

TRUSTEE MEETING PACKET

February 12, 2026

Bristol Kendall Fire Protection District

Trustee's Regular Meeting Agenda

February 12, 2026 5:00 PM

103 Beaver Street – Yorkville, IL 60560

1. Call meeting to order and determination of a quorum. President Ken Johnson
2. Pledge of allegiance
3. Approve minutes of the January 8, 2026 regular meeting. As electronically mailed
4. **Comments from the public.**
5. Present District bills for payment. – Fire Chief Jeremy Messersmith
 - a. approve tuition/travel/meal expenses-roll call (N/A)
 - b. approve District bills - roll call
6. Present payroll for review and approval - roll call
7. Present financial statements for review
8. Staff Reports
 - a. Fire Bureau- Fire Marshal Michael Torrence
 - i. Reports from Planning Council
 - b. EMS, Training, and Safety- Assistant Chief Ryan Cihak
 - c. Operations- Assistant Chief Scott McCarty
 - d. Administration- Fire Chief Jeremy Messersmith
9. **Closed session per 5 ILCS 120 / 2 c 2**

Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
10. Action taken after closed session
11. Old Business
 - a. Other Old Business
12. New Business
 - a. Open Session Audio Destruction – October 9, 2025
 - b. Closed Session Audio Destruction – July 11, 2024
 - c. Discuss and Approve Resolution 2026-02 Fire Prevention Codes
 - d. Approve Audit Engagement letter with Mack & Associate's
 - e. Approve personnel changes
 - f. Approve surplus of truck parts and EMS equipment
 - g. Other New Business
13. Any Other Business
14. Comments from the Public
15. Next regular meeting will be on **March 12, 2026 5:00 PM**
16. Adjourn regular board meeting.

**TRUSTEE MEETING MINUTES
OF THE
BRISTOL KENDALL FIRE PROTECTION DISTRICT
KENDALL COUNTY, ILLINOIS
HELD IN THE TRAINING ROOM, 2ND FLOOR
103 E. BEAVER STREET, YORKVILLE, IL 60560
THURSDAY, JANUARY 8, 2026**

REGULAR TRUSTEE'S MEETING

**BOARD PRESIDENT JOHNSON CALLED THE MEETING TO ORDER AT 4:56 P.M. and
DETERMINATION OF QUORUM**

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Trustee Jeff Farren – yea; Trustee Darin Peterson – yea

Administration present: Fire Chief Jeremy Messersmith, Assistant Chief Scott McCarty, Assistant Chief Ryan Cihak, Fire Marshal Michael Torrence, and Katie Miller (minutes recorder).

The Pledge of Allegiance was recited.

Assistant Chief Cihak presented a Unit Citation for an EMS call for the following: Lt. Audrey Enlow, FF/PM Jesse Holliger, FF/EMT Luke Babich, FF/EMT Jacob Bustos, FF/EMT Charles Vasicek, FF/EMT Nathan Warmer, FF/EMT Connor Morgan.

Assistant Chief Cihak acknowledged the following who completed Basic Operations Course: Angel Vargas, Mason Hayes, Ryan Wulff, Connor Morgan, Garrett Tunnell, Lucas Lohrey, Maurice Seng, Porter Thrall.

Discussion was held for three items from New Business to get moved up on the agenda. Motion was made from Board Treasurer Schwartz and seconded by Trustee Farren.

C. Approve the appointment of Mark Hoffert to the open trustee position

Board President Johnson entertained a motion to approve the appointment of Mark Hoffert to Trustee. Motion to approve from Board Treasurer Schwartz and seconded by Trustee Farren. All in favor say aye. All those opposed say no. Motion passed.

A motion was made by Trustee Peterson to accept Mark Hoffert's resignation from the Board of Commissioners. Trustee Farren seconded this motion.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Trustee Jeff Farren – yea; Trustee Darin Peterson – yea
Motion Carried.

Mark Hoffert was officially sworn in as a member of the Board of Trustees.

D. Reorganize the Board of Trustees

Discussion was held on the Reorganization of the Board of Trustees.

Trustee Peterson motioned for Ken Johnson to remain the President. This was seconded by Board Treasurer Schwartz. All in favor say aye. All those opposed say no. Motion passed.

Trustee Farren motioned for Marty Schwartz to remain the Board Treasurer. This was seconded by Trustee Hoffert. All in favor say aye. All those opposed say no. Motion passed.

Trustee Farren motioned for Darin Peterson to become the Board Secretary. This was seconded by Trustee Hoffert. All in favor say aye. All those opposed say no. Motion passed.

E. Approve the appointment of Matt Seng to the Board of Commissioners

Board President Johnson entered a motion to approve the appointment of Matt Seng to the Board of Commissioners. Motion was made from Board Secretary Peterson and seconded by Trustee Farren.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Board Secretary – Darin Peterson – yea; Jeff Farren – yea; Trustee Mark Hoffert- yea
Motion Carried.

Matt Seng was officially sworn in as a member of the Board of Commissioners.

APPROVE MINUTES OF THE DECEMBER 12, 2025 REGULAR TRUSTEE'S MEETING

Board President Johnson entertained a motion to approve the December 12, 2025 Regular Trustee's Meeting Minutes. Motion to approve by Board Secretary Peterson. Seconded by Trustee Farren. All in favor say aye. All those opposed say no. Motion passed.

APPROVE MINUTES OF THE DECEMBER 12, 2025 CLOSED SESSION TRUSTEE'S MEETING

Board President Johnson entertained a motion to approve the December 12, 2025 Regular Closed Session Trustee's Meeting Minutes. Motion to approve, but not release by Board Secretary Peterson. Seconded by Board Treasurer Schwartz. All in favor say aye. All those opposed say no. Motion passed.

COMMENTS FROM THE PUBLIC

N/A

DISTRICT BILLS

The Board List of Bills was presented for approval:

Fire - \$22,581.50; EMS - \$6,513.11; Operations - \$24,892.78; Capital - \$22,167.94; Foreign Fire - \$0.00
Insurance - \$18,819.00; Online ACH payments - \$77,080.90; Memorial - \$0.00
Total: \$172,055.23

Board President Johnson entertained a motion to approve the District bills. Motion from Trustee Farren and seconded by Trustee Hoffert.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Board Secretary – Darin Peterson – yea; Jeff Farren – yea; Trustee Mark Hoffert- yea
Motion Carried.

PAYROLL

The Payroll Summary Report was presented for a total gross payroll of \$586,760.58 for the month of December 2025 for 2 pay periods.

Board President Johnson entertained a motion to approve the Payroll. Motion from Board Treasurer Schwartz and seconded by Board Secretary Peterson.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Board Secretary – Darin Peterson – yea; Jeff Farren – yea; Trustee Mark Hoffert- yea
Motion Carried.

GOVERNMENTAL ACCOUNTING TO DISCUSS THE FINANCIAL REPORT

James Howard presented Governmental Accounting's financial report. The report was placed on file.

FIRE MARSHAL TORRENCE'S REPORT

Fire Marshal Torrence's report was presented and placed on file.

ASSISTANT CHIEF CIHAK'S REPORT

A/C Cihak's report was presented and placed on file.

ASSISTANT CHIEF MCCARTY'S OPERATION REPORT

A/C McCarty's report was presented and placed on file.

FIRE CHIEF MESSERSMITH'S REPORT

Chief Messersmith's Fire Chief report was presented and placed on file.

OLD BUSINESS

A. Discuss and Approve Fleet Maintenance Agreement with Sandwich Community Fire Protection District

Chief Messersmith adjusted the Sandwich Fleet Maintenance Agreement to account for emergency service call outs at a \$150/hr rate. Board President Johnson entertained a motion to approve the agreement. Motion from Board Secretary Peterson and seconded by Board Treasurer Schwartz.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Board Secretary – Darin Peterson – yea; Jeff Farren – yea; Trustee Mark Hoffert- yea
Motion Carried.

B. Other Old Business

N/A

NEW BUSINESS

A. Open Session Audio Destruction – September 10, 2025 meeting

Board President Johnson entertained a motion to approve destroying all open session audio recordings from the Trustee meeting on September 10, 2025. Motion to approve from Trustee Farren and seconded by Trustee Hoffert All in favor say aye. All those opposed say no. Motion passed.

B. Closed Session Audio Destruction – June 13, 2024 & June 26, 2024 meeting

Board President Johnson entertained a motion to approve destroying all open session audio recordings from the Trustee meeting on June 13, 2024 and June 26, 2024. Motion to approve from Board Treasurer Schwartz and seconded Trustee Hoffert. All in favor say aye. All those opposed say no. Motion passed.

F. Approve Resolution 2026-01 Purchasing of a Medic Unit

Board President Johnson entertained a motion to approve Resolution 2026-01 Purchasing of a Medic Unit. Motion to approve from Board Secretary Peterson and seconded by Trustee Farren.

Roll Call

Board President Ken Johnson – yea; Board Treasurer Marty Schwartz – yea;
Board Secretary – Darin Peterson – yea; Jeff Farren – yea; Trustee Mark Hoffert- yea
Motion Carried.

G. Approve Personnel Changes

Board President Johnson entertained a motion approve the resignation of Jessica Chaput from part time employment. Motion to approve from Board Secretary Peterson and seconded by Trustee Hoffert. All in favor say aye. All those opposed say no. Motion passed.

H. Approve Surplus of Fire Gear

Board President Johnson entertained a motion approve the surplus of Fire Gear of five coats and six pants. Motion to approve from Board Treasurer Schwartz and seconded by Board Secretary Peterson. All in favor say aye. All those opposed say no. Motion passed.

I. Other New Business

N/A

ANY OTHER BUSINESS OR COMMENTS FROM THE PUBLIC

N/A

NEXT REGULAR TRUSTEE'S MEETING

The next Regular Trustee's Meeting is scheduled for February 12, 2026 at 5:00 p.m. at 103 E. Beaver Street, Yorkville, IL 60560.

ADJOURNMENT

Board President Johnson entertained a motion to adjourn the Regular Trustee's Meeting. Motion by Board Treasurer Schwartz and seconded by Board Secretary Peterson. All in favor say aye. All those opposed say no. Motion passed.

The Trustee Meeting of January 8, 2026 was adjourned at 6:16 p.m.

Minutes Approved and Accepted:

President

Secretary

Bristol Kendall Fire Protection District
Board List of Bills - Fire
February 2026

Type	Date	Num	Memo	Account	Amount
Air One Equipment, Inc.					
Bill	02/12/2026	230913	Inv #230913	5520 - Firefighting E...	-541.00
Bill	02/12/2026	231109	Inv #231109	5165 Uniforms & B...	-442.00
Bill	02/12/2026	231773	Inv #231773	5520 - Firefighting E...	-437.00
Bill	02/12/2026	231859	Inv #231859	5165 Uniforms & B...	-211.00
Total Air One Equipment, Inc.					-1,631.00
Amazon Capital Services					
Bill	02/12/2026	1LMW...	1LMW-GCCG0...	5165 - Uniforms & B...	-136.79
Bill	02/12/2026	1LMW...	1LMW-GCCG0...	6285 Computer Eq...	-68.98
Bill	02/12/2026	1LMW...	1LMW-GCCG0...	5510 - Firefighting E...	-115.86
Bill	02/12/2026	1LMW...	1LMW-GCCG0...	5520 - Firefighting E...	-2,133.16
Total Amazon Capital Services					-2,454.79
Aurora Truck Center					
Bill	02/12/2026	265995	Customer #138	5566 - R&M Vehicle...	4,402.04
Bill	02/12/2026	266220	Customer #138	5566 - R&M Vehicle...	-2,365.68
Total Aurora Truck Center					-6,767.72
Brandon Bohr					
Bill	02/12/2026	Inv #2	Inv #2 Straw ...	5510 - Firefighting S...	-180.00
Total Brandon Bohr					-180.00
Chicago Parts and Sound, LLC					
Bill	02/12/2026	40V00...	Customer #79...	5573 - R&M Vehicle...	-27.96
Bill	02/12/2026	40V01...	Customer #79...	5566 - R&M Vehicle...	-568.75
Total Chicago Parts and Sound, LLC					-596.71
CTV Custom Tint & Vinyl LLC					
Bill	02/12/2026	01/07/...	Reflective Stri...	5563 - R&M Vehicle...	-250.00
Total CTV Custom Tint & Vinyl LLC					-250.00
Cummins Sales and Service					
Bill	02/12/2026	E4-26...	Customer #19...	5572 - R&M Vehicle...	-150.86
Bill	02/12/2026	F2-26...	Customer #19...	5568 - R&M Vehicle...	-260.20
Bill	02/12/2026	F2-26...	Customer #19...	5568 - R&M Vehicle...	-45.92
Total Cummins Sales and Service					-456.98
Dutek Hose Center					
Bill	02/12/2026	1028768	Inv #1028768	5572 - R&M Vehicle...	-2.00
Bill	02/12/2026	1028855	Inv #1028855	5572 - R&M Vehicle...	-252.00
Total Dutek Hose Center					-252.00
Duy's Shoes & Sportswear					
Bill	02/12/2026	111773	Boots M.Hayes	5165 - Uniforms & B...	-208.25
Total Duy's Shoes & Sportswear					-208.25
Fire Service Inc					
Bill	02/12/2026	IL-242...	Shop Supplies	5568 R&M Vehicle...	-298.96
Total Fire Service Inc					-298.96
Firefighter Straps, Inc.					
Bill	02/12/2026	674	Inv #674	5520 - Firefighting E...	-26.00
Total Firefighter Straps, Inc.					-26.00
Fleet Safety Supply					
Bill	02/12/2026	86380		5563 - R&M Vehicle...	-266.11
Bill	02/12/2026	86389		5565 - R&M Vehicle...	-471.45
Total Fleet Safety Supply					-737.56

Bristol Kendall Fire Protection District
Board List of Bills - Fire
February 2026

Type	Date	Num	Memo	Account	Amount
Fleetpride.					
Bill	02/12/2026	13137...	Inv #131376063	5568 - R&M Vehicle...	-79.72
Bill	02/12/2026	13139...	Inv #131392768	5572 - R&M Vehicle...	-81.99
Bill	02/12/2026	13145...	Inv #131454300	5568 - R&M Vehicle...	-53.19
Bill	02/12/2026	13151...	Inv #131517899	5572 - R&M Vehicle...	-56.38
Bill	02/12/2026	13152...	Inv #131528794	5572 - R&M Vehicle...	-34.58
Bill	02/12/2026	13202...	Inv #132024966	5572 - R&M Vehicle...	-27.18
Bill	02/12/2026	13205...	Inv #132057834	5560 - Repair & Maint...	-46.20
Bill	02/12/2026	13214...	Inv #132146968	5566 - R&M Vehicle...	-383.55
Bill	02/12/2026	13214...	Inv #132146970	5566 - R&M Vehicle...	-53.69
Total Fleetpride.					-826.46
Fox Valley Uniform					
Bill	02/12/2026	2026...	Uniforms	5165 Uniforms & B...	-1,033.88
Total Fox Valley Uniform					-1,033.88
Grainco FS, Inc.					
Bill	02/12/2026	01312...			
Total Grainco FS, Inc.					
High Star Traffic					
Bill	02/12/2026	18596	Inv #18596	5540 - Fuel - Vehicles	-5,539.41
Total High Star Traffic					-5,539.41
Interstate PowerSystems {1}					
Bill	02/12/2026	C0420...	Acct #153699	5572 - R&M Vehicle...	-72.82
Bill	02/12/2026	C0420...	Acct #153699	5572 - R&M Vehicle...	-659.10
Total Interstate PowerSystems {1}					-731.92
MacQueen Emergency					
Bill	02/12/2026	P37240	P37240	5568 - R&M Vehicle...	-729.99
Bill	02/12/2026	P37240	P37240	5572 - R&M Vehicle...	-869.53
Bill	02/12/2026	P37255	P37255	5572 - R&M Vehicle...	-100.54
Bill	02/12/2026	P37272	P37272	5560 - Repair & Maint...	-1,268.44
Bill	02/12/2026	P37297	P37297	5568 - R&M Vehicle...	-92.40
Bill	02/12/2026	P37340	P37340	5568 - R&M Vehicle...	-128.33
Bill	02/12/2026	P37370	P37370	5568 - R&M Vehicle...	-288.71
Bill	02/12/2026	P37406	P37406	5572 - R&M Vehicle...	-312.01
Bill	02/12/2026	P37408	P37408	5568 - R&M Vehicle...	-126.83
Bill	02/12/2026	P37409	P37409	5566 - R&M Vehicle...	-546.41
Bill	02/12/2026	P37410	P37410	5572 - R&M Vehicle...	-133.96
Bill	02/12/2026	P37412	P37412	5568 - R&M Vehicle...	-200.68
Bill	02/12/2026	P37472	P37472	5566 - R&M Vehicle...	-1,482.36
Bill	02/12/2026	P37516	P37516	5566 - R&M Vehicle...	-25.58
Bill	02/12/2026	P37528	P37528	5568 - R&M Vehicle...	-200.68
Bill	02/12/2026	P37570	P37570	5566 - R&M Vehicle...	-68.18
Bill	02/12/2026	P37599	P37599	5566 - R&M Vehicle...	-64.97
Bill	02/12/2026	P37600	P37600	5566 - R&M Vehicle...	-443.51
Bill	02/12/2026	P37601	P37601	5602 - R&M Vehicle...	-58.86
Bill	02/12/2026	P37602	P37602	5566 - R&M Vehicle...	-39.46
Total MacQueen Emergency					-7,275.43
Marion Body Works					
Bill	02/12/2026	156257	Acct #10000...	5567 - R&M Vehicle...	-195.50
Total Marion Body Works					-195.50
McMaster-Carr Supply Co. {1}					
Bill	02/12/2026	58135...	Inv #58135334	5568 - R&M Vehicle...	-47.46
Bill	02/12/2026	59191...	Inv #59191877	5609 - R&M - Shop ...	-103.73
Total McMaster-Carr Supply Co. {1}					-151.19

Bristol Kendall Fire Protection District
Board List of Bills - Fire
February 2026

