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**CITY OF FIFTY LAKES**  
**CITY COUNCIL MEETING AGENDA**  
October 13<sup>th</sup> 2026

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❖ **Call to Order / Roll Call**

*"The meeting is being recorded and audio will be posted on the city website. One or more members maybe joining remotely. Anyone wishing to speak please raise your hand until recognized by the mayor then state your name and residence."*

❖ **Pledge of Allegiance**

❖ **Approval of Agenda:** (Additions/deletions require Council Action-Motion)

❖ **Consent Agenda:** (One motion to approve all items in consent agenda)

- ❖ Minutes from September 8<sup>th</sup> 2026 (pg 3-5)
- ❖ Treasurer's Report and Payment of bills check #53551 to #53653 for \$263,952.07 (pg 6-28)
- ❖ Fire and Rescue Minutes

❖ **Open Forum**

❖ **New Business/ Critical Issues:**

- Approval of the Statement of Work from Clifton Larson Allen for the 2026 audit (Council Action-Motion) (pg 29-37)

❖ **Committee Reports:**

❖ Planning and Zoning – Gary Staples

- Staff report (pg 38-42)

❖ Fire & Rescue – Toni Buchite

- Approval of Crow Wing County Annual Preventative Maintenance Program for Warning Sirens (Council Action-Motion) (pg 43-44)

❖ Parks – Toni Buchite

- Discuss installation of siding, trim and gable ends on park pavilion
- Update on naming of ATV trail system

❖ Road Construction and Maintenance- Juan Cabrera

❖ Liquor Store – Randy Zeigler

- Review P & L (pg 45-46)
- Management position(s)
- Bar and kitchen flooring
- Demand letter from ATM Network (pg 47)
- Approval for Logan Andrews as a part time cook (Council Action-Motion)

❖ Mayor's Report – Gary Staples

❖ Purchasing/Personnel – Gary Staples

- Personnel Matter – Clarification of Previous Council Meeting Statement by Mayor Staples
- Approval for Ann Raph to attend a 1 day conference in St. Cloud (Council Action-Motion) (pg 48-49)
- Textmygov- Postpone decision until spring of 2027
- Sell Chromebooks (Council Action-Motion)
- Discuss obtaining bids for cameras in the fire hall/maintenance/community center

❖ **Correspondence**

❖ **Unfinished Business**

❖ **Adjourn**

MINUTES OF THE REGULAR MONTHLY MEETING  
OF THE FIFTY LAKES CITY COUNCIL  
September 8<sup>th</sup>, 2026

The regular meeting of the Fifty Lakes City Council was called to order on Tuesday, September 8, 2026, at 6:00 PM at Fifty Lakes City Hall, Fifty Lakes, Minnesota. Present: Mayor Gary Staples; Council Members Toni Buchite, Mark Bradley, Juan Cabrera and Randy Zeigler. Also present: Ann Raph, City Clerk, Chester Borntrieger, Maintenance Supervisor and Jesse Anderson, Fire Chief.

The Pledge of Allegiance was recited.

Approval of Agenda: Mayor Staples presented several modifications to the agenda. The following additions were made: an update on a meeting held with Commissioner Jamie Lee regarding County Road 136, and a discussion regarding the fire district meeting scheduled for the following morning, Data Practices Policy item removed from the agenda, as no materials had been received in time for action. **MOTION MADE BY MS. BUCHITE AND SECONDED BY MR. CABRERA TO APPROVE THE AGENDA WITH ADDITIONS STATED.** When polled: All members voted aye. Motion carried.

Consent Agenda: Mayor Staples requested approval of the consent agenda as presented. **MOTION MADE BY MS. BUCHITE AND SECONDED BY MR. ZEIGLER TO APPROVE THE CONSENT AGENDA INCLUDING AUGUST 12<sup>TH</sup> COUNCIL MEETING MINUTES, TREASURER'S REPORT AND PAYMENT OF BILLS CHECK #53454 TO #53549 FOR \$189,795.47 AND THE FIRE AND RESUCE MINUTES.** When polled: All members voted aye. Motion carried.

New Business/Critical Issues: Renewal of CDs: #7353 FLLIP \$35,086.48 | #7350 Fire \$17,295.09 | #7347 Gen Cap \$35,368.71. The CD for the Fifty Lakes Lake Improvement Program (FLLIP), CD #7353, was discussed at some length. Staff noted that a letter had been received from FLLIP administrator Bob Stancer requesting that \$3,000 be held back from reinvestment and deposited into the FLLIP checking account to cover a remaining payroll, as the county had scaled back funding for the program and the property owners association donation had not fully offset the shortfall.

**MOTION MADE BY MR. BRADLEY AND SECONDED BY MR. CABRERA TO RENEW THE THREE CERTIFICATES OF DEPOSIT #7353, #7350 AND #7347 INTO THE 4M FUND, WITH \$3,000 FROM CD #7353 (FLLP) TO BE RETAINED IN THE FLLIP CHECKING ACCOUNT.** When polled: All members voted aye. Motion carried.

Planning and Zoning: Mayor Staples reported that no Planning and Zoning meetings were held in the prior two months, as no agenda items required a formal meeting. Seven building permits were issued during the month of August, with permit activity tracking consistent with the prior year.

Fire and Rescue: Jesse Anderson kreported four medical calls and one fire in the previous month.

Council discussed the Crow Wing County Annual Preventative Maintenance Program for warning sirens. It was noted that research into travel costs associated with the current siren service provider had not been completed. Council agreed to defer this item to the upcoming budget meeting, as action is not required until the end of the year. No action was taken.

Council was informed of Ken Hersey's resignation from the Executive Review Board after ten years of service. A potential replacement candidate had been identified through informal conversations. Council agreed that the position should be publicly posted, including on the city's Facebook page, prior to any appointment, to ensure proper process. **MOTION MADE BY MR. CABRERA AND SECONDED BY MR. BRADLEY TO ACCEPT THE RESIGNATION OF KEN HERSEY FROM THE EXECUTIVE REVIEW BOARD AND TO ADVERTISE FOR REPLACEMENT.** When polled: All members voted aye. Motion carried.

Mayor Staples advised the Council that a preliminary meeting regarding a proposed fire district had been scheduled for the following morning, September 9, 2026, at 9:00 AM in Cross Lake.

Road Construction/Maintenance: Council considered the CDL Reimbursement Policy as included in the meeting packet. **MOTION MADE BY MR. CABRERA AND SECONDED BY MR. BRADLEY TO ACCEPT THE CDL REIMBURSEMENT POLICY AS PRESENTED.** When polled: All members voted aye. Motion carried.

Mayor Staples provided a brief road maintenance update. The issues on Fawn Circle and a separate matter on Emerald had both been resolved. Maintenance crews completed chip sealing and brushing on Peninsula Road.

Liquor Store: Council Member Zeigler reported strong financial performance for the liquor store. Year-to-date gross profit through 2026 were nearing \$324,000 with the operation approximately \$5,000 ahead of the same period in the prior year.

Council discussed whether to move forward by hiring a bar manager. A council member expressed the view that hiring a dedicated bar manager would allow administrative staff to focus on oversight responsibilities. Other council members and staff acknowledged the strong operational summer with how the management team is made while noting that staff workload had been significant. No consensus was reached, and Council agreed to revisit the matter at the next regular meeting or at the budget meeting.

Council discussed the condition of the vinyl flooring in the bar area and kitchen of the liquor store. The flooring was described as significantly gouged, attributed in part to metal chair legs without adequate protective caps. Staff noted that rubber leg caps had been ordered. Council discussed whether to pursue replacement flooring through competitive bids, with options including commercial-grade vinyl tile versus ceramic tile. Council agreed to solicit bids and evaluate options before making a final decision.

Council reviewed a demand letter received from Cardtronics (ATM Network) following the city's removal of their ATM machine from the liquor store. Staff reported having contacted Cardtronics and the city's current ATM provider, Hazelwood, regarding the matter. Hazelwood characterized the demand as a scare tactic and offered to assist with any costs the city might ultimately incur. Council examined the contract history. Council discussed options and agreed that at most, the city could be liable for monthly charges from the time the machine was removed through October 3, 2026—an amount calculated at approximately \$845.60. However, the consensus was to push back against the demand entirely. Council directed staff to forward the contract documentation to the city attorney for a brief review, asking only whether the city had any remaining binding obligation, with the goal of paying nothing if possible and limiting exposure to the October 3rd date at the very most.

Mayor Staples noted the need to schedule a budget meeting given the county's deadline for receiving the preliminary levy by the end of September. Council agreed on a date. **MOTION MADE BY MR. BRADLEY AND SECONDED BY MS. BUCHITE TO SCHEDULE A BUDGET MEETING FOR TUESDAY, SEPTEMBER 15, 2026 AT 6:00 PM.** When polled: All members voted aye. Motion carried.

Council briefly discussed the TextMyGov platform in connection with the budget meeting. The item was deferred to the budget meeting for further discussion.

Council discussed scheduling a Meet the Candidate Night in advance of the November 3, 2026, election. Staff reported having contacted the known candidates, noting that the first two weeks of October were unavailable for one candidate due to travel. Council settled on Wednesday, October 21, 2026, at 6:00 PM. Staff was directed to contact Keith Fitzpatrick (moderator) as the first choice, and Josh Netland as an alternate if Keith was unavailable. **MOTION MR. BRADLEY AND SECONDED BY MR. CABRERA TO SCHEDULE A MEET THE CANDIDATE NIGHT FOR WEDNESDAY, OCTOBER 21, 2026 AT 6:00 PM** When polled: All members voted aye. Motion carried.

Mayor Staples reported on a meeting held with Crow Wing County Commissioner Jamie Lee, County Engineer Tim Bray, and Jordan Larson regarding County Road 136. The county indicated that because the road was reconstructed approximately three years ago, no further improvements to the shoulder were anticipated for approximately 17 years. The city was advised to continue raising the issue on record. Mayor Staples also requested assurance that the culvert or bridge replacement scheduled for 2028 on CR 136 be designed with sufficient width to accommodate future shoulder improvements. The county indicated the drainage ditch on the road would not be addressed at this time. Commissioner Lee's presence at the meeting was noted as providing additional visibility for the city's concerns.

Mayor Staples advised that the city had signed purchase documents for the parcel of land across the street from the municipal complex. The transaction was expected to close within the week, at which time the city would take possession. Staff indicated they would begin the permitting process with the county for an approach on the county road, which would include installation of a culvert. Council discussed access and culvert placement, with a council member suggesting a 60-foot culvert to allow for both an ingress and egress point, noting that depth of the ditch would reduce usable top length. Staff noted the county would provide the culvert and install it once ownership was confirmed, with the city responsible for installation costs, subject to partial county reimbursement upon completion. Staff was directed to pursue the permitting process and work with the county to determine approach placement.

Council discussed a request from the City of Emily regarding job sharing of a City Administrator/Planning and Zoning Administrator position. Mayor Staples and Council expressed strong satisfaction with the performance of the current City Clerk/Zoning staff and indicated no interest in pursuing the arrangement. Staff was directed to communicate the city's decision to decline to the City of Emily.

Council discussed the proposed approval of maintenance pay for Orhan Cabanoglu at \$21 per hour, up to 24 hours per week. It was noted that the council had previously approved maintenance hours for this individual at the August meeting but had not specified a rate or hour cap. The proposed schedule would have Cabanoglu working Thursday and Friday, complementing existing maintenance staff. A council member questioned whether a third maintenance person was necessary given current staffing levels and asked about the status of a prior part-time maintenance employee. Discussion on staffing history, CDL requirements, and workload was raised. Council agreed to defer the formal wage and hours approval to the budget meeting on September 15, 2026.

Council Member Buchite reported no new information was available on the Park Well. No action was taken.

Council received an update on the proposed ATV trail system in Fifty Lakes. The system, developed with trail coordinator Perry and in coordination with Crow Wing County, encompasses approximately 21 miles of trail and must remain under 25 miles due to environmental impact study thresholds. The majority of trails follow existing routes, including Whitetail Trail, Wolf Lake Trail, and an existing logging grade. One new trail connection was identified as requiring the most development work and was being GPS mapped at the time of the meeting. The long-term vision includes potential connection to the Pine River trail system and eventually the broader statewide ATV network.

Council discussed 911 address marker placement along the trail system for emergency response purposes, with a council member noting that Cass County uses numbered addresses on logging roads for that purpose and recommending the same approach be explored with Crow Wing County.

Regarding naming of the trail system, Council agreed to solicit public input, potentially through the city newsletter or other public communications. Council noted the project is estimated to be at least five years from completion and that naming is not time-sensitive. No action was taken.

Staff presented information on a part-time records management internship opportunity, supported in part through a Source Well funding program that reimburses \$15 per hour of the position's cost. Staff noted the City of Jenkins utilized a similar intern for approximately 200 hours at \$20 per hour, with the city's out-of-pocket cost totaling approximately \$3,000. The purpose of the position would be to digitize city records, particularly septic and property files, to improve public accessibility and staff efficiency. The maximum funded hours available through the program were noted at 640 hours. Council directed staff, in coordination with the City Clerk and Mayor, to conduct hiring for this temporary position without requiring a full Council interview process, with the hire to be brought to Council for approval.

**MOTION MADE BY MS. BUCHITE AND SECONDED BY MR. ZEIGLER TO POST FOR THE PART-TIME RECORDS MANAGEMENT INTERNSHIP POSITION.** When polled: All members voted aye. Motion carried.

Staff noted that a letter had been received from MnDOT advising that the department would no longer be administering a yearly cooperative road project going forward. Council was informed of the change for awareness.

**MOTION MADE BY MR. BRADLEY AND SECONDED BY MS. BUCHITE TO ADJOURN.** Meeting adjourned at 7:06 pm.

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Ann M. Raph, Clerk/Treasurer

Cash Control  
Checking and Investments

| <b>Funds</b>                  |             | <b>Beg. Bal.</b>         | <b>Receipts</b>        | <b>Disbursed</b>   | <b>E. Bal.</b>           |                  |            |                 |
|-------------------------------|-------------|--------------------------|------------------------|--------------------|--------------------------|------------------|------------|-----------------|
| City General                  |             | 326,124.04               | 3,054.40               | 61,385.10          | 267,793.34               |                  |            |                 |
| Roads & Maintenance           |             | 270,070.04               | 0.00                   | 12,940.58          | 257,129.46               |                  |            |                 |
| Fire & Rescue                 |             | 125,432.17               | 0.00                   | 6,656.74           | 118,775.43               |                  |            |                 |
| Cap Fire Fund                 |             | 280.31                   | 0.00                   | 0.00               | 280.31                   |                  |            |                 |
| Parks                         |             | 46,177.77                | 0.00                   | 7,087.65           | 39,090.12                |                  |            |                 |
| Public Safety                 |             | 18,758.03                | 0.00                   | 0.00               | 18,758.03                |                  |            |                 |
| FLLIP                         |             | -738.19                  | 3,000.28               | 2,579.06           | -316.97                  |                  |            |                 |
| 50 Lake Day Fund              |             | 70.71                    | 0.00                   | 0.00               | 70.71                    |                  |            |                 |
| Liquor Store                  |             | 168,927.23               | 94,659.58              | 85,552.66          | 178,034.15               |                  |            |                 |
| Fire Truck Loan               |             | 0.00                     | 0.00                   | 0.00               | 0.00                     |                  |            |                 |
| <b>Checking Account Total</b> |             | <b>955,102.11</b>        | <b>100,714.26</b>      | <b>176,201.79</b>  | <b>879,614.58</b>        |                  |            |                 |
| Cash CH                       |             | 100.00                   |                        |                    | 100.00                   |                  |            |                 |
| Cash LS                       |             | 3,500.00                 |                        |                    | 3,500.00                 |                  |            |                 |
| <b>Investments</b>            | <b>CD #</b> | <b>Beg. Bal.</b>         | <b>Receipts</b>        | <b>Disbursed</b>   | <b>E. Bal.</b>           | <b>Fund</b>      | <b>APY</b> | <b>Maturity</b> |
| 4M Fund                       |             | 33,603.27                | 1,483.21               | 0.00               | 35,086.48                | <b>FLLP</b>      |            |                 |
| 4M Fund                       |             | 16,563.97                | 731.12                 | 0.00               | 17,295.09                | <b>Fire</b>      |            |                 |
| 4 M Fund                      | 1402079-1   | 10,027.96                | 0.00                   | 0.00               | 10,027.96                | <b>FLLP</b>      | 3.80%      | 28-Apr-28       |
| 4 M Fund                      | 1405729-1   | 140,373.50               | 0.00                   | 0.00               | 140,373.50               | <b>Gen</b>       | 4.01%      | 12-Jun-28       |
| 4 M Fund                      | 1405654-1   | 140,373.50               | 0.00                   | 0.00               | 140,373.50               | <b>Gen</b>       | 4.01%      | 15-Jun-28       |
| 4M Fund                       |             | 33,873.56                | 1,495.15               | 0.00               | 35,368.71                | <b>Gen CAP</b>   |            |                 |
|                               |             | <b>374,815.76</b>        | <b>3,709.48</b>        | <b>0.00</b>        | <b>378,525.24</b>        |                  |            |                 |
| 4M Fund CD                    | 71745-1     | 52,144.64                | 0.00                   | 0.00               | 52,144.64                | <b>Roads</b>     | 3.70%      | 06-Mar-28       |
| 4M Fund CD                    | 72067-1     | 163,296.11               | 0.00                   | 0.00               | 163,296.11               | <b>Roads</b>     | 3.86%      | 03-Apr-28       |
| 4M Fund CD                    | 1394623-1   | 111,000.00               | 0.00                   | 0.00               | 111,000.00               | <b>Roads</b>     | 3.68%      | 1-Jul-27        |
|                               |             | <b>331,250.61</b>        | <b>0.00</b>            | <b>0.00</b>        | <b>331,250.61</b>        |                  |            |                 |
| 4 M Fund                      | 142078-1    | 22,061.51                | 0.00                   | 0.00               | 22,061.51                | <b>LIQ</b>       | 3.80%      | 28-Apr-28       |
| 4M Fund                       | 1409677-01  | 51,306.85                | 2,113.82               | 20.67              | 53,400.00                | <b>LIQ</b>       | 4.03%      | 23-Jul-27       |
|                               |             | <b>73,368.36</b>         | <b>0.00</b>            | <b>0.00</b>        | <b>75,461.51</b>         |                  |            |                 |
| 4M Fund Account               | Extra funds | 4,809.86                 | 0.00                   | 0.00               | 4,809.86                 | <b>Roads/Gen</b> |            |                 |
| <b>Total Investments</b>      |             | <b><u>779,434.73</u></b> | <b><u>5,923.81</u></b> | <b><u>0.00</u></b> | <b><u>779,434.73</u></b> |                  |            |                 |
| As of 9/31/2026               |             |                          |                        |                    |                          |                  |            |                 |

