



CITY COUNCIL AGENDA February 2, 2026, ~ 7:00 PM

Preliminary agenda; subject to change. The Council will set a final agenda at the meeting.

CALL THE MEETING TO ORDER

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA/CHANGES

APPROVAL OF MINUTES – January 20, 2026- pg.2-5

APPROVAL OF FINANCIAL REPORT – pg.6-12

DEPARTMENT REPORTS – pg.13-16

SCHEDULED/UNSCHEDULED GUESTS (limit 5 minutes each)

AGENDA ITEMS:

- 1. Emergency Apparatus Maintenance Invoice-pg.17-18**
- 2. CDS Engagement Letter-pg.19-27**
- 3. UCAP Invoice for Loan Administration-pg.28**
- 4. Banyon Invoice-pg.29**
- 5. Denison Drywall invoice from August-pg.30**
- 6. Recommendation from Liquor Committee -pg.31**

OLD BUSINESS

INFORMATIONAL ITEMS

- 1. Other Board and Committee Reports**
 - a. EDA Update –**
 - i. Next meeting on February 6th at 12:00 pm**
 - b. LPU Update**
 - i. Next meeting on February 17th at 4:00 pm**
 - c. Park Update –**
 - i. Next meeting on February 2nd at 4:30 pm**
 - d. Planning & Zoning Update -**
 - i. Next meeting on February 23rd 4:30 pm**

ANNOUNCEMENTS

- 1. City Hall will be CLOSED Monday February 16th to observe Presidents Day**
- 2. Next Council Meeting, TUESDAY February 17, 2026, at 7:00 p.m. in City Hall**

ADJOURN



CITY COUNCIL MINUTES January 20, 2026, ~ 7:00 PM

Council Present: Stephen A. Condon, Andrea Monson, Heather Hussong Reasoner, Jeff Paplow, and Brent Pavelko.

Council Absent: None

Others Present: Holly Rademacher – City Clerk, Roger Pohlman – Police Chief, Edith Behr- Police Officer, Chad Janssen, Matt Aden- Public Works Foreman, James Faggort, Justin Lessman- media online, Derek Schultz-online, Shelley Pohlman- online and Carol Schultz- online.

CALL THE MEETING TO ORDER – The meeting was called to order at 7:00 pm by Mayor Stephen A. Condon.

PLEDGE OF ALLEGIANCE

AGENDA CHANGES/APPROVE AGENDA- A motion to approve the agenda as presented made by **Hussong-Reasoner/Monson**. All in favor. Motion carried.

APPROVAL OF MINUTES- A motion to approve minutes from January 5, 2026, as presented, made by **Hussong-Reasoner/Paplow**. All in favor. Motion carried.

APPROVAL OF FINANCIAL REPORT – A motion to approve the financial report as presented for YTD through December 31, 2025 made by **Monson/Pavelko**. All in favor. Motion carried.

DEPARTMENT REPORTS – Department Reports were presented, no questions and/or concerns were noted.

SCHEDULED/UNSCHEDULED GUESTS (limit 5 minutes each) –

Unscheduled- *James Faggort addressed the council at the adjournment of the meeting. Mayor Condon stated that the unscheduled guest was past but would allow him couple minutes to talk. He started off by thanking the council for supporting the MN mayor letter. He is disappointed that some of the council members let their personal feelings get in the way of factual decision. Faggort stated what happens at the federal level is not Lakefield's job to handle. He supports the letter and believes if Lakefield does not support then many businesses will be leaving. Faggort addressed the council on the snow emergency ticket he received after the recent declaration of snow emergency. He stated that the plow did not complete curb to curb in front of his residents or across the street. He asked the council to dismiss his administrative ticket, or he will be going to court and challenging Lakefield ordinances. He feels the snow emergency is a ticket trap and that 1" of snow is ridiculous and goes against state statue. Pavelko tried to explain that state statues are guides for cities and that the declaration of snow emergency is due to the predicted amount of snow fall for the public works foreman does not have a crystal ball to tell him actual amount of snow fall. When declaring snow emergency, it helps the public works department work effectively and in a timely manner to have all vehicles and such of the road for snow removal.*

AGENDA ITEMS

- 1. Fire Department 2026 Officers Recommendation-** Fire Chief Baumann stated the officers were voted on at the first meeting of the year with no changes. A motion to approve 2026 service ambulance officers as listed made by **Pavelko/Monson** all in favor, motion carried.
 - a. Chief – Tim Baumann
 - b. Assistant Chief – Tanner McClain
 - c. Second Assistant Chief/Training Officer – Cody Poelaert
 - d. Secretary/Treasurer – Kyle Reasoner
 - e. SCBA/Equipment Officer – Ryan Timko
 - f. Safety Officer – Eric Kruger
- 2. Ambulance Service 2026 Officers Recommendation-** Kruger stated the officers were voted on at the first meeting of the year with no changes. A motion to approve 2026 fire department officers as listed made by **Pavelko/Monson** all in favor, motion carried.
 - a. Director – Elsie Kruger
 - b. Assistant/Training Officer – Katie Johnson

- c. Scheduling/Secretary – Desiree Zelinko
- d. Vehicle Maintenance – Alvin Schultz