Type	Date	Num	Memo	Account	Amount
MSC Industrial Supply Co					
Bill	02/12/2026	81722...	Acct #334230...	5560 · Repair & Mai...	-672.67
Total MSC Industrial Supply Co					-672.67
Pomp's Tire Service					
Bill	02/12/2026	72013...		5572 · R&M Vehicle...	-206.36
Bill	02/12/2026	26010...		5566 · R&M Vehicle...	-90.00
Total Pomp's Tire Service					-296.36
Steven's Silkscreening & Embroidery, Inc.					
Bill	02/12/2026	24805	Uniforms	5165 · Uniforms & B...	-169.90
Total Steven's Silkscreening & Embroidery, Inc					-169.90
Tera Chevy GMC					
Bill	02/12/2026	CTCS...	CTCS333698	5563 · R&M Vehicle...	-69.95
Total Tera Chevy GMC					-69.95
Yorkville NAPA Auto Parts					
Bill	02/12/2026	404341	Inv #404341	5568 · R&M Vehicle...	-7.36
Bill	02/12/2026	404353	Inv #404353	5568 · R&M Vehicle...	-47.66
Bill	02/12/2026	404719	Inv #404719	5572 · R&M Vehicle...	-69.48
Bill	02/12/2026	404750	Inv #404750	5572 · R&M Vehicle...	-5.02
Bill	02/12/2026	406022	Inv #406022	5560 · Repair & Mai...	-64.99
Bill	02/12/2026	406256	Inv #406256	5566 · R&M Vehicle...	-44.30
Total Yorkville NAPA Auto Parts					-238.81
TOTAL					-31,681.47

Bristol Kendall Fire Protection District
Board List of Bills - EMS
February 2026

Type	Date	Num	Memo	Account	Amount
A Beep, LLC Bill	02/12/2026	138129	Inv #138129	5610 - Repair & Mai...	<u>-30.74</u>
Total A Beep, LLC					<u>-30.74</u>
Feece Oil Company Bill	02/12/2026	2918	Acct #466330	5560 - Repair & Mai...	<u>-481.60</u>
Total Feece Oil Company					<u>-481.60</u>
Yorkville NAPA Auto Parts Bill	02/12/2026	404212	Inv #404212	5625 - Fuel - Vehicles	<u>-150.88</u>
	02/12/2026	405589	Inv #405589	5625 - Fuel - Vehicles	<u>-188.60</u>
Total Yorkville NAPA Auto Parts					<u>-339.48</u>
TOTAL					<u>-851.82</u>

**Bristol Kendall Fire Protection District
Board List of Bills - Operations**
February 2026

Type	Date	Num	Memo	Account	Amount
Airgas Safety Inc.					
Bill	02/12/2026	55212...	Paver #20021...	6270 · Oxygen	-757.76
Bill	02/12/2026	55212...	Paver #20021...	6270 · Oxygen	-1,002.66
Bill	02/12/2026	55212...	Paver #20021...	6270 · Oxygen	-562.87
Total Airgas Safety Inc.					2,323.29
Amazon Capital Services	02/12/2026	1LMW...	1LMW-GCGQ...	5535 · Station Furni...	-234.87
Bill	02/12/2026	1LMW...	1LMW-GCGQ...	71701 · Computer E...	-39.85
Bill	02/12/2026	17VP...	17VP-HWKT...	71101 · Cleaning Su...	-37.95
Total Amazon Capital Services					-312.67
Bound Tree Medical, LLC	02/12/2026	86049...		6265 · Medical Supp...	-14.09
Bill	02/12/2026	86051...		6265 · Medical Supp...	-704.55
Bill	02/12/2026	86056...		6265 · Medical Supp...	-7.09
Bill	02/12/2026	86063...		6265 · Medical Supp...	-131.99
Bill	02/12/2026	86059...		6265 · Medical Supp...	-21.27
Bill	02/12/2026	86074...		6265 · Medical Supp...	-802.07
Bill	02/12/2026	86081...		6265 · Medical Supp...	-261.99
Total Bound Tree Medical, LLC					-1,943.05
Comcast St 1					
Bill	02/12/2026	01242...	St 1 Cable	70501 · Telephone - 1	-99.12
Total Comcast St 1					-99.12
Comcast St 2 Internet					
Bill	02/12/2026	12072...	Acct #87712...	70602 · Data and Te...	-10.48
Total Comcast St 2 Internet					-10.48
Governmental Accounting, LLC					
Bill	02/12/2026	3263	Accounting S...	5130 · Legal & Acco...	-2,850.00
Total Governmental Accounting, LLC					-2,850.00
Howard Simon & Associates, Inc.					
Bill	02/12/2026	20251...	Inv #2025124...	5130 · Legal & Acco...	-386.25
Total Howard Simon & Associates, Inc.					-386.25
Illinois Firefighter's Association					
Bill	02/12/2026	4968	Annual Dues	5740 · Dues & Subs...	-125.00
Total Illinois Firefighter's Association					-125.00
Menards - Yorkville					
Bill	02/12/2026	39138...	Acct #316402...	71003 · Repair & Ma...	-10.54
Bill	02/12/2026	39138	Acct #316402...	71103 · Cleaning Su...	-74.77
Bill	02/12/2026	39149	Acct #316402...	71001 · Repair & Ma...	-127.64
Bill	02/12/2026	39294	Acct #316402...	71001 · Repair & Ma...	-77.94
Bill	02/12/2026	39294	Acct #316402...	71101 · Cleaning Su...	-102.94
Bill	02/12/2026	39297	Acct #316402...	71001 · Repair & Ma...	-20.43
Bill	02/12/2026	39736	Acct #316402...	71001 · Repair & Ma...	-69.84
Bill	02/12/2026	36715	Acct #316402...	71002 · Repair & Ma...	-51.62
Bill	02/12/2026	38844	Acct #316402...	51351 · Station Sup...	-19.47
Bill	02/12/2026	38888	Acct #316402...	51351 · Station Sup...	-56.48
Bill	02/12/2026	39960	Acct #316402...	5742 · Public Educa...	-79.87
Bill	02/12/2026	40215	Acct #316402...	71102 · Cleaning Su...	-107.11
Bill	02/12/2026	40215	Acct #316402...	71002 · Repair & Ma...	-77.94
Bill	02/12/2026	40329	Acct #316402...	71101 · Cleaning Su...	-103.04
Bill	02/12/2026	40341	Acct #316402...	71102 · Cleaning Su...	-71.25
Bill	02/12/2026	40649	Acct #316402...	71101 · Cleaning Su...	-12.94
Bill	02/12/2026	40834	Acct #316402...	71101 · Cleaning Su...	-19.88

**Bristol Kendall Fire Protection District
Board List of Bills - Operations**

February 2026

Type	Date	Num	Memo	Account	Amount
Bill	02/12/2026	40920	Acct #316402...	71033 · Cleaning Sv...	-178.81
Bill	02/12/2026	41061	Acct #316402...	71033 · Repair & Ma...	-26.06
Total Menards - Yorkville					-1,288.57
Mercury Medical					
Bill	02/12/2026	INV31...	Inv #312276	6265 · Medical Supp...	-972.44
Bill	02/12/2026	INV31...	Inv #312668	6265 · Medical Supp...	-812.44
Total Mercury Medical					-1,784.88
Morris Hospital & Healthcare Centers					
Bill	02/12/2026	00032...	Acct BRISTO...	7250 · Employee Te...	-2,913.80
Bill	02/12/2026	00033...	Acct BRISTO...	7250 · Employee Te...	-75.00
Total Morris Hospital & Healthcare Centers					-2,988.80
Nathan Warner					
Bill	02/12/2026	Reimb...	Tuition Reimb...	5700 · Education - T...	-3,210.63
Total Nathan Warner					-3,210.63
North Central Water Rescue					
Bill	02/12/2026	26-0012	Inv #26-0012	5700 · Education - T...	-1,500.00
Total North Central Water Rescue					-1,500.00
Otis Elevator Co.					
Bill	02/12/2026	10040...	Customer #28...	71001 · Repair & Ma...	-2,036.19
Total Otis Elevator Co.					-2,036.19
Ottosen Dinoofe Hasenbalg & Castaldo, Ltd					
Bill	02/12/2026	189868	For Professio...	5130 · Legal & Acco...	-171.50
Total Ottoсен Dinoofe Hasenbalg & Castaldo, Ltd					-171.50
Paul L. Buddy Plumbing & Heating {1}					
Bill	02/12/2026	331261	Inv #331261	71001 · Repair & Ma...	-294.00
Bill	02/12/2026	331275	Inv #331275	71001 · Repair & Ma...	-424.00
Bill	02/12/2026	331308	Inv #331308	71001 · Repair & Ma...	-800.00
Total Paul L. Buddy Plumbing & Heating {1}					-1,518.00
Pitney Bowes, Inc.					
Bill	02/12/2026	02012...	Acct #8000-9...	5145 · Postage/Ship...	-188.81
Bill	02/12/2026	10289...	Acct #8000-9...	7120 · Copy / Fax L...	-127.80
Total Pitney Bowes, Inc.					-316.61
Richard Montgomery					
Bill	02/12/2026	10979...	Tuition Reimb...	5700 · Education - T...	-2,588.20
Total Richard Montgomery					-2,588.20
Ricoh USA, Inc					
Bill	02/12/2026	22087	Inv #22087	7150 · Software Mai...	-370.00
Total Ricoh USA, Inc					-370.00
SIMSUShare					
Bill	02/12/2026	92084...	Acct #201327...	6260 · Medical Supp...	-2,875.00
Total SIMSUShare					-2,875.00
Stryker					
Bill	02/12/2026				-750.00
Total Stryker					-750.00

Bristol Kendall Fire Protection District
 Board List of Bills - Operations
 February 2026

Type	Date	Num	Memo	Account	Amount
Unique Products & Service Corp.					
Bill	02/12/2026	492113	71101 - Cleaning Su...		-237.51
Bill	02/12/2026	492163	71101 - Cleaning Su...		-158.34
Bill	02/12/2026	492654	71102 - Cleaning Su...		-124.46
					-520.31
Total Unique Products & Service Corp.					
Winninger Excavating, Inc. {1}					
Bill	02/12/2026	26-184	Inv #26-184	71001 - Repair & Ma...	-87.50
Bill	02/12/2026	26-185	Inv #26-185	71002 - Repair & Ma...	-43.75
Bill	02/12/2026	26-186	Inv #26-186	71003 - Repair & Ma...	-87.50
Bill	02/12/2026	26-228	Inv #26-228	71001 - Repair & Ma...	-87.50
Bill	02/12/2026	26-229	Inv #26-229	71002 - Repair & Ma...	-43.75
Bill	02/12/2026	26-230	Inv #26-230	71003 - Repair & Ma...	-87.50
Bill	02/12/2026	26-245	Inv #26-245	71001 - Repair & Ma...	-237.50
Bill	02/12/2026	26-246	Inv #26-246	71002 - Repair & Ma...	-143.50
Bill	02/12/2026	26-247	Inv #26-247	71003 - Repair & Ma...	-262.50
Bill	02/12/2026	26-279	Inv #26-279	71001 - Repair & Ma...	-237.50
Bill	02/12/2026	26-280	Inv #26-280	71002 - Repair & Ma...	-143.75
Bill	02/12/2026	26-281	Inv #26-281	71003 - Repair & Ma...	-262.50
					-1,724.75
Total Winninger Excavating, Inc. {1}					
Yorkville-Bristol Sanitary District					
Bill	02/12/2026	10354...	Account #50-0	70301 - Sewer & W...	-521.00
Bill	02/12/2026	579887...	Account #379-0	70302 - Sewer & W...	-335.00
Bill	02/12/2026	62025...	Account #413-0	70303 - Sewer & W...	-300.00
Bill	02/12/2026	62025...	Account #412-0	70303 - Sewer & W...	-330.00
					-1,486.00
Total Yorkville-Bristol Sanitary District					
Yorkville Ace & Radio Shack	02/12/2026	181110	71002 - Repair & Ma...		-8.41
Bill	02/12/2026				-8.41
Total Yorkville Ace & Radio Shack					
TOTAL					-33,187.51

**Bristol Kendall Fire Protection District
Board List of Bills - Insurance**
February 2026

Type	Date	Num	Memo	Account	Amount
Assured Partners					
Bill	02/12/2026	31954	BRISKEN-01	7705 - General Liabi...	-56,434.25
Bill	02/12/2026	31955	BRISKEN-01	7720 - Umbrella /Ex...	-8,830.00
Total Assured Partners					-65,264.25
Illinois Public Risk Fund					
Bill	02/12/2026	99991	Acct #586-00...	7750 - Workmens C...	-18,819.00
Total Illinois Public Risk Fund					-18,819.00
TOTAL					-84,083.25

Bristol Kendall Fire Protection District
Board List of Bills - Capital
February 2026

	Type	Date	Num	Memo	Account	Amount
Air One Equipment, Inc.						
Bill	02/12/2026	232022	Inv #232022	8160 PPE Capital		-2,148.00
Total Air One Equipment, Inc.						-2,148.00
Artlin and Sons, Inc.						
Bill	02/12/2026	10457	Inv #10457	8000 Capital Proj...		-16,285.00
Total Artlin and Sons, Inc.						-16,285.00
Data Center Warehouse						
Bill	02/12/2026	INV-0...	INV-016484	8285 Computer Eq...		-19,550.00
Bill	02/12/2026	INV-0...	INV-017021	8285 Computer Eq...		-1,385.00
Total Data Center Warehouse						-21,935.00
Homecare Heating & Cooling						
Bill	02/12/2026	HVAC Installa...	8000 Capital Proj...			-9,186.00
Bill	02/12/2026	HVAC Installa...	8000 Capital Proj...			-9,510.00
Total Homecare Heating & Cooling						-18,756.00
Precision Mobile Works, LLC						
Bill	02/12/2026	284	Inv #284	8525 Apparatus		-7,270.00
Total Precision Mobile Works, LLC						-7,270.00
Wiesbrook Sheet Metal, Inc.						
Bill	02/12/2026	FGMMA...	FGMMA #24-40...	8000 Capital Proj...		-24,098.30
Total Wiesbrook Sheet Metal, Inc.						-24,098.30
TOTAL						-90,992.30

**Bristol Kendall Fire Protection District
General Journal Transaction
[REDACTED]**

Num	Name	Memo	Account	Class	Debit	Credit
P Pa...	Wex Bank	Online Payne...	5625 · Fuel - Vehicles	01 - Fire	955.64	
	Wex Bank	Online Payne...	5625 · Fuel - Vehicles	01 - Fire	0.00	
	Wex Bank	Online Payne...	1111 · Chk - Fire	01 - Fire		955.64
AFLAC	Blue Cross Blue Shi...	Online Payne...	3123 · Aflac	01 - Fire		
Nicor Gas	Nicor St 2	Online Payne...	7740 · Health Insura...	01 - Fire	5,519.92	
Nicor St 2	Nicor St 3	Online Payne...	7740 · Health Insura...	01 - Fire	49,783.45	
Principal Life Insura...	Online Payne...	70201 · Gas - 1	04 - Oper...	1,479.53		
Comcast Business ...	Online Payne...	70202 · Gas - 2	04 - Oper...	316.46		
Comcast Business ...	Online Payne...	70203 · Gas - 3	04 - Oper...	530.08		
Comcast Business ...	Online Payne...	7740 · Health Insura...	01 - Fire	5,165.72		
Comcast Business ...	Online Payne...	70501 · Telephone - 1	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	70502 · Telephone - 2	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	70503 · Telephone - 3	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	70601 · Data and Te...	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	70602 · Data and Te...	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	70603 · Data and Te...	04 - Oper...	0.00		
Comcast Business ...	Online Payne...	1111 · Chk - Fire	04 - Oper...	736.65		
Comcast St 2	Comcast St 2	Online Payne...	70502 · Telephone - 2	04 - Oper...	0.00	
Comcast St 2	Comcast St 2	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
ComEd St 1	ComEd St 2	Online Payne...	70101 · Electric - 1	04 - Oper...	804.71	
ComEd St 2	ComEd St 3	Online Payne...	70102 · Electric - 2	04 - Oper...	0.00	
ComEd St 3	ComEd St 3	Online Payne...	70103 · Electric - 3	04 - Oper...	0.00	
ComEd St 3	United City of Yorkvi...	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
ComEd St 3	United City of Yorkvi...	Online Payne...	70301 · Sewer & W...	04 - Oper...	0.00	
ComEd St 3	United City of Yorkvi...	Online Payne...	70302 · Sewer & W...	04 - Oper...	0.00	
ComEd St 3	AT&T	Online Payne...	70303 · Sewer & W...	04 - Oper...	0.00	
ComEd St 3	AT&T	Online Payne...	70501 · Telephone - 1	04 - Oper...	0.00	
Chenergy Metronet	Transamerica - VEBA	Online Payne...	70501 · Telephone - 1	04 - Oper...	3,388.62	
AFLAC	Blue Cross Blue Shi...	Online Payne...	7740 · Health Insura...	01 - Fire	2,992.53	
Nicor Gas	Nicor St 2	Online Payne...	1111 · Chk - Fire	01 - Fire		5,519.92
Nicor St 2	Nicor St 3	Online Payne...	1111 · Chk - Fire	04 - Oper...	49,783.45	
Principal Life Insura...	Online Payne...	1111 · Chk - Fire	04 - Oper...	1,479.53		
ComEd St 1	ComEd St 2	Online Payne...	1111 · Chk - Fire	04 - Oper...	316.46	
ComEd St 2	United City of Yorkvi...	Online Payne...	1111 · Chk - Fire	04 - Oper...	530.08	
United City of Yorkvi...	United City of Yorkvi...	Online Payne...	1111 · Chk - Fire	01 - Fire	5,165.72	
United City of Yorkvi...	AT&T	Online Payne...	1111 · Chk - Fire	04 - Oper...	804.71	
Chenergy Metronet	Transamerica - VEBA	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
AFLAC	Blue Cross Blue Shi...	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
Nicor Gas	Nicor St 2	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
Nicor St 2	Nicor St 3	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
Principal Life Insura...	Online Payne...	1111 · Chk - Fire	01 - Fire	0.00		0.00
ComEd St 1	ComEd St 2	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
ComEd St 2	United City of Yorkvi...	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
United City of Yorkvi...	United City of Yorkvi...	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
United City of Yorkvi...	AT&T	Online Payne...	1111 · Chk - Fire	04 - Oper...	0.00	
Chenergy Metronet	Transamerica - VEBA	Online Payne...	1111 · Chk - Fire	04 - Oper...	3,388.62	
AFLAC	IL Dept Employment	Online Payne...	1111 · Chk - Fire	01 - Fire	2,992.53	
Cintas Corporation L...	Online Payne...	5065 · Social Securi...	01 - Fire	0.00		0.00
Cintas Corporation L...	Online Payne...	1111 · Chk - Fire	01 - Fire	0.00		313.40
	Online Payne...	5165 · Uniforms & B...	01 - Fire			

