	$ 1,175.37
		Total For Check	**6171**					**$ 1,175.37**
04/03/2026	Amazon Capital Services		6172	PAGER BATTERIES(4), C-CELL BATTERIES, ENG.1 ANTENNA(REPLACE), SINK STRAINS, SCBA TEST GAS	N	Fire Fighting	100-42220-210-	$ 123.88
			6172				100-42220-220-	$ 19.99
			6172				100-42220-220-	$ 22.30
			6172				100-42220-220-	$ 415.00
			6172			Fire Stations and Buildings	100-42280-220-	$ 6.47

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**6172**					**$ 587.64**
04/03/2026	American Test Center	6173	2026 Annual Ladder Safety Inspection TOWER1, 16 ground ladders. 12 HEAT SENSORS REPLACED	N	Fire Repair Services	100-42260-221-	$ 30.00
		6173				100-42260-406-	$ 600.00
		6173				100-42260-406-	$ 672.00
	Total For Check	**6173**					**$ 1,302.00**
04/03/2026	City of Big Lake	6174	FEB WATER USAGE & SEWER 3254 GALLONS H20 3254 GALLONS SEWER	N	Fire Stations and Buildings	100-42280-382-	$ 78.40
	Total For Check	**6174**					**$ 78.40**
04/03/2026	Heiman, Inc.	6175	(2) 1" - 50' BOOSTER LITE HOSE - RED	N	Fire Fighting	100-42220-217-	$ 472.45
	Total For Check	**6175**					**$ 472.45**
04/03/2026	Hometown Electrical Services, LLC	6176	Retrofit 77 fixtures to LED - replace/install motion sensors	N	Fire Stations and Buildings	100-42280-401-	$ 16,619.20
	Total For Check	**6176**					**$ 16,619.20**
04/03/2026	MacQueen Emergency, LLC.	6177	TOWER #1 REPROGRAM COMPARTMENT HEATER SWITCH	N	Fire Repair Services	100-42260-406-	$ 599.64
	Total For Check	**6177**					**$ 599.64**
04/03/2026	Minnesota Fire Service Certificatio	6178	OFFICER I EXAM: S.Christenson, Hemauer, Lien, Moraczewski, Roediger, Roy, Ruberg, White	N	Fire Training	100-42240-437-	$ 1,179.00
	Total For Check	**6178**					**$ 1,179.00**
04/03/2026	Sherburne County Sheriff's Departme	6179	2026 Radio Maint Contract 57 @ $80.00	N	Fire Communication	100-42250-323-	$ 4,560.00
	Total For Check	**6179**					**$ 4,560.00**
04/03/2026	EFTPS	EFT260408	2026 Q1 PER 3 MAR FEDERAL TAX PAYMENT	N	Fire Fighting	100-42220-103-	$ 1,887.70
		EFT260408				100-42220-122-	$ 1,286.86
	Total For Check	**EFT260408**					**$ 3,174.56**

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Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
04/03/2026	Minnesota Department of Revenue	EFT260409	2026 Q1 PER 3 MAR WITHHOLDINGS	N	Fire Fighting	100-42220-103-	$ 413.49
	Total For Check	**EFT260409**					**$ 413.49**
04/07/2026	CenterPoint Energy	6180	MAR Usage $1104.35 02/28/2026- 03/30/2026	N	Fire Stations and Buildings	100-42280-383-	$ 1,104.35
	Total For Check	**6180**					**$ 1,104.35**
04/07/2026	NET V PRO	6181	Cybersecurity project: Domain setup & M362 license Migration to G3	N	Fire Administration	100-42210-309-	$ 1,200.00
		6181				100-42210-309-	$ 1,200.00
	Total For Check	**6181**					**$ 2,400.00**
04/07/2026	O'Reilly / First Call	6182	1 - FUEL STABILIZER	N	Fire Repair Services	100-42260-220-	$ 7.99
	Total For Check	**6182**					**$ 7.99**
04/07/2026	Three Sons Hardware, LLC	6183	CLAMPS & TUBING	N	Fire Repair Services	100-42260-221-	$ 10.87
	Total For Check	**6183**					**$ 10.87**
04/07/2026	WEX BANK - CIRCLE K	6184	MAR 7 - APR 6 FUEL - CIRCLE K $687.34 - FUEL -$8.11 REBATE	N	Fire Fighting	100-42220-212-	$ 687.34
		6184				100-42220-212-	$(8.11)
	Total For Check	**6184**					**$ 679.23**
04/15/2026	Elan Financial Services	6185	MH($912.37); SH ($600.00); KW($96.97) SD TRIP, CERT UPDATES, VONAGE, SORTLY	N	Fire Administration	100-42210-210-	$ 48.00
		6185				100-42210-210-	$ 38.83
		6185				100-42210-210-	$ 99.98
		6185				100-42210-210-	$ 99.98
		6185				100-42210-219-	$ 149.00
		6185				100-42210-219-	$ 10.19
		6185				100-42210-321-	$ 2.42
		6185				100-42210-321-	$ 84.36
		6185			Fire Fighting	100-42220-212-	$ 145.06
		6185				100-42220-212-	$ 135.48
		6185				100-42220-212-	$ 99.89
		6185				100-42220-220-	$ 47.75
		6185			Fire Training	100-42240-437-	$ 75.00