3. **Heiman Invoice-** Bauman submitted an invoice from Heiman in the amount of \$5,097.39 for repairs completed on fire engine. Repairs completed included Removed and replaced gasket on high pressure manifold. Removed high pressure transfer valve. Inspected for damage saw broken O-ring, replaced O-ring cleaned and reinstalled. For foam pro confirmed that paddle wheel was the failed part of the system, then replaced with new paddle wheel. For Fix Mix, remove high pressure cone and inspect for damage. All looked good measure and found that the plunger was not in spec. Adjusted to set plunger to 16mm. Ran both systems to confirm operation. Rebuilt valve #2 and replace gauge. Removed and replaced auto drain, Replace O-ring on handle of valve. Removed and replaced drain. Removed and replaced swivel on hose reel. Flushed Tank with clean water. Removed and Replace foam tank float sensor. A motion to approve Heiman invoice in the amount of \$5,097.39 made by **Hussong-Reasoner/Monson** all in favor, motion carried.
4. **LFD Gambling License-** The Lakefield Fire Relief Association submitted off-site gambling application for the annual street dance fundraiser on the 18th of April at Lakefield VFW. A motion made by **Hussong-Reasoner/Pavelko** to approve the LG230 Minnesota Lawful Gambling application to conduct off-site gambling for the Lakefield Fire Department Relief Association on April 18, 2026, at Lakefield VFW Post 4743 located at 405 N Hwy 86 in Lakefield, MN. All in favor. Motion Carried.
5. **Resolution 26-09 Acceptance of Donations-** Lakefield Police Department is requesting Council acceptance of the \$500.00 grant from SWIF-MNRAAA. In October 2025, the Lakefield Police Department received a short-notice Grant Opportunity with Minnesota River Area Agency on Aging (five days heads-up). Lakefield Police Department applied for the Grant, to fund a program called “What is Your Immigration Story”. On November 17, 2025 Lakefield Police Department received notice that our Grant proposal was accepted and a check for \$500 was issued. November 17, 2025, Lakefield Police Department also received approval from the Lakefield City Council on a special event permit to hold this event at the Multi-Purpose Center on May 6, 2026 from 1:00 PM to 3:30 PM. In 2024 AAA Minnesota stopped funding the “I Got Caught” Dairy Queen ice cream cone incentive program for children that were “caught” wearing their helmet when biking, skating or boarding. Lakefield Police Department sent the Jackson County Conservation League and letter asking them (JCCL) to consider donating to a youth recreational safety incentive. Working with Kiehl’s Bakery, LPD will create a coupon good for a donut or cookie. Officers will have the coupons available, and when a child is observed wearing their helmet while riding a bicycle, roller blades, foot scooter or other recreational activity that requires a helmet, the officer may “issue a coupon” to the child. Jackson County Conservation League met on January 13, 2026 and voted to donate \$300.00 to the Lakefield Police Department for this Youth helmet safety/incentive program. Request acceptance of the \$300.00 donation from JCCL for the helmet incentive program. A motion to accept donations in the amount of \$500 from MNRAAA and \$300 from JCCL to the LPD made by **Hussong-Reasoner/Paplow**, voice vote, all in favor, motion carried.
6. **Consideration of LPD Draft Policies-**Lakefield Police Department does not recommend renewal of Lexipol Policy Management program. Therefore, LPD is in the process of implementing POST Board Model Policies and other relevant policies. The following policies are provided for approval/review: #316 Missing and Endangered Persons Policy, #433 Public Assembly-First Amendment Policy, #603 Confidential Informants Policy and #703 Lighting Exemptions for Law Enforcement Policy. All four policies are POST board model policies that were updated in October 2025. A motion to approve four police department policies as presented made by **Hussong-Reasoner/Monson** all in favor, motion carried.
7. **Silversmith Data Invoice-** Rademacher explained invoice from Silversmith in the amount of \$2,990 for annual subscription. Silversmith is the GIS program the departments use for locating service lines, curb stops, electrical transformers, storm sewers and much more. The invoice would be split between the three departments. The utility commission approved contingent of council approval. A motion to approve Silversmith invoice in the amount of \$2,990 with street department responsible for one-third of the cost made by **Hussong-Reasoner/Pavelko** all in favor, motion carried.
8. **Flaherty Hood Invoice-** Invoice from Flaherty & Hood was submitted for labor, employment, and human resources consultation services in the amount of \$1,980.00. A detailed invoice of current charges is in the packet for review which includes review and recommendations for personnel policy and recommendation for termination of employee. A motion to approve payment of invoice from Flaherty & Hood in the amount of \$1,980 made by **Paplow/Hussong-Reasoner** all in favor, motion carried.

9. **Consider Quote for new City Hall Computers-** Rademacher presented to the council that office computers are due for an upgrade, currently the deputy clerk computer is no longer supported by Microsoft and is 12 years old. The finance computer is at the life span of 10 years and running out of space/memory and would like the capability to work remotely. The clerk's computer is 6 years old with memory space limited. With the new programming to be launched in April it would be beneficial to have upgraded computers to support and have the memory available. One quote from Computer Lodge for three Dell Pro 16 Laptops in the amount of \$3,567 and the second quote from Dell for three Dell 16 Pro laptops in the amount of \$4,193.87. Rademacher recommends approval of Computer Lodge quote for set up is included and the City currently has an IT contract with Computer Lodge. She also stated this quote will be split with the utilities contingent on council approval. A motion to approve the purchase of three Dell Pro 16 laptops in the amount of \$3,567 from Computer Lodge with splitting the cost with utilities (\$1,783.50) made by **Paplow/Hussong-Reasoner** all in favor, motion carried.
10. **Liquor Store open MLK Day 2026 Approval-** Frerichs the liquor store manager requested to be open on the 19th of January which was Martin Luther King Day. Frerichs stated every other liquor store is open and she would like to try these little Holidays in the new store and go by numbers next year and if numbers show it is not beneficial to be open, in 2027 the liquor store will be closed. As the personnel policy states that all city facilities will be closed with the exclusion of the liquor store being open on the following days: day after Thanksgiving, Christmas Eve, New Years Eve. This policy was approved on December 22nd, 2025. Rademacher sent the request via email due to the short timeline and council meeting being the Tuesday after. Kruger provided numbers of previous years for council. She stated MLK Days in 2022 and 2023 the liquor store was closed. Somewhere along the lines Kristie decided to have it open. In 2024 it didn't lose as much money (264.36 loss) because a part-timer worked, and their wage at double time was even less than Frerichs's straight pay. In 2025 it was a \$455.97 loss. It makes Kruger look at Mondays as a whole. Even removing the additional holiday pay, Mondays the liquor store only breaks even or make a couple hundred bucks. From a profit and loss business standpoint, the liquor store should only be open on Mondays from about 4-9. That would keep our revenues close to the same but lower the expenses. In conclusion the email vote was 3- yes and 2- no, with one council member replying to all. Mayor Condon reminded council members with voting via email that the reply needs to only be to the clerk. Pavelko would like to find out if the numbers increase and a profit is made during the listed Holidays, if they continue to show a negative then consider that for the next year. Monson stated that 2025 was atypical year due to the store's relocation to the side door on Main Street of the new laundromat then after our new liquor store was completed, we returned our service back to Highway 86 and believe it would be beneficial to assess our performance over a full, uninterrupted year to accurately evaluate net profit. Pavelko would like the council to think about the Friday holidays (Juneteenth and July 4th). Rademacher stated Juneteenth is on the Thursday of Summerfest week which makes sense to be open due to the visitors and traffic in town, also the liquor store has not been open for July 4th in over 10 years, it has been a holiday to spend with family. A motion was made to allow the liquor store to be open on MLK 2026 by **Monson/Paplow** with one no and three yes, motion carried.
11. **MN Mayor Letter-** Mayor Condon stated his concern of signing the MN Mayor letter, saying he felt it was political and his duty as mayor is to represent ALL residents of Lakefield. He feels personally attacked and bullied into signing. He has reached out to three different lawyers for recommendations with all three of them stating that no one can force signature and if the mayor believes it goes against his beliefs he does not have to sign. Mayor also would like to see the letter being prepared for a federal level and not just state, he feels that it is a chain effect. He stated that individual letters would be beneficial if the council wished to support the letter to write their concerns to the representatives/senators/governor. Pavelko feels differently that a letter with multiple Mayors has more impact than individual. Pavelko read the letter for those that had not yet reviewed or seen the letter. In short, the letter states Minnesota mayors are warning that state-level fiscal mismanagement, including a projected \$2.9-\$3 billion 2028-29 deficit, is causing economic decline, driving a net loss of 48,000 residents, and forcing high property tax hikes (up to 8.7% in 2026) due to unfunded mandates. They demand fiscal restraint and pro-growth policies to prevent further damage to local public safety and services. Key Concerns and Impacts: Economic Decline: Between 2019 and 2024, Minnesota ranked 39th in job growth, 40th in labor force growth, and 46th in median household income growth. Fiscal Strain: The disappearance of a \$18 billion surplus, replaced by a projected deficit, has led to increased property tax pressures on residents and businesses. Local Impact: State policies and mandates are forcing cities to consider cutting services, delaying infrastructure projects, or reducing public safety staff, such as