For the Period : 9/1/2026 To 9/30/2026

| <u>Name of Fund</u>            | <u>Beginning<br/>Balance</u> | <u>Total<br/>Receipts</u> | <u>Total<br/>Disbursed</u> | <u>Ending<br/>Balance</u> | <u>Less<br/>Deposits<br/>In Transit</u> | <u>Plus<br/>Outstanding<br/>Checks</u> | <u>Total<br/>Per Bank<br/>Statement</u> |
|--------------------------------|------------------------------|---------------------------|----------------------------|---------------------------|-----------------------------------------|----------------------------------------|-----------------------------------------|
| General Fund                   | \$326,124.04                 | \$3,054.40                | \$61,385.10                | \$267,793.34              | \$0.00                                  | \$10,222.26                            | \$278,015.60                            |
| Road and Bridge                | \$270,070.04                 | \$0.00                    | \$12,940.58                | \$257,129.46              | \$0.00                                  | \$4,542.44                             | \$261,671.90                            |
| Parks                          | \$46,177.77                  | \$0.00                    | \$7,087.65                 | \$39,090.12               | \$0.00                                  | \$7,087.65                             | \$46,177.77                             |
| Public Safety                  | \$18,758.03                  | \$0.00                    | \$0.00                     | \$18,758.03               | \$0.00                                  | \$0.00                                 | \$18,758.03                             |
| Lake Improve Prog              | (\$738.19)                   | \$3,000.28                | \$2,579.06                 | (\$316.97)                | \$0.00                                  | \$100.82                               | (\$216.15)                              |
| Fire & Rescue                  | \$125,432.17                 | \$0.00                    | \$6,656.74                 | \$118,775.43              | \$0.00                                  | \$4,709.68                             | \$123,485.11                            |
| Fifty Lakes Day Fund           | \$70.71                      | \$0.00                    | \$0.00                     | \$70.71                   | \$0.00                                  | \$0.00                                 | \$70.71                                 |
| Petty Cash - City Hall         | \$100.00                     | \$0.00                    | \$0.00                     | \$100.00                  | \$0.00                                  | \$0.00                                 | \$100.00                                |
| GenCapImpro CD#4686/7347       | \$33,873.56                  | \$1,495.15                | \$35,368.71                | \$0.00                    | \$0.00                                  | \$0.00                                 | \$0.00                                  |
| FLLP CD#4689/7353              | \$33,603.27                  | \$1,483.21                | \$35,086.48                | \$0.00                    | \$0.00                                  | \$0.00                                 | \$0.00                                  |
| Fire CD#4683/7350              | \$16,563.97                  | \$731.12                  | \$17,295.09                | \$0.00                    | \$0.00                                  | \$0.00                                 | \$0.00                                  |
| Fire Truck Fund General        | \$0.00                       | \$0.00                    | \$0.00                     | \$0.00                    | \$0.00                                  | \$0.00                                 | \$0.00                                  |
| Capital Fire Equip Fund        | \$280.31                     | \$0.00                    | \$0.00                     | \$280.31                  | \$0.00                                  | \$0.00                                 | \$280.31                                |
| Municipal Liquor Store         | \$168,927.23                 | \$94,659.58               | \$85,552.66                | \$178,034.15              | \$5,392.90                              | \$59,134.83                            | \$231,776.08                            |
| LIQUOR STORE CD#6222           | \$0.00                       | \$0.00                    | \$0.00                     | \$0.00                    | \$0.00                                  | \$0.00                                 | \$0.00                                  |
| Liq Petty Cash/Operating Funds | \$3,500.00                   | \$0.00                    | \$0.00                     | \$3,500.00                | \$0.00                                  | \$0.00                                 | \$3,500.00                              |
| <b>Total</b>                   | <b>\$1,042,742.91</b>        | <b>\$104,423.74</b>       | <b>\$263,952.07</b>        | <b>\$883,214.58</b>       | <b>\$5,392.90</b>                       | <b>\$85,797.68</b>                     | <b>\$963,619.36</b>                     |

As on 9/30/2026

| Fund                              | Beginning<br>Balance | Receipts            | Sale of<br>Investments | Transfers In     | Disbursements       | Purchase of<br>Investments | Transfers Out   | Ending Balance    | Investment<br>Balance | Total Balance     |
|-----------------------------------|----------------------|---------------------|------------------------|------------------|---------------------|----------------------------|-----------------|-------------------|-----------------------|-------------------|
| General Fund                      | 225,446.28           | 344,778.98          | 280,048.83             | 0.00             | 582,480.75          | 0.00                       | 0.00            | 267,793.34        | 0.00                  | 267,793.34        |
| Road and Bridge                   | 218,623.83           | 195,083.97          | 110,208.32             | 0.00             | 266,786.66          | 0.00                       | 0.00            | 257,129.46        | 0.00                  | 257,129.46        |
| Public Safety                     | 18,758.03            | 0.00                | 0.00                   | 0.00             | 0.00                | 0.00                       | 0.00            | 18,758.03         | 0.00                  | 18,758.03         |
| Lake Improve Prog                 | 13.57                | 16,750.00           | 0.00                   | 3,000.28         | 20,080.82           | 0.00                       | 0.00            | (316.97)          | 0.00                  | (316.97)          |
| Fire & Rescue                     | 102,960.27           | 93,766.98           | 1,908.10               | 0.00             | 79,859.92           | 0.00                       | 0.00            | 118,775.43        | 0.00                  | 118,775.43        |
| Fifty Lakes Day Fund              | 570.30               | 1,515.00            | 0.00                   | 0.00             | 2,014.59            | 0.00                       | 0.00            | 70.71             | 0.00                  | 70.71             |
| Petty Cash - City Hall            | 100.00               | 0.00                | 0.00                   | 0.00             | 0.00                | 0.00                       | 0.00            | 100.00            | 0.00                  | 100.00            |
| GenCapImpro<br>CD#4686/7347       | 33,873.56            | 1,495.15            | 0.00                   | 0.00             | 35,368.71           | 0.00                       | 0.00            | 0.00              | 0.00                  | 0.00              |
| Parks                             | 123,819.42           | 74,727.48           | 0.00                   | 0.00             | 159,456.78          | 0.00                       | 0.00            | 39,090.12         | 0.00                  | 39,090.12         |
| FLLP CD#4689/7353                 | 33,603.27            | 1,483.21            | 0.00                   | 0.00             | 35,086.48           | 0.00                       | 0.00            | 0.00              | 0.00                  | 0.00              |
| Fire CD#4683/7350                 | 16,563.97            | 731.12              | 0.00                   | 0.00             | 17,295.09           | 0.00                       | 0.00            | 0.00              | 0.00                  | 0.00              |
| Fire Truck Fund General           | 12,915.04            | 0.00                | 0.00                   | 9,719.69         | 22,634.73           | 0.00                       | 0.00            | 0.00              | 0.00                  | 0.00              |
| Capital Fire Equip Fund           | 10,000.00            | 0.00                | 0.00                   | 0.00             | 0.00                | 0.00                       | 9,719.69        | 280.31            | 0.00                  | 280.31            |
| Municipal Liquor Store            | 3,551.38             | 830,206.63          | 0.00                   | 0.00             | 655,723.86          | 0.00                       | 0.00            | 178,034.15        | 0.00                  | 178,034.15        |
| LIQUOR STORE CD#6222              | 51,306.85            | 2,113.82            | 0.00                   | 0.00             | 53,420.67           | 0.00                       | 0.00            | 0.00              | 0.00                  | 0.00              |
| Liq Petty Cash/Operating<br>Funds | 3,500.00             | 0.00                | 0.00                   | 0.00             | 0.00                | 0.00                       | 0.00            | 3,500.00          | 0.00                  | 3,500.00          |
| <b>Total :</b>                    | <b>855,605.77</b>    | <b>1,562,652.34</b> | <b>392,165.25</b>      | <b>12,719.97</b> | <b>1,930,209.06</b> | <b>0.00</b>                | <b>9,719.69</b> | <b>883,214.58</b> | <b>0.00</b>           | <b>883,214.58</b> |

Fund Name:All Funds

Date Range:09/01/2026 To 09/30/2026

| Date       | Remitter                   | Receipt # | Description            | Deposit ID           | Void | Account Name                          | F-A-P      | Total        |
|------------|----------------------------|-----------|------------------------|----------------------|------|---------------------------------------|------------|--------------|
| 09/04/2026 | Ann Raph                   | 10302     | Stamps                 | (09/04/2026) -       | N    | Stamps                                | 100-34003- | \$ 16.40     |
|            |                            |           |                        |                      |      |                                       |            | \$ 16.40     |
| 09/06/2026 | 50 Lakes Bar & Bottle Shop | 10297     | Deposit week of 9/6/26 | (09/06/2026) - LIQ   | N    | Sales                                 | 609-37810- | \$ 360.15    |
|            |                            |           |                        |                      |      | Liquor                                | 609-37811- | \$ 832.26    |
|            |                            |           |                        |                      |      | Beer                                  | 609-37812- | \$ 2,167.26  |
|            |                            |           |                        |                      |      | Wine                                  | 609-37813- | \$ 258.82    |
|            |                            |           |                        |                      |      | Soft Drinks                           | 609-37814- | \$ 53.22     |
|            |                            |           |                        |                      |      | Other Merchandise                     | 609-37815- | \$ 222.29    |
|            |                            |           |                        |                      |      | Cigarettes and Tobacco                | 609-37816- | \$ 404.32    |
|            |                            |           |                        |                      |      | THC Drinks                            | 609-37817- | \$ 165.90    |
|            |                            |           |                        |                      |      | Sales                                 | 609-37910- | \$ 1,657.46  |
|            |                            |           |                        |                      |      | Liquor                                | 609-37911- | \$ 5,773.49  |
|            |                            |           |                        |                      |      | Beer                                  | 609-37912- | \$ 5,822.17  |
|            |                            |           |                        |                      |      | Wine                                  | 609-37913- | \$ 306.60    |
|            |                            |           |                        |                      |      | Soft Drinks                           | 609-37914- | \$ 499.19    |
|            |                            |           |                        |                      |      | Other Merchandise                     | 609-37915- | \$ 77.27     |
|            |                            |           |                        |                      |      | Clothing                              | 609-37917- | \$ 180.00    |
|            |                            |           |                        |                      |      | Food                                  | 609-37918- | \$ 6,101.00  |
|            |                            |           |                        |                      |      | Credit Card Fee                       | 609-37919- | \$(238.93)   |
|            |                            |           |                        |                      |      | Credit Card Fee                       | 609-37919- | \$(54.70)    |
|            |                            |           |                        |                      |      | Cash Discounts - On-Sale              | 609-37930- | \$(183.00)   |
|            |                            |           |                        |                      |      | Cash Over On-Sale                     | 609-37940- | \$ 1.26      |
|            |                            |           |                        |                      |      |                                       |            | \$ 24,406.03 |
| 09/09/2026 | State of Minnesota         | 10303     | Fines                  | (09/09/2026) - Fines | N    | Court Fines                           | 100-35101- | \$ 135.00    |
|            |                            |           |                        |                      |      |                                       |            | \$ 135.00    |
| 09/09/2026 | Judy Robinson              | 10304     | Fifty Fest Booth       | (09/09/2026) -       | N    | Charges for Services                  | 609-34001- | \$ 50.00     |
|            |                            |           |                        |                      |      |                                       |            | \$ 50.00     |
| 09/11/2026 | Dotty Brothers             | 10305     | ATF Demo permit fee    | (09/11/2026) -       | N    | Building Permits (Excludes surcharge) | 100-32210- | \$ 1,000.00  |
|            |                            |           |                        |                      |      |                                       |            | \$ 1,000.00  |

Fund Name: All Funds

Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Remitter</u>                   | <u>Receipt #</u> | <u>Description</u>            | <u>Deposit ID</u>     | <u>Void</u> | <u>Account Name</u>                   | <u>F-A-P</u> | <u>Total</u>        |
|-------------|-----------------------------------|------------------|-------------------------------|-----------------------|-------------|---------------------------------------|--------------|---------------------|
| 09/11/2026  | Anders Holm Construction          | 10306            | Baskfield Addition permit fee | (09/11/2026) -        | N           | Building Permits (Excludes surcharge) | 100-32210-   | \$ 100.00           |
|             |                                   |                  |                               |                       |             |                                       |              | <b>\$ 100.00</b>    |
| 09/11/2026  | Nicholas Schwartz                 | 10307            | Deck replacement permit fee   | (09/11/2026) -        | N           | Building Permits (Excludes surcharge) | 100-32210-   | \$ 100.00           |
|             |                                   |                  |                               |                       |             |                                       |              | <b>\$ 100.00</b>    |
| 09/11/2026  | Thaddeus Diedrich                 | 10309            | Viva Tallow Vendor Fifty Fest | (09/11/2026) - Vendor | N           | Charges for Services                  | 609-34001-   | \$ 25.75            |
|             |                                   |                  |                               |                       |             |                                       |              | <b>\$ 25.75</b>     |
| 09/13/2026  | 50 Lakes Bar & Bottle Shop        | 10298            | Deposit week of 9/13/26       | (09/13/2026) - LIQ    | N           | Sales                                 | 609-37810-   | \$ 160.17           |
|             |                                   |                  |                               |                       |             | Liquor                                | 609-37811-   | \$ 271.30           |
|             |                                   |                  |                               |                       |             | Beer                                  | 609-37812-   | \$ 933.95           |
|             |                                   |                  |                               |                       |             | Wine                                  | 609-37813-   | \$ 161.88           |
|             |                                   |                  |                               |                       |             | Soft Drinks                           | 609-37814-   | \$ 37.74            |
|             |                                   |                  |                               |                       |             | Other Merchandise                     | 609-37815-   | \$ 32.00            |
|             |                                   |                  |                               |                       |             | Cigarettes and Tobacco                | 609-37816-   | \$ 512.95           |
|             |                                   |                  |                               |                       |             | THC Drinks                            | 609-37817-   | \$ 75.93            |
|             |                                   |                  |                               |                       |             | Sales                                 | 609-37910-   | \$ 1,595.61         |
|             |                                   |                  |                               |                       |             | Liquor                                | 609-37911-   | \$ 6,511.63         |
|             |                                   |                  |                               |                       |             | Beer                                  | 609-37912-   | \$ 5,383.56         |
|             |                                   |                  |                               |                       |             | Wine                                  | 609-37913-   | \$ 276.60           |
|             |                                   |                  |                               |                       |             | Soft Drinks                           | 609-37914-   | \$ 338.69           |
|             |                                   |                  |                               |                       |             | Other Merchandise                     | 609-37915-   | \$ 162.24           |
|             |                                   |                  |                               |                       |             | Clothing                              | 609-37917-   | \$ 895.00           |
|             |                                   |                  |                               |                       |             | Food                                  | 609-37918-   | \$ 5,057.20         |
|             |                                   |                  |                               |                       |             | Credit Card Fee                       | 609-37919-   | \$(205.23)          |
|             |                                   |                  |                               |                       |             | Credit Card Fee                       | 609-37919-   | \$(25.34)           |
|             |                                   |                  |                               |                       |             | Cash Discounts - On-Sale              | 609-37930-   | \$(424.63)          |
|             |                                   |                  |                               |                       |             | Cash Over On-Sale                     | 609-37940-   | \$ 45.05            |
|             |                                   |                  |                               |                       |             |                                       |              | <b>\$ 21,796.30</b> |
| 09/15/2026  | Pequot Lakes Legion Auxiliary #49 | 10308            | August rent                   | (09/15/2026) - RENT   | N           | Pull Tab Rent                         | 609-37922-   | \$ 3,217.65         |
|             |                                   |                  |                               |                       |             |                                       |              | <b>\$ 3,217.65</b>  |
| 09/18/2026  | Pine River State Bank             | 10319            | Interest earned CD #7347      | (09/18/2026) - INT    | N           | Interest Earning                      | 402-36210-   | \$ 1,495.15         |

Fund Name: All Funds  
Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Remitter</u>            | <u>Receipt #</u> | <u>Description</u>             | <u>Deposit ID</u>     | <u>Void</u> | <u>Account Name</u>                   | <u>F-A-P</u>             | <u>Total</u>          |
|-------------|----------------------------|------------------|--------------------------------|-----------------------|-------------|---------------------------------------|--------------------------|-----------------------|
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 1,495.15</b>    |
| 09/18/2026  | Pine River State Bank      | 10320            | Interest Earned CD #7353       | (09/18/2026) - INT    | N           | Interest Earning                      | 417-36210-               | \$ 1,483.21           |
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 1,483.21</b>    |
| 09/18/2026  | Pine River State Bank      | 10321            | Interest Earned CD # 7350      | (09/18/2026) - INT    | N           | Interest Earning                      | 420-36210-               | \$ 731.12             |
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 731.12</b>      |
| 09/20/2026  | 50 Lakes Bar & Bottle Shop | 10299            | Deposit week of 9/20/26        | (09/20/2026) - LIQ    | N           | Sales                                 | 609-37810-               | \$ 194.85             |
|             |                            |                  |                                |                       |             |                                       | Liquor                   | 609-37811-\$ 422.46   |
|             |                            |                  |                                |                       |             |                                       | Beer                     | 609-37812-\$ 1,054.37 |
|             |                            |                  |                                |                       |             |                                       | Wine                     | 609-37813-\$ 74.95    |
|             |                            |                  |                                |                       |             |                                       | Soft Drinks              | 609-37814-\$ 47.96    |
|             |                            |                  |                                |                       |             |                                       | Other Merchandise        | 609-37815-\$ 56.78    |
|             |                            |                  |                                |                       |             |                                       | Cigarettes and Tobacco   | 609-37816-\$ 453.80   |
|             |                            |                  |                                |                       |             |                                       | THC Drinks               | 609-37817-\$ 127.90   |
|             |                            |                  |                                |                       |             |                                       | Sales                    | 609-37910-\$ 1,371.87 |
|             |                            |                  |                                |                       |             |                                       | Liquor                   | 609-37911-\$ 5,098.86 |
|             |                            |                  |                                |                       |             |                                       | Beer                     | 609-37912-\$ 4,921.84 |
|             |                            |                  |                                |                       |             |                                       | Wine                     | 609-37913-\$ 199.50   |
|             |                            |                  |                                |                       |             |                                       | Soft Drinks              | 609-37914-\$ 307.90   |
|             |                            |                  |                                |                       |             |                                       | Other Merchandise        | 609-37915-\$ 110.21   |
|             |                            |                  |                                |                       |             |                                       | Clothing                 | 609-37917-\$ 300.00   |
|             |                            |                  |                                |                       |             |                                       | Food                     | 609-37918-\$ 4,573.74 |
|             |                            |                  |                                |                       |             |                                       | Credit Card Fee          | 609-37919-\$(194.73)  |
|             |                            |                  |                                |                       |             |                                       | Credit Card Fee          | 609-37919-\$(24.31)   |
|             |                            |                  |                                |                       |             |                                       | Cash Discounts - On-Sale | 609-37930-\$(168.75)  |
|             |                            |                  |                                |                       |             |                                       | Cash Over On-Sale        | 609-37940-\$(19.42)   |
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 18,909.78</b>   |
| 09/22/2026  | Kenneth Preiner            | 10312            | Land use and septic permit fee | (09/22/2026) - Permit | N           | Building Permits (Excludes surcharge) | 100-32210-               | \$ 600.00             |
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 600.00</b>      |
| 09/22/2026  | Crosslake Builders         | 10313            | Kent Murray permit fee         | (09/22/2026) - Permit | N           | Building Permits (Excludes surcharge) | 100-32210-               | \$ 600.00             |
|             |                            |                  |                                |                       |             |                                       |                          | <b>\$ 600.00</b>      |