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Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
		6185				100-42240-437-	$ 525.00
		6185			Fire Repair Services	100-42260-221-	$ 30.17
		6185				100-42260-221-	$ 18.23
	Total For Check	**6185**					**$ 1,609.34**
04/15/2026	CM2 Supply	6186	4 - SCBA cylinder maintenance	N	Fire Repair Services	100-42260-406-	$ 180.00
			2 - SCBA cylinder maintenance				
		6186				100-42260-406-	$ 90.00
	Total For Check	**6186**					**$ 270.00**
04/15/2026	CentraCare	6187	EMR Refresher - 25 members	N	Fire Training	100-42240-437-	$ 1,710.00
	Total For Check	**6187**					**$ 1,710.00**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026103	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 212.31
	Total For Check	**DD2026103**					**$ 212.31**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026104	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 894.53
	Total For Check	**DD2026104**					**$ 894.53**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026105	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 260.11
	Total For Check	**DD2026105**					**$ 260.11**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026106	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 775.95
	Total For Check	**DD2026106**					**$ 775.95**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026107	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 531.11
	Total For Check	**DD2026107**					**$ 531.11**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026108	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 331.39
	Total For Check	**DD2026108**					**$ 331.39**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026109	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 996.05
	Total For Check	**DD2026109**					**$ 996.05**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026110	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 268.27
	Total For Check	**DD2026110**					**$ 268.27**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026111	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 314.20
	Total For Check	**DD2026111**					**$ 314.20**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026112	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 273.23
	Total For Check	**DD2026112**					**$ 273.23**

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Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
04/15/2026	Payroll Period Ending 03/31/2026	DD2026113	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 1,123.34
	Total For Check	**DD2026113**					**$ 1,123.34**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026114	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 832.01
	Total For Check	**DD2026114**					**$ 832.01**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026115	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 160.06
	Total For Check	**DD2026115**					**$ 160.06**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026116	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 347.18
	Total For Check	**DD2026116**					**$ 347.18**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026117	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 1,307.36
	Total For Check	**DD2026117**					**$ 1,307.36**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026118	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 543.52
	Total For Check	**DD2026118**					**$ 543.52**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026119	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 170.77
	Total For Check	**DD2026119**					**$ 170.77**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026120	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 299.83
	Total For Check	**DD2026120**					**$ 299.83**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026121	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 532.99
	Total For Check	**DD2026121**					**$ 532.99**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026122	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 459.63
	Total For Check	**DD2026122**					**$ 459.63**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026123	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 331.39
	Total For Check	**DD2026123**					**$ 331.39**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026124	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 344.37
	Total For Check	**DD2026124**					**$ 344.37**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026125	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 780.82
	Total For Check	**DD2026125**					**$ 780.82**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026126	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 5.32
	Total For Check	**DD2026126**					**$ 5.32**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026127	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 522.92

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
	Total For Check	**DD2026127**					**$ 522.92**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026128	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 532.15
	Total For Check	**DD2026128**					**$ 532.15**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026129	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 894.50
	Total For Check	**DD2026129**					**$ 894.50**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026130	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 666.44
	Total For Check	**DD2026130**					**$ 666.44**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026131	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 620.60
	Total For Check	**DD2026131**					**$ 620.60**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026132	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 418.65
	Total For Check	**DD2026132**					**$ 418.65**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026133	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 965.06
	Total For Check	**DD2026133**					**$ 965.06**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026134	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 289.68
	Total For Check	**DD2026134**					**$ 289.68**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026135	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 337.96
	Total For Check	**DD2026135**					**$ 337.96**
04/15/2026	Payroll Period Ending 03/31/2026	DD2026136	APR PAYROLL	N	Fire Fighting	100-42220-103-	$ 406.00
	Total For Check	**DD2026136**					**$ 406.00**
04/17/2026	Legacy Landscaping & Irrigation, In	6188	2026 GROUNDSKEEPING TOTAL CONTRACT $4200.00 APR PAYMENT $600.00	N	Fire Stations and Buildings	100-42280-438-	$ 600.00
	Total For Check	**6188**					**$ 600.00**
04/17/2026	ND CHILD SUPPORT DIVISION	6189	McKinney Child Support Witheld 50% of net payroll 2026 APR = $2.66 REMIT ID: 966749	N	Fire Fighting	100-42220-103-	$ 2.66
	Total For Check	**6189**					**$ 2.66**
04/17/2026	Sara Freiday	6190	MAR 2026 Fire Hall Cleaning -	N	Fire Stations and Buildings	100-42280-401-	$ 400.00
	Total For Check	**6190**					**$ 400.00**