police and firefighters. Calls for Action: Mayors are urging the state Legislature to adopt responsible budgeting, reduce unfunded mandates, and prioritize long-term fiscal sustainability. The mayors emphasized that the state's economic decisions are directly impacting the ability of local governments to maintain high-quality services and economic competitiveness. Pavelko did not want the agenda item to feel like an attack but for awareness. Pavelko feels the letter is a statement of fact and is nonpartisan. He asked for the council to come together and support the letter as a council. Mayor Condon recommended the council really consider that once they sign the disclaimer on the letter states that “this is the opinion of said signed mayors only and not an official position of any city government” he would like to see council support the issues individually. With the deadline approaching before the next scheduled council meeting Pavelko recommends council to come together and sign. Hussong-Reasoner asked if the mayors had formed a board or organization due to the submittal signature stating the undersigned Mayors of Minnesota. She understands the reasons for the letter due to the many factual items in the letter, and feels it needs to start somewhere but is unsure if this is correct course of action. She stated that she supports Mayor Condon’s decision and asked if the City of Lakefield could submit their own version of the letter. Monson stated as a council it does not seem appropriate to sign and that individual letters would be more effective. Paplow sees the letter as a plea for help and not a political aspect of it. With 1.3 million Minnesotans being represented by their mayor is a start. Janssen, a resident of Lakefield, stated he understands both sides of the decisions and believes there is no right answer. A motion to support and sign the MN Mayor letter as the council of Lakefield made by **Pavelko/Paplow**, 3-yes and 2-no, motion carried.

OLD BUSINESS

INFORMATIONAL ITEMS

1. Other Board and Committee Reports

- a. EDA Update –**
 - i.** Next meeting on February 6th at 12:00 pm
- b. LPU Update**
 - i.** Next meeting on February 17th at 4:00 pm
- c. Park Update –**
 - i.** Next meeting on February 2nd at 4:30 pm
- d. Planning & Zoning Update -**
 - i.** Next Meeting on January 26th at 4:30 pm

ANNOUNCEMENTS

- 1. Next Council Meeting, Monday, February 2, 2026, at 7:00 p.m. in City Hall**
- 2. City Hall will be CLOSED February 16th to observe Presidents Day!**

ADJOURNMENT – Motion to adjourn made by **Paplow/Hussong Reasoner** to adjourn at 8:08 pm. All in favor. Motion carried.

Attest:

Holly Rademacher, City Clerk

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
	AFLAC	28-Jan-26	Companion Life	supplemental benefits	\$208.46
	Construction in Progress	15-Jan-26	DENISON DRYWALL	final progress billing	\$640.50
	Construction in Progress	28-Jan-26	DENISON DRYWALL	street shop/liquor store	\$1,297.72
	Construction in Progress	28-Jan-26	DENISON DRYWALL	street shop/liquor store	\$1,404.04
	Revenue Bonds Payable	28-Jan-26	Farmers National of	2021A GO Refunded Bond	\$23,000.00
	FICA Tax Withholding	15-Jan-26	IRS	1.15.26 payroll	\$4,038.08
	Federal Withholding	15-Jan-26	IRS	1.15.26 payroll	\$3,430.20
	Medicare	15-Jan-26	IRS	1.15.26 payroll	\$1,414.92
	FICA Tax Withholding	29-Jan-26	IRS	1.29.26 payroll	\$3,629.60
	Federal Withholding	29-Jan-26	IRS	1.29.26 payroll	\$3,079.06
	Medicare	29-Jan-26	IRS	1.29.26 payroll	\$1,116.70
	Child Support/Adm Fee	15-Jan-26	MINNESOTA CHILD SUPPORT	1.15.26 payroll	\$25.84
	Child Support/Adm Fee	29-Jan-26	MINNESOTA CHILD SUPPORT	1.29.26 payroll	\$25.84
	MN Mutual Withholding	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$4.90
	MN Mutual Withholding	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$4.90
	MN Mutual Withholding	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$4.90
	MN Mutual Withholding	28-Jan-26	MINNESOTA LIFE	employer life	\$4.90
	State Withholding	15-Jan-26	MINNESOTA REVENUE	1.15.26 payroll	\$1,458.61
	State Withholding	29-Jan-26	MINNESOTA REVENUE	1.29.26 payroll	\$1,337.03
	Other Receivables	28-Jan-26	MMUA	safety management program Q1	\$2,028.75
	Sales Tax Payable	20-Jan-26	MN DEPT OF REVENUE	Dec Sales Tax	\$42.00
	Sales Tax Payable	20-Jan-26	MN DEPT OF REVENUE	Dec Sales Tax	\$8,571.00
	MN Paid Leave	15-Jan-26	MN Paid Leave	1.15.26 payroll	\$445.60
	Revenue Bonds Payable	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$32,303.17
	Revenue Bonds Payable	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$28,363.13
	PERA	15-Jan-26	P.E.R.A.	1.15.26 payroll	\$8,501.56
	PERA	29-Jan-26	P.E.R.A.	1.29.26 payroll	\$7,064.44
	Hospitalization/Medical Ins	01-Jan-26	SW/WC SERVICE COOP HEALTH	medical insurance	\$8,973.78
	Deferred Comp (ING)	15-Jan-26	VOYA INSTITUTIONAL TRUST CO	1.15.26 payroll	\$451.17
	Deferred Comp (ING)	29-Jan-26	VOYA INSTITUTIONAL TRUST CO	1.29.26 payroll	\$451.17
	Hospitalization/Medical Ins	15-Jan-26	WEX BANK	1.15.26 payroll	\$820.00
	Hospitalization/Medical Ins	28-Jan-26	WEX BANK	1.29.26 payroll	\$770.00
General	Dues and Subscriptions	28-Jan-26	A & B BUSINESS	printing	\$85.23
General	General Supplies	28-Jan-26	CARDMEMBER SERVICE	cleaning spray	\$14.25
General	Computer Support Fees	28-Jan-26	Catalis LLC	annual email service	\$952.81
General	Miscellaneous	15-Jan-26	DOLLAR GENERAL	frame for funeral gift	\$11.86