Fund Name: All Funds

Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Remitter</u>                        | <u>Receipt #</u> | <u>Description</u>                         | <u>Deposit ID</u>         | <u>Void</u> | <u>Account Name</u>                        | <u>F-A-P</u> | <u>Total</u>        |
|-------------|----------------------------------------|------------------|--------------------------------------------|---------------------------|-------------|--------------------------------------------|--------------|---------------------|
| 09/22/2026  | Niehart, Buchite                       | 10314            | Stamps                                     | (09/22/2026) -<br>Stamps  | N           | Stamps                                     | 100-34003-   | \$ 33.00            |
|             |                                        |                  |                                            |                           |             |                                            |              | <b>\$ 33.00</b>     |
| 09/25/2026  | FLLIP CD 7353                          | 10322            | Interfund Transfer                         | (09/25/2026) -<br>FLLIP   | N           | Transfer From Governmental Fund            | 220-39203-   | \$ 3,000.28         |
|             |                                        |                  |                                            |                           |             |                                            |              | <b>\$ 3,000.28</b>  |
| 09/27/2026  | 50 Lakes Bar & Bottle<br>Shop          | 10300            | Deposit week of 9/27/26                    | (09/27/2026) -<br>LIQ     | N           | Sales                                      | 609-37810-   | \$ 174.79           |
|             |                                        |                  |                                            |                           |             | Liquor                                     | 609-37811-   | \$ 436.00           |
|             |                                        |                  |                                            |                           |             | Beer                                       | 609-37812-   | \$ 992.42           |
|             |                                        |                  |                                            |                           |             | Wine                                       | 609-37813-   | \$ 136.90           |
|             |                                        |                  |                                            |                           |             | Soft Drinks                                | 609-37814-   | \$ 89.93            |
|             |                                        |                  |                                            |                           |             | Other Merchandise                          | 609-37815-   | \$ 96.79            |
|             |                                        |                  |                                            |                           |             | Cigarettes and Tobacco                     | 609-37816-   | \$ 356.84           |
|             |                                        |                  |                                            |                           |             | THC Drinks                                 | 609-37817-   | \$ 23.97            |
|             |                                        |                  |                                            |                           |             | Sales                                      | 609-37910-   | \$ 1,480.18         |
|             |                                        |                  |                                            |                           |             | Liquor                                     | 609-37911-   | \$ 5,418.54         |
|             |                                        |                  |                                            |                           |             | Beer                                       | 609-37912-   | \$ 5,441.52         |
|             |                                        |                  |                                            |                           |             | Wine                                       | 609-37913-   | \$ 291.40           |
|             |                                        |                  |                                            |                           |             | Soft Drinks                                | 609-37914-   | \$ 396.99           |
|             |                                        |                  |                                            |                           |             | Other Merchandise                          | 609-37915-   | \$ 78.74            |
|             |                                        |                  |                                            |                           |             | Clothing                                   | 609-37917-   | \$ 480.00           |
|             |                                        |                  |                                            |                           |             | Food                                       | 609-37918-   | \$ 4,776.91         |
|             |                                        |                  |                                            |                           |             | Credit Card Fee                            | 609-37919-   | \$(199.09)          |
|             |                                        |                  |                                            |                           |             | Credit Card Fee                            | 609-37919-   | \$(21.93)           |
|             |                                        |                  |                                            |                           |             | Vending Machine Revenues or<br>Commissions | 609-37920-   | \$ 347.14           |
|             |                                        |                  |                                            |                           |             | Cash Discounts - On-Sale                   | 609-37930-   | \$(201.00)          |
|             |                                        |                  |                                            |                           |             | Cash Over On-Sale                          | 609-37940-   | \$(50.87)           |
|             |                                        |                  |                                            |                           |             |                                            |              | <b>\$ 20,546.17</b> |
| 09/28/2026  | Philstrom, Sterling, Stolp,<br>Croatt, | 10315            | Fifty Fest Vendor Fee                      | (09/28/2026) -<br>Vendors | N           | Charges for Services                       | 609-34001-   | \$ 315.00           |
|             |                                        |                  |                                            |                           |             |                                            |              | <b>\$ 315.00</b>    |
| 09/28/2026  | Miller Construction                    | 10316            | John Elder land use permit fee<br>addition | (09/28/2026) -<br>Permit  | N           | Building Permits (Excludes<br>surcharge)   | 100-32210-   | \$ 100.00           |
|             |                                        |                  |                                            |                           |             |                                            |              | <b>\$ 100.00</b>    |

Fund Name: All Funds  
Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u>                 | <u>Remitter</u>            | <u>Receipt #</u> | <u>Description</u>        | <u>Deposit ID</u>     | <u>Void</u> | <u>Account Name</u>                   | <u>F-A-P</u>             | <u>Total</u>           |
|-----------------------------|----------------------------|------------------|---------------------------|-----------------------|-------------|---------------------------------------|--------------------------|------------------------|
| 09/28/2026                  | Erickson Home Design       | 10317            | Tom Stover SSTS           | (09/28/2026) - Permit | N           | Building Permits (Excludes surcharge) | 100-32210-               | \$ 250.00              |
|                             |                            |                  |                           |                       |             |                                       |                          | <b>\$ 250.00</b>       |
| 09/30/2026                  | 50 Lakes Bar & Bottle Shop | 10301            | Deposit week of 9/30/26   | (09/30/2026) - LIQ    | N           | Sales                                 | 609-37810-               | \$ 66.95               |
|                             |                            |                  |                           |                       |             |                                       | Liquor                   | 609-37811- \$ 206.89   |
|                             |                            |                  |                           |                       |             |                                       | Beer                     | 609-37812- \$ 336.30   |
|                             |                            |                  |                           |                       |             |                                       | Wine                     | 609-37813- \$ 59.95    |
|                             |                            |                  |                           |                       |             |                                       | Soft Drinks              | 609-37814- \$ 11.00    |
|                             |                            |                  |                           |                       |             |                                       | Other Merchandise        | 609-37815- \$ 7.50     |
|                             |                            |                  |                           |                       |             |                                       | Cigarettes and Tobacco   | 609-37816- \$ 146.37   |
|                             |                            |                  |                           |                       |             |                                       | THC Drinks               | 609-37817- \$ 7.98     |
|                             |                            |                  |                           |                       |             |                                       | Sales                    | 609-37910- \$ 378.45   |
|                             |                            |                  |                           |                       |             |                                       | Liquor                   | 609-37911- \$ 1,437.63 |
|                             |                            |                  |                           |                       |             |                                       | Beer                     | 609-37912- \$ 1,223.02 |
|                             |                            |                  |                           |                       |             |                                       | Wine                     | 609-37913- \$ 88.50    |
|                             |                            |                  |                           |                       |             |                                       | Soft Drinks              | 609-37914- \$ 112.68   |
|                             |                            |                  |                           |                       |             |                                       | Other Merchandise        | 609-37915- \$ 64.04    |
|                             |                            |                  |                           |                       |             |                                       | Clothing                 | 609-37917- \$ 65.00    |
|                             |                            |                  |                           |                       |             |                                       | Food                     | 609-37918- \$ 1,417.45 |
|                             |                            |                  |                           |                       |             |                                       | Credit Card Fee          | 609-37919- \$(47.17)   |
|                             |                            |                  |                           |                       |             |                                       | Credit Card Fee          | 609-37919- \$(6.81)    |
|                             |                            |                  |                           |                       |             |                                       | Cash Discounts - On-Sale | 609-37930- \$(153.25)  |
|                             |                            |                  |                           |                       |             |                                       | Cash Over On-Sale        | 609-37940- \$(29.58)   |
|                             |                            |                  |                           |                       |             |                                       |                          | <b>\$ 5,392.90</b>     |
| 09/30/2026                  | Pine River State Bank      | 10318            | Interest Earned Sept 2026 | (09/30/2026) - INT    | N           | Interest Earning                      | 100-36210-               | \$ 120.00              |
|                             |                            |                  |                           |                       |             |                                       |                          | <b>\$ 120.00</b>       |
| Total for Selected Receipts |                            |                  |                           |                       |             |                                       |                          | <b>\$ 104,423.74</b>   |

Fund Name: All Funds

Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Vendor</u>                    | <u>Check #</u>    | <u>Description</u>                             | <u>Void</u> | <u>Account Name</u>                                | <u>F-A-O-P</u> | <u>Total</u>        |
|-------------|----------------------------------|-------------------|------------------------------------------------|-------------|----------------------------------------------------|----------------|---------------------|
| 09/03/2026  | Lakes Area Title Services        | LAND165111        | Miehe Land Purchase                            | N           | General Government                                 | 100-41001-510- | \$ 38,001.52        |
|             | <b>Total For Check</b>           | <b>LAND165111</b> |                                                |             |                                                    |                | <b>\$ 38,001.52</b> |
| 09/04/2026  | TOAST INC                        | TOAST9426         | Monthly Fee                                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-309- | \$ 290.00           |
|             | <b>Total For Check</b>           | <b>TOAST9426</b>  |                                                |             |                                                    |                | <b>\$ 290.00</b>    |
| 09/10/2026  | Ann Raph                         | 53551             | Cell phone stipend, mileage,<br>supplies       | N           | Administration                                     | 100-41401-323- | \$ 35.00            |
|             |                                  | 53551             |                                                |             |                                                    | 100-41401-331- | \$ 165.30           |
|             |                                  | 53551             |                                                |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-255- | \$ 39.17            |
|             | <b>Total For Check</b>           | <b>53551</b>      |                                                |             |                                                    |                | <b>\$ 239.47</b>    |
| 09/10/2026  | Aquarius Water Conditioning, Inc | 53552             | Monthly Rental                                 | N           | General Government                                 | 100-41001-404- | \$ 12.40            |
|             |                                  | 53552             |                                                |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-404- | \$ 23.04            |
|             | <b>Total For Check</b>           | <b>53552</b>      |                                                |             |                                                    |                | <b>\$ 35.44</b>     |
| 09/10/2026  | CM2 Bev Carb                     | 53553             | Cabon Dioxide tank rental                      | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-415- | \$ 59.06            |
|             | <b>Total For Check</b>           | <b>53553</b>      |                                                |             |                                                    |                | <b>\$ 59.06</b>     |
| 09/10/2026  | Crosby-Ironton Courier           | 53554             | Customer Appreciation Ad, Back<br>to school ad | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-342- | \$ 144.30           |
|             | <b>Total For Check</b>           | <b>53554</b>      |                                                |             |                                                    |                | <b>\$ 144.30</b>    |
| 09/10/2026  | Emily Ace Hardware               | 53555             | Bug killer, softner salt, blower               | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-223- | \$ 241.05           |
|             | <b>Total For Check</b>           | <b>53555</b>      |                                                |             |                                                    |                | <b>\$ 241.05</b>    |
| 09/10/2026  | Jessica Istvanovich              | 53556             | Cell Phone Stipend, mileage                    | N           | Administration                                     | 100-41401-323- | \$ 35.00            |
|             |                                  | 53556             |                                                |             |                                                    | 100-41401-331- | \$ 89.90            |
|             | <b>Total For Check</b>           | <b>53556</b>      |                                                |             |                                                    |                | <b>\$ 124.90</b>    |
| 09/10/2026  | Kim Tuchek                       | 53557             | Cell phone, mileage                            | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-323- | \$ 35.00            |
|             |                                  | 53557             |                                                |             |                                                    | 609-49750-331- | \$ 34.80            |
|             | <b>Total For Check</b>           | <b>53557</b>      |                                                |             |                                                    |                | <b>\$ 69.80</b>     |

**Fund Name:** All Funds

**Date Range:** 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Vendor</u>               | <u>Check #</u> | <u>Description</u>                | <u>Void</u> | <u>Account Name</u>                                | <u>F-A-O-P</u> | <u>Total</u>       |
|-------------|-----------------------------|----------------|-----------------------------------|-------------|----------------------------------------------------|----------------|--------------------|
| 09/10/2026  | Med Compass                 | 53558          | SCBA Med Exams - Med Exam         | N           | Fire Administration                                | 225-42210-303- | \$ 1,635.00        |
|             | <b>Total For Check</b>      | <b>53558</b>   |                                   |             |                                                    |                | <b>\$ 1,635.00</b> |
| 09/10/2026  | Pequot Gull Lake Sanitation | 53559          | Trash service September           | N           | General Government                                 | 100-41001-384- | \$ 124.86          |
|             |                             | 53559          |                                   |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-384- | \$ 231.87          |
|             | <b>Total For Check</b>      | <b>53559</b>   |                                   |             |                                                    |                | <b>\$ 356.73</b>   |
| 09/10/2026  | O'Reilly Auto Parts         | 53560          | Balance from refund and purchase  | N           | Highways and Streets                               | 201-43101-224- | \$ 29.14           |
|             | <b>Total For Check</b>      | <b>53560</b>   |                                   |             |                                                    |                | <b>\$ 29.14</b>    |
| 09/10/2026  | R & J Broadcasting Inc      | 53561          | Explore the Northland             | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-342- | \$ 180.00          |
|             | <b>Total For Check</b>      | <b>53561</b>   |                                   |             |                                                    |                | <b>\$ 180.00</b>   |
| 09/10/2026  | Reeds Country Market        | 53562          | Bar supplies                      | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 126.10          |
|             | <b>Total For Check</b>      | <b>53562</b>   |                                   |             |                                                    |                | <b>\$ 126.10</b>   |
| 09/10/2026  | Tap Beer Solutions          | 53563          | Clean Beer Lines: 8/4/26          | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-221- | \$ 100.00          |
|             | <b>Total For Check</b>      | <b>53563</b>   |                                   |             |                                                    |                | <b>\$ 100.00</b>   |
| 09/10/2026  | Vestis                      | 53564          | Laundry                           | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-386- | \$ 244.26          |
|             | <b>Total For Check</b>      | <b>53564</b>   |                                   |             |                                                    |                | <b>\$ 244.26</b>   |
| 09/10/2026  | Versatile Golf Carts        | 53565          | 50 Lakes Day Golf Carts - 2 carts | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-210- | \$ 600.00          |
|             | <b>Total For Check</b>      | <b>53565</b>   |                                   |             |                                                    |                | <b>\$ 600.00</b>   |
| 09/10/2026  | Chester Borntreger          | 53566          | Cell Phone                        | N           | Highways and Streets                               | 201-43101-323- | \$ 35.00           |
|             | <b>Total For Check</b>      | <b>53566</b>   |                                   |             |                                                    |                | <b>\$ 35.00</b>    |
| 09/10/2026  | Greg Vukelich               | 53567          | Cell phone                        | N           | Highways and Streets                               | 201-43101-323- | \$ 35.00           |
|             | <b>Total For Check</b>      | <b>53567</b>   |                                   |             |                                                    |                | <b>\$ 35.00</b>    |
| 09/10/2026  | Emily Greens Golf Course    | 53568          | Battle of the Bars                | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-343- | \$ 300.00          |
|             | <b>Total For Check</b>      | <b>53568</b>   |                                   |             |                                                    |                | <b>\$ 300.00</b>   |

**Fund Name:** All Funds

**Date Range:** 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Vendor</u>                    | <u>Check #</u>  | <u>Description</u>               | <u>Void</u> | <u>Account Name</u>                    | <u>F-A-O-P</u> | <u>Total</u>       |
|-------------|----------------------------------|-----------------|----------------------------------|-------------|----------------------------------------|----------------|--------------------|
| 09/10/2026  | Best Oil Company                 | 53569           | Fuel                             | N           | Highways and Streets                   | 201-43101-212- | \$ 3,430.55        |
|             |                                  | 53569           |                                  |             | Fire Administration                    | 225-42210-212- | \$ 343.41          |
|             | <b>Total For Check</b>           | <b>53569</b>    |                                  |             |                                        |                | <b>\$ 3,773.96</b> |
| 09/10/2026  | Payroll Period Ending 09/10/2026 | 53570           | Council Pay 3rd Quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 765.05          |
|             | <b>Total For Check</b>           | <b>53570</b>    |                                  |             |                                        |                | <b>\$ 765.05</b>   |
| 09/10/2026  | Payroll Period Ending 09/10/2026 | 53571           | Council Pay 3rd Quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 840.05          |
|             | <b>Total For Check</b>           | <b>53571</b>    |                                  |             |                                        |                | <b>\$ 840.05</b>   |
| 09/10/2026  | Payroll Period Ending 09/10/2026 | 53572           | Council Pay 3rd Quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 965.05          |
|             | <b>Total For Check</b>           | <b>53572</b>    |                                  |             |                                        |                | <b>\$ 965.05</b>   |
| 09/10/2026  | Payroll Period Ending 09/10/2026 | 53573           | Council Pay 3rd Quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 1,102.92        |
|             | <b>Total For Check</b>           | <b>53573</b>    |                                  |             |                                        |                | <b>\$ 1,102.92</b> |
| 09/10/2026  | Payroll Period Ending 09/10/2026 | 53574           | Council Pay 3rd Quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 965.05          |
|             | <b>Total For Check</b>           | <b>53574</b>    |                                  |             |                                        |                | <b>\$ 965.05</b>   |
| 09/10/2026  | United States Treasury           | FED91026        | Council Pay 3rd quarter          | N           | Council/Town Board                     | 100-41110-101- | \$ 613.12          |
|             |                                  | FED91026        |                                  |             |                                        | 100-41110-122- | \$ 334.80          |
|             |                                  | FED91026        |                                  |             |                                        | 100-41110-126- | \$ 78.32           |
|             |                                  | FED91026        |                                  |             | Acct Payroll Adjustment                | 100-41501-101- | \$(0.02)           |
|             |                                  | FED91026        |                                  |             |                                        | 100-41501-126- | \$(0.02)           |
|             | <b>Total For Check</b>           | <b>FED91026</b> |                                  |             |                                        |                | <b>\$ 1,026.20</b> |
| 09/12/2026  | Grove Productions LLC            | 53575           | September 12th Ladies Ride       | N           | Liquor Store - Merchandise Purchases   | 609-49750-343- | \$ 700.00          |
|             | <b>Total For Check</b>           | <b>53575</b>    |                                  |             | - Off-Sale                             |                | <b>\$ 700.00</b>   |
| 09/14/2026  | James Baeten                     | 53576           | Entertainment 9-4-26 and 9-11-26 | N           | Liquor Store - Merchandise Purchases   | 609-49750-343- | \$ 400.00          |
|             | <b>Total For Check</b>           | <b>53576</b>    |                                  |             | - Off-Sale                             |                | <b>\$ 400.00</b>   |
| 09/15/2026  | PERA                             | PERA91526       | Payroll Paid 9/15/26             | N           | Administration                         | 100-41401-101- | \$ 234.24          |
|             |                                  | PERA91526       |                                  |             |                                        | 100-41401-121- | \$ 270.28          |
|             |                                  | PERA91526       |                                  |             | Acct Payroll Adjustment                | 100-41501-101- | \$(0.01)           |
|             |                                  | PERA91526       |                                  |             | General Government Buildings and Plant | 100-41940-101- | \$ 24.42           |
|             |                                  | PERA91526       |                                  |             |                                        | 100-41940-121- | \$ 28.18           |
|             |                                  | PERA91526       |                                  |             | Highways and Streets                   | 201-43101-101- | \$ 187.34          |
|             |                                  | PERA91526       |                                  |             |                                        | 201-43101-121- | \$ 216.16          |