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
04/17/2026	SPECTRUM -Charter Communications	6191	04/11/2026-05/10/2026 CABLE AND INTERNET	N	Fire Administration	100-42210-321-	$ 164.69
	Total For Check	**6191**					**$ 164.69**
04/17/2026	T-Mobile	6192	MAR 11 2026 - APR 10 2026 monthly connection charge	N	Fire Communication	100-42250-323-	$ 173.43
	Total For Check	**6192**					**$ 173.43**
04/17/2026	Minnesota UI Fund & PFMLA	EFT260413	2026 Q1 PFMLA PAYMENT	N	Fire Fighting	100-42220-107-	$ 489.34
	Total For Check	**EFT260413**					**$ 489.34**
04/28/2026	NET V PRO	6193	BASIC SECURITY, MONITORING SERVICES, SECURITY TRAINING	N	Fire Administration	100-42210-309-	$ 330.00
	Total For Check	**6193**					**$ 330.00**
04/28/2026	Connexus Energy	6194	MAR 11-APR 10 2026 Usage Station = $473.35 Lift = $58.89	N	Fire Stations and Buildings	100-42280-381-	$ 473.35
		6194				100-42280-381-	$ 58.89
	Total For Check	**6194**					**$ 532.24**
04/28/2026	Amazon Capital Services	6195	GOJO, AA BATTERIES,WALL HOOKS	N	Fire Fighting	100-42220-220-	$ 16.72
		6195			Fire Stations and Buildings	100-42280-210-	$ 38.81
		6195				100-42280-210-	$ 44.00
	Total For Check	**6195**					**$ 99.53**
04/28/2026	Heiman, Inc.	6196	NOZZLE 1" 13-60 SELECT GMP $442.00 FREIGHT $20.33 TAX $34.10	N	Fire Fighting	100-42220-240-	$ 496.43
	Total For Check	**6196**					**$ 496.43**
04/28/2026	DYNAMIC FLEET DESIGNS	6197	VINAL WRAP HOOD GRASS 2	N	Fire Repair Services	100-42260-406-	$ 425.00
	Total For Check	**6197**					**$ 425.00**
04/28/2026	MacQueen Emergency, LLC.	6198	PANTS DIETSCH-MAKI SHIPPING $23.17 PANTS $2305.13 EACH	N	Fire Fighting	100-42220-218-	$ 4,633.43
	Total For Check	**6198**					**$ 4,633.43**

Fund Name: **All Funds**

Date Range: **01/01/2026 To 04/30/2026**

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
04/28/2026	OLD NATIONAL BANK	EFT260415	DIRECT DEPOSIT MONTHLY SERVICE FEE FEB (34 "CHECKS") ONPOINTE = $23 DD PROCESSING = $20	N	Fire Administration	100-42210-310-	$ 20.00
		EFT260415				100-42210-310-	$ 23.00
	Total For Check	**EFT260415**					**$ 43.00**
Total For Selected Checks							**$ 188,166.83**

RESOLUTION NO. 2026-02
BIG LAKE FIRE DEPARTMENT
SHERBURNE COUNTY, MINNESOTA
RESOLUTION ACCEPTING DONATIONS TO THE BIG LAKE FIRE DEPARTMENT

WHEREAS, The Big Lake Fire Department is authorized to accept and maintain donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens; and

WHEREAS, The net proceeds summed $ 500.00; and

WHEREAS, The following have offered to contribute the donations set forth below to the Big Lake Fire Department:

Billeye Juarez – Jan Gladero memorial: $200.00
Coborn's Foods – Valentine's Day floral delivery: $300.00

WHEREAS, The terms or conditions of the donations, if any, are as follows:

This $500.00 donation is a **general donation,** and;

WHEREAS, All such donations have been contributed to the Big Lake Fire Department for the benefit of its citizens, as allowed by law; and

WHEREAS, The Big Lake Fire Board finds that it is appropriate to accept the donations offered to the Big Lake Fire Department.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE BIG LAKE FIRE DEPARTMENT, SHERBURNE COUNTY, MINNESOTA, AS FOLLOWS:

1. The donations described above are accepted and shall be used in accordance with noted terms or conditions either alone or in cooperation with others, as allowed by law.

2. The Board Secretary is hereby directed to acknowledge to the donor, the Department's acceptance of the donation.

Adopted by the Board of the Big Lake Fire Department this 5th day of May, 2026.

____
Bruce Aubol, Board Chair

Attest:

____
Brenda Kimberly-Maas, Town Clerk

AGENDA ITEM
Big Lake Fire Board

Prepared By	**Meeting Date:**	**Item No.**
Brenda Kimberly-Maas, Town Clerk	05/05/2026	**5A**
Item Description: *2025 Financial Audit Results*	**Reviewed By:** *Ken Warneke, Treasurer*	
	Reviewed By: *Deb Wegeleben, Finance Director*	

BOARD DIRECTION REQUESTED

Approve 2025Audit Results

BACKGROUND/DISCUSSION

Samantha Bray, Staff Accountant from Creative Planning was onsite at the Big Lake Township town hall on Wednesday March 16 - 18, 2026 and performed the annual audit of the Big Lake Fire Department financials.

Brenda Kimberly-Maas, Town Clerk, Becky Guthrie, Town Deputy Treasurer, and Debbie Workman, Town Deputy Clerk provided support and assistance to Samantha, as needed.

From their perspective, the audit went well.

Regulatory financial statements and communications letter will be presented by Nancy Schultzenberg during the meeting.