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
General	Legal Fees	28-Jan-26	FLAHERTY & HOOD PA	legal services	\$1,980.00
General	Office Supplies	28-Jan-26	INDOFF INCORPORATED	manila folders	\$17.29
General	Office Supplies	28-Jan-26	INDOFF INCORPORATED	paper	\$294.50
General	Office Supplies	28-Jan-26	INDOFF INCORPORATED	correction tape	\$14.78
General	Office Supplies	28-Jan-26	Innovative Office Solutions LLC	toner	\$660.16
General	Building Janitorial	15-Jan-26	JACKSON COUNTY DAC	cleaning services	\$48.88
General	Dues and Subscriptions	28-Jan-26	LEAGUE OF MINNESOTA CITIES	annual membership	\$2,454.00
General	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	water	\$4.98
General	Miscellaneous Revenues	26-Jan-26	MISSOURI RIVER ENERGY	power purchased	\$113.91
General	Education/Training/Travel	28-Jan-26	MMUA	safety management program Q1	\$507.18
General	Unemployment Benefit	15-Jan-26	MN DEPT OF EMPLOYMT &	unemployment benefits	\$3,051.00
General	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$248.71
General	General Supplies	15-Jan-26	SHRED-N-GO INC	shredding	\$117.30
General	Building Janitorial	28-Jan-26	Vestis	mats	\$108.31
General	Building Janitorial	28-Jan-26	Vestis	mats	\$108.31
City Clerk	Dues and Subscriptions	28-Jan-26	CARDMEMBER SERVICE	Adobe Acrobat pro	\$210.40
City Clerk	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$7.20
City Clerk	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$7.20
City Clerk	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$10.80
City Clerk	Employer Paid Life	28-Jan-26	MINNESOTA LIFE	employer life	\$7.20
Financial	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$3.60
Financial	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$3.60
Financial	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$3.60
Police	Dues and Subscriptions	28-Jan-26	CARDMEMBER SERVICE	Adobe Acrobat pro	\$105.20
Police	General Supplies	28-Jan-26	CARDMEMBER SERVICE	snow shovel	\$12.39
Police	Education/Training/Travel	28-Jan-26	CARDMEMBER SERVICE	McMartin handgun instructor	\$650.00
Police	Dues and Subscriptions	28-Jan-26	CARDMEMBER SERVICE	PD emailing service	\$20.00
Police	Legal Fees	15-Jan-26	Carlson & Butzon LLP	criminal matters	\$1,170.00
Police	Vehicle Expense	15-Jan-26	COOPERATIVE ENERGY COOP	vehicle expenses	\$3,248.89
Police	Police CIP	28-Jan-26	DENISON DRYWALL	street shop/liquor store	\$60.69
Police	Police CIP	28-Jan-26	DENISON DRYWALL	street shop/liquor store	\$65.66
Police	Legal Fees	15-Jan-26	FLAHERTY & HOOD PA	legal services	\$153.75
Police	Education/Training/Travel	28-Jan-26	LEAGUE OF MINNESOTA CITIES	PATROL training	\$360.00
Police	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$10.80
Police	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$10.80
Police	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$10.80

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
Street	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	drinking water	\$26.76
Street	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	drinking water	\$21.97
Street	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	propane	\$18.88
Street	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	TP	\$37.98
Street	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$10.80
Street	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$10.80
Street	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$10.80
Street	Employer Paid Life	28-Jan-26	MINNESOTA LIFE	employer life	\$10.80
Street	Preventative Health	28-Jan-26	MMUA	drug & alcohol random pool	\$100.00
Street	Education/Training/Travel	28-Jan-26	MMUA	safety management program Q1	\$507.19
Street	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$476.02
Street	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$618.21
Street	Garbage Service	20-Jan-26	SCHAAP SANITATION	garbage service	\$9.45
Street	Street CIP	15-Jan-26	SEH INC	Pavement project	\$600.00
Street	Street CIP	15-Jan-26	SEH INC	2026 SUIP Design	\$65,868.00
Street	Tools and Small Equipment	28-Jan-26	Silversmith Data	annual data plan	\$996.67
Street	Equipment Maintenance	28-Jan-26	SMITH AUTOMOTIVE SUPPLY	cartridge lube filter	\$1,032.40
Street	Flex Administration	25-Jan-26	WEX BANK	hsa admin	\$24.75
Street	Equipment Maintenance	28-Jan-26	Zacs Sales and Service	plow shoes, cutting edges	\$1,153.18
Swimming	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$21.58
Multi-	General Supplies	28-Jan-26	CARDMEMBER SERVICE	trash bags	\$109.98
Multi-	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$195.75
Multi-	Garbage Service	20-Jan-26	SCHAAP SANITATION	garbage service	\$94.62
Library	Building Janitorial	15-Jan-26	JACKSON COUNTY DAC	cleaning services	\$189.78
Library	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$214.50
Library	Garbage Service	20-Jan-26	SCHAAP SANITATION	garbage service	\$13.63
Library	Building Janitorial	28-Jan-26	Vestis	mats	\$73.03
E D A	Miscellaneous	15-Jan-26	MAYNARD S FOOD CENTER	EDA meal	\$45.10
E D A	Engineering Fees	15-Jan-26	SEH INC	MS Property concept	\$560.00
Bonds	Debt Srv Bond Principal	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$70,924.32
Bonds	Bond Interest	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$6,091.31
Bonds	Bond Interest	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$12,984.67
Bonds	Debt Srv Bond Principal	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$86,266.94
Bonds	Debt Srv Bond Principal	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$60,000.00
Bonds	Bond Interest	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$1,800.00
Bonds	Debt Srv Bond Principal	28-Jan-26	Farmers National of	2021A GO Refunded Bond	\$50,000.00

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
Bonds	Bond Interest	28-Jan-26	Farmers National of	2021A GO Refunded Bond	\$1,920.00
Sewer	Vehicle Expense	15-Jan-26	COOPERATIVE ENERGY COOP	vehicle expenses	\$15.94
Sewer	Vehicle Expense	28-Jan-26	DEPUTY REGISTRAR	vehicle registration renewal	\$21.25
Sewer	Bond Interest	28-Jan-26	Farmers National of	2021A GO Refunded Bond	\$900.00
Sewer	Chemicals and Chem Products	28-Jan-26	HAWKINS WATER TREATMENT	chemicals	\$30.00
Sewer	Sludge Hauling	15-Jan-26	MAJERUS, BRIAN	hauling biosolids	\$2,008.28
Sewer	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	cleaning supplies	\$81.80
Sewer	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$659.94
Sewer	Bond Interest	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$4,862.18
Sewer	Bond Interest	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$2,435.96
Sewer	Fiscal Agents Fees	29-Jan-26	NORTHLAND SECURITIES	bond payment	\$495.00
Sewer	Contracted services	28-Jan-26	PEOPLESERVICE INC	wastewater monthly service	\$16,135.00
Sewer	Office Supplies	15-Jan-26	RUNNINGS SUPPLY INC	digital timer	\$19.99
Sewer	Garbage Service	20-Jan-26	SCHAAP SANITATION	garbage service	\$108.34
Sewer	Dues and Subscriptions	28-Jan-26	ZIEGLER, INC	CSA Agreement for WWTP	\$2,804.20
Liquor	Misc Purchases Resale	28-Jan-26	BELLBOY CORP	liquor	\$413.14
Liquor	Liquor Purchases	28-Jan-26	BELLBOY CORP	liquor	\$1,649.45
Liquor	Beer Purchases	15-Jan-26	BEVERAGE WHOLESALERS	beer	\$2,307.94
Liquor	Beer Purchases	28-Jan-26	BEVERAGE WHOLESALERS	beer	\$4,368.67
Liquor	Beer Purchases	28-Jan-26	BEVERAGE WHOLESALERS	beer	\$1,985.45
Liquor	Beer Purchases	28-Jan-26	BEVERAGE WHOLESALERS	beer	\$4,709.70
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$75.00
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$126.65
Liquor	Liquor Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$1,693.62
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$100.00
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$21.85
Liquor	Liquor Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	\$1,755.37
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	(\$52.40)
Liquor	Beer Purchases	28-Jan-26	BREAKTHRU BEVERAGE	liquor	(\$100.00)
Liquor	General Supplies	28-Jan-26	CARDMEMBER SERVICE	vacuum and cleaning supplies	\$80.84
Liquor	Beer Purchases	15-Jan-26	DOLL DISTRIBUTING LLC	beer	\$1,008.87
Liquor	Beer Purchases	28-Jan-26	DOLL DISTRIBUTING LLC	beer	\$1,515.85
Liquor	Beer Purchases	28-Jan-26	DOLL DISTRIBUTING LLC	beer	\$3,885.92
Liquor	Beer Purchases	28-Jan-26	DOLL DISTRIBUTING LLC	beer	\$7,549.36
Liquor	Dues and Subscriptions	15-Jan-26	HEARTLAND SECURITY SERVICES	security service	\$211.82
Liquor	Misc Purchases Resale	28-Jan-26	Home City Ice Company	ice	\$157.45