11:03 AM
02/09/26
Accrual Basis

**Bristol Kendall Fire Protection District
General Journal Transaction
January 31, 2026**

Num	Name	Memo	Account	Class	Debit	Credit
	DreamSeats LLC {1}	Online Payme...	5535 - Station Furni...	04 - Oper...	0.00	0.00
	DreamSeats LLC {1}	Online Payme...	1111 - Chk - Fire	04 - Oper...	0.00	0.00
					71,986.71	71,986.71
TOTAL					71,986.71	71,986.71

Bristol Kendall Fire Protection District
General Journal Transaction
January 8, 2026

Num	Name	Memo	Account	Class	Debit	Credit
1/8/26...						
	Chief Officers ...	5011 : Salaries	01 - Fire		9,041.66	
	Chief Officers ...	5011 : Salaries	03 - EMS		9,041.66	
	Officer Comp...	5020 : Officer Comp...	01 - Fire		0.00	
	Loss Preventi...	5020 : Officer Comp...	03 - EMS		0.00	
	REG	5011 : Salaries	01 - Fire		65,757.42	
	REG	5011 : Salaries	03 - EMS		65,757.41	
	Retention Bo...	5010 : Full Time Sal...	01 - Fire		0.00	
	Retention Bo...	5010 : Full Time Sal...	03 - EMS		0.00	
	Retro Bonus	5010 : Full Time Sal...	01 - Fire		0.00	
	Retro Bonus	5010 : Full Time Sal...	03 - EMS		0.00	
	Insurance Opt...	5011 : Salaries	01 - Fire		986.87	
	Insurance Opt...	5011 : Salaries	03 - EMS		986.86	
	EMSC	5023 : CPR - Instruc...	03 - EMS		0.00	
	SCBA	5036 : Rescue Task...	01 - Fire		0.00	
	WATER	5041 : Swift Water ...	01 - Fire		0.00	
	OT	5011 : Salaries	01 - Fire		7,167.24	
	OT	5011 : Salaries	03 - EMS		7,167.23	
	40FF	5010 : Full Time Sal...	01 - Fire		0.00	
	40FF	5010 : Full Time Sal...	03 - EMS		0.00	
	7G	5011 : Salaries	01 - Fire		436.72	
	7G	5011 : Salaries	03 - EMS		436.72	
	AL	5011 : Salaries	01 - Fire		418.03	
	AL	5011 : Salaries	03 - EMS		418.03	
	Holiday	5011 : Salaries	01 - Fire		11,288.88	
	Holiday	5011 : Salaries	03 - EMS		11,288.87	
	CUSAR	5010 : Full Time Sal...	01 - Fire		0.00	
	CHOL	5010 : Full Time Sal...	01 - Fire		0.00	
	FFCSS	5010 : Full Time Sal...	01 - Fire		0.00	
	Mechanic Co...	5042 : Mechanic Co...	01 - Fire		0.00	
	Physical	5025 : Part Time Co...	01 - Fire		0.00	
	Paid on Call ...	5025 : Part Time Co...	01 - Fire		0.00	
	Part Time Co...	5011 : Salaries	01 - Fire		13,414.00	
	Part Time Co...	5011 : Salaries	03 - EMS		13,414.00	
	Training Offic...	5022 : Training Offic...	01 - Fire		0.00	
	Pub Ed	5038 : Public Educa...	01 - Fire		0.00	
	TRT	5037 : Technical Re...	01 - Fire		0.00	
	IT	5010 : Full Time Sal...	01 - Fire		0.00	
	IT	5010 : Full Time Sal...	03 - EMS		0.00	
	Sick/Vacation...	5011 : Salaries	01 - Fire		0.00	
	Sick/Vacation...	5011 : Salaries	03 - EMS		0.00	
	CPR Compen...	5023 : CPR - Instruc...	01 - Fire		0.00	
	Sick	5011 : Salaries	01 - Fire		3,001.79	
	Sick	5011 : Salaries	03 - EMS		3,001.78	
	Holiday	5011 : Salaries	01 - Fire		0.00	
	Vacation	5030 : Chief Officers...	01 - Fire		9,588.98	
	Vacation	5025 : Part Time Co...	01 - Fire		0.00	
	1099	5011 : Salaries	01 - Fire		877.97	
	COMP	5011 : Salaries	03 - EMS		877.97	
	COMP	5011 : Salaries	03 - EMS		877.97	

**Bristol Kendall Fire Protection District
General Journal Transaction**

Num	Name	Memo	Account	Class	Debit	Credit
	COMP FIRE 401K		5042 · Mechanic Co... 5039 · Fire Investiga...	01 - Fire 01 - Fire	0.00 0.00	
	Garnishments		3127 · PX401	01 - Fire	0.00	
	Pension		3124 · GPS Garnish...	01 - Fire	0.00	
	Garnishments		3121 · 414h Pension	01 - Fire	0.00	
	Medicare		3124 · GPS Garnish...	01 - Fire	0.00	
	Social Security		3128 · EE Social Se...	01 - Fire	3,276.43	
	Fed Income T...		3128 · EE Social Se...	01 - Fire	4,523.20	
	IL Income Tax		3129 · Federal Inco...	01 - Fire	23,648.00	
	ER Med ER SS		3130 · IL Income Tax	01 - Fire	9,984.66	
	Pension		5065 · Social Securi...	01 - Fire	3,276.43	
	Chief Officer ...		5065 · Social Securi...	01 - Fire	4,523.20	
	Chief Officer ...		3121 · 414h Pension	01 - Fire	12,696.81	
	HSA Vision 457		3121 · 414h Pension	01 - Fire	0.00	
	Payroll Billing ...		5030 · Chief Officers...	01 - Fire	0.00	
	457B		5030 · Chief Officers...	03 - EMS	0.00	
	457LI		3122 · 457 EE Pretax	01 - Fire	17,595.49	
	457R		5060 · Payroll Service	01 - Fire	859.46	
	Aflac		3122 · 457 EE Pretax	01 - Fire	2,238.07	
	Aflac		3122 · 457 EE Pretax	01 - Fire	7,599.10	
	IMRF		3122 · 457 EE Pretax	01 - Fire	208.09	
	IMRF		3122 · 457 EE Pretax	01 - Fire	7,033.32	
	Medical		3123 · Aflac	01 - Fire	953.28	
	Pension		3123 · Aflac	01 - Fire	1,753.51	
	Medicare		3126 · IMRF	01 - Fire	619.61	
	Social Security		3126 · IMRF	01 - Fire	619.61	
	Fed Income T...		3125 · Health	01 - Fire	4,933.95	
	IL Income Tax		3121 · 414h Pension	01 - Fire	12,696.81	
	Direct Deposit...		3128 · EE Social Se...	01 - Fire	3,276.43	
	Direct Deposit...		3128 · EE Social Se...	01 - Fire	4,523.20	
	Tax Liability		3129 · Federal Inco...	01 - Fire	23,648.00	
	Pension		3130 · IL Income Tax	01 - Fire	9,984.66	
	VEBA		1111 · Chk - Fire	01 - Fire	74,945.65	
	Payroll Billing ...		1111 · Chk - Fire	01 - Fire	74,945.65	
	StrongPay		1111 · Chk - Fire	01 - Fire	49,231.97	
			1111 · Chk - Fire	01 - Fire	33,113.45	
			1111 · Chk - Fire	01 - Fire	1,509.95	
			1111 · Chk - Fire	01 - Fire	859.46	
					314,693.77	314,693.77
					314,693.77	314,693.77
						TOTAL

Bristol Kendall Fire Protection District
General Journal Transaction
January 22, 2026

Num	Name	Memo	Account	Class	Debit	Credit
1/22/2026						
	Chief Officers ...	5011 · Salaries	01 - Fire		9,041.66	
	Chief Officers ...	5011 · Salaries	03 - EMS		9,041.66	
	Officer Comp...	5020 · Officer Comp...	01 - Fire		0.00	
	Loss Preventi...	5020 · Officer Comp...	03 - EMS		0.00	
	REG	5011 · Salaries	01 - Fire		70,478.83	
	REG	5011 · Salaries	03 - EMS		70,478.82	
	Retention Bo...	5010 · Full Time Sal...	01 - Fire		0.00	
	Retention Bo...	5010 · Full Time Sal...	03 - EMS		0.00	
	Retro Bonus	5010 · Full Time Sal...	01 - Fire		0.00	
	Retro Bonus	5010 · Full Time Sal...	03 - EMS		0.00	
	Insurance Opt...	5011 · Salaries	01 - Fire		956.87	
	Insurance Opt...	5011 · Salaries	03 - EMS		956.86	
	EMSC	5023 · CPR - Instruc...	03 - EMS		0.00	
	SCBA	5036 · Rescue Task...	01 - Fire		0.00	
	WATER	5041 · Swift Water ...	01 - Fire		0.00	
	OT	5011 · Salaries	01 - Fire		3,834.79	
	OT	5011 · Salaries	03 - EMS		3,834.78	
	40FF	5010 · Full Time Sal...	01 - Fire		0.00	
	40FF	5010 · Full Time Sal...	03 - EMS		0.00	
	TG	5011 · Salaries	01 - Fire		770.44	
	TG	5011 · Salaries	03 - EMS		770.44	
	AL	5011 · Salaries	01 - Fire		355.69	
	AL	5011 · Salaries	03 - EMS		355.69	
	Holiday	5011 · Salaries	01 - Fire		0.00	
	Holiday	5010 · Full Time Sal...	01 - Fire		0.00	
	CUSAR	5010 · Full Time Sal...	01 - Fire		0.00	
	CHOL	5010 · Full Time Sal...	01 - Fire		0.00	
	FFCSS	5010 · Full Time Sal...	01 - Fire		0.00	
	Mechanic Co...	5042 · Mechanic Co...	01 - Fire		0.00	
	Physical	5025 · Part Time Co...	01 - Fire		0.00	
	Paid on Call ...	5025 · Part Time Co...	01 - Fire		0.00	
	Part Time Co...	5011 · Salaries	01 - Fire		16,613.82	
	Part Time Co...	5011 · Salaries	03 - EMS		16,613.81	
	Training Office...	5022 · Training Offic...	01 - Fire		0.00	
	Pub Ed	5038 · Public Educa...	01 - Fire		0.00	
	TRT	5037 · Technical Re...	01 - Fire		0.00	
	IT	5010 · Full Time Sal...	01 - Fire		0.00	
	IT	5010 · Full Time Sal...	03 - EMS		0.00	
	Sick/Vacation...	5011 · Salaries	01 - Fire		0.00	
	Sick/Vacation...	5011 · Salaries	03 - EMS		0.00	
	CPR Compen...	5023 · CPR - Instruc...	01 - Fire		0.00	
	Sick	5011 · Salaries	01 - Fire		2,280.59	
	Sick	5011 · Salaries	03 - EMS		2,280.60	
	Holiday	5011 · Salaries	01 - Fire		0.00	
	Vacation	5030 · Chief Officers...	01 - Fire		3,677.63	
	Vacation	5025 · Part Time Co...	01 - Fire		0.00	
	1099	5011 · Salaries	01 - Fire		466.15	
	COMP	5011 · Salaries	03 - EMS		466.14	

**Bristol Kendall Fire Protection District
General Journal Transaction
January 22, 2026**

Num	Name	Memo	Account	Class	Debit	Credit
	COMP		5042 · Mechanic Co...	01 - Fire	0.00	
	FIRE	5039 · Fire Investiga...	01 - Fire	0.00		
401K		3127 · PX401	01 - Fire	0.00		
	Garnishments	3124 · GPS Garnish...	01 - Fire	0.00		
	Pension	3121 · 414h Pension	01 - Fire	0.00		
	Garnishments	3124 · GPS Garnish...	01 - Fire	0.00		
	Medicare	3128 · EE Social Se...	01 - Fire	2,971.86		
	Social Security	3128 · EE Social Se...	01 - Fire	4,106.49		
	Fed Income T...	3129 · Federal Inco...	01 - Fire	19,219.47		
	IL Income Tax	3130 · IL Income Tax	01 - Fire	8,960.75		
	ER Med	5065 · Social Securi...	01 - Fire	2,971.86		
	ER SS	5065 · Social Securi...	01 - Fire	4,106.49		
	Pension	3121 · 414h Pension	01 - Fire	13,175.03		
	Pension	3121 · 414h Pension	01 - Fire	0.00		
	Chief Officer ...	5030 · Chief Officers...	01 - Fire	0.00		
	Chief Officer ...	5030 · Chief Officers...	03 - EMS	0.00		
	HSA Vision 457	3122 · 457 EE Pretax	01 - Fire	16,530.06		
	Payroll Billing ...	5060 · Payroll Service	01 - Fire	253.17		
457		3122 · 457 EE Pretax	01 - Fire	2,238.07		
	457B	3122 · 457 EE Pretax	01 - Fire	6,827.73		
	457L	3122 · 457 EE Pretax	01 - Fire	208.09		
	457R	3122 · 457 EE Pretax	01 - Fire	6,739.26		
	Aflac	3123 · Aflac	01 - Fire	953.28		
	Aflac	3123 · Aflac	01 - Fire	1,753.51		
	IMRF	3126 · IMRF	01 - Fire	604.54		
	IMRF	3126 · IMRF	01 - Fire	604.53		
	Medical	3125 · Health	01 - Fire	4,934.53		
	Pension	3121 · 414h Pension	01 - Fire	13,175.03		
	Medicare	3128 · EE Social Se...	01 - Fire	2,971.86		
	Social Security	3128 · EE Social Se...	01 - Fire	4,106.49		
	Fed Income T...	3129 · Federal Inco...	01 - Fire	19,219.47		
	IL Income Tax	3130 · IL Income Tax	01 - Fire	8,960.75		
	Direct Deposit...	1111 · Chk - Fire	01 - Fire	67,837.23		
	Direct Deposit...	1111 · Chk - Fire	01 - Fire	67,837.22		
	Tax Liability	1111 · Chk - Fire	01 - Fire	42,336.87		
	Pension	1111 · Chk - Fire	01 - Fire	32,526.24		
	VEBA	7740 · Health Insura...	01 - Fire	1,482.58		
	Payroll Billing ...	1111 · Chk - Fire	01 - Fire	253.17		
	StrongPay				285,570.45	
						285,570.45
						TOTAL

Financial Report

For the 9 Month(s) Ended January 31, 2026
FISCAL YEAR 2026



BRISTOL-KENDALL FIRE PROTECTION DISTRICT

Budget vs. Actual Summary
For the 9 Month(s) Ended January 31, 2026

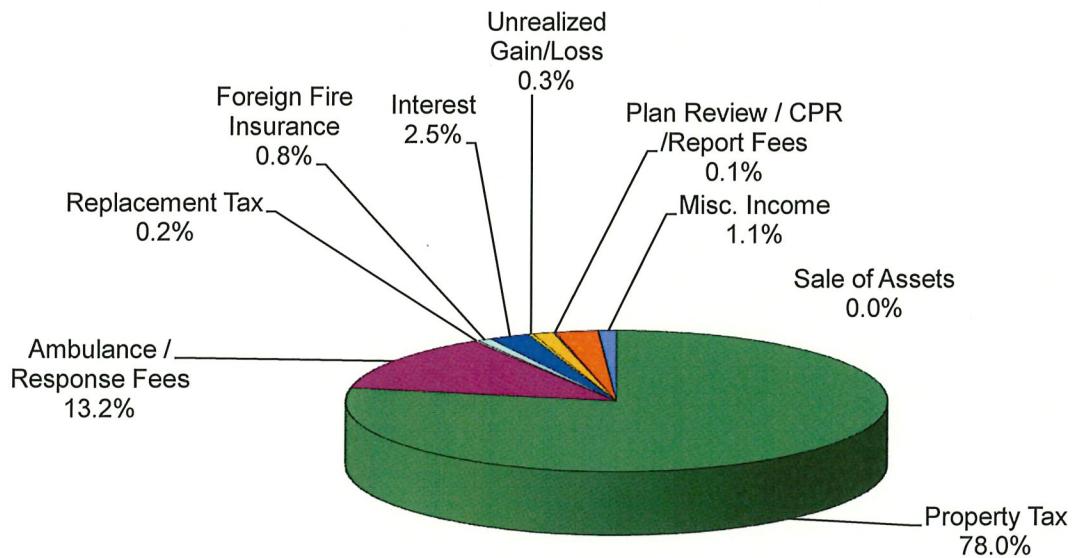
75% of Fiscal Year

Account Description	Total Actual	Total Budget	% of Budget
REVENUE			
Property Tax	8,683,349	8,646,000	100.4%
Ambulance / Response Fees	1,467,571	1,865,000	78.7%
Replacement Tax	24,588	65,000	37.8%
Foreign Fire Insurance	93,961	70,000	134.2%
Interest	275,228	175,000	157.3%
Unrealized Gain/Loss	29,544	-	0.0%
Development Fees	139,617	125,000	111.7%
Donations	550	-	0.0%
Plan Review / CPR /Report Fees	16,338	15,000	108.9%
GEMT Expense Reimbursement	(280,967)	(500,000)	56.2%
Sale of Assets	4,500	-	0.0%
Misc. Income	119,221	60,000	198.7%
Transfer From Fund	2,285,070	4,570,140	50.0%
Loan Proceeds	-	-	0.0%
Grants	22,915	485,000	4.7%
Actual Revenues	<u>12,881,487</u>	<u>15,576,140</u>	<u>82.7%</u>
Budgeted Revenues	<u>15,576,140</u>		
% Diff	<u>83%</u>		
EXPENDITURES			
Personnel	4,768,828	7,317,175	65.2%
Pension Fund Contribution	650,000	650,000	100.0%
Equipment	77,961	147,550	52.8%
R&M	350,570	469,090	74.7%
Administrative	300,807	505,995	59.4%
Medical Supplies	39,540	58,500	67.6%
Utilities	116,479	202,500	57.5%
Insurance	149,718	315,000	47.5%
Foreign Fire	65,167	70,000	93.1%
Memorial Expense	2,577	7,000	36.8%
Actual Expenditures	<u>6,521,647</u>	<u>9,742,810</u>	<u>66.9%</u>
Budgeted Expenditures	<u>9,742,810</u>		
% Diff	<u>67%</u>		
SURPLUS / (DEFICIT) FROM OPERATIONS	6,359,840	5,833,330	109.0%
CAPITAL EXPENDITURES			
Capital Projects	1,163,310	2,115,225	55.0%
Transfer To Funds	2,285,070	4,570,140	50.0%
Actual Expenditures	<u>3,448,380</u>	<u>6,685,365</u>	<u>51.6%</u>
Budgeted Expenditures	<u>6,685,365</u>		
% Diff	<u>52%</u>		
TOTAL SURPLUS / (DEFICIT)	2,911,461	(852,035)	-341.7%
BEGINNING FUND BALANCE	10,068,081		
ENDING FUND BALANCE	<u>12,979,542</u>		