FINANCIAL IMPACT

N/A

ALTERNATIVES

N/A

ATTACHMENTS

Regulatory financial statements
Communications letter

Big Lake Fire Department Joint Powers
Sherburne County, Minnesota

Regulatory Financial Statements

December 31, 2025

Big Lake Fire Department Joint Powers
Table of Contents

Big Lake Fire Department Joint Powers
Joint Powers Board Members
December 31, 2025

Officials	Joint Powers Position
Bruce Aubol Board Chair, Town of Big Lake	Board Chair
Kim Noding City Council Member, City of Big Lake	Board Vice Chair
Paul Knier Mayor, City of Big Lake	Board Member
Dean Brenteson Supervisor, Town of Big Lake	Board Member

Independent Auditor's Report

Honorable Joint Powers Board Members
Big Lake Fire Department Joint Powers
Big Lake, Minnesota

Report on the Audit of the Financial Statements

We have audited the financial statements of each major fund of Big Lake Fire Department Joint Powers as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Big Lake Fire Department Joint Powers' regulatory financial statements as listed in the Table of Contents. We have also audited the additional supplementary information as listed in the Table of Contents for the year ended December 31, 2025.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective cash balances of each major fund of the Big Lake Fire Department Joint Powers, Big Lake, Minnesota, as of December 31, 2025, and the respective changes in cash balances for the year then ended in accordance with the regulatory basis of accounting as discussed in Note 1. In addition, in our opinion, the additional supplementary information referred to in the first paragraph presents fairly, in all material respects, the accounts payable and accounts receivable balances of the Department's funds as of December 31, 2025, in conformity with the regulatory basis of accounting discussed in Note 1.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Big Lake Fire Department Joint Powers, Big Lake, Minnesota, as of December 31, 2025, and the respective changes in financial position for the year then ended.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Big Lake Fire Department Joint Powers and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As described in Note 1 of the financial statements, the financial statements are prepared by the Department on the basis of the financial reporting provisions of the Minnesota Office of the State Auditor, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements
The Big Lake Fire Department Joint Powers' management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Lake Fire Department Joint Powers ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Big Lake Fire Department Joint Powers' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about Big Lake Fire Department Joint Powers' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Big Lake Fire Department Joint Powers' regulatory financial statements. The Supplementary Information as indicated in the Table of Contents is presented for purposes of additional analysis and is not a required part of the regulatory financial statements.

Supplementary Information (Continued)
Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory financial statements or to the regulatory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2026, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 20, 2026

REGULATORY BASIS FINANCIAL STATEMENTS

Big Lake Fire Department Joint Powers Agreement
Statement of Balances Arising from Cash Transactions -
Governmental Funds
December 31, 2025

	General Fund (100)	Special Revenue Donation Fund (210)	Total Governmental Funds
Assets			
Cash and investments	$ 217,211	$ 38,599	$ 255,810
Cash Fund Balances			
Restricted	-	13,588	13,588
Committed	-	25,011	25,011
Unassigned	217,211	-	217,211
Total fund balances	$ 217,211	$ 38,599	$ 255,810

See notes to regulatory basis financial statements.

Big Lake Fire Department Joint Powers Agreement
Statement of Cash Receipts, Disbursements, and
Changes in Cash Fund Balances - Governmental Funds
Year Ended December 31, 2025

	General Fund (100)	Special Revenue Donation Fund (210)	Total Governmental Funds
Receipts			
Special fire protection services	$ 533,305	$ -	$ 533,305
Investment and other interest income	9,296	-	9,296
Contributions and donations	-	10,094	10,094
Miscellaneous	29,220	-	29,220
Total receipts	571,821	10,094	581,915
Disbursements			
Current			
Fire administration	41,108	-	41,108
Fire fighting	365,986	1,913	367,899
Fire prevention	2,582	305	2,887
Fire training	29,941	-	29,941
Fire communication	14,699	1,000	15,699
Fire repair services	33,971	-	33,971
Medical services	5,668	-	5,668
Fire stations and buildings	38,648	-	38,648
Total disbursements	532,603	3,218	535,821
Excess of receipts over (under) disbursements	39,218	6,876	46,094
Cash Fund Balances			
Beginning of year	177,993	31,723	209,716
End of year	$ 217,211	$ 38,599	$ 255,810

See notes to regulatory basis financial statements.

Big Lake Fire Department Joint Powers
Notes to Regulatory Basis Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Big Lake Fire Department Joint Powers is a special district established on January 1, 2018, under a joint powers agreement between the City of Big Lake and the Town of Big Lake. The Department is governed by four board members, of which two members are appointed from the City of Big Lake and two members are appointed from the Town of Big Lake. The accompanying financial statements present the government entities for which the government is considered to be financially accountable.

The Big Lake Fire Department was created to provide fire services to the residents of the City, the Town of Big Lake and the Town of Orrock, Minnesota. The City of Big Lake and the Town of Big Lake each currently fund approximately 50% of the Fire Department's budget.

The Department is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Department.

As a result of applying the component unit definition criteria above, certain organizations have been defined and are presented in this report as follows:

Related Organization – The relationship of the Department with the entity is disclosed.

B. Big Lake Volunteer Fire Relief Association

The Big Lake Volunteer Fire Relief Association (the "Association") is organized as a nonprofit organization, legally separate from the Department, by its members to provide pension and other benefits to such members in accordance with *Minnesota Statutes*. The Association's Board of Trustees is appointed by the membership of the Association and not by the Big Lake Fire Department Joint Powers Board. All funding is conducted in accordance with *Minnesota Statutes*, whereby state aid flows to the Association, tax levies are determined by the Association and the Association pays benefits directly to its members. The Association may certify tax levies to Sherburne County directly if the City does not carry out this function. Because the Association is fiscally independent of the Department, the financial statements of the Association have not been included within the Department's reporting entity.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounts of the Department are maintained, and the accompanying financial statements have been prepared on a regulatory basis of accounting prescribed by the Minnesota Office of the State Auditor. The regulatory basis allows revenues to be recognized when received rather than when earned, and expenditures to be recognized when paid rather than when the obligations are incurred.