Fund Name: All Funds

Date Range: 09/01/2026 To 09/30/2026

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|-------------|----------------------------------|------------------|---------------------------|-------------|-------------------------------------------------|----------------|--------------------|
|             |                                  | PERA91526        |                           |             | General Government Buildings and Plant          | 225-41940-101- | \$ 8.97            |
|             |                                  | PERA91526        |                           |             |                                                 | 225-41940-121- | \$ 10.35           |
|             |                                  | PERA91526        |                           |             | Administration                                  | 609-41401-101- | \$ 78.08           |
|             |                                  | PERA91526        |                           |             |                                                 | 609-41401-121- | \$ 90.09           |
|             |                                  | PERA91526        |                           |             | General Government Buildings and Plant          | 609-41940-101- | \$ 35.86           |
|             |                                  | PERA91526        |                           |             |                                                 | 609-41940-121- | \$ 41.38           |
|             |                                  | PERA91526        |                           |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 386.68          |
|             |                                  | PERA91526        |                           |             |                                                 | 609-49750-121- | \$ 446.18          |
|             | <b>Total For Check</b>           | <b>PERA91526</b> |                           |             |                                                 |                | <b>\$ 2,058.20</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53577            | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 1,067.31        |
|             | <b>Total For Check</b>           | <b>53577</b>     |                           |             |                                                 |                | <b>\$ 1,067.31</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53578            | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 345.34          |
|             | <b>Total For Check</b>           | <b>53578</b>     |                           |             |                                                 |                | <b>\$ 345.34</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53579            | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 231.08          |
|             | <b>Total For Check</b>           | <b>53579</b>     |                           |             |                                                 |                | <b>\$ 231.08</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53580            | Pay period ending 9-15-26 | N           | Administration                                  | 100-41401-101- | \$(0.01)           |
|             |                                  | 53580            |                           |             | General Government Buildings and Plant          | 100-41940-101- | \$ 93.93           |
|             |                                  | 53580            |                           |             | Highways and Streets                            | 201-43101-101- | \$ 1,314.97        |
|             |                                  | 53580            |                           |             | General Government Buildings and Plant          | 225-41940-101- | \$ 93.93           |
|             |                                  | 53580            |                           |             |                                                 | 609-41940-101- | \$ 375.71          |
|             | <b>Total For Check</b>           | <b>53580</b>     |                           |             |                                                 |                | <b>\$ 1,878.53</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53581            | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 542.27          |
|             | <b>Total For Check</b>           | <b>53581</b>     |                           |             |                                                 |                | <b>\$ 542.27</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53582            | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 515.80          |
|             | <b>Total For Check</b>           | <b>53582</b>     |                           |             |                                                 |                | <b>\$ 515.80</b>   |

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Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Vendor</u>                    | <u>Check #</u> | <u>Description</u>        | <u>Void</u> | <u>Account Name</u>                             | <u>F-A-O-P</u> | <u>Total</u>       |
|-------------|----------------------------------|----------------|---------------------------|-------------|-------------------------------------------------|----------------|--------------------|
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53583          | Pay period ending 9-15-26 | N           | General Government Buildings and Plant          | 100-41940-103- | \$ 554.66          |
|             |                                  | 53583          |                           |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 1,030.07        |
|             | <b>Total For Check</b>           | <b>53583</b>   |                           |             |                                                 |                | <b>\$ 1,584.73</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53584          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 357.14          |
|             | <b>Total For Check</b>           | <b>53584</b>   |                           |             |                                                 |                | <b>\$ 357.14</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53585          | Pay period ending 9-15-26 | N           | Administration                                  | 100-41401-101- | \$ 954.19          |
|             |                                  | 53585          |                           |             |                                                 | 609-41401-101- | \$ 318.06          |
|             | <b>Total For Check</b>           | <b>53585</b>   |                           |             |                                                 |                | <b>\$ 1,272.25</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53586          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 508.10          |
|             | <b>Total For Check</b>           | <b>53586</b>   |                           |             |                                                 |                | <b>\$ 508.10</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53587          | Pay period ending 9-15-26 | N           | General Government                              | 220-41001-103- | \$ 1,023.32        |
|             | <b>Total For Check</b>           | <b>53587</b>   |                           |             |                                                 |                | <b>\$ 1,023.32</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53588          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 265.76          |
|             | <b>Total For Check</b>           | <b>53588</b>   |                           |             |                                                 |                | <b>\$ 265.76</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53589          | Pay period ending 9-15-26 | N           | General Government                              | 220-41001-103- | \$ 988.36          |
|             | <b>Total For Check</b>           | <b>53589</b>   |                           |             |                                                 |                | <b>\$ 988.36</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53590          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 304.56          |
|             | <b>Total For Check</b>           | <b>53590</b>   |                           |             |                                                 |                | <b>\$ 304.56</b>   |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53591          | Pay period ending 9-15-26 | N           | Administration                                  | 100-41401-101- | \$ 1,722.72        |
|             |                                  | 53591          |                           |             |                                                 | 609-41401-101- | \$ 574.24          |
|             | <b>Total For Check</b>           | <b>53591</b>   |                           |             |                                                 |                | <b>\$ 2,296.96</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53592          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 1,074.98        |
|             | <b>Total For Check</b>           | <b>53592</b>   |                           |             |                                                 |                | <b>\$ 1,074.98</b> |
| 09/16/2026  | Payroll Period Ending 09/16/2026 | 53593          | Pay period ending 9-15-26 | N           | General Government Buildings and Plant          | 100-41940-101- | \$ 197.72          |
|             |                                  | 53593          |                           |             | Highways and Streets                            | 201-43101-101- | \$ 790.87          |

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|-----------------|----------------------------------|----------------|---------------------------|-------------|----------------------------------------------------|----------------|--------------|
| Total For Check |                                  | 53593          |                           |             |                                                    |                | \$ 988.59    |
| 09/16/2026      | Payroll Period Ending 09/16/2026 | 53594          | Pay period ending 9-15-26 | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 620.27    |
| Total For Check |                                  | 53594          |                           |             |                                                    |                | \$ 620.27    |
| 09/17/2026      | United States Treasury           | FED91726       | Payroll paid 9/17/26      | N           | Administration                                     | 100-41401-101- | \$ 450.59    |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41401-122- | \$ 217.40    |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41401-126- | \$ 50.85     |
|                 |                                  | FED91726       |                           |             | Acct Payroll Adjustment                            | 100-41501-101- | \$(0.03)     |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41501-122- | \$(0.04)     |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41501-126- | \$ 0.01      |
|                 |                                  | FED91726       |                           |             | General Government Buildings and<br>Plant          | 100-41940-101- | \$ 105.56    |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41940-122- | \$ 62.99     |
|                 |                                  | FED91726       |                           |             |                                                    | 100-41940-126- | \$ 14.73     |
|                 |                                  | FED91726       |                           |             | Highways and Streets                               | 201-43101-101- | \$ 351.68    |
|                 |                                  | FED91726       |                           |             |                                                    | 201-43101-122- | \$ 171.79    |
|                 |                                  | FED91726       |                           |             |                                                    | 201-43101-126- | \$ 40.17     |
|                 |                                  | FED91726       |                           |             | General Government                                 | 220-41001-101- | \$ 283.28    |
|                 |                                  | FED91726       |                           |             |                                                    | 220-41001-122- | \$ 148.54    |
|                 |                                  | FED91726       |                           |             |                                                    | 220-41001-126- | \$ 34.74     |
|                 |                                  | FED91726       |                           |             | General Government Buildings and<br>Plant          | 225-41940-101- | \$ 19.92     |
|                 |                                  | FED91726       |                           |             |                                                    | 225-41940-122- | \$ 8.06      |
|                 |                                  | FED91726       |                           |             |                                                    | 225-41940-126- | \$ 1.88      |
|                 |                                  | FED91726       |                           |             | Administration                                     | 609-41401-101- | \$ 150.20    |
|                 |                                  | FED91726       |                           |             |                                                    | 609-41401-122- | \$ 72.47     |
|                 |                                  | FED91726       |                           |             |                                                    | 609-41401-126- | \$ 16.95     |
|                 |                                  | FED91726       |                           |             | General Government Buildings and<br>Plant          | 609-41940-101- | \$ 79.70     |
|                 |                                  | FED91726       |                           |             |                                                    | 609-41940-122- | \$ 32.24     |
|                 |                                  | FED91726       |                           |             |                                                    | 609-41940-126- | \$ 7.54      |
|                 |                                  | FED91726       |                           |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 888.22    |
|                 |                                  | FED91726       |                           |             |                                                    | 609-49750-122- | \$ 521.35    |
|                 |                                  | FED91726       |                           |             |                                                    | 609-49750-126- | \$ 121.91    |
| Total For Check |                                  | FED91726       |                           |             |                                                    |                | \$ 3,852.70  |
| 09/21/2026      | Crow Wing Power                  | 53595          | Electricity -             | N           | General Government                                 | 100-41001-381- | \$ 351.17    |
|                 |                                  | 53595          |                           |             | Highways and Streets                               | 201-43101-381- | \$ 205.95    |
|                 |                                  | 53595          |                           |             | Fire Administration                                | 225-42210-381- | \$ 205.95    |

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| <u>Date</u> | <u>Vendor</u>              | <u>Check #</u>         | <u>Description</u>                   | <u>Void</u> | <u>Account Name</u>                                | <u>F-A-O-P</u> | <u>Total</u>       |
|-------------|----------------------------|------------------------|--------------------------------------|-------------|----------------------------------------------------|----------------|--------------------|
|             |                            | 53595                  |                                      |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-381- | \$ 633.59          |
|             |                            | <b>Total For Check</b> | <b>53595</b>                         |             |                                                    |                | <b>\$ 1,396.66</b> |
| 09/21/2026  | Capital One Bank USA       | 53596                  | Trivia, Go Daddy,                    | N           | General Government                                 | 100-41001-202- | \$ 135.50          |
|             |                            | 53596                  |                                      |             |                                                    | 100-41001-433- | \$ 73.19           |
|             |                            | 53596                  |                                      |             | Highways and Streets                               | 201-43101-201- | \$ 109.58          |
|             |                            | 53596                  |                                      |             |                                                    | 201-43101-224- | \$ 129.42          |
|             |                            | 53596                  |                                      |             |                                                    | 201-43101-240- | \$ 288.60          |
|             |                            | 53596                  |                                      |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-214- | \$ 911.44          |
|             |                            | 53596                  |                                      |             |                                                    | 609-49750-433- | \$ 175.00          |
|             |                            | 53596                  |                                      |             |                                                    | 609-49750-580- | \$ 794.50          |
|             |                            | <b>Total For Check</b> | <b>53596</b>                         |             |                                                    |                | <b>\$ 2,617.23</b> |
| 09/21/2026  | CM2 Bev Carb               | 53597                  | Cabon Dioxide fill                   | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-255- | \$ 219.53          |
|             |                            | <b>Total For Check</b> | <b>53597</b>                         |             |                                                    |                | <b>\$ 219.53</b>   |
| 09/21/2026  | Emily Meats                | 53598                  | Burger, sirloin                      | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 1,937.97        |
|             |                            | <b>Total For Check</b> | <b>53598</b>                         |             |                                                    |                | <b>\$ 1,937.97</b> |
| 09/21/2026  | Loon & Broom               | 53599                  | Bar Cleaning August 2026             | N           | General Government                                 | 100-41001-211- | \$ 70.00           |
|             |                            | 53599                  |                                      |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-211- | \$ 1,343.59        |
|             |                            | <b>Total For Check</b> | <b>53599</b>                         |             |                                                    |                | <b>\$ 1,413.59</b> |
| 09/21/2026  | MN PEIP                    | 53600                  | Health & Dental Insurance<br>October | N           | Administration                                     | 100-41401-101- | \$ 212.38          |
|             |                            | 53600                  |                                      |             |                                                    | 100-41401-101- | \$ 23.57           |
|             |                            | 53600                  |                                      |             |                                                    | 100-41401-131- | \$ 849.54          |
|             |                            | 53600                  |                                      |             |                                                    | 100-41401-132- | \$ 23.57           |
|             |                            | 53600                  |                                      |             | Highways and Streets                               | 201-43101-101- | \$ 318.58          |
|             |                            | 53600                  |                                      |             |                                                    | 201-43101-131- | \$ 743.34          |
|             |                            | <b>Total For Check</b> | <b>53600</b>                         |             |                                                    |                | <b>\$ 2,170.98</b> |
| 09/21/2026  | Victor Lundeen Company     | 53601                  | CTAS Checks                          | N           | General Government                                 | 100-41001-201- | \$ 493.23          |
|             | <b>Total For Check</b>     | <b>53601</b>           |                                      |             |                                                    |                | <b>\$ 493.23</b>   |
| 09/21/2026  | Minn Department of Revenue | STAX92126              | Sales Tax August                     | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-450- | \$ 8,717.00        |

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| <u>Date</u> | <u>Vendor</u>                    | <u>Check #</u>         | <u>Description</u>                           | <u>Void</u> | <u>Account Name</u>                                | <u>F-A-O-P</u> | <u>Total</u>        |
|-------------|----------------------------------|------------------------|----------------------------------------------|-------------|----------------------------------------------------|----------------|---------------------|
|             |                                  | <b>Total For Check</b> | <b>STAX92126</b>                             |             |                                                    |                | <b>\$ 8,717.00</b>  |
| 09/25/2026  | 4MFUND                           | 4MFUND92526            | CD # 6517353 #365017347,<br>#65017350        | N           | General Government                                 | 402-41001-800- | \$ 35,368.71        |
|             |                                  | 4MFUND92526            |                                              |             |                                                    | 417-41001-800- | \$ 32,086.20        |
|             |                                  | 4MFUND92526            |                                              |             |                                                    | 420-41001-800- | \$ 17,295.09        |
|             |                                  | <b>Total For Check</b> | <b>4MFUND92526</b>                           |             |                                                    |                | <b>\$ 84,750.00</b> |
| 09/25/2026  | FLLIP FUND                       | FLLIP92526             | Transfer of \$3,000.28 per<br>council motion | N           | General Government                                 | 417-41001-720- | \$ 3,000.28         |
|             |                                  | <b>Total For Check</b> | <b>FLLIP92526</b>                            |             |                                                    |                | <b>\$ 3,000.28</b>  |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53602                  | Pay Period Ending 9/30/26                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 636.64           |
|             |                                  | <b>Total For Check</b> | <b>53602</b>                                 |             |                                                    |                | <b>\$ 636.64</b>    |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53603                  | Pay Period Ending 9/30/26                    | N           | Fire Administration                                | 225-42210-103- | \$ 229.77           |
|             |                                  | <b>Total For Check</b> | <b>53603</b>                                 |             |                                                    |                | <b>\$ 229.77</b>    |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53604                  | Pay Period Ending 9/30/26                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 279.32           |
|             |                                  | <b>Total For Check</b> | <b>53604</b>                                 |             |                                                    |                | <b>\$ 279.32</b>    |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53605                  | Pay Period Ending 9/30/26                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 339.99           |
|             |                                  | <b>Total For Check</b> | <b>53605</b>                                 |             |                                                    |                | <b>\$ 339.99</b>    |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53606                  | Pay Period Ending 9/30/26                    | N           | Administration                                     | 100-41401-101- | \$(0.01)            |
|             |                                  | 53606                  |                                              |             | General Government Buildings and<br>Plant          | 100-41940-101- | \$ 93.93            |
|             |                                  | 53606                  |                                              |             | Highways and Streets                               | 201-43101-101- | \$ 1,314.97         |
|             |                                  | 53606                  |                                              |             | General Government Buildings and<br>Plant          | 225-41940-101- | \$ 93.93            |
|             |                                  | 53606                  |                                              |             |                                                    | 609-41940-101- | \$ 375.71           |
|             |                                  | <b>Total For Check</b> | <b>53606</b>                                 |             |                                                    |                | <b>\$ 1,878.53</b>  |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53607                  | Pay Period Ending 9/30/26                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 293.47           |
|             |                                  | <b>Total For Check</b> | <b>53607</b>                                 |             |                                                    |                | <b>\$ 293.47</b>    |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53608                  | Pay Period Ending 9/30/26                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-101- | \$ 386.23           |

**Fund Name:** All Funds

**Date Range:** 09/01/2026 To 09/30/2026

| <u>Date</u>            | <u>Vendor</u>                    | <u>Check #</u> | <u>Description</u>        | <u>Void</u> | <u>Account Name</u>                             | <u>F-A-O-P</u> | <u>Total</u>       |
|------------------------|----------------------------------|----------------|---------------------------|-------------|-------------------------------------------------|----------------|--------------------|
| <b>Total For Check</b> |                                  | <b>53608</b>   |                           |             |                                                 |                | <b>\$ 386.23</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53609          | Pay Period Ending 9/30/26 | N           | General Government Buildings and Plant          | 100-41940-103- | \$ 922.54          |
|                        |                                  | 53609          |                           |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 230.64          |
| <b>Total For Check</b> |                                  | <b>53609</b>   |                           |             |                                                 |                | <b>\$ 1,153.18</b> |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53610          | Pay Period Ending 9/30/26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 483.18          |
| <b>Total For Check</b> |                                  | <b>53610</b>   |                           |             |                                                 |                | <b>\$ 483.18</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53611          | Pay Period Ending 9/30/26 | N           | Fire Administration                             | 225-42210-103- | \$ 183.82          |
| <b>Total For Check</b> |                                  | <b>53611</b>   |                           |             |                                                 |                | <b>\$ 183.82</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53612          | Pay Period Ending 9/30/26 | N           | Administration                                  | 100-41401-101- | \$ 990.86          |
|                        |                                  | 53612          |                           |             |                                                 | 100-41401-101- | \$(0.01)           |
|                        |                                  | 53612          |                           |             |                                                 | 609-41401-101- | \$ 330.29          |
| <b>Total For Check</b> |                                  | <b>53612</b>   |                           |             |                                                 |                | <b>\$ 1,321.14</b> |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53613          | Pay Period Ending 9/30/26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 613.42          |
| <b>Total For Check</b> |                                  | <b>53613</b>   |                           |             |                                                 |                | <b>\$ 613.42</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53614          | Pay Period Ending 9/30/26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 243.35          |
| <b>Total For Check</b> |                                  | <b>53614</b>   |                           |             |                                                 |                | <b>\$ 243.35</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53615          | Pay Period Ending 9/30/26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 454.74          |
| <b>Total For Check</b> |                                  | <b>53615</b>   |                           |             |                                                 |                | <b>\$ 454.74</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53616          | Pay Period Ending 9/30/26 | N           | Administration                                  | 100-41401-101- | \$ 1,578.73        |
|                        |                                  | 53616          |                           |             |                                                 | 609-41401-101- | \$ 526.24          |
| <b>Total For Check</b> |                                  | <b>53616</b>   |                           |             |                                                 |                | <b>\$ 2,104.97</b> |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53617          | Pay Period Ending 9/30/26 | N           | Fire Administration                             | 225-42210-103- | \$ 183.82          |
| <b>Total For Check</b> |                                  | <b>53617</b>   |                           |             |                                                 |                | <b>\$ 183.82</b>   |
| 09/30/2026             | Payroll Period Ending 09/30/2026 | 53618          | Pay Period Ending 9/30/26 | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 1,094.38        |
| <b>Total For Check</b> |                                  | <b>53618</b>   |                           |             |                                                 |                | <b>\$ 1,094.38</b> |