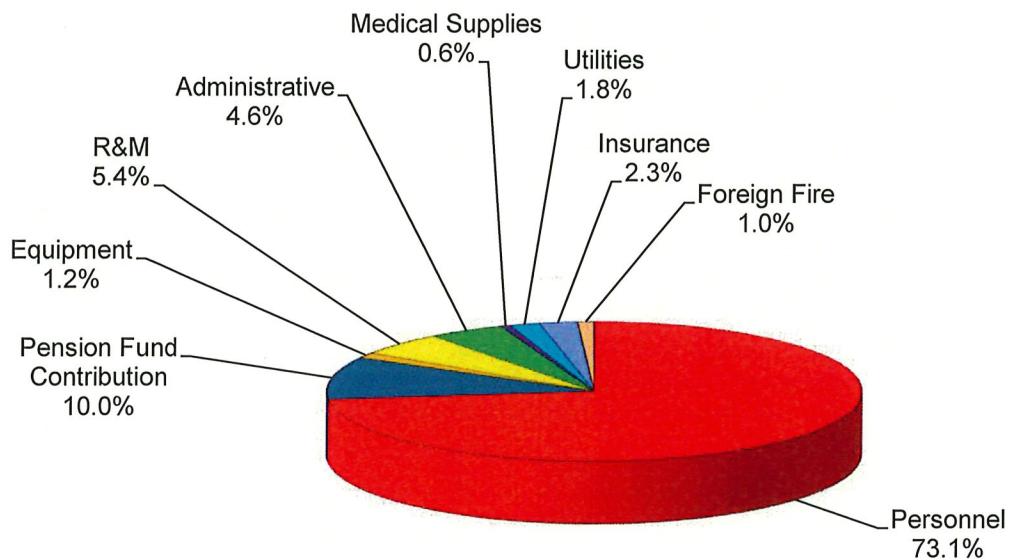
BRISTOL-KENDALL FIRE PROTECTION DISTRICT

Budget vs. Actual Summary
For the 9 Month(s) Ended January 31, 2026

Revenue Distribution

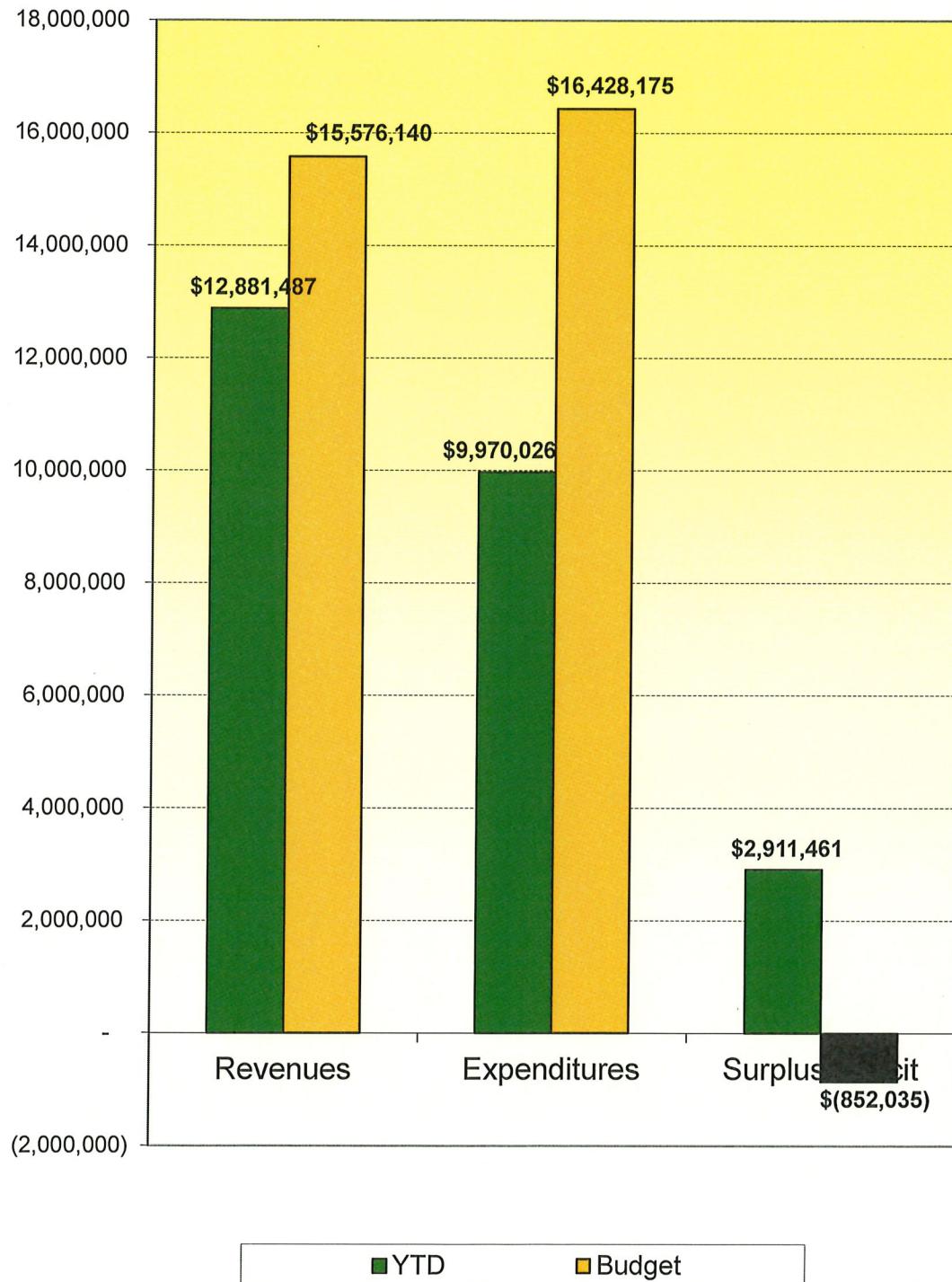


Operational Expenditure Distribution



BRISTOL-KENDALL FIRE PROTECTION DISTRICT

Budget vs. Actual Summary
For the 9 Month(s) Ended January 31, 2026



■ YTD ■ Budget

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
 Budget vs. Actual Summary
 For the 9 Month(s) Ended January 31, 2026

75% of Fiscal Year

	Account Description	Fire	EMS	Insurance	Operations	FFIB	Capital	Memorial	Total Actual	Total Budget	% of Budget
REVENUE											
Property Tax	4,590,314	3,864,985	228,051	-	-	-	-	-	8,683,349	8,646,000	100%
Ambulance / Response Fees	12,012	1,455,560	-	-	-	-	-	-	1,467,571	1,865,000	79%
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-	0%
Replacement Tax	24,588	-	-	-	-	-	-	-	24,588	65,000	38%
Foreign Fire Insurance	-	-	-	-	93,961	-	-	-	93,961	70,000	134%
Interest	103,621	3,203	-	-	2,737	165,548	120	275,228	175,000	157%	
Unrealized Gain/Loss	39,888	-	-	-	-	(10,344)	-	29,544	-	-	0%
Development Fees	139,617	-	-	-	-	-	-	-	139,617	125,000	112%
Health Insurance W/H	-	-	-	-	-	-	-	-	-	-	0%
Employee Pension Contribution	-	-	-	-	-	-	-	-	-	-	0%
IITF Reimbursement	-	-	-	-	-	-	-	-	-	-	0%
Donations	50	-	-	-	-	-	-	500	550	-	0%
Plan Review / CPR /Report Fees	16,338	-	-	-	-	-	-	16,338	15,000	109%	
GEMT Expense Reimbursement	-	(280,967)	-	-	-	-	-	(280,967)	(500,000)	56%	
Sale of Assets	4,500	-	-	-	-	-	-	4,500	-	-	0%
Transfer From Fund	-	-	-	213,475	-	2,071,595	-	2,285,070	4,570,140	50%	
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	0%
Grants	-	-	-	-	-	22,915	-	22,915	485,000	5%	
Misc. Income	101,419	-	14,802	-	-	3,000	-	119,221	60,000	199%	
Actual Revenues	5,032,347	5,042,780	242,853	213,475	98,698	2,252,714	620	12,881,487	15,576,140	83%	
Budgeted Revenues	4,457,000	5,204,000	689,950	242,000	4,913,190	70,000	-	15,576,140			
% Diff	113%	97%	35%	88%	2%	3218%	0%	83%			
OPERATING EXPENDITURES											
Personnel	2,771,178	1,997,650	-	-	-	-	-	4,768,828	7,317,175	65%	
Pension Fund Contribution	325,000	325,000	-	-	-	-	-	650,000	650,000	100%	
Equipment	61,360	15,344	-	1,257	-	-	-	77,961	147,550	53%	
R&M	184,650	85,842	-	80,058	-	20	-	350,570	469,090	75%	
Administrative	7,432	916	-	292,065	-	394	-	300,807	505,995	59%	
Medical Supplies	-	9,582	-	29,958	-	-	-	39,540	58,500	68%	
Utilities	-	-	-	116,479	-	-	-	116,479	202,500	58%	
Insurance	-	-	146,938	2,780	-	-	-	149,718	315,000	48%	
Foreign Fire	-	-	-	-	65,167	-	-	65,167	70,000	93%	
Memorial Expense	-	-	-	-	-	-	2,577	2,577	7,000,000	37%	
Actual Expenditures	3,349,621	2,434,334	146,938	522,596	65,167	413	2,577	6,521,647	9,742,810	67%	
Budgeted Expenditures	4,332,930	4,257,930	759,950	315,000	-	70,000	7,000	9,742,810			
% Diff	77%	57%	19%	166%	0%	1%	37%	67%			
SURPLUS / (DEFICIT)	1,682,726	2,608,447	95,915	(309,121)	31,531	2,252,300	(1,957)	6,359,840	5,833,330	109%	
CAPITAL EXPENDITURES											
Capital Projects	-	-	-	2,478	-	1,160,831	-	1,163,310	2,115,225	55%	
Debt Service	-	-	-	-	-	-	-	-	-	0%	
Transfer To Funds	1,062,035	1,223,035	-	-	-	-	-	2,285,070	4,570,140	50%	
Actual Expenditures	1,062,035	1,223,035	-	2,478	-	1,160,831	-	3,448,380	6,685,365	52%	
Budgeted Expenditures	2,124,070	2,446,070	-	-	2,115,225	-	-	6,685,365			
% Diff	50%	50%	0%	0%	0%	0%	0%	0%	62%		
TOTAL SURPLUS / (DEFICIT)	Fire	EMS	Insurance	Operations	FFIB	Capital	Memorial	Total Actual	Total Budget		
BEG FUND BAL	620,691	1,385,412	95,915	(311,599)	31,531	1,091,469	(1,957)	2,911,461	(852,035)		
END FUND BAL	4,653,754	4,607,907	463,160	Page 20 of 307	228,114	2,813,581	9,720	12,979,542			
Fund Bal to Exp Ratio	105%	126%	315%	39%	n/a	n/a	377%	130%			

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 7 Month(s) Ended November 30, 2025

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2025

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	\$ Over Budget	% of Budget
Revenues						
4011 · Tax Levy	0.00	720,500.00	8,683,349.26	8,646,000.00	37,349.26	100.43%
4031 · Replacement Tax	4,515.50	5,416.67	24,588.07	65,000.00	-40,411.93	37.83%
4041 · Foreign Fire Insurance Tax (2%)	0.00	5,833.33	93,961.12	70,000.00	23,961.12	134.23%
4224 · Interest - Money Market	23,262.63	14,583.33	275,227.72	175,000.00	100,227.72	157.27%
4225 · Gain/Loss From Investments	603.97	0.00	29,543.99	0.00	29,543.99	100.0%
4310 · Transfer-In	2,285,070.00	380,845.00	2,285,070.00	4,570,140.00	-2,285,070.00	50.0%
4301 · Development Fees-Yorkville	0.00	10,416.67	139,617.30	125,000.00	14,617.30	111.69%
4511 · Donations	500.00	0.00	550.00	0.00	550.00	100.0%
4605 · Response Fees	218,592.96	155,416.67	1,467,571.42	1,865,000.00	-397,428.58	78.69%
4610 · Plan Review / Permit Fees	870.00	1,250.00	16,338.00	15,000.00	1,338.00	108.92%
4624 · Training Reimbursements	0.00	0.00	2,250.00	0.00	0.00	100.0%
4630 · Expense Reimbursements	0.00	-41,666.67	-280,966.55	-500,000.00	0.00	56.19%
4640 · Report / Copy Fees	0.00	0.00	0.00	0.00	0.00	0.0%
4680 · Sale of Assets	4,500.00	0.00	4,500.00	0.00	4,500.00	100.0%
4690 · Grants	0.00	40,416.67	22,915.00	485,000.00	-462,085.00	4.73%
4750 · Miscellaneous Income	7,053.34	5,000.00	116,971.39	60,000.00	56,971.39	194.95%
Total Revenues	2,544,968.40	1,298,011.67	12,881,486.72	15,576,140.00	-2,694,653.28	82.7%
Expenditures						
Personnel						
5011 · Salaries	447,585.36	509,139.58	4,088,703.35	6,109,675.00	-2,020,971.65	66.92%
5012 · Contract Salaries	0.00	0.00	0.00	0.00	0.00	0.0%
5045 · Trustee's Compensation	0.00	2,708.33	0.00	32,500.00	-32,500.00	0.0%
5055 · 401K / IMRF Dist. Contributions	5,148.36	7,500.00	50,203.53	90,000.00	-39,796.47	55.78%
5056 · Pension Fund - Contribution	0.00	54,166.67	650,000.00	650,000.00	0.00	100.0%
5060 · Payroll Service	1,112.63	0.00	5,331.31	0.00	5,331.31	100.0%
5065 · Social Security & Medicare	14,877.98	18,333.33	135,057.20	220,000.00	-84,942.80	61.39%
7730 · Accident,Sick & Disability	0.00	1,250.00	0.00	15,000.00	-15,000.00	0.0%
7740 · Health Insurance	54,949.17	70,833.33	489,532.42	850,000.00	-360,467.58	57.59%
Subtotal	523,673.50	663,931.25	5,418,827.81	7,967,175.00	-2,548,347.19	68.01%
Equipment						
5165 · Uniforms & Brass	3,898.72	4,041.67	28,920.82	48,500.00	-19,579.18	59.63%
5167 · Uniforms - Mechanic Uniform	0.00	666.67	3,221.97	8,000.00	-4,778.03	40.28%
5510 · Firefighting Supplies	3,164.57	1,708.33	9,933.53	20,500.00	-10,566.47	48.46%
5520 · Firefighting Equipment	512.14	4,291.67	29,834.89	51,500.00	-21,665.11	57.93%
5527 · Equipment - Fire Investigation	0.00	Page 260 of 211	0.00	3,000.00	-3,000.00	0.0%
5530 · Station Equipment	0.00	595.83	1,765.79	7,150.00	-5,384.21	24.7%

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 7 Month(s) Ended November 30, 2025

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2025

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	\$ Over Budget	% of Budget
55301 · Station Equipment - 1	0.00	0.00	0.00	0.00	0.00	0.0%
55302 · Station Equipment - 2	0.00	0.00	0.00	0.00	0.00	0.0%
55303 · Station Equipment - 3	0.00	0.00	0.00	0.00	0.00	0.0%
5540 · Fire Numbers & Maps	333.24	0.00	414.51	0.00	414.51	100.0%
6285 · Computer Equipment	38.18	741.67	3,869.23	8,900.00	-5,030.77	43.47%
6285 · Computer Equipment - Other	0.00	0.00	0.00	0.00	0.00	0.0%
	Subtotal	7,946.85	12,295.83	77,960.74	147,550.00	-69,589.26
R&M						52.84%
5560 · Repair & Maintenance Vehicles	5,767.48	20,833.33	50,892.82	250,000.00	-199,107.18	20.36%
5562 · R&M Vehicles 101	361.59	0.00	2,074.25	0.00	2,074.25	100.0%
5563 · R&M Vehicles 102	0.00	0.00	698.30	0.00	698.30	100.0%
5564 · R&M Vehicles 103	0.00	0.00	1,976.36	0.00	1,976.36	100.0%
5565 · R&M Vehicles 104	0.00	0.00	1,111.94	0.00	1,111.94	100.0%
5566 · R&M Vehicles 121	2,781.17	0.00	4,844.77	0.00	4,844.77	100.0%
5567 · R&M Vehicles 122	32.21	0.00	7,093.95	0.00	7,093.95	100.0%
5568 · R&M Vehicles 123	2,064.64	0.00	31,009.59	0.00	31,009.59	100.0%
5569 · R&M Vehicles 107	0.00	0.00	480.01	0.00	480.01	100.0%
5569 · R&M Vehicles 108	0.00	0.00	0.00	0.00	0.00	0.0%
5572 · R&M Vehicles 124	76.53	0.00	15,474.57	0.00	15,474.57	100.0%
5573 · R&M Vehicles 106	0.00	0.00	0.00	0.00	0.00	0.0%
5576 · R&M Vehicles 131	0.00	0.00	0.00	0.00	0.00	0.0%
5577 · R&M Vehicles 136	0.00	0.00	0.00	0.00	0.00	0.0%
5578 · R&M Vehicles 141	0.00	0.00	1,405.78	0.00	1,405.78	100.0%
5579 · R&M Vehicles 142	0.00	0.00	91.62	0.00	91.62	100.0%
5580 · R&M Vehicles 143	51.65	0.00	3,777.34	0.00	3,777.34	100.0%
5581 · R&M Vehicles 144	0.00	0.00	6,732.04	0.00	6,732.04	100.0%
5582 · R&M Vehicles 145	0.00	0.00	498.09	0.00	498.09	100.0%
5590 · R&M Vehicles 151	0.00	0.00	8,565.51	0.00	8,565.51	100.0%
5591 · R&M Vehicles 158	0.00	0.00	0.00	0.00	0.00	0.0%
5592 · R&M Vehicles 156	0.00	0.00	9,187.11	0.00	9,187.11	100.0%
5594 · R&M Vehicles 161	0.00	0.00	3,523.48	0.00	3,523.48	100.0%
5595 · R&M Vehicles 162	0.00	0.00	0.00	0.00	0.00	0.0%
5598 · R&M Vehicles 175	0.00	0.00	0.00	0.00	0.00	0.0%
5600 · R&M Vehicles 177	0.00	0.00	0.00	0.00	0.00	0.0%
5602 · R&M Vehicles 181	3,335.49	0.00	25,203.26	0.00	25,203.26	100.0%
5605 · R&M Boats and Trailer	0.00	0.00	55.59	0.00	55.59	100.0%
5608 · R&M Shop Supplies	0.00	416.67	4,585.28	5,000.00	-414.72	91.71%
5609 · R&M - Shop Tools	1,653.80	833.33	12,855.13	10,000.00	2,855.13	128.55%
5610 · Repair & Maintenance Equipment	1,100.60	1,432.50	15,152.80	17,190.00	-2,037.20	88.15%