Description of Funds:

Major Governmental Funds:

General Fund – This fund is the Department's primary operating fund. It accounts for all financial resources of the general Department, except those required to be accounted for in another fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Description of Funds: (Continued)

Major Governmental Funds: (Continued)

Donation Fund – This special revenue fund accounts for the balance of funds remaining in the City and Town Fire Department funds when the joint powers agreement was established, along with other donations provided to the Department.

D. Cash and Investments

Cash and Investments include all balances from all funds that are combined and invested to the extend available in various securities as authorized by state law.

Minnesota Statutes authorizes the Department to invest in various investments including, obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days and in the Minnesota Municipal Investment Pool.

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool (4M) Securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations of withdrawals from the 4M Liquid Asset Fund.

E. Budgetary Information

The Department submits a proposed budget to the City of Big Lake and Town of Big Lake by July 15. The annual Department operating budget must be approved by an affirmative vote of the majority of each party's governing body. The parties governing bodies vote on the proposed budget by September 15. If any dispute arises concerning approval of the Department operating budget, the parties and the Department shall hold a joint meeting or series of joint meetings in September and October. In the event the parties and the Department are unable to resolve the dispute following said meeting(s), the parties and the Department will submit the dispute to the Board of the Minnesota Bureau of Mediation Service for mediation and binding arbitration.

NOTE 2 – DEPOSITS AND INVESTMENTS

Minnesota Statutes requires all deposits with financial institutions are collateralized in an amount equal to 110% of deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance. In accordance with applicable *Minnesota Statutes*, the Department maintains deposits at depository banks authorized by the governing board.

The Department does not have formal policies in place to address interest rate risk, credit risk, concentration of credit risk or custodial credit risk for investments or deposits.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits and Investments

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the Department's deposits may not be returned to it. As of December 31, 2025, the Department's bank balance was not exposed to custodial credit risk because it was fully insured through FDIC.

Checking	$	16,867

Investments		
4M Fund	$	238,943

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The 4M Fund is a pooled asset money market fund.

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of December 31, 2025, the Department's investments in the 4M Fund are unrated.

Interest Rate Risk: This is the risk that market values of securities in a portfolio would decrease due to the changes in market value interest rates. The Investment Advisor and Subadvisor, as applicable, have implemented processes to make sound and prudent investment decisions for the 4M Funds.

Custodial Credit Risk – Investments: This is the risk in the event of the failure of the counterparty the Department will not be able to recover the value of its investments or collateral securities that in the possession of an outside party. US Bank serves as Custodian for each Fund pursuant to a Custodian Agreement with the Trust. The Custodian acts as a safekeeping agent for each Fund's investment portfolio and serves as the depository in connection with the direct investment and withdrawals of each Fund.

Summary of cash, deposits, and investments as of December 31, 2025:

Deposits	$	16,867
Investments		238,943
Total deposits and investments	$	255,810

Cash, deposits, and investments are presented in the December 31, 2025, regulatory basis financial statements as follows:

Statement of balances arising from cash transactions - governmental funds		
Cash and investments	$	255,810

At December 31, 2025, $588 is restricted for a Ladder Truck, $12,000 is restricted for a CPR unit, $1,000 is restricted for a bullet-proof vest, and $26,011 is committed by the Fire Departments Board for future needs.

NOTE 3 – RISK MANAGEMENT

The Department purchases commercial insurance coverage through the League of Minnesota Cities Insurance Trust (LMCIT) with other cities in the state which is a public entity risk pool currently operating as a common risk management and insurance program. The Department pays an annual premium to the LMCIT for its insurance coverage. The LMCIT is self-sustaining through commercial companies for excess claims. The Department is covered through the pool for any claims incurred but unreported, however, retains risk for the deductible portion of its insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

SUPPLEMENTARY INFORMATION

Big Lake Fire Department Joint Powers Agreement
Budgetary Comparison Schedule -
Regulatory Basis - General Fund
Year Ended December 31, 2025

	Budgeted Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Special fire protection services	$ 533,018	$ 533,305	$ 287
Miscellaneous	1,100	29,220	28,120
Investment income	1,000	9,296	8,296
Total receipts	535,118	571,821	36,703
Disbursements			
Current			
Fire administration	46,350	41,108	(5,242)
Fire fighting	342,212	365,986	23,774
Fire prevention	7,000	2,582	(4,418)
Fire training	28,400	29,941	1,541
Fire communication	16,200	14,699	(1,501)
Fire repair services	43,500	33,971	(9,529)
Medical services	7,000	5,668	(1,332)
Fire stations and buildings	42,356	38,648	(3,708)
Total disbursements	533,018	532,603	(415)
Excess of receipts over (under) disbursements	$ 2,100	39,218	$ 37,118
Cash Fund Balances			
Beginning of year		177,993	
End of year		$ 217,211	

ADDITIONAL SUPPLEMENTARY INFORMATION

Big Lake Fire Department Joint Powers Agreement
Schedule of Accounts Payable
Year Ended December 31, 2025