**Fund Name:** All Funds

**Date Range:** 09/01/2026 To 09/30/2026

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|-------------|----------------------------------|----------------|--------------------------------------------|-------------|-------------------------------------------------|----------------|--------------------|
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53619          | Pay Period Ending 9/30/26                  | N           | General Government Buildings and Plant          | 100-41940-101- | \$ 212.42          |
|             |                                  | 53619          |                                            |             | Highways and Streets                            | 201-43101-101- | \$ 849.69          |
|             | <b>Total For Check</b>           | <b>53619</b>   |                                            |             |                                                 |                | <b>\$ 1,062.11</b> |
| 09/30/2026  | Payroll Period Ending 09/30/2026 | 53620          | Pay Period Ending 9/30/26                  | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 633.32          |
|             | <b>Total For Check</b>           | <b>53620</b>   |                                            |             |                                                 |                | <b>\$ 633.32</b>   |
| 09/30/2026  | James Baeten                     | 53621          | Entertainment 9-18, 9-26, 10-2             | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-343- | \$ 600.00          |
|             | <b>Total For Check</b>           | <b>53621</b>   |                                            |             |                                                 |                | <b>\$ 600.00</b>   |
| 09/30/2026  | AAA Rental & Service Center Inc  | 53622          | Skidsteer, compressor                      | N           | General Government                              | 204-41001-223- | \$ 541.00          |
|             | <b>Total For Check</b>           | <b>53622</b>   |                                            |             |                                                 |                | <b>\$ 541.00</b>   |
| 09/30/2026  | Bernicks Inc                     | 53623          | Beer                                       | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-252- | \$ 3,221.44        |
|             | <b>Total For Check</b>           | <b>53623</b>   |                                            |             |                                                 |                | <b>\$ 3,221.44</b> |
| 09/30/2026  | Breakthru Beverage               | 53624          | Liquor                                     | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-251- | \$ 642.34          |
|             |                                  | 53624          |                                            |             |                                                 | 609-49750-254- | \$ 86.54           |
|             |                                  | 53624          |                                            |             |                                                 | 609-49750-333- | \$ 15.12           |
|             | <b>Total For Check</b>           | <b>53624</b>   |                                            |             |                                                 |                | <b>\$ 744.00</b>   |
| 09/30/2026  | Crosby-Ironton Courier           | 53625          | Intern, vendors, homecoming                | N           | General Government                              | 100-41001-351- | \$ 192.60          |
|             | <b>Total For Check</b>           | <b>53625</b>   |                                            |             |                                                 |                | <b>\$ 192.60</b>   |
| 09/30/2026  | Crow Wing County                 | 53626          | E911 Address Fee John Anderson, Kelly Raph | N           | General Government                              | 100-41001-303- | \$ 200.00          |
|             | <b>Total For Check</b>           | <b>53626</b>   |                                            |             |                                                 |                | <b>\$ 200.00</b>   |
| 09/30/2026  | Carin Anderson                   | 53627          | Supplies for bar                           | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-255- | \$ 34.95           |
|             | <b>Total For Check</b>           | <b>53627</b>   |                                            |             |                                                 |                | <b>\$ 34.95</b>    |
| 09/30/2026  | C & L Distributing, Inc          | 53628          | Beer                                       | N           | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-252- | \$ 7,663.85        |
|             | <b>Total For Check</b>           | <b>53628</b>   |                                            |             |                                                 |                | <b>\$ 7,663.85</b> |
| 09/30/2026  | Diamond Mowers                   | 53629          | Brush cutter knives                        | N           | Highways and Streets                            | 201-43101-221- | \$ 1,024.13        |

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|-----------------|-----------------------|----------------|-----------------------------------------------------|-------------|----------------------------------------------------|----------------|--------------------|
| Total For Check |                       | 53629          |                                                     |             |                                                    |                | <b>\$ 1,024.13</b> |
| 09/30/2026      | Dahlheimer Beverage   | 53630          | Beer/Bar Supplies                                   | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-252- | \$ 3,823.22        |
| Total For Check |                       | 53630          |                                                     |             |                                                    |                | <b>\$ 3,823.22</b> |
| 09/30/2026      | Dawn Fitzpatrick      | 53631          | Food for training                                   | N           | Fire Administration                                | 225-42210-201- | \$ 346.87          |
| Total For Check |                       | 53631          |                                                     |             |                                                    |                | <b>\$ 346.87</b>   |
| 09/30/2026      | Emily Ace Hardware    | 53632          | softener salt, rust away,<br>antifreeze, ball hitch | N           | Highways and Streets                               | 201-43101-223- | \$ 122.79          |
|                 |                       | 53632          |                                                     |             | General Government                                 | 204-41001-223- | \$ 102.63          |
|                 |                       | 53632          |                                                     |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-223- | \$ 74.32           |
| Total For Check |                       | 53632          |                                                     |             |                                                    |                | <b>\$ 299.74</b>   |
| 09/30/2026      | Granite City Jobbing  | 53633          | Tobacco,Merch/Soda/Supplies                         | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-250- | \$ 597.25          |
|                 |                       | 53633          |                                                     |             |                                                    | 609-49750-255- | \$ 204.30          |
|                 |                       | 53633          |                                                     |             |                                                    | 609-49750-256- | \$ 972.06          |
|                 |                       | 53633          |                                                     |             |                                                    | 609-49750-333- | \$ 20.00           |
| Total For Check |                       | 53633          |                                                     |             |                                                    |                | <b>\$ 1,793.61</b> |
| 09/30/2026      | Gammello-Pearson PLLC | 53634          | August Invoice Deer Lane,<br>citizen letter         | N           | City/Town Attorney                                 | 100-41610-304- | \$ 420.00          |
| Total For Check |                       | 53634          |                                                     |             |                                                    |                | <b>\$ 420.00</b>   |
| 09/30/2026      | Heggies Pizza         | 53635          | Merchandise Resale                                  | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 2,068.10        |
| Total For Check |                       | 53635          |                                                     |             |                                                    |                | <b>\$ 2,068.10</b> |
| 09/30/2026      | Home City Ice         | 53636          | Ice                                                 | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-257- | \$ 490.54          |
| Total For Check |                       | 53636          |                                                     |             |                                                    |                | <b>\$ 490.54</b>   |
| 09/30/2026      | Johnson Brothers      | 53637          | Liquor                                              | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-251- | \$ 4,926.42        |
|                 |                       | 53637          |                                                     |             |                                                    | 609-49750-253- | \$ 550.90          |
|                 |                       | 53637          |                                                     |             |                                                    | 609-49750-254- | \$ 626.23          |
|                 |                       | 53637          |                                                     |             |                                                    | 609-49750-333- | \$ 112.11          |
| Total For Check |                       | 53637          |                                                     |             |                                                    |                | <b>\$ 6,215.66</b> |

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|-------------|-------------------------------|----------------|-------------------------------------------|-------------|----------------------------------------------------|----------------|---------------------|
| 09/30/2026  | Loon & Broom                  | 53638          | Bar Cleaning September                    | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-211- | \$ 1,268.42         |
|             | <b>Total For Check</b>        | <b>53638</b>   |                                           |             |                                                    |                | <b>\$ 1,268.42</b>  |
| 09/30/2026  | NorthPoint Emergency Training | 53639*         | EMR Refresher and CPR                     | N           | Fire Administration                                | 225-42210-308- | \$ 3,075.00         |
|             | <b>Total For Check</b>        | <b>53639</b>   |                                           |             |                                                    |                | <b>\$ 3,075.00</b>  |
| 09/30/2026  | Northland Frozen Pizza        | 53640          | Giovanni's Pizza                          | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 291.00           |
|             | <b>Total For Check</b>        | <b>53640</b>   |                                           |             |                                                    |                | <b>\$ 291.00</b>    |
| 09/30/2026  | R & J Broadcasting Inc        | 53641          | Explore the Northland                     | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-342- | \$ 240.00           |
|             | <b>Total For Check</b>        | <b>53641</b>   |                                           |             |                                                    |                | <b>\$ 240.00</b>    |
| 09/30/2026  | Simonson Lumber Company       | 53642          | Park pavilion siding, gable ends,<br>trim | N           | General Government                                 | 204-41001-520- | \$ 6,444.02         |
|             | <b>Total For Check</b>        | <b>53642</b>   |                                           |             |                                                    |                | <b>\$ 6,444.02</b>  |
| 09/30/2026  | Sourcewell                    | 53643          | August services                           | N           | Planning and Zoning                                | 100-41910-310- | \$ 2,130.00         |
|             | <b>Total For Check</b>        | <b>53643</b>   |                                           |             |                                                    |                | <b>\$ 2,130.00</b>  |
| 09/30/2026  | Signature Concepts            | 53644          | Fall clothing order                       | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-258- | \$ 2,714.00         |
|             |                               | 53644          |                                           |             |                                                    | 609-49750-333- | \$ 91.18            |
|             | <b>Total For Check</b>        | <b>53644</b>   |                                           |             |                                                    |                | <b>\$ 2,805.18</b>  |
| 09/30/2026  | Northern USA                  | 53645          | Clothing                                  | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-258- | \$ 500.50           |
|             |                               | 53645          |                                           |             |                                                    | 609-49750-333- | \$ 61.26            |
|             | <b>Total For Check</b>        | <b>53645</b>   |                                           |             |                                                    |                | <b>\$ 561.76</b>    |
| 09/30/2026  | Sysco Western MN              | 53646          | Food/ Bar Supplies                        | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-255- | \$ 1,202.23         |
|             |                               | 53646          |                                           |             |                                                    | 609-49750-259- | \$ 10,240.05        |
|             |                               | 53646          |                                           |             |                                                    | 609-49750-333- | \$ 60.00            |
|             | <b>Total For Check</b>        | <b>53646</b>   |                                           |             |                                                    |                | <b>\$ 11,502.28</b> |
| 09/30/2026  | Tremolo Communications        | 53647          | Monthly cable, internet, phone            | N           | General Government                                 | 100-41001-302- | \$ 397.00           |
|             |                               | 53647          |                                           |             |                                                    | 100-41001-321- | \$ 190.02           |
|             |                               | 53647          |                                           |             | Fire Administration                                | 225-42210-321- | \$ 41.97            |
|             |                               | 53647          |                                           |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-302- | \$ 344.50           |

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|-------------|------------------------------|----------------|-------------------------------------------------------|-------------|----------------------------------------------------|----------------|--------------------|
|             |                              | 53647          |                                                       |             |                                                    | 609-49750-321- | \$ 77.87           |
|             | <b>Total For Check</b>       | <b>53647</b>   |                                                       |             |                                                    |                | <b>\$ 1,051.36</b> |
| 09/30/2026  | TSBL Disbtributing           | 53648          | New plates for burger press                           | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-560- | \$ 431.42          |
|             | <b>Total For Check</b>       | <b>53648</b>   |                                                       |             |                                                    |                | <b>\$ 431.42</b>   |
| 09/30/2026  | Tri County Septic Inspection | 53649          | Murray, Stovern, Rhodes,<br>Preiner, Meyer, Hermodson | N           | Planning and Zoning                                | 100-41910-303- | \$ 740.00          |
|             | <b>Total For Check</b>       | <b>53649</b>   |                                                       |             |                                                    |                | <b>\$ 740.00</b>   |
| 09/30/2026  | The Office Shop              | 53650          | Paper                                                 | N           | General Government                                 | 100-41001-202- | \$ 52.50           |
|             | <b>Total For Check</b>       | <b>53650</b>   |                                                       |             |                                                    |                | <b>\$ 52.50</b>    |
| 09/30/2026  | Xcel Energy                  | 53651          | Natural Gas -                                         | N           | General Government                                 | 100-41001-383- | \$ 33.10           |
|             |                              | 53651          |                                                       |             | Highways and Streets                               | 201-43101-383- | \$ 12.32           |
|             |                              | 53651          |                                                       |             | Fire Administration                                | 225-42210-383- | \$ 12.33           |
|             |                              | 53651          |                                                       |             | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-383- | \$ 61.48           |
|             | <b>Total For Check</b>       | <b>53651</b>   |                                                       |             |                                                    |                | <b>\$ 119.23</b>   |
| 09/30/2026  | Emily Meats                  | 53652          | Burger, sirloin                                       | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 1,419.22        |
|             | <b>Total For Check</b>       | <b>53652</b>   |                                                       |             |                                                    |                | <b>\$ 1,419.22</b> |
| 09/30/2026  | Reeds Country Market         | 53653          | Bar supplies                                          | N           | Liquor Store - Merchandise Purchases<br>- Off-Sale | 609-49750-259- | \$ 54.26           |
|             | <b>Total For Check</b>       | <b>53653</b>   |                                                       |             |                                                    |                | <b>\$ 54.26</b>    |
| 09/30/2026  | United States Treasury       | FED93026       | Payroll paid 9/30/26                                  | N           | Administration                                     | 100-41401-101- | \$ 419.29          |
|             |                              | FED93026       |                                                       |             |                                                    | 100-41401-122- | \$ 207.43          |
|             |                              | FED93026       |                                                       |             |                                                    | 100-41401-126- | \$ 48.51           |
|             |                              | FED93026       |                                                       |             | General Government Buildings and<br>Plant          | 100-41940-101- | \$ 118.72          |
|             |                              | FED93026       |                                                       |             |                                                    | 100-41940-122- | \$ 88.13           |
|             |                              | FED93026       |                                                       |             |                                                    | 100-41940-126- | \$ 20.61           |
|             |                              | FED93026       |                                                       |             | Highways and Streets                               | 201-43101-101- | \$ 357.28          |
|             |                              | FED93026       |                                                       |             |                                                    | 201-43101-122- | \$ 176.33          |
|             |                              | FED93026       |                                                       |             |                                                    | 201-43101-126- | \$ 41.23           |
|             |                              | FED93026       |                                                       |             | General Government Buildings and<br>Plant          | 225-41940-101- | \$ 19.92           |
|             |                              | FED93026       |                                                       |             |                                                    | 225-41940-122- | \$ 8.06            |

Fund Name: All Funds

Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u> | <u>Vendor</u>            | <u>Check #</u>         | <u>Description</u>        | <u>Void</u> | <u>Account Name</u>                             | <u>F-A-O-P</u> | <u>Total</u>       |
|-------------|--------------------------|------------------------|---------------------------|-------------|-------------------------------------------------|----------------|--------------------|
|             |                          | FED93026               |                           |             |                                                 | 225-41940-126- | \$ 1.88            |
|             |                          | FED93026               |                           |             | Fire Administration                             | 225-42210-101- | \$ 49.73           |
|             |                          | FED93026               |                           |             |                                                 | 225-42210-122- | \$ 40.30           |
|             |                          | FED93026               |                           |             |                                                 | 225-42210-126- | \$ 9.43            |
|             |                          | FED93026               |                           |             | Administration                                  | 609-41401-101- | \$ 139.77          |
|             |                          | FED93026               |                           |             |                                                 | 609-41401-122- | \$ 69.15           |
|             |                          | FED93026               |                           |             |                                                 | 609-41401-126- | \$ 16.17           |
|             |                          | FED93026               |                           |             | General Government Buildings and Plant          | 609-41940-101- | \$ 79.70           |
|             |                          | FED93026               |                           |             |                                                 | 609-41940-122- | \$ 32.24           |
|             |                          | FED93026               |                           |             |                                                 | 609-41940-126- | \$ 7.54            |
|             |                          | FED93026               |                           |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 779.89          |
|             |                          | FED93026               |                           |             |                                                 | 609-49750-122- | \$ 437.69          |
|             |                          | FED93026               |                           |             |                                                 | 609-49750-126- | \$ 102.34          |
|             |                          | <b>Total For Check</b> | <b>FED93026</b>           |             |                                                 |                | <b>\$ 3,271.34</b> |
| 09/30/2026  | PERA                     | PERA93026              | Payroll Paid 9/30/26      | N           | Administration                                  | 100-41401-101- | \$ 223.81          |
|             |                          | PERA93026              |                           |             |                                                 | 100-41401-121- | \$ 258.24          |
|             |                          | PERA93026              |                           |             | Acct Payroll Adjustment                         | 100-41501-101- | \$(0.08)           |
|             |                          | PERA93026              |                           |             | General Government Buildings and Plant          | 100-41940-101- | \$ 25.61           |
|             |                          | PERA93026              |                           |             |                                                 | 100-41940-121- | \$ 29.55           |
|             |                          | PERA93026              |                           |             | Highways and Streets                            | 201-43101-101- | \$ 192.09          |
|             |                          | PERA93026              |                           |             |                                                 | 201-43101-121- | \$ 221.64          |
|             |                          | PERA93026              |                           |             | General Government Buildings and Plant          | 225-41940-101- | \$ 8.97            |
|             |                          | PERA93026              |                           |             |                                                 | 225-41940-121- | \$ 10.35           |
|             |                          | PERA93026              |                           |             | Administration                                  | 609-41401-101- | \$ 35.86           |
|             |                          | PERA93026              |                           |             |                                                 | 609-41401-121- | \$ 41.38           |
|             |                          | PERA93026              |                           |             | General Government Buildings and Plant          | 609-41940-101- | \$ 74.61           |
|             |                          | PERA93026              |                           |             |                                                 | 609-41940-121- | \$ 86.09           |
|             |                          | PERA93026              |                           |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 375.28          |
|             |                          | PERA93026              |                           |             |                                                 | 609-49750-121- | \$ 433.02          |
|             |                          | <b>Total For Check</b> | <b>PERA93026</b>          |             |                                                 |                | <b>\$ 2,016.42</b> |
| 09/30/2026  | MN Department of Revenue | STW93026               | State Withholding 9-30-26 | N           | Council/Town Board                              | 100-41110-101- | \$ 125.00          |
|             |                          | STW93026               |                           |             | Administration                                  | 100-41401-101- | \$ 246.70          |
|             |                          | STW93026               |                           |             | Acct Payroll Adjustment                         | 100-41501-101- | \$(0.03)           |

Fund Name: All Funds  
Date Range: 09/01/2026 To 09/30/2026

| <u>Date</u>               | <u>Vendor</u> | <u>Check #</u>  | <u>Description</u> | <u>Void</u> | <u>Account Name</u>                             | <u>F-A-O-P</u> | <u>Total</u>  |
|---------------------------|---------------|-----------------|--------------------|-------------|-------------------------------------------------|----------------|---------------|
|                           |               | STW93026        |                    |             | General Government Buildings and Plant          | 100-41940-101- | \$ 77.10      |
|                           |               | STW93026        |                    |             | Highways and Streets                            | 201-43101-101- | \$ 229.97     |
|                           |               | STW93026        |                    |             | General Government                              | 220-41001-101- | \$ 100.82     |
|                           |               | STW93026        |                    |             | General Government Buildings and Plant          | 225-41940-101- | \$ 13.12      |
|                           |               | STW93026        |                    |             | Administration                                  | 609-41401-101- | \$ 82.24      |
|                           |               | STW93026        |                    |             | General Government Buildings and Plant          | 609-41940-101- | \$ 52.46      |
|                           |               | STW93026        |                    |             | Liquor Store - Merchandise Purchases - Off-Sale | 609-49750-101- | \$ 418.42     |
|                           |               | Total For Check | STW93026           |             |                                                 |                | \$ 1,345.80   |
| Total For Selected Checks |               |                 |                    |             |                                                 |                | \$ 263,952.07 |



July 24, 2026

***Statement of Work - Audit Services - Special Purpose Framework***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated December 15, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Fifty Lakes ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2026.