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 7 Month(s) Ended November 30, 2025

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2025

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	\$ Over Budget	% of Budget
5615 · R&M Electronic Equipment	0.00	0.00	59.30	0.00	59.30	100.0%
5620 · R&M Personal Protective Equip	0.00	516.67	704.28	6,200.00	-5,495.72	11.36%
5625 · Fuel - Vehicles	6,114.98	7,500.00	61,627.39	90,000.00	-28,372.61	68.48%
7100 · Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.0%
71001 · Repair & Maintenance - 1	2,042.12	5,442.00	45,581.56	65,304.00	-19,742.44	69.77%
71002 · Repair & Maintenance - 2	664.58	1,020.38	10,375.70	12,244.50	-1,868.80	84.74%
71003 · Repair & Maintenance - 3	3,004.23	1,095.96	19,378.54	13,151.50	6,227.04	147.35%
7100 · Repair & Maintenance - Other	2,344.00	0.00	5,573.49	0.00	5,573.49	100.0%
Subtotal	31,395.07	39,090.83	350,569.85	469,090.00	-118,520.15	74.73%
Admin						
5130 · Legal & Accounting	3,236.25	8,750.00	41,843.80	105,000.00	-63,156.20	39.85%
5135 · Station Supplies	0.00	541.67	0.00	6,500.00	-6,500.00	0.0%
51351 · Station Supplies - 1	0.00	0.00	796.59	0.00	796.59	100.0%
51352 · Station Supplies - 2	0.00	0.00	376.82	0.00	376.82	100.0%
51353 · Station Supplies - 3	16.98	0.00	270.43	0.00	270.43	100.0%
5135 · Station Supplies - Other	842.82	0.00	2,822.59	0.00	2,822.59	100.0%
5140 · Office Supplies -Op	-2,082.99	125.00	0.00	1,500.00	-1,500.00	0.0%
51401 · Office Supplies - 1	0.00	0.00	0.00	0.00	0.00	0.0%
51402 · Office Supplies - 2	37.00	0.00	37.00	0.00	37.00	100.0%
51403 · Office Supplies - 3	0.00	0.00	0.00	0.00	0.00	0.0%
5140 · Office Supplies -Op - Other	2,082.99	0.00	2,082.99	0.00	2,082.99	100.0%
5145 · Postage/Shipping	9.85	141.67	1,076.40	1,700.00	-623.60	63.32%
5535 · Station Furnishings - Other	648.00	1,533.33	20,065.13	18,400.00	1,665.13	109.05%
5545 · Membership Appreciation Expense	315.53	833.33	1,884.22	10,000.00	-8,115.78	18.84%
5690 · Travel / Meeting Expenses	0.00	333.33	168.60	4,000.00	-3,831.40	4.22%
5700 · Education - Tuitions	1,300.00	5,083.33	17,997.58	61,000.00	-43,002.42	29.5%
5705 · Education - Supplies & Equip	0.00	333.33	525.37	4,000.00	-3,474.63	13.13%
5720 · Education - Conferences	375.00	416.67	1,561.56	5,000.00	-3,438.44	31.23%
5725 · Education - Travel Expenses	0.00	416.67	3,676.16	5,000.00	-1,323.84	73.52%
5736 · Education - CPR - Cards	0.00	0.00	768.75	0.00	768.75	100.0%
5737 · Training Computers & Software	0.00	0.00	129.95	0.00	129.95	100.0%
5740 · Dues & Subscriptions	527.90	74.58	1,972.90	895.00	1,077.90	220.44%
5742 · Public Education Supplies	76.90	1,250.00	10,970.59	15,000.00	-4,029.41	73.14%
5750 · Dispatching Fees	0.00	4,000.00	43,725.94	48,000.00	-4,274.06	91.1%
7110 · Cleaning Supplies	0.00	0.00	0.00	0.00	0.00	0.0%
71101 · Cleaning Supplies - 1	297.82	333.33	4,697.24	4,000.00	697.24	117.43%
71102 · Cleaning Supplies - 2	0.00	333.33	3,081.33	4,000.00	-918.67	77.03%
71103 · Cleaning Supplies - 3	293.92	333.33	6,496.29	4,000.00	2,496.29	162.41%
7110 · Cleaning Supplies - Other	0.00	0.00	1,132.00	0.00	1,132.00	100.0%

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 7 Month(s) Ended November 30, 2025

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2025

	Monthly Total	Monthly Budget	YTD Total	YTD Budget	\$ Over Budget	% of Budget
7120 · Copy / Fax Lease	370.00	416.67	4,503.94	5,000.00	-496.06	90.08%
7150 · Software Maintenance	2,290.00	8,500.00	84,086.55	102,000.00	-17,913.45	82.44%
7170 · Computer Equipment Repair	0.00	83.33	100.55	1,000.00	-899.45	10.06%
71701 · Computer Equipment Repair - 1	0.00	0.00	0.00	0.00	0.00	0.0%
71703 · Computer Equipment Repair - 3	0.00	0.00	0.00	0.00	0.00	0.0%
7170 · Computer Equipment Repair - Other	0.00	0.00	0.00	0.00	0.00	0.0%
7200 · News Letter & Web Site Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
7250 · Employee Testing & Vaccinations	5,130.20	6,666.67	42,011.49	80,000.00	-37,988.51	52.51%
7255 · New Hire & Promotional Testing	0.00	0.00	1,905.60	0.00	1,905.60	100.0%
Countywide Fire Records Management System	0.00	1,666.67	0.00	20,000.00	-20,000.00	0.0%
7999 · Miscellaneous Expenses	0.00	0.00	39.00	0.00	39.00	100.0%
	Subtotal	15,768.17	42,166.25	300,807.36	505,995.00	-205,187.64
Medical						59.45%
6260 · Medical Supplies - Reusable	0.00	166.67	5,755.94	2,000.00	3,755.94	287.8%
6265 · Medical Supplies - Non-Reusable	1,058.36	2,083.33	13,477.78	25,000.00	-11,522.22	53.91%
6270 · Oxygen - Other	2,706.87	2,000.00	19,401.86	24,000.00	-4,598.14	80.84%
6275 · Medications	0.00	208.33	0.00	2,500.00	-2,500.00	0.0%
6275 · Medications - Other	0.00	0.00	904.15	0.00	904.15	100.0%
6280 · Medical Equipment	0.00	416.67	0.00	5,000.00	-5,000.00	0.0%
	Subtotal	3,765.23	4,875.00	39,539.73	58,500.00	-18,960.27
Utilities						67.59%
7010 · Electric	0.00	0.00	0.00	0.00	0.00	0.0%
70101 · Electric - 1	804.71	2,916.67	19,388.61	35,000.00	-15,611.39	55.4%
70102 · Electric - 2	0.00	1,458.33	7,206.50	17,500.00	-10,293.50	41.18%
70103 · Electric - 3	0.00	1,458.33	7,945.56	17,500.00	-9,554.44	45.4%
7020 · Gas	0.00	0.00	0.00	0.00	0.00	0.0%
70201 · Gas - 1	1,479.53	958.33	6,312.26	11,500.00	-5,187.74	54.89%
70202 · Gas - 2	316.46	479.17	2,341.86	5,750.00	-3,408.14	40.73%
70203 · Gas - 3	530.08	479.17	3,071.54	5,750.00	-2,678.46	53.42%
7030 · Sewer & Water	0.00	0.00	0.00	0.00	0.00	0.0%
70301 · Sewer & Water - 1	0.00	229.17	3,712.74	2,750.00	962.74	135.01%
70302 · Sewer & Water - 2	0.00	114.58	2,187.36	1,375.00	812.36	159.08%
70303 · Sewer & Water - 3	0.00	114.58	3,473.02	1,375.00	2,098.02	252.58%
7050 · Telephone	0.00	1,562.50	0.00	18,750.00	-18,750.00	0.0%
70501 · Telephone - 1	3,388.62	4,687.50	33,995.28	56,250.00	-22,254.72	60.44%
70502 · Telephone - 2	0.00	0.00	10.51	0.00	10.51	100.0%
70503 · Telephone - 3	0.00	0.00	0.00	0.00	0.00	0.0%
7050 · Telephone - Other	358.00	0.00	12,465.06	0.00	12,465.06	100.0%

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Summary
For the 7 Month(s) Ended November 30, 2025

BRISTOL-KENDALL FIRE PROTECTION DISTRICT
Budget vs. Actual Detail
December 31, 2025

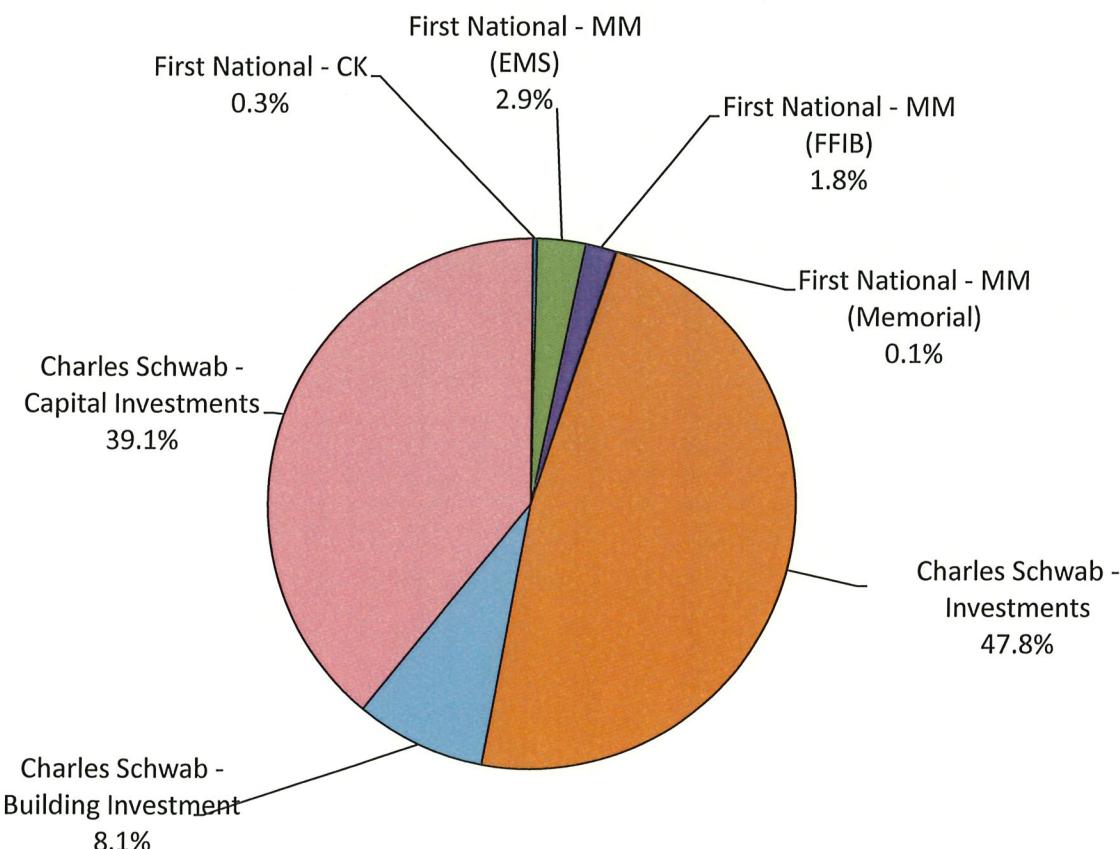
	Monthly Total	Monthly Budget	YTD Total	YTD Budget	\$ Over Budget	% of Budget
7060 · Data and Television	0.00	0.00	0.00	0.00	0.00	0.0%
70601 · Data and Television - 1	99.12	2,083.33	1,532.93	25,000.00	-23,467.07	6.13%
70602 · Data and Television - 2	0.00	0.00	52.40	0.00	52.40	100.0%
70603 · Data and Television - 3	736.65	0.00	736.65	0.00	736.65	100.0%
7060 · Data and Television - Other	0.00	0.00	12,046.53	0.00	12,046.53	100.0%
7070 · Alarm Monitoring	0.00	333.33	0.00	4,000.00	-4,000.00	0.0%
Subtotal	7,713.17	16,875.00	116,478.81	202,500.00	-86,021.19	57.52%
Insurance						
7705 · General Liability Insurance	0.00	4,583.33	227.00	55,000.00	-54,773.00	0.41%
7720 · Umbrella /Excess Liability Ins.	0.00	1,250.00	0.00	15,000.00	-15,000.00	0.0%
7750 · Workmens Compensation Insurance	18,819.00	20,416.67	149,491.00	245,000.00	-95,509.00	61.02%
Subtotal	18,819.00	26,250.00	149,718.00	315,000.00	-165,282.00	47.53%
Foreign Fire						
5170 · Annual Station Disbursement	2,079.92	5,833.33	65,167.35	70,000.00	-4,832.65	93.1%
Subtotal	2,079.92	5,833.33	65,167.35	70,000.00	-4,832.65	93.1%
Memorial Expense						
8060 · Charitable Donations	0.00	0.00	0.00	0.00	0.00	0.0%
8200 · Firemen's Park Expenses	0.00	583.33	2,577.06	7,000.00	-4,422.94	36.82%
Subtotal	0.00	583.33	2,577.06	7,000.00	-4,422.94	36.82%
Capital						
8000 · Capital Projects	14,775.53	122,291.67	749,709.75	1,467,500.00	-717,790.25	51.09%
6280 · Medical Equipment	5,579.69	12,833.33	133,821.49	154,000.00	-20,178.51	86.9%
8160 · PPE Capital	0.00	14,666.67	88,983.75	176,000.00	-87,016.25	50.56%
8285 · Computer Equipment Capital	6,838.88	4,393.75	14,055.64	52,725.00	-38,669.36	26.66%
8525 · Apparatus	16,851.93	8,333.33	73,203.69	100,000.00	-26,796.31	73.2%
8638 · Equipment Purchases over \$5,000	0.00	13,750.00	103,535.18	165,000.00	-61,464.82	62.75%
8010 · Debt Service	0.00	0.00	0.00	0.00	0.00	0.0%
8020 · Transfer Out	2,285,070.00	380,845.00	2,285,070.00	4,570,140.00	-2,285,070.00	50.0%
Subtotal	2,329,116.03	557,113.75	3,448,379.50	6,685,365.00	-3,236,985.50	51.58%
Total Expenditures	2,940,276.94	1,363,181.25	9,970,026.21	16,428,175.00	-6,458,148.79	60.69%
Net Income	-395,308.54	-65,169.58	2,911,460.51	-852,035.00	3,763,495.51	-341.71%

BRISTOL-KENDALL FIRE PROTECTION DISTRICT

Budget vs. Actual Summary
For the 6 Month(s) Ended October 31, 2025

**Bristol-Kendall Fire Protection District
Investments
December 31, 2025**

Bank	Account	Current Rate	Book Balance
First National - CK	3048	1.46%	33,828
First National - FFIB CK	0353	1.46%	1,635
First National - MM (EMS)	8274	1.97%	375,900
First National - MM (FFIB)	6591	1.97%	229,408
First National - MM (Memorial)	0220	1.97%	10,959
Charles Schwab - Investments	9163	N/A	6,094,705
Charles Schwab - Building Investr	2959	N/A	1,027,946
Charles Schwab - Capital Investm	1789	N/A	4,985,523
			Total \$ 12,759,904



Bristol-Kendall Fire Protection District

Financial Analysis

For the 9 Month(s) Ended January 31, 2026



Revenue Highlights

75% of Budget Year

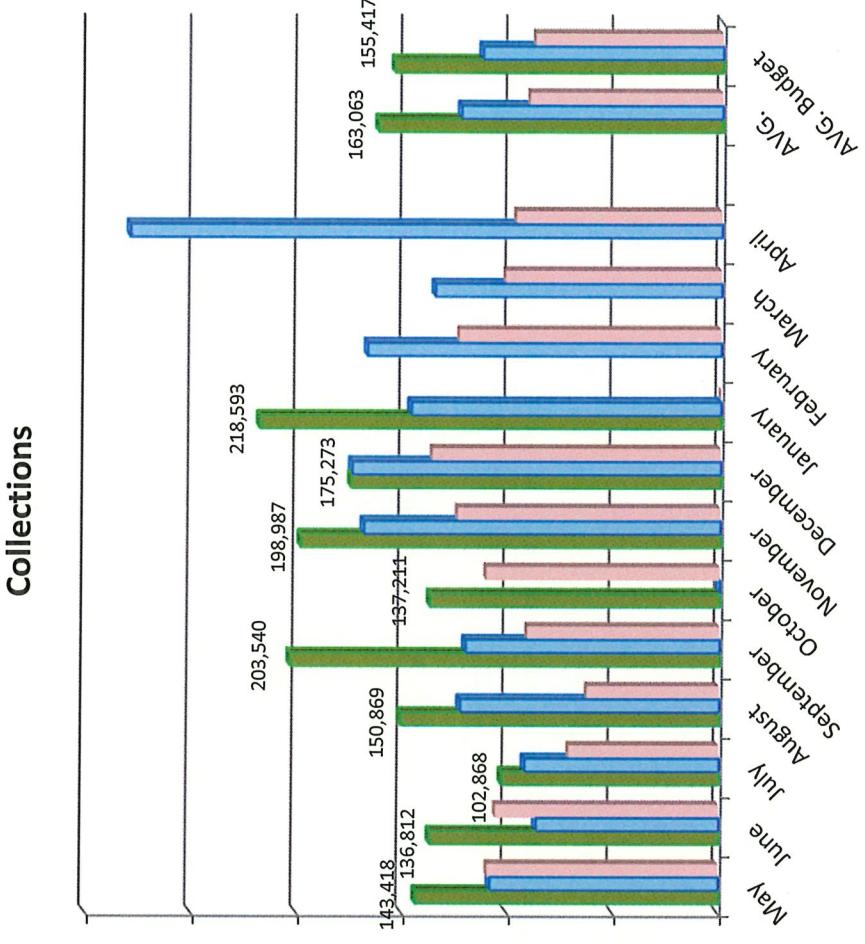
- Collected \$10,596,417 or 96% of Total Budget (No internal transfers)
- Property Taxes
 - Collected \$8,683,349 or 100% of Budget
- Ambulance Fees
 - Collected \$1,467,571 or 79% of Budget
- Interest
 - Collected \$275,228 or 157% of Budget
- Plan Review/CPR/Report Fees
 - Collected \$16,338 or 109% of Budget