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
Liquor	Computer Support Fees	15-Jan-26	Jamies Service & Repair	software updates	\$1,331.18
Liquor	Beer Purchases	15-Jan-26	JOHNSON BROTHERS LIQUOR	beer	\$32.60
Liquor	Liquor Purchases	15-Jan-26	JOHNSON BROTHERS LIQUOR	beer	\$1,110.98
Liquor	Liquor Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$2,387.26
Liquor	Beer Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$298.15
Liquor	Liquor Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$3,587.75
Liquor	Liquor Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$1,808.75
Liquor	Beer Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$65.95
Liquor	Liquor Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	\$2,783.61
Liquor	Beer Purchases	28-Jan-26	JOHNSON BROTHERS LIQUOR	liquor	(\$432.80)
Liquor	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	cleaning supplies	\$30.31
Liquor	Misc Purchases Resale	15-Jan-26	MAYNARD S FOOD CENTER	pop	\$252.34
Liquor	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	snacks for wine tasting	\$83.92
Liquor	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	hand sanitizer	\$12.98
Liquor	General Supplies	15-Jan-26	MAYNARD S FOOD CENTER	pop	\$138.67
Liquor	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Nov	\$3.60
Liquor	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Dec	\$3.60
Liquor	Employer Paid Life	15-Jan-26	MINNESOTA LIFE	life insurance- Jan	\$3.60
Liquor	Employer Paid Life	28-Jan-26	MINNESOTA LIFE	employer life	\$3.60
Liquor	Liquor Sales -Off Sale	20-Jan-26	MN DEPT OF REVENUE	Dec Sales Tax	\$8,571.00
Liquor	Utilities	21-Jan-26	MN ENERGY RESOURCES CORP	gas	\$71.27
Liquor	Liquor Purchases	28-Jan-26	PAUSTIS WINE COMPANY	wine	\$171.00
Liquor	Liquor Purchases	28-Jan-26	ROUND LAKE VINEYARD &	wine	\$150.00
Liquor	Garbage Service	20-Jan-26	SCHAAP SANITATION	garbage service	\$11.85
Liquor	Liquor Purchases	15-Jan-26	SOUTHERN GLAZERS WINE &	liquor	\$549.17
Liquor	Liquor Purchases	28-Jan-26	SOUTHERN GLAZERS WINE &	liquor	\$2,320.05
Liquor	Liquor Purchases	28-Jan-26	SOUTHERN GLAZERS WINE &	liquor	\$5,070.59
Liquor	Liquor Purchases	28-Jan-26	SOUTHERN GLAZERS WINE &	liquor	\$162.55
Ambulanc	General Supplies	15-Jan-26	AMERICAN WELDING & GAS,	oxygen cylinder	\$108.37
Ambulanc	Uniforms	28-Jan-26	CARDMEMBER SERVICE	Daily Hustle	\$66.00
Ambulanc	General Supplies	28-Jan-26	CARDMEMBER SERVICE	food for EMT meeting	\$150.11
Ambulanc	Vehicle Expense	15-Jan-26	CRYSTAL VALLEY COOP	cardtrol	\$293.65
Ambulanc	Miscellaneous	15-Jan-26	SILVERBACKS	meal for ambulance meeting	\$150.11
Ambulanc	Telephone	28-Jan-26	VERIZON WIRELESS	phones	\$76.82
					<u>\$632,639.59</u>

City of Lakefield

Council Payables Report

Dept	Account	Check Date	Vendor Name	Comments	Amount
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Summary by Department	
n/a	\$ 144,911.97
Ambulance Fund	\$ 845.06
City Clerk	\$ 242.80
Financial Manager	\$ 10.80
E D A	\$ 605.10
Bonds	\$ 289,987.24
Fire Department	\$ 5,564.97
Fire/Ambulance Bldg	\$ 979.34
General Government	\$ 10,793.46
Fire Dept Equipment	\$ -
Library	\$ 490.94
Liquor Store Fund	\$ 64,048.08
Multi-Purpose Building	\$ 400.35
Parks Department	\$ -
Police Department	\$ 6,177.27
Special Assessments	\$ -
Property Taxes	\$ -
Sewer Fund	\$ 30,577.88
Street Department	\$ 76,982.75
Swimming Pools	\$ 21.58
Total	\$ 632,639.59

Summary by Fund	
GENERAL FUND	\$ 82,097.43
AMBULANCE FUND	\$ 845.06
BONDS	\$ 289,987.24
CAPITAL IMPROVEMENTS	\$ 68,899.24
EDA	\$ 605.10
FIRE DEPT EQUIPMENT	\$ -
FIXED ASSETS FUND	\$ -
GOLF COURSE	\$ -
MUNICIPAL LIQUOR FUND	\$ 75,961.34
RD STREET PROJECT-SEWER	\$ -
SEWER FUND	\$ 114,244.18
STREET PROJECT	\$ -
Total	\$ 632,639.59

Department Head Report

Date: February 2, 2026

Police – Lakefield Police Department participated in the following training/events: 1/20 – Chief Pohlman attended Virtual Training “Enablement & Intervention”; 1/21 – Secret Service Webinar “Enhancing School Safety through Behavioral Threat Assessment; and 1/22 – Jackson County Child Protection meeting. Review of last six months calls for service to 112 Main Street – Multi-Purpose Building shows over 32 incidents of “Open Door”, the building was not secured. Calls for Service attached.

Ambulance- Ambulance has had 27 calls for service in January. 1 mutual aid transfer for Sanford Jackson. 5 Mutual aid transfers for Sanford Worthington.

Fire- Nothing new to report

Liquor- Nothing new to report

Street – Working in the shop on various projects. Snow removal. Sweeper maintenance. Vehicle maintenance. Aden completed class d water license renewal. 2026 street improvement project meeting.

Clerk – Preparing for city insurance renewal. Preparing to submit electrical reports. Working with contractors on 2026 street improvement project. Minutes for the various meetings. Researching grants for various applications within the city. Continue to work with BS&A for conversion and going live in April. Met with Darlene with Bright Energy Solution on year end review. Talked with Rossow at the WWTP electric pump will be here this summer to pull both lift pumps at the golf course lift station, the estimated cost will \$8,000 - \$10,000. Attended Lead & Copper session. 2026 street improvement project meeting.

Finance- Preparation for audit!