Douglas P. Host is responsible for the performance of the audit engagement.

**Scope of audit services**

We will audit the financial statements of City of Fifty Lakes, which comprise the statement of balances arising from cash transactions and the statement of cash receipts, disbursements, and changes in cash fund balances for each major governmental fund, the aggregate remaining governmental fund information, each major proprietary fund, and the aggregate remaining proprietary fund information as presented in accordance with the Reporting and Publishing Requirements for City Audited Financial Statements for Cities under 2,500 in Population Reporting on the Cash or Regulatory Basis of Accounting as prescribed by the Minnesota Office of the State Auditor, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended December 31, 2026.

the statement of balances arising from cash transactions of each major governmental fund and the proprietary fund

statement of cash receipts, disbursements, and changes in cash fund balances for each major governmental fund

the budgetary comparison schedules

the statement of cash receipts, disbursements and changes in net cash position of the enterprise fund

the statement of cash flows - cash basis of the proprietary fund

We will also evaluate and report on the presentation of the following supplementary information accompanying the financial statements in relation to the financial statements as a whole:

The Liquor Fund statement of net position, statement of revenues, expenses, and changes in net position,

and statement of cash flows for the proprietary fund

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

4

Schedule of accounts receivable

Schedule of accounts payable

Schedule of capital assets

### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes
- Preparation of the supplementary information
- Preparation of depreciation schedules
- preparation of adjusting journal entries

### **Audit objectives**

The objectives of our audit are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with the Reporting and Publishing Requirements for City Audited Financial Statements for Cities under 2,500 in Population Reporting on the Cash or Regulatory Basis of Accounting as prescribed by the Minnesota Office of the State Auditor, a special purpose framework (regulatory basis), which is a basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). The effects on the financial statements of the variances between the regulatory basis of accounting and U.S. GAAP, although not reasonably determinable, are presumed to be material. 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We will also, as part of our audit, perform the procedures and provide the report required by the Minnesota Legal Compliance Guide for Cities.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of annual financial statements and that your annual report will be issued by March 31, 2027. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of the entity and its environment, including the system 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 the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control

relevant to the audit of the financial statements that we have identified during the audit.

- 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 the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Improper revenue recognition
- Lack of segregation of duties

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the regulatory basis of accounting. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements;

determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for including all informative disclosures that are appropriate for the regulatory basis of accounting. Those disclosures will include (a) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the of regulatory basis of accounting differs from U.S. GAAP; (b) informative disclosures similar to those required by U.S. GAAP; and (c) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are responsible 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, including monitoring ongoing activities and safeguarding assets. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations, and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

### **Responsibilities and limitations related to nonattest services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors' reports thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit

reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

### **Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

### **Fees**

Our best estimate of the professional fees for your December 31, 2026 audit is \$26,215.00 (\$24,500 for the regular audit and \$1,715 for the technology and support fee). We will however bill at our standard hourly rates less a 25% discount. If the amount of time and expenses is less than our estimate, we will only bill the city for the actual time and expenses incurred less a 25% discount. If the actual time and expenses are more

than our estimate, the costs will be higher than our estimate. Implementation of new standards and accounting assistance, if applicable, will be billed at our standard hourly rates less a 20% discount. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

**Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

**Changes in accounting and audit standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

**Response:**

This SOW correctly sets forth the understanding of City of Fifty Lakes.

**CLA**

CliftonLarsonAllen LLP

*Douglas P. Host*

Douglas P. Host, Principal

**SIGNED** 10/9/2026, 12:09:48 PM CDT

**Client**

City of Fifty Lakes

SIGN:

Gary Staples

DATE:

City of Fifty Lakes

SIGN:

Ann M. Raph

DATE:



# City of Fifty Lakes

## CITY COUNCIL PLANNING & ZONING REPORT – OCTOBER 13, 2026

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City Council,

The Planning Commission did not hold a meeting in September.

I will not be attending your upcoming City Council meeting and am out on vacation until 10/18/2026. Katie Kostohryz, Community Development Administrator, is filling in for me while I am away and can be reached at (218) 541-5510 or [katie.kostohryz@sourcewell-mn.gov](mailto:katie.kostohryz@sourcewell-mn.gov).

Thank you,

Bethany Soderlund  
Planning & Zoning Administrator  
Community Development Administrator - Sourcewell

Planning & Zoning Application Data (as of 9/25/2026):

| <b>APPLICATION</b>         | <b>2026</b> | <b>2025</b> | <b>2024</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Land Use Permits           | 50          | 47          | 47          | 52          | 51          | 63          |
| SSTS                       | 12          | 17          | 13          | 15          | 17          | 15          |
| Variances                  | 3           | 6           | 5           | 3           | 6           | 3           |
| Conditional Use Permits    | 0           | 4           | 2           | 0           | 1           | 1           |
| Interim Use Permits        | 0           | 1           | 2           | 0           | 1           | 0           |
| Subdivision/Plat           | 1           | 0           | 0           | 0           | 0           | 0           |
| Subdivision/Metes & Bounds | 4           | 4           | 0           | 5           | 6           | 7           |
| Boundary Line Adjustment   | 1           | 3           | 0           | 0           | 0           | 0           |
| Zoning Map Amendment       | 2           | 1           | 0           | 1           | 1           | 0           |
| Ordinance Amendments       | 0           | 3           | --          | --          | --          | --          |

Permits Approved in January:

- Shoreland Alteration Permit: Riprap per CWC SWCD plan: Less than 10 cu yards. 222280552; 40778 W Fox Lake Rd. Property owner: James and Kay Steinmetz.

Permits Approved in February:

- Shoreland Alteration Permit: ATF walk path for lake access. 22120505; 17451 N Mitchell Lake Rd. Property owner: Andrew Henagin.

Permits Approved in March:

- Shoreland Alteration Permit: Repair existing retaining wall and sand blanket. 22230536; 41113 E Fox Dr. Property owner: Joel and Brenda Alberts.
- Land Use Permit: Accessory Structure. 22240604; 17180 Hidden Lake Rd. Property owner: Bruce and Shawn Miller.
- Land Use and SSTS Permit. Dwelling, driveway, decks, and SSTS. 22320512; 39797 Majestic Rd. Property owner: Brett Reed and Sidney Lodge.

#### Permits Approved in April:

- Land Use Permit: Dwelling and Accessory Structure. 22270534; 15634 Co Rd 1, Unit 13. Property Owner: Derek & Andrea Delsing.
- Shoreland Alteration Permit: Establish view corridor and replace existing retaining wall. 22120541; 17626 Gilman Road. Property Owner: Michael Longtin.
- Land Use Permit: Accessory structure with no living quarters. 22130518; 17052 River Ln. Property Owner: Patrick Lehn.
- Shoreland Alteration Permit: Replace existing steps and retaining wall. 22240589; 41615 E Eagle Lake Rd. Property Owner: Dan Roline.
- Land Use Permit: Addition to existing dwelling and garage addition. 22240552; 17709 Emerald Dr. Property Owner: Dale and Susan Lang.
- Land Use Permit: Dwelling and attached garage/storage. 22270549; 40452 Old Co Rd 1. Property Owner: Patrick and Deborah Adas.
- Land Use Permit: 8x8 well head cover. 22250500; 40366 Co Rd 3. The City of Fifty Lakes.

#### Permits Approved in May:

- Land Use Permit: Dwelling with attached garage, driveway, and SSTS. 22230519; 16161 W. Eagle Lake Rd. Property Owners: Evan & James Hermodson.
- Land Use Permit: Accessory structure and patio. 22120541; 17626 Gilman Road. Property Owner: Michael Longtin.
- Land Use Permit: Widen Driveway. 22220598; 41299 Peninsula Rd. Property Owner: Jason Clifford.
- Land Use Permit: Addition to existing dwelling per variance. 22120553; 43327 Co Rd 136. Property Owner: Daniel & Melinda Hogan.
- Land Use Permit: Addition to existing dwelling per variance. 22130556; 16937 N Eagle Lake Rd. Property Owner: Mike and Mary Ford.

#### Permits Approved in June:

- Shoreland Alteration Permit: Replacement of existing stairs for lake access. 22120542; 17601 Gilman Rd. Property Owner: Perry & Lisa Fails.
- Land Use Permit: Accessory structure with no living quarters. 22120500; 17451 North Country Rd. Property Owner: Dan Wright
- Land Use Permit: Accessory Structure with no living quarters and front door stoop as approved by variance. 22240589; 41615 E Eagle Lake Rd. Property Owner: Daniel & Leslie Roline.

- Shoreland Alteration Permit: Replace existing stairs and walk path for lake access, retaining wall for rain garden, 8 cu yds. 22280612; 40172 S Fox Dr. Property Owner: Brian Determan.
- Land Use Permit: ATF addition to existing dwelling per approved variance. 22270599; 40821 Sunset View Ln. Property Owner: Ronald Sibley.
- Land Use Permit: 14x14 screen porch addition to existing dwelling. 22120537; 17139 N Mitchell Lake Rd. Property Owner: Lawrence & Brenda Rettenmaier.
- Land Use Permit: 12x12 deck and stairs to existing dwelling. 22270530; 15634 Co Rd 1, Unit 17. Property Owner: Dan Holmes

Permits approved in July:

- Land Use Permit: two story addition to existing dwelling. 22280607; 14090 W Fox Lake Ln. Property Owner: Dan Marvin.
- Land Use Permit: 30x30 Accessory Structure. 22280518; 14474 Grouse Ln. Property Owner: Doug Loon.
- Land Use Permit: 400 sq ft patio. 22280539; 40550 W Fox Lake Rd. Property Owner: Stephen & Susann Stenbeck.
- Shoreland Alteration Permit: View corridor, boardwalk for lake access, historic ice ridge removal. 22230519; 16161 W Eagle Lake Rd. Property Owner: Jim Hermodson.
- Land Use Permit: 64 x 40 dwelling with attached storage, driveway & aprons. 22360514; 16840 Buchite Rd. Property Owner: Brian & Angela Meyer.
- Land Use Permit: Replace decks (3 - 488 sq ft total). 22270590; 15396 Co Rd 1. Property Owner: Lucrecia Rawson.
- Land Use Permit and Shoreland Alteration Permit: LUP - Replace existing three season porch SAP - Replace existing stairs and retaining walls; riprap maintenance - No vegetation removal. 22280606; 14082 W. Fox Ln. Property Owner: Greg Hupperts.

Permits approved in August:

- Land Use Permit: 12 x 24 deck. 22150511; 43863 Kego Lake Rd. Property Owner: Roy & Delores Srp.
- Shoreland Alteration Permit: For the construction of retaining walls (1 located in the SLZ and two in the RLZ) and dirt moving of up to 10 cubic yards. 22120505; 17541 N Mitchell Lake Rd. Property Owner: Anthony & Jennifer Taschner.
- Land Use Permit: For the construction of a Water Oriented Accessory Structure. 22120537; 17139 N Mitchell Lake Rd. Property Owner: Lawrence & Brenda Rettenmaier.

- Land Use Permit: 24 x 40 accessory structure. 22250507; TBD Buchite Rd. Property Owner: John & Alice Anderson.
- Land Use Permit: Remodel/addition and garage to existing dwelling. 22310511; 12401 Northgate Ln. Property owner: John & Alice Rhodes.
- Land Use Permit: Replacement/construction of a legal non-conforming water oriented accessory structure and the demolition/removal of abandoned fish cleaning house. 22130542; 17111 N Eagle Lake Rd.
- Land Use Permit: 10 x 20 deck. 22270512; 15634 Co Rd 1 – Lot 35. Property Owner: Alan & Cathy Jorgensen.
- SSTS: Installation of a conforming septic system. 22310536; 11959 Northgate Ln. Property Owner: Sigurd & Elsiemae Anderson.

Permits approved in September (as of 9/25/2026):

- Land Use Permit: 10 x 16 deck. 22270516; 15634 Co Rd 1 – Lot 31. Property Owner: Nicholas & Joyce Schwartz.
- Land Use Permit: Demolition permit. 22310552; 12477 Northgate Ln. Property Owner: Fink Living Trust.
- Land Use Permit: SSTS & Dwelling with attached garage and patios. 22310552; 12477 Northgate Ln. Property Owner: Fink Living Trust
- Land Use Permit: 14x18.5 addition to existing dwelling. 22240543; 17594 Emerald Ln. Property Owner: John & Rhonda Baskfield.
- Land Use Permit: SSTS & Dwelling with attached storage (shouse). 22240665; TBD Shamrock Ln. Property Owner: Ken Preiner.
- SSTS: Installation of a conforming septic system. 22310511; 12401 Northgate Ln. Property Owner: John & Alice Rhodes
- Land Use Permit: Construction/replacement of a dwelling and covered porch. 22220551; 40941 Peninsula Rd. Property Owner: Andrea & Kent Murray
- Installation of a conforming septic system. 22280649; 14496 Grouse Ln. Property Owner: Tom Stovern.
- Land Use Permit: SSTS & Dwelling with attached garage and porches. 22360538; TBD Cranberry Dr. Property Owner: Toni Buchite.

## **Crow Wing County Emergency Management**

### **Executive Summary: Unified Annual Outdoor Warning Siren Maintenance Initiative**

#### **Purpose**

Crow Wing County Emergency Management is implementing a unified, countywide Outdoor Warning Siren Maintenance Initiative to ensure consistent reliability, standardized service quality, and improved readiness across all cities and townships. This initiative establishes a single maintenance contract administered by the County, with participating jurisdictions reimbursing costs based on their number of sirens.

#### **Background**

Recent events—including the June 12, 2024 EF-2 tornado and the Flanders Wildfire on May 16<sup>th</sup>, 2026—demonstrated the critical importance of reliable outdoor warning sirens. Multiple siren activations occurred during rapidly evolving weather conditions, supporting emergency response, public alerting, and situational awareness amid widespread damage, power outages, and communication challenges.

To strengthen system reliability, Crow Wing County issued a RFP for certified Federal Signal maintenance. Emergency Communications Systems (ECS) was selected on June 9, 2026 as the vendor.

#### **Program Overview**

The County will serve as the contract holder, providing centralized scheduling, quality assurance, reporting management, and consistent maintenance standards. Participating jurisdictions will benefit from uniform pricing, coordinated maintenance cycles, and comprehensive system documentation.

Annual maintenance includes:

- Inspection of electrical/mechanical components and grounding systems
- Motor and rotator evaluation
- Greasing and mechanical adjustments
- Sensor, power, and battery system checks
- Controller and communication system verification
- Manual activation testing

A one-time countywide siren inventory will be completed by May 15, 2027.

## Vendor Service Schedule

- Annual maintenance will occur each February–May
- All work completed by May 15 each year
- Maintenance is conducted as one continuous project to improve efficiency

## Cost Structure

The per-siren rate is based on the total number of sirens countywide:

- 1–24 sirens: \$700 per siren
- 25–44 sirens: \$600 per siren
- 45+ sirens: \$575 per siren

Applicable July 1, 2026 – June 30, 2028.

Additional materials or non-routine repairs are billed separately with prior County and participating jurisdiction approval.

## Jurisdiction Responsibilities

- Participate in the county-managed maintenance program
- Provide accurate inventory and site access information
- Review reports and address jurisdiction-specific issues
- Reimburse annual maintenance costs within 60 days of invoicing

## Benefits for Cities and Townships

- Improved warning system reliability and public safety
- Standardized, professionally certified maintenance
- Cost savings through unified contracting
- Comprehensive reporting and documented system status
- Enhanced regional readiness demonstrated by lessons learned from the June 12 tornado response

## Recommendation

City councils and township boards are encouraged to formally participate in the unified Outdoor Warning Siren Maintenance Program to ensure consistent, reliable, and professionally supported life-safety infrastructure across Crow Wing County.