Revenues

Account Description		Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
REVENUES						
Property Tax		8,683,349	8,646,000	100%	8,222,247	6%
Ambulance / Response Fees		1,467,571	1,865,000	79%	902,591	63%
Replacement Tax		24,588	65,000	38%	26,230	-6%
Foreign Fire Insurance		93,961	70,000	134%	72,129	30%
Interest		275,228	175,000	157%	170,506	61%
Unrealized Gain/Loss		29,544	-	0%	233,122	-87%
Development Fees		139,617	125,000	112%	94,500	48%
Donations		550	-	0%	4,010	-86%
Plan Review / CPR /Report Fees		16,338	15,000	109%	6,744	142%
GEMT Expense Reimbursement		(280,967)	(500,000)	56%	21,587	-1402%
Sale of Assets		4,500	-	0%	-	0%
Transfer From Fund		2,285,070	4,570,140	50%	-	0%
Loan Proceeds		-	-	0%	-	0%
Grants		22,915	485,000	5%	1,754	1206%
Misc. Income		119,221	60,000	199%	34,997	241%
Actual Revenues		12,881,487	15,576,140	83%	9,790,418	32%
Budgeted Revenues		15,576,140				
% Diff		83%				

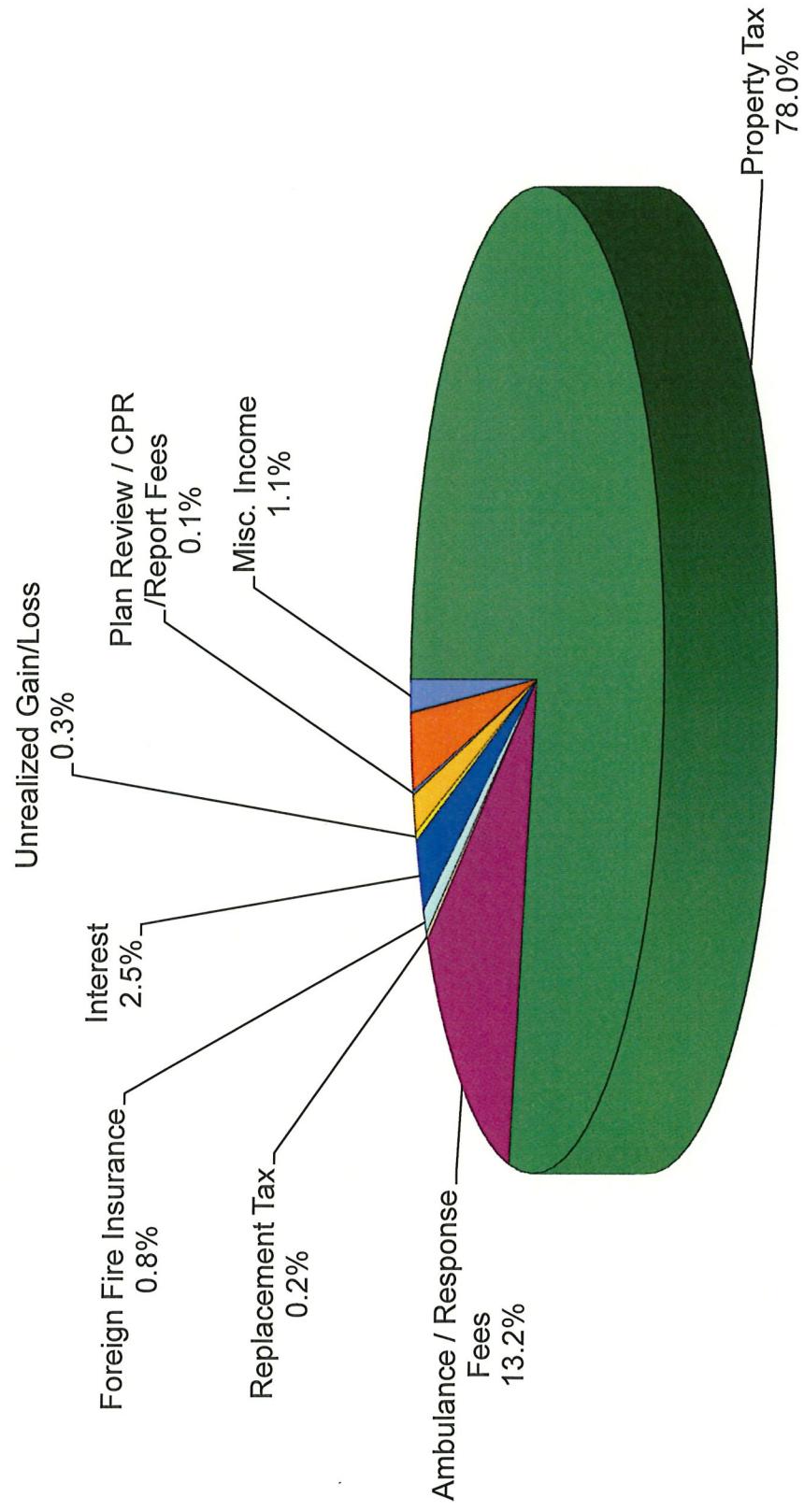
Ambulance Fees (FY26/25 net of GEMT Fees)

Month	FY2026	FY2025	FY2024
May	143,418	108,214	109,578
June	136,812	86,399	105,738
July	102,868	92,177	71,054
August	150,869	122,889	62,596
September	203,540	120,367	91,207
October	137,211	(118,404)	110,717
November	198,987	169,114	124,542
December	175,273	175,022	136,578
January	218,593	146,811	(40,441)
February	167,762	-	124,180
March	135,553	-	102,399
April	280,351	-	97,390
AVG.	163,063	123,855	91,295
AVG. Budget	155,417	113,750	88,750



Revenues

Revenue Distribution



Expenditure Highlights

75% of Budget Year

- Operating Expenditures
 - \$6,521,647 or 67% of Budget
- Personnel
 - \$4,768,828 or 65% of Budget
- Repairs and Maintenance
 - \$350,570 or 75% of Budget
- Administrative
 - \$300,807 or 59% of Budget
- Utilities
 - \$116,479 or 58% of Budget
- Capital Projects
 - \$1,163,310 or 55% of Budget
 - \$131,343; Medical Equipment
 - \$202,996; Fire Station Alerting System
 - \$296,082; Roof Replacement
 - \$51,888; Vehicle Lift
 - \$69,543; Engine Replacement
 - \$88,984; PPE Capital
 - \$73,204; Vehicles

Expenditures

OPERATING EXPENDITURES

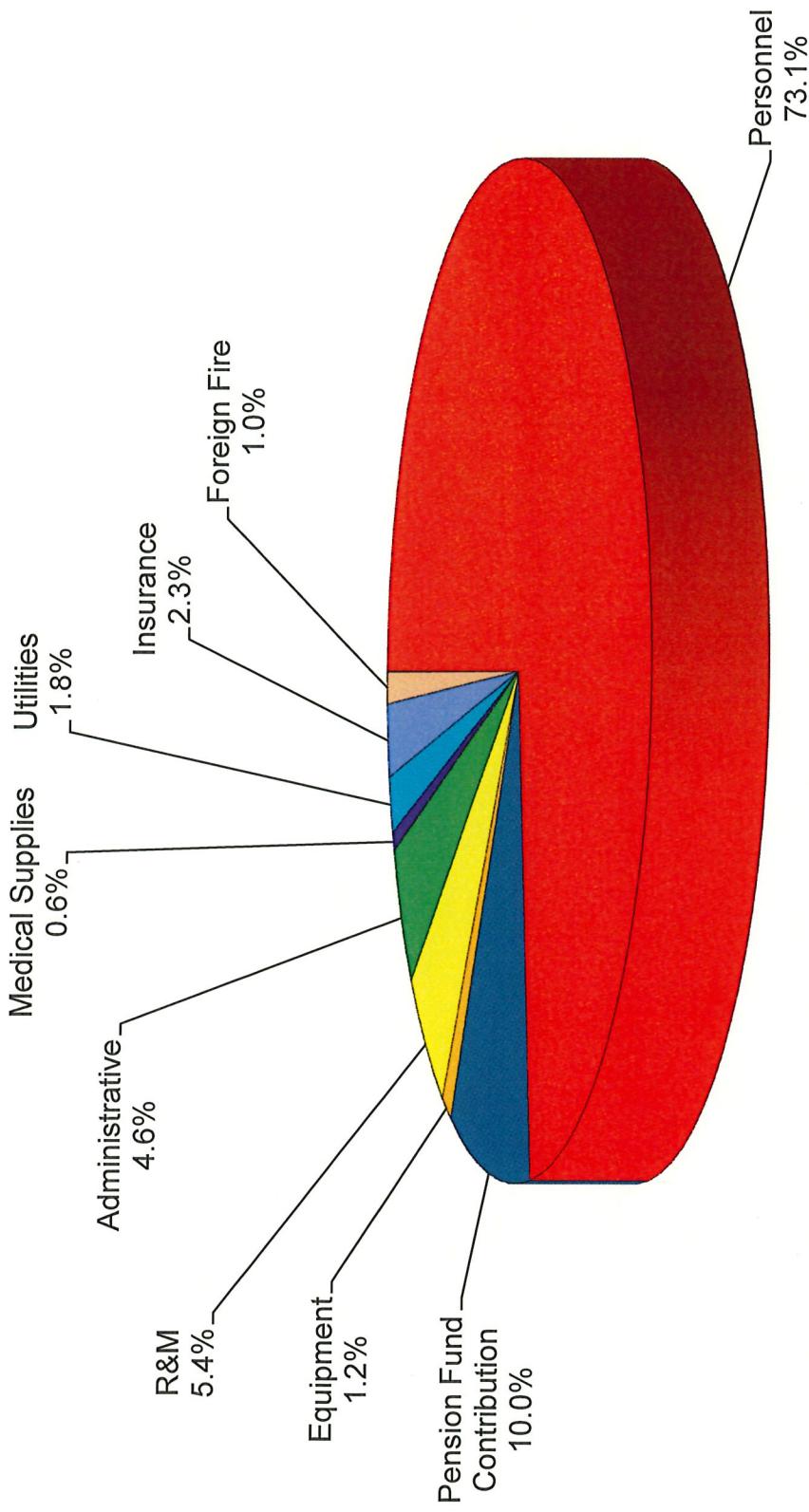
Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
Personnel	4,768,828	7,317,175	65%	4,272,836	12%
Pension Fund Contribution	650,000	650,000	100%	500,000	30%
Equipment	77,961	147,550	53%	148,394	-47%
R&M	350,570	469,090	75%	278,134	26%
Administrative	300,807	505,995	59%	308,096	-2%
Medical Supplies	39,540	58,500	68%	31,607	25%
Utilities	116,479	202,500	58%	125,028	-7%
Insurance	149,718	315,000	48%	270,499	-45%
Foreign Fire	65,167	70,000	93%	15,137	331%
Memorial Expense	2,577	7,000	37%	1,582	63%
Actual Expenditures	6,521,647	9,742,810	67%	5,951,314	10%
Budgeted Expenditures	<u>9,742,810</u>				
% Diff	<u>67%</u>				

CAPITAL EXPENDITURES

Capital Projects	1,163,310	2,115,225	55%	1,395,878	-17%
Debt Service	-	-	0%	148,414	-100%
Transfer To Funds	2,285,070	4,570,140	50%	-	0%
Actual Expenditures	3,448,380	6,685,365	52%	1,544,292	123%
Budgeted Expenditures	<u>6,685,365</u>				
% Diff	<u>52%</u>				

Expenditures

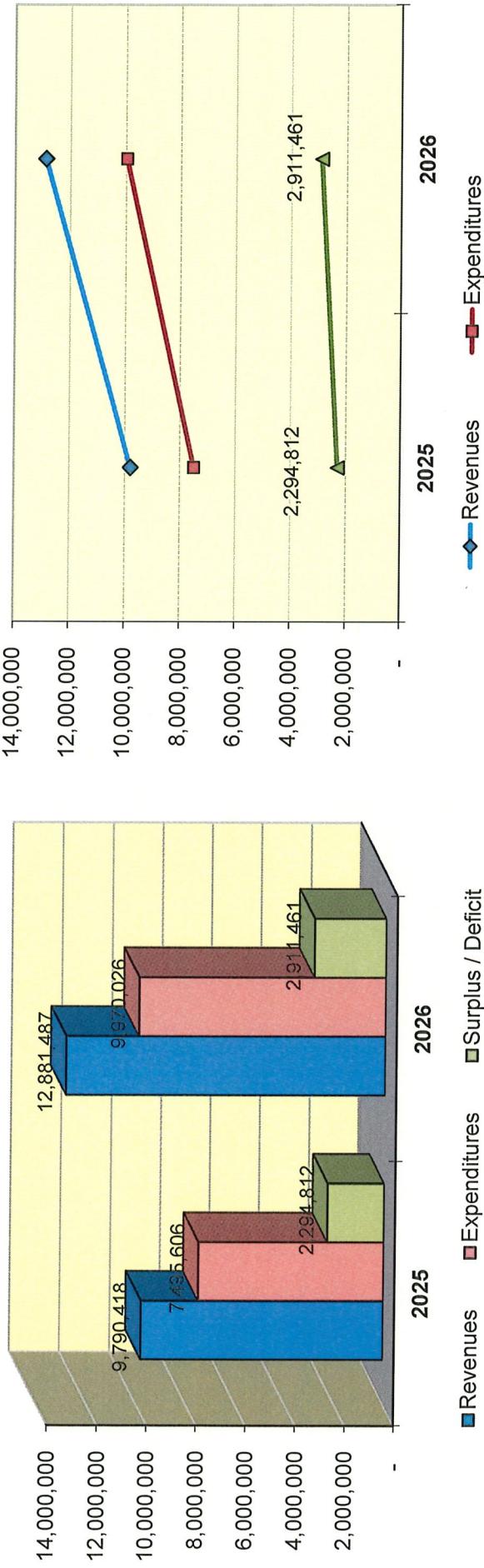
Operational Expenditure Distribution



Fund Balance

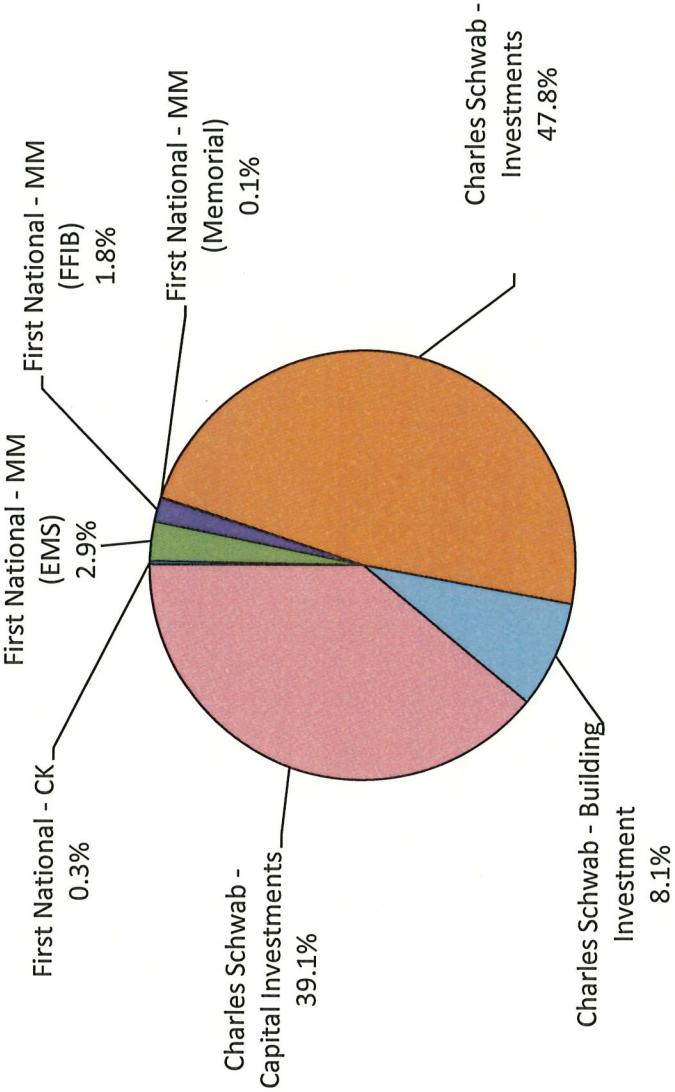
For the 9 Month(s) Ended January 31, 2026

	Fire	EMS	Insurance	Operations	FFIB	Capital	Memorial	Total	Actual
TOTAL SURPLUS / (DEFICIT)									
	620,691	1,385,412	95,915	(311,599)	31,531	1,091,469	(1,957)	2,911,461	
BEG FUND BAL	4,033,063	3,222,495	367,245	514,906	196,583	1,722,112	11,677	10,068,081	
END FUND BAL	<u>4,653,754</u>	<u>4,607,907</u>	<u>463,160</u>	<u>203,307</u>	<u>228,114</u>	<u>2,813,581</u>	<u>9,720</u>	<u>12,979,542</u>	
Fund Bal to Exp Ratio	105%	126%	315%	39%	n/a	n/a	377%	130%	



Investments

Bank	Account	Current Rate	Book Balance
First National - CK	3048	1.46%	457,663
First National – FFIB CK	0353	1.46%	1,714
First National - MM (EMS)	8274	1.97%	158,102
First National - MM (FFIB)	6591	1.97%	231,164
First National - MM (Memorial)	0220	1.97%	10,448
Charles Schwab - Investments	9163	N/A	6,583,966
Charles Schwab – Building Investments	2959	N/A	1,025,350
Charles Schwab – Capital Investments	1789	N/A	4,976,075
	Total		13,444,482



Paramedic Services of Illinois, Inc.