Lakefield Police Department

1-15 to 1-30-2026 CFS Report

Printed on January 30, 2026

CFS Date/Time	CFS #	Code : Description	Address	Primary Units
01/25/26 16:58:24	JSOCFS2026010460	:	TEST TEST	45

: Total: 1

01/18/26 19:43:36	JSOCFS2026010329	ACC-HR : Accident Hit and Run	201 SOUTH GRIFFIN ST, LAKEFIELD, MN 56150	43
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ACC-HR : Accident Hit and Run Total: 1

01/22/26 07:06:50	JSOCFS2026010400	ACC-NO INJ : Accident no injuries	Intersection of HIGHAWY 86 and 3RD AVE W, LAKEFIELD, MN 56150	40, LFD, LA1, 38
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ACC-NO INJ : Accident no injuries Total: 1

01/20/26 21:16:24	JSOCFS2026010375	ALRM : Alarm	103 north highway 86, LAKEFIELD, MN 56150	42
01/28/26 18:01:36	JSOCFS2026010530	ALRM : Alarm	202 2ND AVE N, LAKEFIELD, MN 56150	42, LA1

ALRM : Alarm Total: 2

01/28/26 17:31:00	JSOCFS2026010529	ANIMAL-CALL : Animal Call	510 BUSH ST, LAKEFIELD, MN 56150	42
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ANIMAL-CALL : Animal Call Total: 1

01/21/26 16:32:11	JSOCFS2026010394	BACKGROUND : Background Check	301 MAIN ST., LAKEFIELD, MN 56150	40
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BACKGROUND : Background Check Total: 1

01/24/26 22:45:24	JSOCFS2026010452	BARK-DOG : Barking Dog	607 CHERRY ST, LAKEFIELD, MN 56150	45
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BARK-DOG : Barking Dog Total: 1

01/21/26 11:59:25	JSOCFS2026010384	CEP REPORT : CEP Intake Report	301 MAIN ST, LAKEFIELD, MN 56150	40
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CEP REPORT : CEP Intake Report Total: 1

01/28/26 07:45:29	JSOCFS2026010514	DIRECTED PATROL : Directed Patrol	703 MILL RD E, LAKEFIELD, MN 56150	40
01/19/26 20:29:17	JSOCFS2026010354	DIRECTED PATROL : Directed Patrol	112 MAIN ST, LAKEFIELD, MN 56150	43
01/27/26 19:20:57	JSOCFS2026010511	DIRECTED PATROL : Directed Patrol	112 MAIN ST, LAKEFIELD, MN 56150	43

DIRECTED PATROL : Directed Patrol Total: 3

CFS Date/Time	CFS #	Code : Description	Address	Primary Units
01/23/26 14:25:26	JSOCFS2026010423	DOM ASLT : Domestic Assault	██████████, LAKEFIELD, MN 56150	40, 35

DOM ASLT : Domestic Assault Total: 1

01/15/26 16:04:22	JSOCFS2026010266	DRIV-COMPL : Driving Complaint	HWY 86, LAKEFIELD, MN 56150	43
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DRIV-COMPL : Driving Complaint Total: 1

01/19/26 15:22:40	JSOCFS2026010346	JUV REL : Juvenile Related	703 MILL RD E, LAKEFIELD	40
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JUV REL : Juvenile Related Total: 1

01/23/26 23:34:29	JSOCFS2026010435	MEDICAL : Ambulance Medical	██████ 3RD AVE N, LAKEFIELD, MN 56150	40, LA1
01/17/26 18:17:54	JSOCFS2026010311	MEDICAL : Ambulance Medical	██████ S GRIFFIN ST, LAKEFIELD, MN 56150	43, LA1, LFD

MEDICAL : Ambulance Medical Total: 2

01/23/26 18:48:07	JSOCFS2026010428	OPEN - DR : Open door	112 MAIN ST, LAKEFIELD, MN 56150	40
01/23/26 01:18:59	JSOCFS2026010414	OPEN - DR : Open door	112 MAIN ST, LAKEFIELD, MN 56150	42
01/20/26 22:57:33	JSOCFS2026010376	OPEN - DR : Open door	112 MAIN ST, LAKEFIELD, MN 56150	42
01/22/26 01:37:59	JSOCFS2026010398	OPEN - DR : Open door	112 MAIN ST, LAKEFIELD, MN 56150	42
01/16/26 21:08:09	JSOCFS2026010298	OPEN - DR : Open door	112 MAIN ST, LAKEFIELD, MN 56150	43

OPEN - DR : Open door Total: 5

01/23/26 09:46:54	JSOCFS2026010416	PARK-VIOL : Parking Violation	322 5TH AVE W, LAKEFIELD, MN 56150	40
01/29/26 08:13:35	JSOCFS2026010539	PARK-VIOL : Parking Violation	915 DOUGLAS ST, LAKEFIELD, MN 56150	40
01/24/26 10:39:46	JSOCFS2026010439	PARK-VIOL : Parking Violation	322 5TH AVE W, LAKEFIELD, MN 56150	43

PARK-VIOL : Parking Violation Total: 3

01/27/26 22:31:49	JSOCFS2026010513	PROP-LOST : Lost Property	411 N HWY 86, LAKEFIELD, MN 56150	43
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PROP-LOST : Lost Property Total: 1

01/20/26 17:11:56	JSOCFS2026010370	Public Assist : Public Assist	129 BUSH ST, LAKEFIELD, MN 56150	42
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CFS Date/Time	CFS #	Code : Description	Address	Primary Units
Public Assist : Public Assist Total: 1				
01/29/26 14:23:07	JSOCFS2026010548	SCAM : Computer or Phone Scam	████ MAIN ST, LAKEFIELD, MN 56150	40
SCAM : Computer or Phone Scam Total: 1				
01/21/26 13:14:04	JSOCFS2026010385	THEFT : Theft	110 S HWY 86, LAKEFIELD, MN 56150	40
THEFT : Theft Total: 1				
01/24/26 17:08:17	JSOCFS2026010446	TRAFFIC STOP : Traffic Stop	Intersection of STATE HWY 86 and INTERSTATE 90, LAKEFIELD, MN 56150	45
TRAFFIC STOP : Traffic Stop Total: 1				
01/28/26 08:26:42	JSOCFS2026010515	VAC HOME : Vacation Home	████████████████████, , LAKEFIELD, MN 56150	40
01/28/26 08:31:34	JSOCFS2026010517	VAC HOME : Vacation Home	████████████████████, , LAKEFIELD, MN 56150	40
01/19/26 08:48:15	JSOCFS2026010339	VAC HOME : Vacation Home	████████████████████ LAKEFIELD, MN 56150	40
01/19/26 08:40:39	JSOCFS2026010337	VAC HOME : Vacation Home	████████████████████ ST, LAKEFIELD, MN 56150	40
01/19/26 09:04:55	JSOCFS2026010340	VAC HOME : Vacation Home	████████████████████ LAKEFIELD, MN 56150	40
01/28/26 08:32:37	JSOCFS2026010518	VAC HOME : Vacation Home	████████████████████, , LAKEFIELD, MN 56150	40
01/19/26 08:45:15	JSOCFS2026010338	VAC HOME : Vacation Home	████████████████████, , LAKEFIELD, MN 56150	40

VAC HOME : Vacation Home Total: 7

Total Records: 37

Invoice



Send Payment To:
 Emergency Apparatus Maintenance, Inc.
 7512 4th Avenue
 Lino Lakes, MN 55014
 TEL: 651.786.4463 · 1.800.EAM.3911
 FAX: 651.786.0517
 EML: service@eamservice.com

Work Order: 137888
Type: Service
WO Date: 10/13/2025
Invoiced: 12/08/2025
PO:
Reference:

Lakefield City Fire Department
 301 Main Street
 PO Box 900
 Lakefield, MN 56150

Amount Due: \$2,026.35

Terms: Net 30 Days

Service Summary

Grass Rig 1

Miles:

Hours:

Request

Work Completed

1 SERVICE CALL - Our grass rig pump is leaking pretty good again. The pump itself and I was told last night part of the manifold was leaking. I wasn't there so I can't confirm that. I can confirm though that the pump is leaking. If a technician is in the area can you come look at what it would take to repair it? Also are you able to quote a new pump and system with installation.