**CITY OF FIFTY LAKES MUNICIPAL LIQUOR STORE**  
**2026 PROFIT AND LOSS REPORT**  
(unaudited)

|                                     | January-26 |        | February-26 |        | Mar-26     |        | Apr-26     |        | May-26    |        | Jun-26     |        | Jul-26     |        | Aug-26     |        | Sep-26    |        | 2026 YTD   |        |
|-------------------------------------|------------|--------|-------------|--------|------------|--------|------------|--------|-----------|--------|------------|--------|------------|--------|------------|--------|-----------|--------|------------|--------|
| <b>RECEIPTS:</b>                    |            |        |             |        |            |        |            |        |           |        |            |        |            |        |            |        |           |        |            |        |
| Receipts from Off Sales             | 5,845.61   | 11.4%  | 5,831.80    | 13.5%  | 6,130.10   | 12.9%  | 6,469.47   | 12.5%  | 14,447.00 | 15.9%  | 13,845.98  | 11.5%  | 22,924.74  | 19.3%  | 17,474.98  | 15.2%  | 85,552.66 | 90.4%  | 178,522.34 | 24.3%  |
| Receipts from On Sales              | 42,785.26  | 83.7%  | 33,635.74   | 78.1%  | 39,551.45  | 83.1%  | 41,839.33  | 80.7%  | 74,071.26 |        | 103,537.63 | 85.7%  | 95,201.17  | 80.0%  | 89,653.60  | 77.9%  | 5,542.13  | 5.9%   | 525,817.57 | 71.7%  |
| Receipts from Machines              | 668.92     | 1.3%   | 384.76      | 0.9%   | 515.43     | 1.1%   | 515.79     | 1.0%   | 596.62    | 0.7%   | 378.77     | 0.3%   | 816.47     | 0.7%   | 334.17     | 0.3%   | 347.14    | 0.4%   | 4,558.07   | 0.6%   |
| Rent from pulltaps                  | 1,839.47   | 3.6%   | 3,197.19    | 7.4%   | 1,384.29   | 2.9%   | 3,036.23   | 5.9%   | 1,644.27  | 1.8%   | 3,093.29   | 2.6%   | 0.00       | 0.0%   | 7,558.78   | 6.6%   | 3,217.65  | 3.4%   | 24,971.17  | 3.4%   |
| Total Sales                         | 51,139.26  | 100.0% | 43,049.49   | 100.0% | 47,581.27  | 100.0% | 51,860.82  | 100.0% | 90,759.15 | 100.0% | 120,855.67 | 100.0% | 118,942.38 | 100.0% | 115,021.53 | 100.0% | 94,659.58 | 100.0% | 733,869.15 | 100.0% |
| Beginning inventory                 | 42,923.77  |        | 42,483.46   |        | 40,655.91  |        | 41,384.54  |        | 42,326.79 |        | 42,659.09  |        | 41,695.38  |        | 42,949.57  |        | 42,339.42 |        | 42,923.77  |        |
| Purchases                           | 20,219.11  |        | 17,117.13   |        | 17,886.77  |        | 23,323.50  |        | 40,697.63 |        | 40,008.90  |        | 51,907.26  |        | 46,414.63  |        | 44,652.17 |        | 302,227.10 |        |
| Total                               | 63,142.88  |        | 59,600.59   |        | 58,542.68  |        | 64,708.04  |        | 83,024.42 |        | 82,667.99  |        | 93,602.64  |        | 89,364.20  |        | 86,991.59 |        | 345,150.87 |        |
| Ending Inventory                    | 42,483.46  |        | 40,655.91   |        | 41,384.54  |        | 42,326.79  |        | 42,659.09 |        | 41,695.38  |        | 42,949.57  |        | 42,339.42  |        | 45,351.58 |        | 45,351.58  |        |
| Subtotal                            | 20,659.42  |        | 18,944.68   |        | 17,158.14  |        | 22,381.25  |        | 40,365.33 |        | 40,972.61  |        | 50,653.07  |        | 47,024.78  |        | 41,640.01 |        | 299,799.29 |        |
| Sales & Use Tax                     | 4,081.00   | 8.0%   | 3,291.00    | 7.6%   | 3,853.00   | 8.1%   | 3,971.00   | 7.7%   | 7,425.00  | 8.2%   | 7,810.00   | 6.5%   | 9,662.00   | 8.1%   | 8,717.00   | 7.6%   | 7,440.00  | 7.9%   | 11,225.16  |        |
| Cost of Sales                       | 24,740.42  | 48.4%  | 22,235.68   | 51.7%  | 21,011.14  | 44.2%  | 26,352.25  | 50.8%  | 47,790.33 | 52.7%  | 48,782.61  | 40.4%  | 60,315.07  | 50.7%  | 55,741.78  | 48.5%  | 49,080.01 | 51.8%  | 356,049.29 | 48.5%  |
| Gross Profit                        | 26,398.84  | 51.6%  | 20,813.81   | 48.3%  | 26,570.13  | 55.8%  | 25,508.57  | 49.2%  | 42,968.82 | 47.3%  | 72,073.06  | 59.6%  | 58,627.31  | 49.3%  | 59,279.75  | 51.5%  | 45,579.57 | 48.2%  | 377,819.86 | 51.5%  |
| <b>OPERATING EXPENSES</b>           |            |        |             |        |            |        |            |        |           |        |            |        |            |        |            |        |           |        |            |        |
| Salaries and wages - liquor         | 14,365.95  | 28.1%  | 11,128.88   | 25.9%  | 11,998.03  | 25.2%  | 11,282.00  | 21.8%  | 16,243.19 | 17.9%  | 15,666.77  | 13.0%  | 19,250.03  | 16.2%  | 17,331.55  | 15.1%  | 15,399.85 | 16.3%  | 132,666.25 | 18.1%  |
| Salaries and wages - administrative | 2,239.40   | 4.4%   | 2,031.90    | 4.7%   | 2,211.29   | 4.6%   | 2,411.71   | 4.7%   | 2,287.02  | 2.5%   | 2,458.16   | 2.0%   | 2,222.67   | 1.9%   | 2,273.99   | 2.0%   | 2,234.98  | 2.4%   | 20,371.12  | 2.8%   |
| Salaries and wages - maintenance    | 1,005.20   | 2.0%   | 908.02      | 2.1%   | 1,005.19   | 2.1%   | 1,035.00   | 2.0%   | 985.05    | 1.1%   | 1,035.00   | 0.9%   | 1,084.93   | 0.9%   | 985.05     | 0.9%   | 1,073.75  | 1.1%   | 9,117.19   | 1.2%   |
| Payroll taxes (FICA & Med)          | 1,353.21   | 2.6%   | 1,081.04    | 2.5%   | 1,169.01   | 2.5%   | 1,131.78   | 2.2%   | 1,498.58  | 1.7%   | 1,472.02   | 1.2%   | 1,732.34   | 1.5%   | 1,581.74   | 1.4%   | 1,437.59  | 1.5%   | 12,458.31  | 1.7%   |
| Employer Pera contributions         | 1,241.46   | 2.4%   | 1,012.51    | 2.4%   | 1,058.76   | 2.2%   | 995.10     | 1.9%   | 1,555.19  | 1.7%   | 1,162.09   | 1.0%   | 1,318.11   | 1.1%   | 1,178.18   | 1.0%   | 1,138.14  | 0.0%   | 9,521.40   | 1.3%   |
| Employer Health & Dental Insurance  |            | 0.0%   |             | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   |            | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 0.00       | 0.0%   |
| Unemployment benefit payments       |            | 0.0%   | 1,614.92    | 3.8%   |            | 0.0%   |            | 0.0%   | 5,280.14  | 5.8%   |            | 0.0%   |            | 0.0%   | 3633.57    | 3.2%   |           | 0.0%   | 10,528.63  | 1.4%   |
| PFML expense                        |            | 0.0%   |             | 0.0%   |            | 0.0%   | 178.23     | 0.3%   |           | 0.0%   |            | 0.0%   | 234.58     | 0.2%   |            | 0.0%   |           | 0.0%   | 412.81     | 0.1%   |
| Compensated absences                |            | 0.0%   |             | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   |            | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 0.00       | 0.0%   |
| Salaries & benefits                 | 20,205.22  | 39.5%  | 17,777.27   | 41.3%  | 17,442.26  | 36.7%  | 17,033.82  | 32.8%  | 27,850.17 | 30.7%  | 21,794.04  | 18.0%  | 25,842.66  | 21.7%  | 26,984.08  | 23.5%  | 21,284.31 | 22.5%  | 196,213.85 | 26.7%  |
| Dues & subscriptions                | 290.00     | 0.6%   | 290.00      | 0.7%   | 545.38     | 1.1%   | 512.33     | 1.0%   | 1,044.11  | 1.2%   | 1,801.58   | 1.5%   | 971.12     | 0.8%   | 290.00     | 0.3%   | 465.00    | 0.5%   | 6,209.52   | 0.8%   |
| Credit card fees                    | 245.00     | 0.5%   |             | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   |            | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 245.00     | 0.0%   |
| Telephone / Cell                    | 111.39     | 0.2%   | 111.39      | 0.3%   | 119.19     | 0.3%   | 111.19     | 0.2%   | 111.19    | 0.1%   | 111.81     | 0.1%   | 111.81     | 0.1%   | 111.81     | 0.1%   | 112.87    | 0.1%   | 1,012.65   | 0.1%   |
| Television/ IT services             | 402.50     | 0.8%   | 344.50      | 0.8%   | 344.50     | 0.7%   | 387.00     | 0.7%   | 344.50    | 0.4%   | 344.50     | 0.3%   | 344.50     | 0.3%   | 344.50     | 0.3%   | 344.50    | 0.4%   | 3,201.00   | 0.4%   |
| Freight                             | 212.87     | 0.4%   | 117.68      | 0.3%   | 124.45     | 0.3%   | 273.68     | 0.5%   | 200.47    | 0.2%   | 226.46     | 0.2%   | 283.21     | 0.2%   | 293.96     | 0.3%   | 359.67    | 0.4%   | 2,092.45   | 0.3%   |
| Advertising/Entertainment           | 905.20     | 1.8%   | 1,045.00    | 2.4%   | 668.70     | 1.4%   | 420.00     | 0.8%   | 375.00    | 0.4%   | 3,400.00   | 2.8%   | 2,730.00   | 2.3%   | 1,899.00   | 1.7%   | 2,564.30  | 2.7%   | 14,007.20  | 1.9%   |
| Electricity                         | 1,280.03   | 2.5%   | 993.62      | 2.3%   | 753.44     | 1.6%   | 586.11     | 1.1%   | 586.11    | 0.6%   | 475.88     | 0.4%   | 669.45     | 0.6%   | 887.61     | 0.8%   | 633.59    | 0.7%   | 6,865.84   | 0.9%   |
| Natural Gas                         | 492.72     | 1.0%   | 539.84      | 1.3%   | 289.95     | 0.6%   | 148.54     | 0.3%   | 85.95     | 0.1%   | 80.04      | 0.1%   | 55.75      | 0.0%   | 54.12      | 0.0%   | 61.48     | 0.1%   | 1,808.39   | 0.2%   |
| Trash Removal                       |            | 0.0%   | 207.47      | 0.5%   | 207.47     | 0.4%   | 414.94     | 0.8%   | 231.87    | 0.3%   | 463.74     | 0.4%   |            | 0.0%   | 231.87     | 0.2%   | 231.87    | 0.2%   | 1,989.23   | 0.3%   |
| Laundry Service                     | 345.63     | 0.7%   | 345.63      | 0.8%   | 358.50     | 0.8%   | 358.50     | 0.7%   | 358.50    | 0.4%   | 362.80     | 0.3%   | 244.26     | 0.2%   | 244.26     | 0.2%   | 244.26    | 0.3%   | 2,862.14   | 0.4%   |
| Repair & Maintenance                | 3,202.56   | 6.3%   | 4,166.07    | 9.7%   | 1,300.59   | 2.7%   | 2,873.17   | 5.5%   | 0.00      | 0.0%   | 296.49     | 0.2%   | 1,830.96   | 1.5%   | 0.00       | 0.0%   | 415.37    | 0.4%   | 14,085.21  | 1.9%   |
| Supplies & minor equipment          | 298.54     | 0.6%   | 459.73      | 1.1%   | 1,043.06   | 2.2%   | 562.81     | 1.1%   | 818.22    | 0.9%   | 227.53     | 0.2%   | 141.04     | 0.1%   | 794.84     | 0.7%   | 911.44    | 1.0%   | 5,257.21   | 0.7%   |
| Cleaning Service/Supplies           | 1,813.16   | 3.5%   | 1,647.91    | 3.8%   | 1,739.65   | 3.7%   | 1,192.28   | 2.3%   | 731.73    |        | 1,411.91   |        | 620.12     |        | 1,317.03   |        | 3,212.01  |        |            |        |
| Education & seminars                | 300.00     | 0.6%   |             | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   |            | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 300.00     | 0.0%   |
| Travel, lodging & meal expenses     | 23.80      | 0.0%   | 39.15       | 0.1%   |            | 0.0%   | 7.22       | 0.0%   | 31.90     | 0.0%   |            | 0.0%   | 34.80      | 0.0%   |            | 0.0%   | 34.80     | 0.0%   | 171.67     | 0.0%   |
| Professional services               | 819.00     | 1.6%   | 88.00       | 0.2%   |            | 0.0%   | 88.00      | 0.2%   |           | 0.0%   |            | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 995.00     | 0.1%   |
| Miscellaneous                       | 23.04      | 0.0%   | 43.71       | 0.1%   | 82.10      | 0.2%   | 141.16     | 0.3%   | 82.10     | 0.1%   | 82.10      | 0.1%   | 23.04      | 0.0%   | 82.10      | 0.1%   | 82.10     | 0.1%   | 641.45     | 0.1%   |
| Insurance                           | 920.40     | 1.8%   | 920.40      | 2.1%   | 920.40     | 1.9%   | 920.40     | 1.8%   | 920.40    | 1.0%   | 920.40     | 0.8%   | 920.40     | 0.8%   | 920.40     | 0.8%   |           | 0.0%   | 7,363.20   | 1.0%   |
| Depreciation expense                | 1,774.53   | 3.5%   | 1,774.53    | 4.1%   | 1,774.53   | 3.7%   | 1,774.53   | 3.4%   | 1,774.53  | 2.0%   | 1,744.53   | 1.4%   | 1,744.53   | 1.5%   | 1,744.53   |        |           | 0.0%   | 14,106.24  | 1.9%   |
| Total operating expenses            | 33,665.59  | 65.8%  | 30,911.90   | 71.8%  | 27,714.19  | 58.2%  | 27,805.68  | 53.6%  | 35,546.75 | 39.2%  | 33,743.61  | 27.9%  | 36,567.65  | 30.7%  | 36,200.11  | 31.5%  | 30,957.57 | 32.7%  | 293,113.05 | 39.9%  |
| Operating income (loss)             | (7,266.75) | -14.2% | (10,098.09) | -23.5% | (1,144.06) | -2.4%  | (2,297.11) | -4.4%  | 7,422.07  | 8.2%   | 38,329.45  | 31.7%  | 22,059.66  | 18.5%  | 23,079.64  | 20.1%  | 14,622.00 | 15.4%  | 84,706.81  | 11.5%  |
| Other receipts (Solar Reimburse)    |            | 0.0%   |             | 0.0%   |            | 0.0%   |            | 0.0%   |           | 0.0%   | 22,048.41  | 18.2%  | 0.00       | 0.0%   | 0.00       | 0.0%   |           | 0.0%   | 22,048.41  | 3.0%   |
| Interest expense (income)           | 64.14      | 0.1%   | 64.14       | 0.1%   | 64.14      | 0.1%   | 64.15      | 0.1%   | 64.15     | 0.1%   | 64.15      | 0.1%   | 64.15      | 0.1%   | 64.15      | 0.1%   | 64.15     | 0.1%   | 577.32     | 0.1%   |
| Loss on disposal of capital asset   |            |        |             |        |            |        |            |        |           |        |            |        |            |        |            |        |           | 0.00   | 0.0%       |        |
| Net profit (loss)                   | (7,330.89) | -14.3% | (10,162.23) | -23.6% | (1,208.20) | -2.5%  | (2,361.26) | -4.6%  | 7,357.92  | 8.1%   | 16,216.89  | 13.4%  | 21,995.51  | 18.5%  | 23,015.49  | 20.0%  | 14,557.85 | 15.4%  | 62,081.08  | 8.5%   |

**INVENTORY PURCHASES**

|                            |           |           |           |           |           |           |           |           |           |            |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Liquor                     | 3,590.61  | 2,572.63  | 4,500.38  | 4,786.68  | 7,474.12  | 8,153.52  | 7,118.45  | 12,986.50 | 5,568.76  | 56,751.65  |
| Beer                       | 5,445.76  | 6,337.88  | 5,229.90  | 4,927.50  | 17,764.83 | 15,664.36 | 18,883.92 | 12,679.15 | 14,708.51 | 101,641.81 |
| Wine                       | 386.73    | 345.46    | 476.73    | 472.73    | 172.73    | 384.00    | 108.00    | 705.54    | 550.90    | 3,602.82   |
| Soft Drinks                | 882.90    | 773.62    | 1,419.06  | 971.57    | 1,178.22  | 2,453.54  | 1,607.72  | 2,482.29  | 712.77    | 12,481.69  |
| Bar Supplies               | 974.14    | 461.58    | 603.31    | 688.85    | 1,016.27  | 1,229.60  | 1,403.25  | 1,177.22  | 2,297.43  | 9,851.65   |
| Tobacco                    | 686.57    | 705.26    | 774.45    | 648.83    | 1,476.87  | 1,301.17  | 2,289.08  | 1,410.31  | 972.06    | 10,264.60  |
| Food                       | 5,000.40  | 5,761.65  | 4,043.49  | 6,456.34  | 11,263.19 | 9,671.35  | 15,768.24 | 13,509.49 | 16,136.70 | 87,610.85  |
| Misc Merchandise, Clothing | 3,252.00  | 159.05    | 839.45    | 4,371.00  | 351.40    | 1,151.36  | 4,728.60  | 1,464.13  | 3,705.04  | 20,022.03  |
| Total inventory purchases  | 20,219.11 | 17,117.13 | 17,886.77 | 23,323.50 | 40,697.63 | 40,008.90 | 51,907.26 | 46,414.63 | 44,652.17 | 302,227.10 |

**CITY OF FIFTY LAKES MUNICIPAL LIQUOR STORE  
2025 PROFIT AND LOSS REPORT**

(unaudited)