One Pierce Place, Suite 750W
Itasca, IL 60143

Invoice

Date	Invoice #
1/31/26	9511

Bill To
BRISTOL-KENDALL FIRE PROTECTION DISTRICT 103 E. BEAVER STREET YORKVILLE, IL 60560-1704

Terms	Due Date
Net 15 Days	02/15/26

Quantity	Description	Amount
	Total January 2026 Income (IL 108) INTEREST EARNED -JAN (NO fees) REFUNDS PAID : \$2,569.18 Income - Park Ridge Bank \$133,668.44 GEMT Portion Excluded from Billing Fee - \$ 36,007.80	\$ 136,237.62 \$ 163.10 -\$ 2,569.18
	EFTS Directly paid to BK: Total EFTS paid direct to BK: \$ Total for 5% Billing Charge \$ 97,660.64 5% Billing Charge (on \$) 97,660.64	-\$ 4,883.03
	Payable to Bristol-Kendall	-\$ 128,948.51
		Total \$ 0.00

Bristol-Kendall Fire Protection District 2026 Annual Billing Summary

Bristol Kendall - GEMT January 2026

ProviderName	ProcCd	CalendarYear	Services	TotalPaidAmt	PreGemtRate	PreGemtPmtAmt	NetGemtIncrease	ProviderOwedAmt
Bristol Kendall	A0427	2025	14	\$26,794.12	\$ 195.62	\$ 2,738.68	\$ 24,055.44	\$ 12,027.72
Bristol Kendall	A0429	2025	7	\$12,763.94	\$ 115.94	\$ 811.58	\$ 11,952.36	\$ 5,976.18
Total Amount Due back to HFS GEMT:							\$ 18,003.90	
Totals				\$39,558.06		\$ 3,550.26	\$ 36,007.80	

Monthly Investment Performance Report

Bristol Kendall Fire Protection District



Presented by:

Thomas S. Sawyer, Managing Partner
John J. Falduto, Managing Partner
Edward J. Lavin, Chief Investment Officer

SAWYER FALDUTO
ASSET MANAGEMENT, LLC

Sawyer Falduto Asset Management, LLC
589 S. York Street
Elmhurst, IL 60126
O: (630) 941-8560
www.sawyerfalduto.com

As of January 31, 2026

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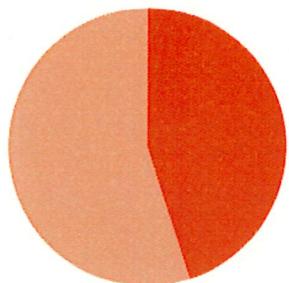
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There may be a slight difference in the ending value between this report and the Schwab statement due to accrued income, timing of transactions, and/or rounding. The Schwab statement continues to be the official custodial record for the account.

Account Overview

Bristol Kendall Fire Protection District - Operations Fund

Portfolio Allocation



Subsector	Current Value	Current Percent
U.S. Treasury	\$2,528,839	45.1%
Cash Equivalent	\$3,080,771	54.9%
Total	\$5,609,610	100.0%

Cash Flow Review

	Month to Date	Quarter to Date	Year to Date	Inception to Date (11/8/2023)
Beginning Market Value	\$6,095,018	\$6,095,018	\$6,095,018	\$0
Contributions / Additions	\$0	\$0	\$0	\$28,214,268
Distributions	(\$500,000)	(\$500,000)	(\$500,000)	(\$23,350,000)
Capital Appreciation	\$4,497	\$4,497	\$4,497	\$271,003
Income/Expenses	\$6,241	\$6,241	\$6,241	\$491,655
Change in Accrued	\$3,853	\$3,853	\$3,853	(\$17,318)
Ending Market Value	\$5,609,610	\$5,609,610	\$5,609,610	\$5,609,610
Investment Gain	\$14,592	\$14,592	\$14,592	\$745,341

Projected Income

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
U.S. Treasury	\$18,581				\$18,581
Cash Equivalent	\$27,259	\$27,259	\$27,259	\$27,259	\$109,034
Total	\$45,840	\$27,259	\$27,259	\$27,259	\$127,615

Projected Income and Maturities

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
U.S. Treasury	\$1,009,581				\$1,009,581
Cash Equivalent	\$27,259	\$27,259	\$27,259	\$27,259	\$109,034
Total	\$1,036,840	\$27,259	\$27,259	\$27,259	\$1,118,615

Information in this report was compiled using data from the custodian available as of the publishing date. While we believe the data to be reliable, we do not independently verify pricing and valuation data. Please refer to the official statements provided by the account custodian. All date period references are on a calendar year basis. Fiscal year reports are available by request. Past performance does not guarantee future investment results.

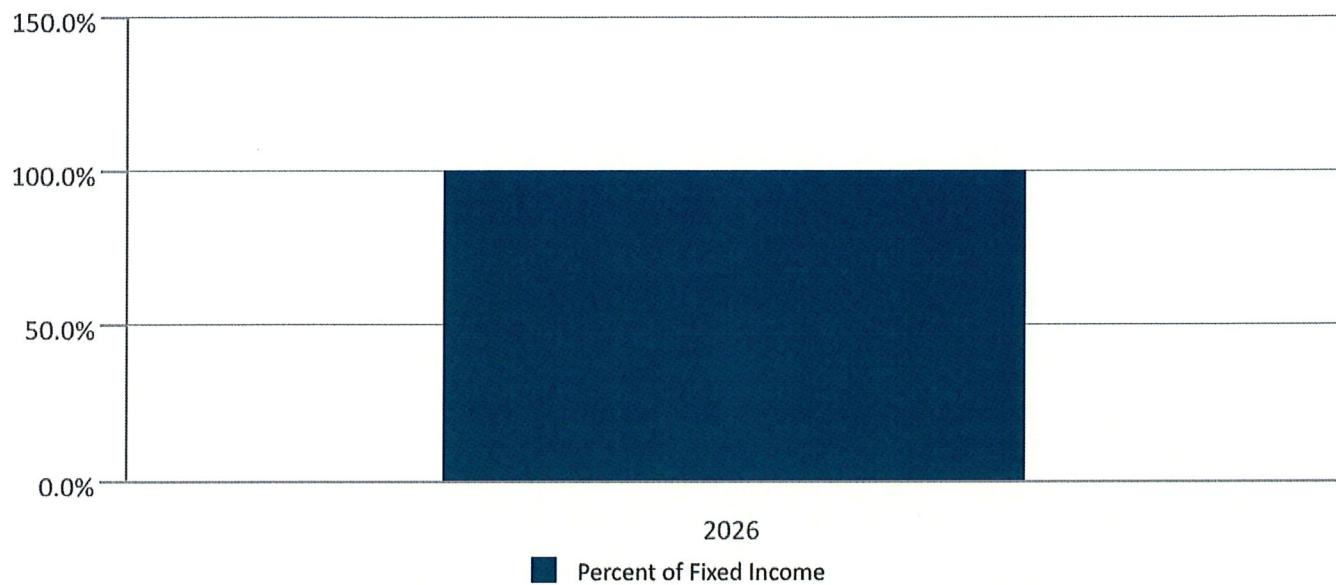
Performance History

Bristol Kendall Fire Protection District - Operations Fund

	Start Value	Inflows	Outflows	End Value	Net Investment Gain
Since Inception					
First Quarter 2026	\$6,095,018	\$0	(\$500,000)	\$5,609,610	\$14,592
Fourth Quarter 2025	\$7,322,003	\$205,769	(\$1,500,000)	\$6,095,018	\$67,246
Third Quarter 2025	\$6,926,701	\$3,886,524	(\$3,550,000)	\$7,322,003	\$58,777
Second Quarter 2025	\$5,188,740	\$4,599,728	(\$2,900,000)	\$6,926,701	\$38,233
First Quarter 2025	\$6,827,602	\$0	(\$1,700,000)	\$5,188,740	\$61,138
Fourth Quarter 2024	\$10,553,539	\$228,918	(\$4,050,000)	\$6,827,602	\$95,145
Third Quarter 2024	\$9,571,792	\$3,704,838	(\$2,850,000)	\$10,553,539	\$126,909
Second Quarter 2024	\$8,735,342	\$4,288,491	(\$3,550,000)	\$9,571,792	\$97,959
First Quarter 2024	\$10,477,709	\$0	(\$1,850,000)	\$8,735,342	\$107,633
Fourth Quarter 2023	\$0	\$11,300,000	(\$900,000)	\$10,477,709	\$77,709
Since Inception Total	\$0	\$28,214,268	(\$23,350,000)	\$5,609,610	\$745,341

Bond Analysis

Bristol Kendall Fire Protection District - Operations Fund



Maturity by Year

Weight Description	Principal	Value	Current Yield	Yield to Maturity (Cost)	Yield to Maturity (Market)	Modified Duration
100.0% U.S. Treasury	\$2,519,000	\$2,528,839	1.8%	4.0%	3.7%	0.1
100.0% Total	\$2,519,000	\$2,528,839	1.8%	4.0%	3.7%	0.1

Holdings

Bristol Kendall Fire Protection District - Operations Fund

Weight Description	Symbol	Maturity Date	Quantity	Value	Current Yield	to Maturity (Market)	Annual Income
Fixed Income							
Taxable Bonds							
U.S. Treasury							
18.2% US Treasury Bill 03/19/2026	912797PV3	3/19/2026	1,025,000.00	\$1,020,350	0.0%	3.5%	\$0
9.0% US Treasury Note 02/15/2026 1.625%	912828P46	2/15/2026	503,000.00	\$502,430	1.6%	4.4%	\$8,174
Accrued Income				\$3,776			
17.9% US Treasury Note 04/15/2026 3.750%	91282CGV7	4/15/2026	991,000.00	\$991,155	3.7%	3.6%	\$37,163
Accrued Income				\$11,128			
45.1% Fixed Income Total				\$2,528,839	1.8%	3.7%	\$45,336
Cash Equivalent							
Cash Equivalent							
Cash Equivalent							
0.2% Schwab Government Money Fund	SWGXX			\$10,101	3.3%		\$332
54.7% Schwab Treasury Money Market Fund	SCOXX			\$3,070,670	3.5%		\$108,702
54.9% Cash Equivalent Total				\$3,080,771	3.5%		\$109,034
100.0% Total				\$5,609,610	2.8%	3.7%	\$154,370

Transactions

Bristol Kendall Fire Protection District - Operations Fund

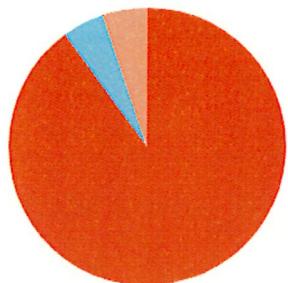
From December 31, 2025 to January 31, 2026

Trade Date	Activity	Description	Quantity	Amount	Accrued Interest
1/30/2026	Income (Reinvested Dividend)	Schwab Treasury Money Market Fund	900.66	\$901	
1/30/2026	Income (Reinvested Dividend)	Schwab Treasury Money Market Fund	8,385.93	\$8,386	
1/30/2026	Withdrawal	Schwab Government Money Fund		\$500,000	
1/22/2026	Sell	US Treasury Bill (912797PD3) 01/22/2026	510,000.00	\$510,000	
1/15/2026	Income (Reinvested Dividend)	Schwab Government Money Fund	1.14	\$1	
1/6/2026	Expense (Management Fee)	Schwab Government Money Fund		\$3,047	

Account Overview

Bristol Kendall Fire Protection District - Capital Fund

Portfolio Allocation



Subsector	Current Value	Current Percent
U.S. Treasury	\$4,533,744	89.9%
Certificate of Deposit	\$246,072	4.9%
Cash Equivalent	\$263,089	5.2%
Total	\$5,042,904	100.0%

Cash Flow Review

	Month to Date	Quarter to Date	Year to Date	Inception to Date (4/15/2024)
Beginning Market Value	\$5,033,008	\$5,033,008	\$5,033,008	\$0
Contributions / Additions	\$0	\$0	\$0	\$4,750,000
Distributions	\$0	\$0	\$0	\$0
Capital Appreciation	(\$3,894)	(\$3,894)	(\$3,894)	\$83,014
Income/Expenses	\$24,998	\$24,998	\$24,998	\$212,383
Change in Accrued	(\$11,207)	(\$11,207)	(\$11,207)	(\$2,493)
Ending Market Value	\$5,042,904	\$5,042,904	\$5,042,904	\$5,042,904
Investment Gain	\$9,896	\$9,896	\$9,896	\$292,904

Projected Income

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
U.S. Treasury	\$37,088	\$49,762	\$28,616	\$40,387	\$155,852
Certificate of Deposit	\$3,114	\$1,199	\$3,131	\$1,219	\$8,664
Cash Equivalent	\$2,164	\$2,164	\$2,164	\$2,164	\$8,656
Total	\$42,366	\$53,125	\$33,911	\$43,770	\$173,171

Projected Income and Maturities

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
U.S. Treasury	\$497,088	\$549,762	\$583,616	\$540,387	\$2,170,852
Certificate of Deposit	\$3,114	\$1,199	\$3,131	\$1,219	\$8,664
Cash Equivalent	\$2,164	\$2,164	\$2,164	\$2,164	\$8,656
Total	\$502,366	\$553,125	\$588,911	\$543,770	\$2,188,171

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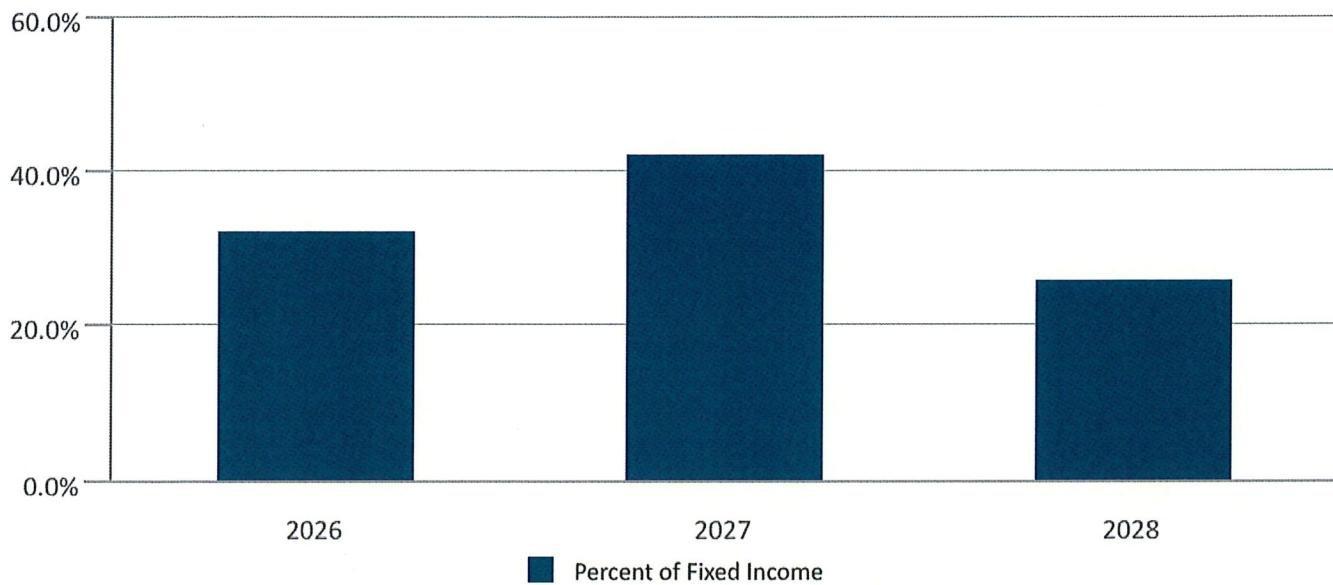
Performance History

Bristol Kendall Fire Protection District - Capital Fund

	Start Value	Inflows	Outflows	End Value	Net Investment Gain
Since Inception					
First Quarter 2026	\$5,033,008	\$0	\$0	\$5,042,904	\$9,896
Fourth Quarter 2025	\$4,982,525	\$0	\$0	\$5,033,008	\$50,483
Third Quarter 2025	\$4,383,585	\$550,000	\$0	\$4,982,525	\$48,939
Second Quarter 2025	\$4,337,408	\$0	\$0	\$4,383,585	\$46,177
First Quarter 2025	\$3,927,908	\$350,000	\$0	\$4,337,408	\$59,499
Fourth Quarter 2024	\$2,243,224	\$1,650,000	\$0	\$3,927,908	\$34,685
Third Quarter 2024	\$2,213,369	\$0	\$0	\$2,243,224	\$29,855
Second Quarter 2024	\$0	\$2,200,000	\$0	\$2,213,369	\$13,369
Since Inception Total	\$0	\$4,750,000	\$0	\$5,042,904	\$292,904

Bond Analysis

Bristol Kendall Fire Protection District - Capital Fund



Maturity by Year

Weight Description	Principal	Value	Current Yield	Yield to Maturity (Cost)	Yield to Maturity (Market)	Modified Duration
94.9% U.S. Treasury	\$4,471,000	\$4,533,744	3.9%	4.1%	3.6%	1.2
5.1% Certificate of Deposit	\$245,000	\$246,072	3.5%	3.9%	3.6%	1.9
100.0% Total	\$4,716,000	\$4,779,815	3.9%	4.1%	3.6%	1.2