Thank you,
 Tim Baumann
 Fire Chief Lakefield, MN
 507-840-0630

Troubleshoot and repair as necessary.

1.1 Turned on the truck power and ran the pump. The pump is leaking from the mechanical seal and one of the discharge manifold outlets. Took pictures of the pump and pump motor markings and sent them to the parts dept to order parts.

Came back with the new parts. Removed the mechanical seal coolant line, engine mount bolts, starter power cable and foam manifold unit. Pulled the engine back away from the volute and intake manifold and spun it around. Removed the impeller from the shaft and pulled the mechanical seal off of it. Removed the stationary mechanical seal from the pump back plate and cleaned the shaft and plate. Installed the new stationary seal and then the shaft seal. Put the impeller back on and spun the engine back towards the intake manifold. Installed a new volute o-ring and pushed the pump back together. Tightened the volute bolts and put everything else back together. Ran the pump and checked for leaks. No more leaks from the mechanical seal.

2 Take photos of pump/engine configuration along with plumbing. Make sure to get model and serial numbers, piping sizes, etc. for replacement estimate to be completed on-site or if needs to be a shop job.

2.1 Took photos.

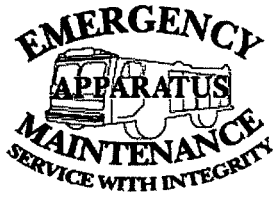
3 Leaking discharge manifold outlet.

3.1 Removed the #2 grassline valve and then removed the flange from the manifold. Removed the close nipple from the manifold and cleaned the threads. Installed the new nipple and put the flange back in place. Installed the valve back on the flange and tightened the bolts. Ran the pump to check for leaks. No more leaks.

Parts Installed & Summary of Charges

Qty	Price	Total	Part	Part Number	Summary of Charges
1.0	\$41.27	\$41.27	O-ring Pump face to Volute Berkeley	S13932	Total Labor \$1,732.06
1.0	\$44.15	\$44.15	Quad ring Berkeley Impeller to volute	S13933	Total Parts \$177.92
1.0	\$23.31	\$23.31	Gasket 125/150# 5"x1/16"T (Berkeley Pump)	S10361	Total Accessories \$95.00
1.0	\$61.43	\$61.43	Mechanical Seal (Berkeley Pump)	S05646 (old S22380)	Freight \$21.37
					Subtotal: \$2,026.35

Invoice

**Send Payment To:**

Emergency Apparatus Maintenance, Inc.
7512 4th Avenue
Lino Lakes, MN 55014
TEL: 651.786.4463 · 1.800.EAM.3911
FAX: 651.786.0517
EML: service@eamservice.com

Work Order: 137888
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PO:
Reference:

Lakefield City Fire Department
301 Main Street
PO Box 900
Lakefield, MN 56150

Amount Due: \$2,026.35

Terms: Net 30 Days

Parts Installed & Summary of Charges

Qty	Price	Total	Part	Part Number	Summary of Charges
1.0	\$7.76	\$7.76	Nipple, 1" x Close	66750/pgn8c/GNGCL	Tax: \$0.00
					Total: \$2,026.35



January 20, 2026

To Honorable Mayor and Members of the City Council
City of Lakefield
Lakefield, Minnesota

The following represents our understanding of the services we will provide for City of Lakefield, Minnesota (the City).

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2025, and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

In addition, we will audit the City's compliance over major federal award programs for the period ended December 31, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the City's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 (GAAS) and in accordance with *Government Auditing Standards* 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the City complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion

Willmar Office
331 Third St SW, Ste 2
PO Box 570
Willmar, MN 56201
(320) 235-3311
(888) 388-1040

Benson Office
1209 Pacific Ave, Ste 3
Benson, MN 56215
(320) 843-2302

Morris Office
401 Atlantic Ave
Morris, MN 56267
(320) 589-2602

Litchfield Office
820 Sibley Ave N
Litchfield, MN 55355
(320) 693-7975

Sartell Office
Ste 110
2351 Connecticut Ave
Sartell, MN 56377
(320) 252-7565
(800) 862-1337

www.cdscpa.com

Members: American Institute of Certified Public Accountants, Minnesota Society of Certified Public Accountants

or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Proportionate Share of the Net Pension Liability.
- 3) Schedule of Employer Contributions.

Supplementary information other than RSI will accompany City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Combining and Individual Fund Statements.
- 2) Financial Schedules.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- 1) Elected Officials and Administration

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the *Minnesota Legal Compliance Audit Guide for Cities*, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 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 City's internal control. However, we will communicate to you in writing concerning 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 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 City's ability to continue as a going concern for a reasonable period of time.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Management override of controls is considered an inherent risk according to GAAS
- Risk that valuation techniques used by client are not in accordance with GASB Statement No. 72, Fair Value Measurement and Application, resulting in incorrect investment values being reported in the financial statements.
- Risk that revenues reported by the client in the financial statements do not include all revenues relating to the period.
- Risk that allowance for doubtful accounts has not been accurately calculated and recorded by the client.
- Risk that revenue transactions and events have not been reported by the client in the proper accounts.
- Risk that expenses or expenditures have not been properly accrued at the end of the period and are recorded in the incorrect accounting period.
- Risk that all capital expenditures that meet the criteria for capitalization are not captured for capitalization and depreciated over the useful life of the asset.
- Risk that new debt issued has not been accurately classified and/or allocated amongst funds and accounts.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of City's basic financial statements. Our report will be addressed to management and those charged with governance of City. 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 opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the City's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the City's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the City's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the City's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the City is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the City complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on

- reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
 13. For submitting the reporting package and data collection form to the appropriate parties;
 14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
 15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the City and others from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
 16. For 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
 17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 19. For informing us of any known or suspected fraud affecting the City involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
 20. For the accuracy and completeness of all information provided;
 21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
 22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform,

- 1) We will assist in the preparation and submission of the Schedule of Expenditures of Federal Awards.
- 2) We may propose standard, adjusting, or correcting journal entries to your financial statements.
- 3) We will assist in the preparation of the financial statements and related notes.
- 4) We will assist in converting the modified accrual financial statements to the government-wide financial statements.
- 5) We will assist in the preparation and submission of the OSA Annual Reporting Form.