|                                     | January-25        |               | February-25       |               | Mar-25            |               | Apr-25            |               | May-25           |               | Jun-25            |               | Jul-25            |               | Aug-25            |               | Sep-25           |               |
|-------------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|------------------|---------------|
| <b>RECEIPTS:</b>                    |                   |               |                   |               |                   |               |                   |               |                  |               |                   |               |                   |               |                   |               |                  |               |
| Receipts from Off Sales             | 3,410.47          | 8.7%          | 3,691.73          | 9.4%          | 4,793.71          | 9.9%          | 6,015.52          | 12.7%         | 14,022.39        | 17.4%         | 14,328.50         | 14.2%         | 20,984.27         | 17.9%         | 19,583.42         | 19.1%         | 9,924.38         | 13.4%         |
| Receipts from On Sales              | 33,889.47         | 86.6%         | 33,245.37         | 84.4%         | 41,347.42         | 85.7%         | 37,830.69         | 79.6%         | 66,260.86        |               | 79,302.48         | 78.4%         | 91,324.24         | 77.9%         | 78,107.93         | 76.1%         | 57,953.55        | 78.1%         |
| Receipts from Machines              | 439.83            | 1.1%          | 504.70            | 1.3%          | 368.98            | 0.8%          | 728.54            | 1.5%          | 213.15           | 0.3%          | 447.53            | 0.4%          | 947.10            | 0.8%          | 434.85            | 0.4%          | 584.88           | 0.8%          |
| Rent from FLFRA                     | 1,376.40          | 3.5%          | 1,936.98          | 4.9%          | 1,713.89          | 3.6%          | 2,964.27          | 6.2%          |                  | 0.0%          | 7,042.73          | 7.0%          | 3,925.36          | 3.3%          | 4,517.80          | 4.4%          | 5,732.25         | 7.7%          |
| <b>Total Sales</b>                  | <b>39,116.17</b>  | <b>100.0%</b> | <b>39,378.78</b>  | <b>100.0%</b> | <b>48,224.00</b>  | <b>100.0%</b> | <b>47,539.02</b>  | <b>100.0%</b> | <b>80,496.40</b> | <b>100.0%</b> | <b>101,121.24</b> | <b>100.0%</b> | <b>117,180.97</b> | <b>100.0%</b> | <b>102,644.00</b> | <b>100.0%</b> | <b>74,195.06</b> | <b>100.0%</b> |
| Beginning inventory                 | 48,084.00         |               | 44,218.04         |               | 45,948.06         |               | 50,847.24         |               | 51,597.32        |               | 52,578.86         |               | 59,747.83         |               | 57,859.44         |               | 51,996.21        |               |
| Purchases                           | 12,196.18         |               | 16,120.10         |               | 21,940.92         |               | 22,348.11         |               | 36,083.94        |               | 48,035.57         |               | 44,516.58         |               | 33,597.55         |               | 26,222.94        |               |
| <b>Total</b>                        | <b>60,280.18</b>  |               | <b>60,338.14</b>  |               | <b>67,888.98</b>  |               | <b>73,195.35</b>  |               | <b>87,681.26</b> |               | <b>100,614.43</b> |               | <b>104,264.41</b> |               | <b>91,456.99</b>  |               | <b>78,219.15</b> |               |
| Ending Inventory                    | 44,218.04         |               | 45,948.06         |               | 50,847.24         |               | 51,597.32         |               | 52,578.86        |               | 59,747.83         |               | 57,859.44         |               | 51,996.21         |               | 52,609.01        |               |
| <b>Subtotal</b>                     | <b>16,062.14</b>  |               | <b>14,390.08</b>  |               | <b>17,041.74</b>  |               | <b>21,598.03</b>  |               | <b>35,102.40</b> |               | <b>40,866.60</b>  |               | <b>46,404.97</b>  |               | <b>39,460.78</b>  |               | <b>25,610.14</b> |               |
| Sales & Use Tax                     | 3,075.00          | 7.9%          | 2,979.00          | 7.6%          | 3,767.00          | 7.8%          | 3,596.00          | 7.6%          | 6,488.00         | 8.1%          | 6,645.00          | 6.6%          | 8,863.92          | 7.6%          | 7,950.01          | 7.7%          | 5,572.16         | 7.5%          |
| <b>Cost of Sales</b>                | <b>19,137.14</b>  | <b>48.9%</b>  | <b>17,369.08</b>  | <b>44.1%</b>  | <b>20,808.74</b>  | <b>43.2%</b>  | <b>25,194.03</b>  | <b>53.0%</b>  | <b>41,590.40</b> | <b>51.7%</b>  | <b>47,511.60</b>  | <b>47.0%</b>  | <b>55,268.89</b>  | <b>47.2%</b>  | <b>47,410.79</b>  | <b>46.2%</b>  | <b>31,182.30</b> | <b>42.0%</b>  |
| <b>Gross Profit</b>                 | <b>19,979.03</b>  | <b>51.1%</b>  | <b>22,009.70</b>  | <b>55.9%</b>  | <b>27,415.26</b>  | <b>56.8%</b>  | <b>22,344.99</b>  | <b>47.0%</b>  | <b>38,906.00</b> | <b>48.3%</b>  | <b>53,609.64</b>  | <b>53.0%</b>  | <b>61,912.08</b>  | <b>52.8%</b>  | <b>55,233.21</b>  | <b>53.8%</b>  | <b>43,012.76</b> | <b>58.0%</b>  |
| <b>OPERATING EXPENSES</b>           |                   |               |                   |               |                   |               |                   |               |                  |               |                   |               |                   |               |                   |               |                  |               |
| Salaries and wages - liquor         | 12,439.02         | 31.8%         | 10,723.97         | 27.2%         | 13,197.97         | 27.4%         | 12,523.72         | 26.3%         | 14,925.50        | 18.5%         | 17,143.30         | 17.0%         | 19,124.80         | 16.3%         | 16,406.95         | 16.0%         | 15,201.89        | 20.5%         |
| Salaries and wages - administrative | 2,273.74          | 5.8%          | 1,514.07          | 3.8%          | 1,584.72          | 3.3%          | 1,783.21          | 3.8%          | 1,520.30         | 1.9%          | 1,732.94          | 1.7%          | 1,682.59          | 1.4%          | 1,467.95          | 1.4%          | 1,286.38         | 1.7%          |
| Salaries and wages - maintenance    | 668.01            | 1.7%          | 257.66            | 0.7%          | 203.84            | 0.4%          | 311.51            | 0.7%          | 256.46           | 0.3%          | 250.16            | 0.2%          | 633.01            | 0.5%          | 910.72            | 0.9%          | 957.12           | 1.3%          |
| Payroll taxes (FICA & Med)          | 1,524.35          | 3.9%          | 955.95            | 2.4%          | 1,057.31          | 2.2%          | 1,063.82          | 2.2%          | 1,246.81         | 1.5%          | 1,430.33          | 1.4%          | 1,615.79          | 1.4%          | 1,425.74          | 1.4%          | 1,294.15         | 1.7%          |
| Employer Pera contributions         | 1,112.15          | 2.8%          | 908.52            | 2.3%          | 874.03            | 1.8%          | 814.15            | 1.7%          | 854.92           | 1.1%          | 1,026.88          | 1.0%          | 1,036.41          | 0.9%          | 1,059.62          | 1.0%          | 1,185.92         | 1.1%          |
| Employer Health & Dental Insurance  |                   | 0.0%          |                   | 0.0%          | 874.58            | 1.8%          | 1,568.48          | 3.3%          | 768.20           | 1.0%          | 766.91            | 0.8%          | 790.48            | 0.7%          | 790.48            | 0.8%          | 790.48           | 0.0%          |
| Unemployment benefit payments       |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |
| Pension expense                     |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |
| Compensated absences                |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |
| <b>Salaries &amp; benefits</b>      | <b>18,017.27</b>  | <b>46.1%</b>  | <b>14,360.17</b>  | <b>36.5%</b>  | <b>17,792.45</b>  | <b>36.9%</b>  | <b>18,064.89</b>  | <b>38.0%</b>  | <b>19,572.19</b> | <b>24.3%</b>  | <b>22,350.52</b>  | <b>22.1%</b>  | <b>24,883.08</b>  | <b>21.2%</b>  | <b>22,061.46</b>  | <b>21.5%</b>  | <b>20,715.94</b> | <b>27.9%</b>  |
| Dues & subscriptions                |                   | 0.0%          | 295.00            | 0.7%          |                   | 0.0%          |                   | 0.0%          | 360.00           | 0.4%          | 1,091.33          | 1.1%          | 822.17            | 0.7%          | 497.08            | 0.5%          | 25.00            | 0.0%          |
| Credit card fees                    | 809.26            | 2.1%          | 521.66            | 1.3%          | 550.32            | 1.1%          | 672.84            | 1.4%          | 663.82           | 0.8%          | 1,667.82          | 1.6%          | 821.33            | 0.7%          | 1,960.69          | 1.9%          | 1,607.48         | 2.2%          |
| Telephone / Cell                    | 145.92            | 0.4%          | 145.92            | 0.4%          | 146.02            | 0.3%          | 146.02            | 0.3%          | 146.02           | 0.2%          | 145.82            | 0.1%          | 386.36            | 0.3%          | 424.00            | 0.4%          | 146.57           | 0.2%          |
| Television/ IT services             | 291.34            | 0.7%          | 362.50            | 0.9%          | 362.50            | 0.8%          | 441.25            | 0.9%          | 441.00           | 0.5%          | 449.00            | 0.4%          | 183.46            | 0.2%          | 145.82            | 0.1%          | 424.00           | 0.6%          |
| Freight                             | 109.45            | 0.3%          | 218.94            | 0.6%          | 153.38            | 0.3%          | 139.41            | 0.3%          | 211.39           | 0.3%          | 299.86            | 0.3%          | 202.82            | 0.2%          | 176.76            | 0.2%          | 209.37           | 0.3%          |
| Advertising/Entertainment           | 648.00            | 1.7%          | 1,070.28          | 2.7%          | 1,056.72          | 2.2%          | 875.00            | 1.8%          | 1,416.00         | 1.8%          | 5,041.00          | 5.0%          | 1,928.00          | 1.6%          | 519.00            | 0.5%          | 216.00           | 0.3%          |
| Electricity                         | 1,090.33          | 2.8%          | 1,174.81          | 3.0%          | 1,033.87          | 2.1%          | 1,135.64          | 2.4%          | 1,098.30         | 1.4%          | 1,418.32          | 1.4%          | 2,068.55          | 1.8%          | 2,220.27          | 2.2%          | 2,191.58         | 3.0%          |
| Natural Gas                         | 426.48            | 1.1%          |                   | 0.0%          | 1,016.58          | 2.1%          |                   | 0.0%          |                  | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          | 43.84            | 0.1%          |
| Trash Removal                       | 419.96            | 1.1%          | 207.47            | 0.5%          | 207.47            | 0.4%          | 207.47            | 0.4%          | 207.47           | 0.3%          | 376.86            | 0.4%          | 207.47            | 0.2%          | 207.47            | 0.2%          | 214.17           | 0.3%          |
| Laundry Service                     | 378.51            | 1.0%          | 378.51            | 1.0%          | 228.87            | 0.5%          | 311.02            | 0.7%          | 331.07           | 0.4%          | 331.07            | 0.3%          | 378.51            | 0.3%          | 709.58            | 0.7%          | 378.51           | 0.5%          |
| Repair & Maintenance                | 1,116.70          | 2.9%          | 999.00            | 2.5%          | 974.50            | 2.0%          | 2,497.91          | 5.3%          | 1,568.92         | 1.9%          | 237.07            | 0.2%          | 2,194.55          | 1.9%          | 410.00            | 0.4%          | 432.69           | 0.6%          |
| Supplies & minor equipment          | 569.65            | 1.5%          | 1,957.23          | 5.0%          | 1,288.32          | 2.7%          | 484.50            | 1.0%          | 166.39           | 0.2%          | 2,314.40          | 2.3%          |                   | 0.0%          | 391.95            | 0.4%          | 249.56           | 0.3%          |
| Education & seminars                |                   | 0.0%          |                   | 0.0%          | 190.00            | 0.4%          | 209.00            | 0.4%          |                  | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          | 20.00            | 0.0%          |
| Travel, lodging & meal expenses     | 16.08             | 0.0%          | 47.60             | 0.1%          |                   | 0.0%          | 465.34            | 1.0%          | 200.98           | 0.2%          | 61.60             | 0.1%          | 123.40            | 0.1%          | 47.60             | 0.0%          | 71.40            | 0.1%          |
| Professional services               | 1,441.13          | 3.7%          | 5,607.00          | 14.2%         | 3,065.50          | 6.4%          | 2,268.00          | 4.8%          | 2,799.95         | 3.5%          | 335.55            | 0.3%          | 3,208.01          | 2.7%          | 2,081.97          | 2.0%          | 1,535.48         | 2.1%          |
| Miscellaneous                       | 136.86            | 0.3%          | 23.04             | 0.1%          | 79.95             | 0.2%          | 79.95             | 0.2%          | 173.19           | 0.2%          | 79.95             | 0.1%          | 79.95             | 0.1%          | 79.95             | 0.1%          | 82.10            | 0.1%          |
| Insurance                           | 920.40            | 2.4%          | 920.40            | 2.3%          | 920.40            | 1.9%          | 920.40            | 1.9%          | 920.40           | 1.1%          | 920.40            | 0.9%          | 920.40            | 0.9%          | 920.40            | 0.9%          | 920.40           | 1.2%          |
| Depreciation expense                | 1,774.53          | 4.5%          | 1,774.53          | 4.5%          | 1,774.53          | 3.7%          | 1,774.53          | 3.7%          | 1,774.53         | 2.2%          | 1,774.53          | 1.8%          | 1,774.53          | 1.8%          | 1,774.53          | 1.8%          | 1,774.53         | 2.4%          |
| <b>Total operating expenses</b>     | <b>28,311.87</b>  | <b>72.4%</b>  | <b>30,064.06</b>  | <b>76.3%</b>  | <b>30,841.38</b>  | <b>64.0%</b>  | <b>30,693.17</b>  | <b>64.6%</b>  | <b>32,051.62</b> | <b>39.8%</b>  | <b>38,895.10</b>  | <b>38.5%</b>  | <b>40,182.59</b>  | <b>34.3%</b>  | <b>34,628.53</b>  | <b>33.7%</b>  | <b>31,258.62</b> | <b>42.1%</b>  |
| <b>Operating Income (loss)</b>      | <b>(8,332.84)</b> | <b>-21.3%</b> | <b>(8,054.36)</b> | <b>-20.5%</b> | <b>(3,426.12)</b> | <b>-7.1%</b>  | <b>(8,348.18)</b> | <b>-17.6%</b> | <b>6,854.38</b>  | <b>8.5%</b>   | <b>14,714.54</b>  | <b>14.6%</b>  | <b>21,729.49</b>  | <b>18.5%</b>  | <b>20,604.68</b>  | <b>20.1%</b>  | <b>11,754.14</b> | <b>15.8%</b>  |
| Other receipts (Lottery, Vendors)   |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          | 0.00              | 0.0%          |                   | 0.0%          |                   | 0.0%          |                  | 0.0%          |
| Interest expense (income)           | 64.14             | 0.2%          | 64.14             | 0.2%          | 64.14             | 0.1%          | 64.15             | 0.1%          | 64.15            | 0.1%          | 64.15             | 0.1%          | 64.15             | 0.1%          | 64.15             | 0.1%          | 64.15            | 0.1%          |
| Loss on disposal of capital asset   |                   |               |                   |               |                   |               |                   |               |                  |               |                   |               |                   |               |                   |               |                  |               |
| <b>Net profit (loss)</b>            | <b>(8,396.98)</b> | <b>-21.5%</b> | <b>(8,118.50)</b> | <b>-20.6%</b> | <b>(3,490.26)</b> | <b>-7.2%</b>  | <b>(8,412.33)</b> | <b>-17.7%</b> | <b>6,790.23</b>  | <b>8.4%</b>   | <b>14,650.39</b>  | <b>14.5%</b>  | <b>21,665.34</b>  | <b>18.5%</b>  | <b>20,540.53</b>  | <b>20.0%</b>  | <b>11,689.99</b> | <b>15.8%</b>  |

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46,918.41

**INVENTORY PURCHASES**

|                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Liquor                           | 3,480.46         | 2,974.20         | 7,923.41         | 3,836.81         | 7,959.42         | 12,051.65        | 8,688.11         | 3,787.08         | 4,903.50         |
| Beer                             | 2,946.28         | 4,465.53         | 7,212.90         | 9,245.19         | 16,348.40        | 14,133.21        | 18,194.70        | 14,038.73        | 7,067.78         |
| Wine                             | 400.00           | 0.00             | 366.67           | 550.67           | 233.34           | 617.34           | 333.34           | 748.52           | 502.67           |
| Soft Drinks                      | 0.00             | 875.65           | 655.95           | 840.95           | 671.45           | 2,406.75         | 1,810.30         | 712.90           | 897.15           |
| Bar Supplies                     | 937.90           | 318.91           | 124.50           | 1,069.56         | 457.58           | 1,537.06         | 1,679.09         | 1,800.44         | 1,529.60         |
| Tobacco                          | 659.32           | 157.37           | 244.76           | 517.31           | 1,694.13         | 1,213.78         | 969.74           | 2,020.70         | 1,285.08         |
| Food                             | 3,772.22         | 3,834.60         | 5,223.20         | 6,106.33         | 7,958.37         | 11,552.39        | 12,216.48        | 10,084.44        | 7,254.71         |
| Misc Merchandise, Clothing       | 0.00             | 3,493.84         | 189.53           | 181.29           | 761.25           | 4,523.39         | 624.82           | 404.74           | 2,782.45         |
| <b>Total inventory purchases</b> | <b>12,196.18</b> | <b>16,120.10</b> | <b>21,940.92</b> | <b>22,348.11</b> | <b>36,083.94</b> | <b>48,035.57</b> | <b>44,516.58</b> | <b>33,597.55</b> | <b>26,222.94</b> |

June 09, 2026

CITY OF FIFTY LAKES  
FIFTY LAKES MUNICIPAL LIQUOR STORE  
PO BOX 125  
FIFTY LAKES, MN 56448

Re: ATM Contract Breach  
TID: P328095

Dear Valued ATM Customer,

I have been instructed to take any and all steps necessary in order to obtain your compliance with the terms of the ATM Processing Agreement which your company entered into with Cardtronics USA on **8/18/2008**, contracted for a **60** month term with renewals and on 9/20/16 that term was extended for an additional 60-months with renewals that is currently set to expire on **8/18/2028**.

As you are aware, you entered into an ATM Processing Agreement with Cardtronics, pursuant to which Cardtronics agreed to provide processing for an ATM which you agreed to provide at your place of business. Pursuant to the Agreement with Cardtronics, you agreed that the ATM would be maintained with sufficient cash during all hours that your business location was open to the public. You also agreed that Cardtronics would be the exclusive processor for this ATM, and that you would not subscribe to any other data processing service, nor would you permit any other ATM to be located on the premises during the term of the Agreement.

Apparently, on **5/18/2026**, you ceased processing any ATM transactions through Cardtronics at your business premises.

Your actions constitute a breach of the Agreement, pursuant to which Cardtronics is entitled to recover its monetary damages. Based upon the transaction history of the ATM, below is the calculation which reflects the monetary damages that Cardtronics has or will sustain. At this point, Cardtronics is in a position to file a lawsuit against your company, seeking the full damages set forth below, plus accruing interest, and any attorney's fees and costs incurred.

**Damages:** Processing Revenue CATM would have earned **\$169.12** times 26 months 29 days of the Agreement, plus **\$ .00** in outstanding receivables for a total amount of **\$4,560.60**.

However, before filing the action, Cardtronics is willing to provide for you two options, either of which will alleviate the necessity for litigation and the expenditure of the substantial amounts that will necessarily be incurred in pursuing and, on your part, defending that litigation.

The first option, you to essentially buy out the Agreement by paying the amount of lost revenue, equally **\$4,560.60**, with that sum being paid by Credit Card, ACH Debit or cashier's check made payable to Cardtronics. Funds must be received in Cardtronics office within **10 calendar days** of the date of this letter. Upon receipt of those funds, you will be released of any further obligations under the breached Agreement.

The second option is for you to resume compliance under the Agreement by returning the processing of your ATM to Cardtronics platform and vaulting the ATM immediately and taking all other steps necessary to ensure that the ATM is available for use by your customers. If you elect this option, you must provide notification to me of your willingness to do so within **5 calendar days** of the date of this letter and, within those ten days, resume ATM operations. Also, with this second option, you must also agree to an Addendum to the ATM Processing Agreement extending the term of that Agreement for the period of time that you were non-compliant and not processing.

There is, of course, a third option, and that is for you to do nothing, essentially rejecting both of the other options. If I do not receive a response from you within **5 calendar days**, I will assume that you have elected the third option which is to do nothing and remain in breach of the Agreement. In that case, Cardtronics will file a legal action seeking all amounts set forth above, plus interest and any attorney's fees and costs that it is required to incur.

Please contact us via email and or telephone, all contact information is provided below. We look forward to hearing from you soon.

Sincerely,

**Loss Prevention Department**  
Katie Stukel (952-767-2021) Katie.Stukel@ncratleos.com  
**Service Issue: 1-832-308-4961**

**CC: Nicholas Demeropolis**  
**Counsel**  
Cardtronics USA, Inc

# 2026 City Finance Lab

## *Ready to build your city finance skills?*

Accounting and finance can be complex. From meeting state reporting requirements and processing payroll correctly to balancing budgets and investing for future projects, there's a lot to manage.

City Finance Lab is a one-day blended learning program designed specifically for Minnesota cities with populations of 2,500 or less. Through practical examples, hands-on exercises, and demonstrations, you'll build a strong foundation in the finance and accounting skills you need to support your city.



City Finance Lab is ideal for new clerks and finance staff in small cities, as well as experienced staff looking to refresh their skills. You'll leave with greater confidence in governmental accounting and a clearer understanding of your city's financial requirements.

### **By attending City Finance Lab, you will:**

- Understand the basics of fund accounting and how it applies to city finances
- Practice bank reconciliation to balance your accounts
- Understand key payroll responsibilities and why accuracy matters
- Review the steps involved in preparing for an audit
- Understand the city budgeting process and how to carry it out with confidence

This program has been approved for 2.0 experience points towards your [MCMC certification](#).  
[Visit MCFOA's website for more information.](#)

[View the full agenda.](#)

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## Format

Three online, on-demand courses will be available beginning Nov. 12. Complete them before the in-person session so you're ready to dive into practical examples, hands-on exercises, and demonstrations you can apply in your day-to-day work.

# Who should attend?

Clerks, treasurers, city staff providing reporting and accounting services for cities with populations fewer than 2,500.

## Dates & Locations

### Nov. 18 — St. Cloud

Courtyard by Marriott  
404 W St. Germain St.  
St. Cloud, MN 56301

Register for the St. Cloud City Finance Lab

### Nov. 19 — St. Paul

League of Minnesota Cities  
145 University Ave. W  
St. Paul, MN 55103

Register for the St. Paul City Finance Lab

## Fee

\$70

## Lodging

### St. Cloud

Courtyard by Marriott  
404 W St. Germain St.  
St. Cloud, MN 56301

*Claim a discounted room rate at the Courtyard by Marriott.*

### St. Paul

Drury Plaza Hotel St. Paul  
175 10th St. E  
St. Paul, MN 55101

*Claim a discounted room rate at the Drury Plaza Hotel St. Paul.*

*View the full agenda.*

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