Fund	Vendor Name	Item and Purpose	Amount
General	Elan Financial Services	Miscellaneous supplies	$ 778
General	Old National Bank	Direct deposit monthly service fee	43
General	Wex Bank - Circle K	Dec 7 - Jan 6 fuel	275
General	Witmer Public Safety Group Inc	Bullard helmets	1,585
General	Minnesota Department of Revenue	2025 Q4 Per 2 Dec witholdings	493
General	EFTPS	2025 Q4 Per 3 Dec federal tax payment	4,054
General	Advanced First Aid, Inc	CR2 AED	1,284
General	Amazon Capital Services	Snowmobile helmet, large bolt cutter, used credit	99
General	Jefferson Fire & Safety	Harington Storz adapter	247
General	MacQueen Emergency LLC	E22 HVAC vents	581
General	Minnesota Fire Service Certification	Fire instructor	786
General	Customized Fire Rescue Training Inc	NFPA fire instructor course	2,820
General	City of Elk River	Fire academy books, facility use, NFPA	2,006
General	O'Reilly/First Call	DEF and antigel	135
General	City of Big Lake	Grass 1 seat belt assembly replacement	367
General	CenterPoint Energy	Dec 2 - Dec 30 usage	2,047
General	Northern Mechanical Solutions	Office furnace repairs	921
General	Sara Freiday	Dec fire hall cleaning	375
Total			$ 18,896

Big Lake Fire Department Joint Powers Agreement
Schedule of Accounts Receivable
Year Ended December 31, 2025

Fund	Source	Purpose	Amount
General	Minnesota Management and Budget	Training reimbursement	$ 120

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Joint Powers Board Members
Big Lake Fire Department Joint Powers
Big Lake, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of each major fund of the Big Lake Fire Department Joint Powers, Big Lake, Minnesota as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the Department's regulatory financial statements, and have issued our report thereon dated April 20, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be a significant deficiency, audit finding 2025-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Management's response to the finding identified in our audit are described in the accompanying Schedule of Findings and Responses. The Management's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 20, 2026

Minnesota Legal Compliance

Independent Auditor's Report

Honorable Joint Powers Board Members
Big Lake Fire Department Joint Powers
Big Lake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of each major fund of the Big Lake Fire Department Joint Powers, Big Lake, Minnesota as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the Department's regulatory basis financial statements, and have issued our report thereon dated April 20, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the Department failed to comply with the provisions of contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions, sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions,* promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Department's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 20, 2026

Big Lake Fire Department Joint Powers
Schedule of Findings and Responses

CURRENT AND PRIOR YEAR INTERNAL CONTROL FINDINGS:

Significant Deficiency:

Audit Finding 2025-001 – Lack of Segregation of Accounting Duties

During the year ended December 31, 2025, the Department had a lack of segregation of accounting duties. In order to have appropriate segregation of duties the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording and processing of transactions, reconciliation and reporting of transactions and financial information, and custody of assets. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Management's Response:
The Department will review current segregation of accounting duties to determine if further segregation is possible.

Big Lake Fire Department Joint Powers
Sherburne County, Minnesota

Communications Letter

December 31, 2025

Big Lake Fire Department Joint Powers
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Report on Matters Identified as a Result of
the Audit of Regulatory Basis Financial Statements

Honorable Joint Powers Board Members
Big Lake Fire Department Joint Powers
Big Lake, Minnesota

In planning and performing our audit of the regulatory basis financial statements of each major fund, and the additional supplementary information of the Big Lake Fire Department Joint Powers, Big Lake, Minnesota, as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Department's regulatory basis financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.

- *Probable*. The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency identified is stated within this letter.

The purpose of this communication, which is an integral part of our audit, is to describe for the Members of the Joint Powers Board and management and others within the Department and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 20, 2026

Big Lake Fire Department Joint Powers
Significant Deficiency

Lack of Segregation of Accounting Duties

During the year ended December 31, 2025, the Department had a lack of segregation of accounting duties. In order to have appropriate segregation of duties the performance of the following duties would need to be completed by a different employee: initiation and authorization of transactions, recording and processing of transactions, reconciliation and reporting of transactions and financial information, and custody of assets. The lack of adequate segregation of accounting duties could adversely affect the Department's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Big Lake Fire Department Joint Powers
Required Communication

We have audited the regulatory basis financial statements of each major fund and the additional supplementary information of the Department for the year ended December 31, 2025. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the regulatory basis financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the regulatory basis financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the regulatory basis financial statements are free of material misstatement. An audit of the regulatory basis financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Department solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our responsibility for the supplementary information accompanying the regulatory basis financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the regulatory basis financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*
As communicated in our engagement letter, part of obtaining reasonable assurance about whether the regulatory basis financial statements are free of material misstatement, we performed tests of the Department's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of regulatory basis financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks
We have addressed the following significant risks of material misstatement identified in our planning procedures:

- Misappropriation of Assets Through Improper Payroll Disbursements
- Management Override of Controls – Overall Financial Statements
- Improper Revenue Recognition

Qualitative Aspects of the Department's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Department is included in the notes to the regulatory basis financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures
Accounting estimates and related disclosures are an integral part of the regulatory basis financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the regulatory basis financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the regulatory basis financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures
Certain regulatory basis financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The regulatory basis financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the regulatory basis financial statements taken as a whole and each applicable opinion unit.