We will not assume management responsibilities on behalf of City. However, we will provide advice and recommendations to assist management of City in performing its responsibilities.

City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Kari Steinbeisser, CPA is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Conway, Deuth & Schmiesing PLLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered as work progresses and are payable upon presentation. We estimate that our fee for the audit will be \$40,350. In addition, there will be a fee of \$5,000 for the Single Audit. The fee for any additional accounting services will be billed separately and billed at our standard hourly rates. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Conway, Deuth & Schmiesing, PLLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain oversight agencies or its designee pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Conway, Deuth & Schmiesing, PLLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend,

or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Conway, Deuth & Schmiesing, PLLP

CONWAY, DEUTH & SCHMIESING, PLLP
CPAS & ADVISORS

RESPONSE:

This letter correctly sets forth our understanding.

City of Lakefield, Minnesota

Acknowledged and agreed on behalf of City of Lakefield, Minnesota by:

Title: _____

Date: _____



CITY OF LAKEFIELD BILLING STATEMENT

1-19-26

To: City of Lakefield, Attn. Rachel Kruger, 301 Main St., Lakefield, MN 56150

Support costs for City Loans administered by UCAP

Demptster, Hendrickson, Schwarting, Tordsen, Lenz, Delotto-Gama, Jurries, Leopold, Feroni, and
Jorgenson loans - 10 loans @ \$300/loan \$3000.00

Total \$3000.00

Please make the check payable to United Community Action Partnership, Inc., Attn Housing, 1400 S. Saratoga St., Marshall, MN 56258. Thank you.



BANYON DATA SYSTEMS

350 W Burnsville Parkway, Suite 125
Burnsville MN 55337
800-229-1130 FAX: (952) 882-7734

Invoice

No. 00167456
Date 2/1/2026

Scan Code To Pay Online



To: CITY OF LAKEFIELD
CHERYL ULFERTS
301 MAIN STREET
LAKEFIELD MN 56150

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
		30 Days Net	LAK0999	POST RECUR	
Description					Amount
PAY DIR DEPOSIT SUPPORT					\$195.00
UB SUPPORT					\$865.00
POS SUPPORT					\$485.00
UB METER DEVICE SUPPORT					\$395.00
REVTRAK MODULE SUPPORT					\$95.00
FUND IMPORT RCPT JE> FA SUPPOR					\$195.00
Special Instructions				SubTotal	\$2,230.00
				Tax	\$0.00
				Shipping	\$0.00
				Total	\$2,230.00
				Due Date	2/1/2026

Please provide email address for future invoices: _____ PAID \$0.00

PAY ONLINE: <https://www.info.paymentservicenetwork.com/>

IF YOU ARE NOT RECEIVING OUR EMAILS WITH IMPORTANT INFORMATION PLEASE SEND IT TO US WITH YOUR PAYMENT OR FAX YOUR EMAIL ADDRESS TO (952) 882-7734

RETURN POLICY

No software returns will be fully refunded after 90 days from the date of purchase (signed proposal date). If returned within 90 days, a restocking fee of 20% will be charged to the customer for software only. Training will not be refunded if training services have already been performed. Annual support fees paid in full will be prorated for refund only within 90 days from the date of the signed proposal.



Thank You !



**DENISON
DRYWALL**
CONTRACTING INC

P.O. BOX 453 • 2307 HWY 30 EAST
DENISON, IA 51442-0453
PH: (712) 263-3981 • FAX: (712) 263-6367

INVOICE

Invoice Date	Customer ID	Invoice ID
08-05-2025	CITY011	25491
Draw ID	Work Order	
3		

To:
CITY OF LAKEFIELD, MN
301 MAIN ST.
PO BOX 900
LAKEFIELD, MN 56150

Job Location:
Lakefield Liquor
BiddingProcess
Lakefield , MN 56150
Job # 224-0288
3rd progress-billing from
05/04/2025 thru 07/23/2025

Item	Description	Amount
1	Architectural Design Services & Construction Administration by Architect, Jennifer Palmer - 18.75 hrs @ \$110.00 per hour	2,062.50
2	Brown IEC - Engineering Consulting - Construction Administration	403.00
	Total due for 3rd progress-billing	<u>2,465.50</u>

* Due Net 10 days from invoice date. Past due amounts shall bear interest at the rate of one and one half per cent (1 1/2%) per month, 18% per annum until paid.

DATE DUE: 08-15-2025

Amount Billed	\$2,465.50
Total Tax	
Retainage Held	
Amount Due	\$2,465.50

Profit/Loss on MLK Day Liquor Store Sales 2026

	Monday																	
Revenue											Cost	Retail						
Beer Sales	509.60									beer	2,639.72	3,480.26						
Markup rate	34.41%		Inventory Retail Value	150,125.06	Beer Retail Value	37,162.12				beer	5,267.35	6,719.33						
Cost of Goods Sold	379.14		Inventory Cost Value	101,617.15	Beer Cost Value	27,648.77				beer	1,000.93	1,309.29						
Beer Income		130.46	Markup amount	48,507.91	Markup amount	9,513.35				beer	1,021.43	1,330.81						
Liquor Sales	586.02		Markup rate	47.74%	Markup rate	34.41%				beer	1,063.81	1,441.46						
Markup rate	40.87%									beer	9.25	12.49						
Cost of Goods Sold	416.01		Liquor Retail Value	60,278.20	Wine Retail Value	2,833.95				beer	6,392.97	8,681.28						
Liquor Income		170.01	Liquor Cost Value	42,791.03	Wine Cost Value	2,001.07				liquor	2,703.48	3,788.00						
Wine Sales	87.95		Markup amount	17,487.17	Markup amount	832.88				liquor	1,438.68	2,010.53						
Markup rate	52.77%		Markup rate	40.87%	Markup rate	41.62%				liquor	16,547.07	23,221.41						
Cost of Goods Sold	57.57									liquor	180.13	302.90						
Wine Income		30.38								liquor	5,291.19	7,350.63	beer	27,648.77	37,162.12	9,513.35	34.41%	
Mixes, etc sales	28.40									liquor	988.14	1,354.93	liquor	42,791.03	60,278.20	17,487.17	40.87%	
Markup rate	41.62%									liquor	1,220.19	1,724.74	wine	16,271.30	24,858.45	8,587.15	52.77%	
Cost of Goods Sold	20.05									liquor	6,181.05	8,780.60	food	2,001.07	2,833.95	832.88	41.62%	
Misc Income		8.35								beer	4,473.42	6,518.29						
Gross Income		339.19								wine	15,265.07	23,274.32						
Expenses										wine	1,006.23	1,584.13						
Wages Paid	528.08									liquor	8,241.10	11,744.46						
SS	32.74			107.12						beer	1,181.83	1,643.70						
Medicare	7.66			420.96						food	628.96	872.60						
PERA	39.61			280.64						food	755.94	1,038.83						
Total Expenses		608.08								food	173.04	290.61						
Net Income		(268.89)								food	63.18	84.88						
										food	379.95	547.03						
										food	-	-						
										beer	3,147.02	4,069.05						
										beer	1,451.04	1,956.16						