Uncorrected and Corrected Misstatements (Continued)
Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Department's regulatory basis financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with the Department, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during that year, operating and regulatory conditions affecting the Department, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Department's auditor.

AGENDA ITEM
Big Lake Fire Department

Prepared By: *Brenda Kimberly-Maas, Town Clerk*	**Meeting Date:** *5/6/2025*	☒ **Regular Agenda Item** ☐ **Consent Agenda Item**	**Item No.** **8A**
Item Description: *Fiscal Update*		**Reviewed By:** *Ken Warneke, Town Treasurer* **Reviewed By:** *Becky Guthrie, Town Deputy Treasurer*	

ACTION REQUESTED
Approve Treasurer's Report & Cash Control Statements

BACKGROUND/DISCUSSION
Treasurer Warneke provides the Department's current interim financial report, cash control and bank statements for Board review, discussion, and approval at each regular meeting.

FINANCIAL IMPACT
N/A

RECOMMENDATION
Approve Treasurer's Financial Reports

ATTACHMENTS
Interim Financial Reports YTD (04/30/2025) – by account and object code
(Cash Control will be present at the meeting.)

4/30/2026

General Fund

	Budget	Actual	Variance
Receipts:			
Special Fire Protection Services	176,259.82	206,773.23	30,513.41
Total Acct 342	**176,259.82**	**206,773.23**	**30,513.41**
MISC REVENUE/TRAIN REIMB	366.67	2,444.00	2,077.33
Total Acct 361	**366.67**	**2,444.00**	**2,077.33**
Interest Earning	333.33	2,208.51	1,875.18
Unreserve Fund Balance	10,140.66	0.00	(10,140.66)
Total Acct 362	**10,473.99**	**2,208.51**	**(8,265.48)**
Total Revenues	**187,100.48**	**211,425.74**	**24,325.26**
Other Financing Sources:			
Compensation for Loss of General Fixed Assets	0.00	0.00	0.00
Total Acct 391	**0.00**	**0.00**	**0.00**
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Fire Administration	39,534.00	21,667.69	17,866.31
Fire Fighting	146,393.87	139,542.32	6,851.55
Fire Prevention	2,666.67	0.00	2,666.67
Fire Training	10,466.66	15,800.78	(5,334.12)
Fire Communication	5,000.00	5,253.72	(253.72)
Fire Repair Services	14,500.00	5,883.73	8,616.27
Medical Services	2,333.33	0.00	2,333.33
Fire Stations and Buildings	13,466.66	31,018.59	(17,551.93)
Total Acct 422	**234,361.19**	**219,166.83**	**15,194.36**
Total Disbursements	**234,361.19**	**219,166.83**	**15,194.36**
Other Financing Uses:			
Prepaid expenses	0.00	(31,000.00)	31,000.00
Total Acct 493	**0.00**	**(31,000.00)**	**31,000.00**
Total Other Financing Uses	**0.00**	**(31,000.00)**	**31,000.00**
Beginning Cash Balance		**217,211.13**	
Total Receipts and Other Financing Sources		**211,425.74**	
Total Disbursements and Other Financing Uses		**188,166.83**	
Cash Balance as of 04/30/2026		**240,470.04**	

4/30/2026

Donation fund

	Budget	Actual	Variance
Receipts:			
Contributions and Donations from Private Sources	1,666.67	500.00	(1,166.67)
Total Acct 362	**1,666.67**	**500.00**	**(1,166.67)**
Total Revenues	**1,666.67**	**500.00**	**(1,166.67)**
Other Financing Sources:			
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Fire Administration	666.67	0.00	666.67
Fire Prevention	66.67	0.00	66.67
Total Acct 422	**733.34**	**0.00**	**733.34**
Total Disbursements	**733.34**	**0.00**	**733.34**
Other Financing Uses:			
Total Other Financing Uses	**0.00**	**0.00**	**0.00**
Beginning Cash Balance		**38,599.25**	
Total Receipts and Other Financing Sources		**500.00**	
Total Disbursements and Other Financing Uses		**0.00**	
Cash Balance as of 04/30/2026		**39,099.25**	

As on 4/30/2026

General Fund

	Budget	Actual	Variance
Receipts:			
Special Fire Protection Services	176,259.82	206,773.23	30,513.41
Total Acct 342	**176,259.82**	**206,773.23**	**30,513.41**
MISC REVENUE/TRAIN REIMB	366.67	2,444.00	2,077.33
Total Acct 361	**366.67**	**2,444.00**	**2,077.33**
Interest Earning	333.33	2,208.51	1,875.18
Unreserve Fund Balance	10,140.66	0.00	(10,140.66)
Total Acct 362	**10,473.99**	**2,208.51**	**(8,265.48)**
Total Revenues	**187,100.48**	**211,425.74**	**24,325.26**
Other Financing Sources:			
Compensation for Loss of General Fixed Assets	0.00	0.00	0.00
Total Acct 391	**0.00**	**0.00**	**0.00**
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Fire Administration			
Transportation: Travel Expense	33.33	0.00	33.33
Professional Services: Legal Fees	666.67	0.00	666.67
Advertising: Employment	200.00	0.00	200.00
Professional Services: Personnel Testing and Recruitment	2,000.00	0.00	2,000.00
Printing and Binding: General Notices and Public Information	100.00	0.00	100.00
Operating Supplies (211 through 219)	666.67	877.70	(211.03)
Operating Supplies: Computers, Printers, All in one Devices & Software	333.33	606.19	(272.86)
Professional Services: EDP, Software and Design	5,000.00	2,730.00	2,270.00
Professional Services - banking fees - direct deposit	333.33	172.00	161.33
Communications: Telephone	1,166.67	993.92	172.75
Communications: Postage	100.00	100.88	(0.88)
Insurance: General Liability	19,434.00	15,812.00	3,622.00
Miscellaneous: Dues and Subscriptions	500.00	375.00	125.00
Professional Services: Auditing and Accounting Services	9,000.00	0.00	9,000.00
Fire Fighting			
Wages and Salaries: Part-time Employees	78,209.59	75,958.25	2,251.34
PFMLA	354.33	489.34	(135.01)
Employer Contributions for Retirement: FICA Contributions	5,982.99	5,957.61	25.38
Worker's Compensation: Insurance Premiums	40,457.00	31,000.00	9,457.00
Operating Supplies (211 through 219)	1,333.33	742.00	591.33
Operating Supplies: Motor Fuels	2,666.66	2,266.36	400.30
Operating Supplies: Fire Uniforms - Wildland replacement	1,833.33	26.49	1,806.84
Operating Supplies: Fire Hose	2,666.66	472.45	2,194.21
Operating Supplies: Fire Uniforms & Turnout Gear	5,999.99	16,912.89	(10,912.90)
Repair and Maintenance Supplies (221 through 229)	33.33	802.46	(769.13)
Small Tools and Minor Equipment	6,666.66	4,914.47	1,752.19
Employer Paid Insurance: Life	190.00	0.00	190.00
Fire Prevention			
Operating Supplies (211 through 219)	2,333.33	0.00	2,333.33
Advertising: Employment	266.67	0.00	266.67
Transportation: Travel Expense	66.67	0.00	66.67
Fire Training			
Transportation: Travel Expense	133.33	0.00	133.33
Operating Supplies (211 through 219)	1,666.67	451.50	1,215.17

As on 4/30/2026

General Fund

	Budget	Actual	Variance
Disbursements:			
TRAINING SCHOOLS	8,666.66	15,349.28	(6,682.62)
Fire Communication			
Communications: Radio Units	5,000.00	5,253.72	(253.72)
Communications: Telephone	0.00	0.00	0.00
Fire Repair Services			
Repair and Maintenance Supplies: Tires	3,333.33	0.00	3,333.33
Repair and Maintenance Supplies (221 through 229)	1,166.67	578.99	587.68
Repair and Maintenance Supplies: Equipment Parts	1,666.67	791.70	874.97
REPAIRS/INSPECTIONS	8,333.33	4,513.04	3,820.29
Medical Services			
Professional Services: Medical and Dental Fees	2,333.33	0.00	2,333.33
Fire Stations and Buildings			
SNOWPLOWING	400.00	0.00	400.00
Operating Supplies (211 through 219)	0.00	82.81	(82.81)
Repair and Maintenance Supplies (221 through 229)	1,166.67	179.57	987.10
Utility Services: Electric Utilities	3,000.00	2,367.65	632.35
Utility Services: Water	400.00	267.75	132.25
Utility Services: Gas Utilities	3,333.33	7,852.75	(4,519.42)
Utility Services: Refuse Disposal	500.00	577.88	(77.88)
Repairs and Maintenance - Contractual: Buildings	3,666.66	19,090.18	(15,423.52)
MOWING	1,000.00	600.00	400.00
Total Acct 422	**234,361.19**	**219,166.83**	**15,194.36**
Total Disbursements	**234,361.19**	**219,166.83**	**15,194.36**
Other Financing Uses:			
Prepaid expenses			
Worker's Compensation: Insurance Premiums	0.00	(31,000.00)	31,000.00
Total Acct 493	**0.00**	**(31,000.00)**	**31,000.00**
Total Other Financing Uses	**0.00**	**(31,000.00)**	**31,000.00**
Beginning Cash Balance		**217,211.13**	
Total Receipts and Other Financing Sources		**211,425.74**	
Total Disbursements and Other Financing Uses		**188,166.83**	
Cash Balance as of 04/30/2026		**240,470.04**	

As on 4/30/2026

Donation fund

	Budget	Actual	Variance
Receipts:			
Contributions and Donations from Private Sources	1,666.67	500.00	(1,166.67)
Total Acct 362	**1,666.67**	**500.00**	**(1,166.67)**
Total Revenues	**1,666.67**	**500.00**	**(1,166.67)**
Other Financing Sources:			
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Fire Administration			
Professional Services: Legal Fees	666.67	0.00	666.67
Fire Prevention			
Transportation: Travel Expense	66.67	0.00	66.67
Total Acct 422	**733.34**	**0.00**	**733.34**
Total Disbursements	**733.34**	**0.00**	**733.34**
Other Financing Uses:			
Total Other Financing Uses	**0.00**	**0.00**	**0.00**
Beginning Cash Balance		**38,599.25**	
Total Receipts and Other Financing Sources		**500.00**	
Total Disbursements and Other Financing Uses		**0.00**	
Cash Balance as of 04/30/2026		**39,099.25**	