Holdings

Bristol Kendall Fire Protection District - Capital Fund

Weight	Description	Symbol	Maturity Date	Quantity	Value	Current Yield	to Maturity (Market)	Yield Annual Income
Fixed Income								
Taxable Bonds								
U.S. Treasury								
10.1%	US Treasury Note 10/15/2027 3.875%	91282CLQ2	10/15/2027	500,000.00	\$502,774	3.9%	3.5%	\$19,375
	Accrued Income				\$5,802			
10.1%	US Treasury Note 08/31/2026 3.750%	91282CLH2	8/31/2026	500,000.00	\$500,332	3.7%	3.6%	\$18,750
	Accrued Income				\$7,977			
5.5%	US Treasury Note 01/15/2028 4.250%	91282CMF5	1/15/2028	275,000.00	\$278,620	4.2%	3.5%	\$11,688
	Accrued Income				\$549			
10.0%	US Treasury Note 01/15/2027 4.000%	91282CJT9	1/15/2027	500,000.00	\$502,032	4.0%	3.6%	\$20,000
	Accrued Income				\$939			
6.8%	US Treasury Note 03/15/2028 3.875%	91282CMS7	3/15/2028	335,000.00	\$337,238	3.8%	3.5%	\$12,981
	Accrued Income				\$4,985			
6.5%	US Treasury Note 04/15/2027 4.500%	91282CKJ9	4/15/2027	320,000.00	\$323,550	4.5%	3.5%	\$14,400
	Accrued Income				\$4,312			
9.8%	US Treasury Note 07/31/2027 2.750%	91282CFB2	7/31/2027	500,000.00	\$494,356	2.8%	3.5%	\$13,750
	Accrued Income				\$38			
4.5%	US Treasury Note 12/15/2026 4.375%	91282CJP7	12/15/2026	225,000.00	\$226,503	4.3%	3.6%	\$9,844
	Accrued Income				\$1,298			
4.3%	US Treasury Note 04/15/2026 3.750%	91282CGV7	4/15/2026	215,000.00	\$215,034	3.7%	3.6%	\$8,063
	Accrued Income				\$2,414			
6.6%	US Treasury Note 10/31/2026 4.125%	91282CLS8	10/31/2026	330,000.00	\$331,121	4.1%	3.7%	\$13,613
	Accrued Income				\$3,497			
4.9%	US Treasury Note 05/15/2026 3.625%	91282CHB0	5/15/2026	245,000.00	\$244,943	3.6%	3.7%	\$8,881
	Accrued Income				\$1,914			
10.8%	US Treasury Note 02/15/2028 4.250%	91282CMN8	2/15/2028	526,000.00	\$533,191	4.2%	3.5%	\$22,355
	Accrued Income				\$10,327			
Certificate of Deposit								
3.3%	Beal Bank 12/22/2027 3.750%	07371DNA1	12/22/2027	165,000.00	\$165,376	3.7%	3.6%	\$6,188
	Accrued Income				\$594			
1.6%	Capital One Bank 02/22/2028 3.000%	254673MP8	2/22/2028	80,000.00	\$79,023	3.0%	3.6%	\$2,400
	Accrued Income				\$1,079			
94.8%	Fixed Income Total				\$4,779,815	3.9%	3.6%	\$182,286

Holdings

Bristol Kendall Fire Protection District - Capital Fund

Weight Description	Symbol	Maturity Date	Quantity	Value	Current Yield	to Maturity Yield (Market)	Annual Income
Cash Equivalent							
Cash Equivalent							
Cash Equivalent							
5.2% Schwab Government Money Fund	SWGXX			\$263,089	3.3%		\$8,656
100.0% Total				\$5,042,904	3.8%	3.6%	\$190,942

Transactions

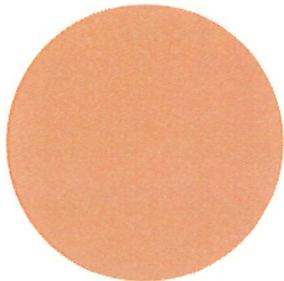
Bristol Kendall Fire Protection District - Capital Fund
From December 31, 2025 to January 31, 2026

Trade Date	Activity	Description	Quantity	Amount	Accrued Interest
1/31/2026	Income (Interest)	US Treasury Note (91282CFB2) 07/31/2027 2.750%		\$6,875	
1/31/2026	Income (Interest)	US Treasury Note (91282CJV4) 01/31/2026 4.250%		\$4,781	
1/31/2026	Sell	US Treasury Note (91282CJV4) 01/31/2026 4.250%	225,000.00	\$225,000	
1/15/2026	Income (Interest)	US Treasury Note (91282CJT9) 01/15/2027 4.000%		\$10,000	
1/15/2026	Income (Interest)	US Treasury Note (91282CMF5) 01/15/2028 4.250%		\$5,844	
1/15/2026	Income (Reinvested Dividend)	Schwab Government Money Fund	14.70	\$15	
1/6/2026	Expense (Management Fee)	Schwab Government Money Fund		\$2,517	

Account Overview

Bristol Kendall Fire Protection District - Building Capital

Portfolio Allocation



Subsector	Current Value	Current Percent
Cash Equivalent	\$1,027,946	100.0%
Total	\$1,027,946	100.0%

Cash Flow Review

	Month to Date	Quarter to Date	Year to Date	Inception to Date (5/8/2025)
Beginning Market Value	\$1,025,350	\$1,025,350	\$1,025,350	\$0
Contributions / Additions	\$0	\$0	\$0	\$1,000,000
Distributions	\$0	\$0	\$0	\$0
Capital Appreciation	\$0	\$0	\$0	\$0
Income/Expenses	\$2,596	\$2,596	\$2,596	\$27,946
Ending Market Value	\$1,027,946	\$1,027,946	\$1,027,946	\$1,027,946
Investment Gain	\$2,596	\$2,596	\$2,596	\$27,946

Projected Income

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
Cash Equivalent	\$9,097	\$9,097	\$9,097	\$9,097	\$36,389
Total	\$9,097	\$9,097	\$9,097	\$9,097	\$36,389

Projected Income and Maturities

Description	Q2 2026	Q3 2026	Q4 2026	Q1 2027	Total
Cash Equivalent	\$9,097	\$9,097	\$9,097	\$9,097	\$36,389
Total	\$9,097	\$9,097	\$9,097	\$9,097	\$36,389

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Performance History

Bristol Kendall Fire Protection District - Building Capital

	Start Value	Inflows	Outflows	End Value	Net Investment Gain
Since Inception					
First Quarter 2026	\$1,025,350	\$0	\$0	\$1,027,946	\$2,596
Fourth Quarter 2025	\$1,015,936	\$0	\$0	\$1,025,350	\$9,414
Third Quarter 2025	\$1,005,713	\$0	\$0	\$1,015,936	\$10,223
Second Quarter 2025	\$0	\$1,000,000	\$0	\$1,005,713	\$5,713
Since Inception Total	\$0	\$1,000,000	\$0	\$1,027,946	\$27,946

Holdings

Bristol Kendall Fire Protection District - Building Capital

Weight Description	Symbol	Maturity Date	Quantity	Value	Yield Current to Maturity (Market)	Annual Income
Cash Equivalent						
Cash Equivalent						
Cash Equivalent						
0.0% Schwab Government Money Fund	SWGXX			\$195	3.3%	\$6
100.0% Schwab Treasury Money Market Fund	SCOXX			\$1,027,750	3.5%	\$36,382
100.0% Cash Equivalent Total				\$1,027,946	3.5%	\$36,389
100.0% Total				\$1,027,946	3.5%	\$36,389

Transactions

Bristol Kendall Fire Protection District - Building Capital
From December 31, 2025 to January 31, 2026

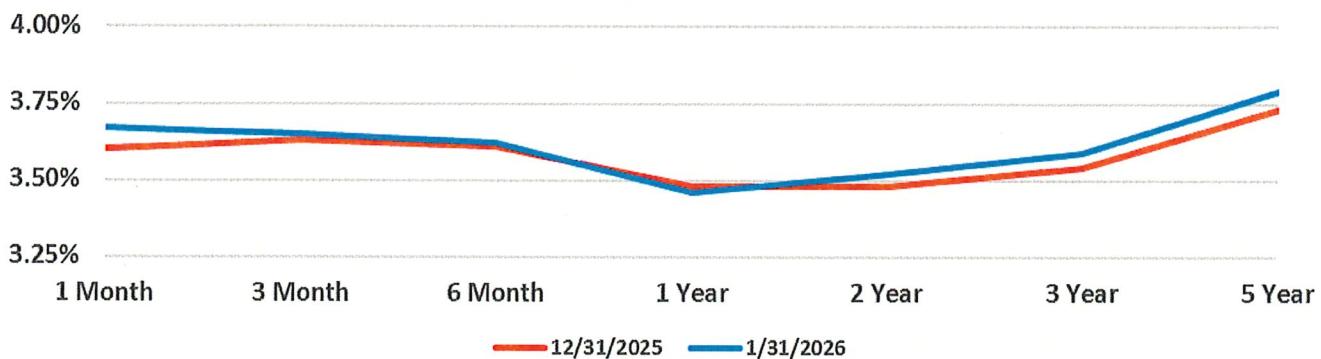
Trade Date	Activity	Description	Quantity	Amount	Accrued Interest
1/30/2026	Income (Reinvested Dividend)	Schwab Treasury Money Market Fund	2,806.83	\$2,807	
1/30/2026	Income (Reinvested Dividend)	Schwab Treasury Money Market Fund	301.45	\$301	
1/15/2026	Income (Reinvested Dividend)	Schwab Government Money Fund	0.31	\$0	
1/6/2026	Expense (Management Fee)	Schwab Government Money Fund		\$513	

Fixed Income Market Update – January 31, 2026

Key Takeaways:

- Yields moved slightly higher in January with the exception of the 1-year which moved slightly lower
- The latest inflation data came in 2.7% - unchanged from the previous month and in line with expectations
- Labor market conditions remain stable with unemployment dropping slightly to 4.4% (previously 4.5%)
- Fed officials held their first meeting of 2026 and elected to keep their benchmark rate unchanged at 3.75%

U.S. Treasury Yield Curve

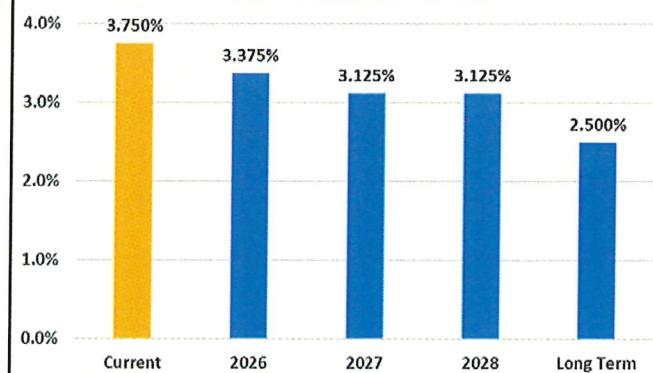


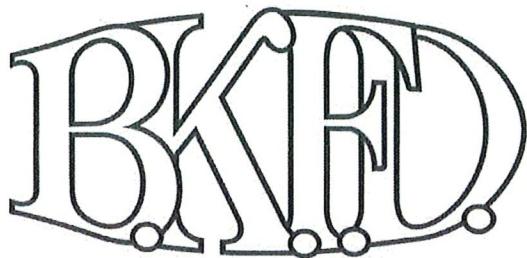
Yields as of 1/31/2026	Government Money Market Fund	U.S. Treasury Bill / Notes	Certificate of Deposit	U.S. Government Agency	High Quality Taxable Municipal	High Quality Corporate
Liquid	3.29%	-	-	-	-	-
3 Month	-	3.65%	3.65%	3.62%	3.67%	3.68%
6 Month	-	3.62%	3.70%	3.60%	3.71%	3.70%
9 Month	-	3.61%	3.70%	3.56%	3.72%	3.71%
1 Year	-	3.46%	3.75%	3.44%	3.55%	3.56%
3 Year	-	3.59%	3.80%	3.61%	3.84%	3.81%
5 Year	-	3.79%	3.80%	3.83%	4.03%	-

Economic Data

Indicator	Current	Previous
CPI - Inflation	2.7% (Dec 2025)	2.7% (Nov 2025)
Unemployment	4.4% (Dec 2025)	4.5% (Nov 2025)
Fed Funds Rate	3.75% (Jan 2026)	3.75% (Dec 2025)
Real GDP Growth	4.4% (3rd Qtr 2025)	3.8% (2nd Qtr 2025)

Federal Open Market Committee
Median Fed Funds Rate Forecast





Bristol Kendall Fire Department

Fire Prevention Bureau

103 East Beaver Street
Yorkville, IL 60560-1704
Tel: 630 553-6186
Fax: 630 553-1482



FIRE MARSHAL REPORT

02-12-2026

Inspections Life Safety (83)

Violations Found (49)

Re-Inspections (54)

Violations Corrected (81)

C.O. Inspections (1)

Alarm Investigation (5)

Outside Agency Inspections (State (1) (Private (4)

Fire Alarm Plan Review (1)

Ansul Puff Test (0)

Ansul System Plan Review (0)

Site Inspection (12) Grande Reserve townhomes, Grande reserve north

Fire Alarm Test (6)

Sprinkler Test (6)

Sprinkler Plan Review (6)

Hydrostatic Test (8)

Wet Kitchen System Plan Review (0)

Flush Test (0)

System Flow Test (0)

Above Ceiling Inspection (6)

Emergency Form Updates (4)

Knox Box Keys (2)

Tank Review (0)

Pre-Action system Test (0)

Knox Box Installations (0)

Knox Box Removal (0)

Food Truck Vendor Inspections (0)

Carnival Ride Inspections (0)

Fire Damper Inspection (6)

Fire Caulk Inspection (6)

Out of Business (0)

New Business (1)

Disconnect Inspection (2)

School Fire Drill (0)

School Inspections (0)

Special Meetings (2)

Occupancy Load (0)

Run Hide Fight Drill (0)

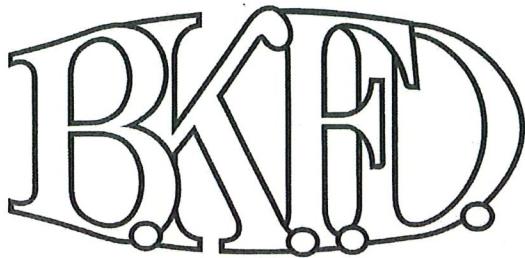
Public Education

State Smoke Detector Program (Smoke detectors installed January- dec. 12

Total Contacts (Adults 7) (Children 20)

Fire Investigations (1)

Classes Attended (1)



Bristol Kendall Fire Protection District

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Fax: 630 553-1482

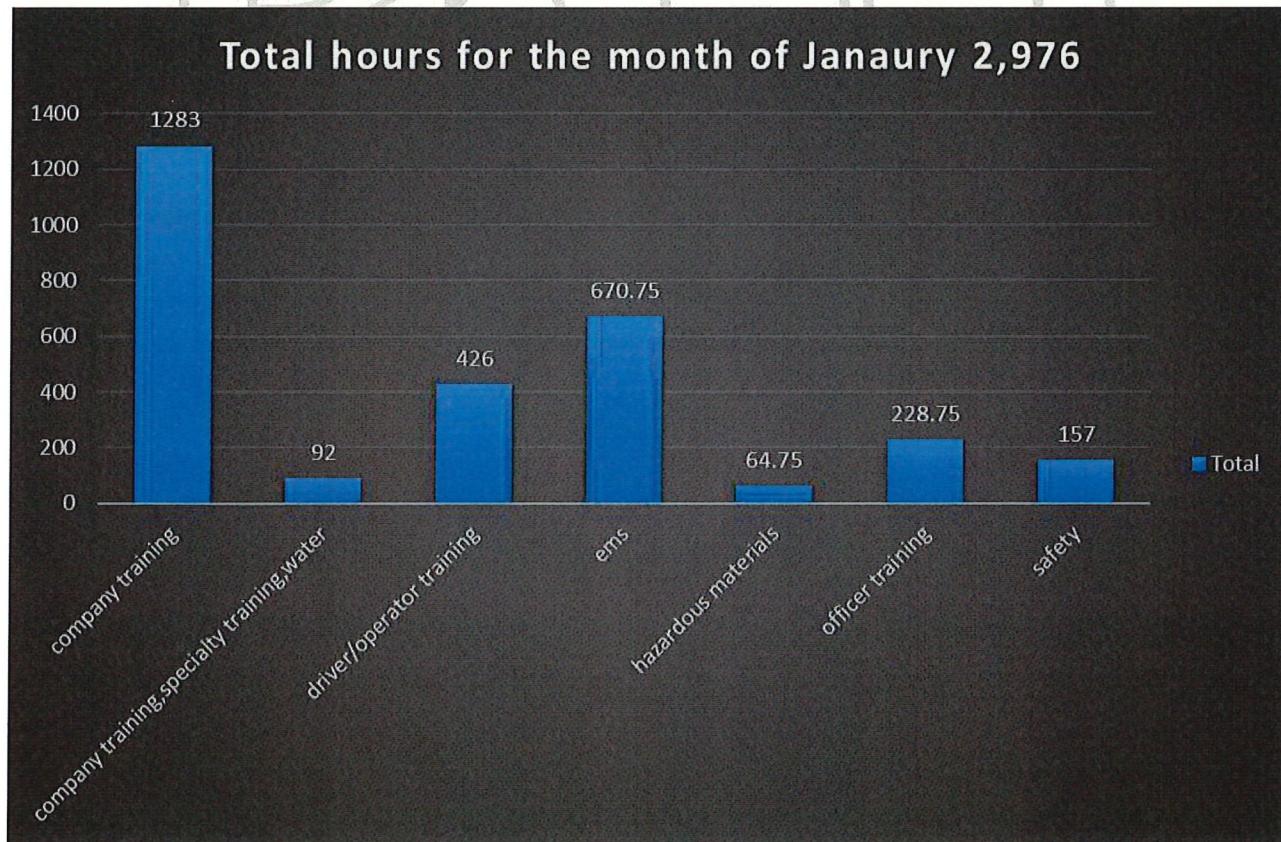


February 2026 Trustee Meeting Training Report

Training:

Training Hours for January 2 2026, 2,976

- 2,490 Training Hours for December, 2025
- 3,543 Training Hours for November, 2025
- 3,937 Training Hours for October, 2025



Notes:

- We began the process of completing our annual compliance training. Our goal is to have all required training completed by the end of March.
- We completed shift meetings with all three shifts.
 - We conducted a recap of 2025.
 - We discussed future plans and initiatives for 2026. We spent dedicated time with Officers focusing on officer development.
 - Officers worked with their crews to develop and present a **Target Hazard** presentation specific to their Still District. These presentations were delivered to their respective shifts by the end of January.
 - Officers also worked with their crews to develop and present a **NIOSH** presentation, which was presented to their shifts by the end of January.
 - We continue to explore creative and effective ways to further develop our personnel.
- Jen Lynd completed CPR recertifications for personnel.
- Annual SCBA fit testing was completed.
- Life Star provided education and training on **Field Labor & Delivery** and **Pediatric Emergencies**.
- Crews also had the opportunity to conduct advanced airway training in house.
- Crews conducted Ice Rescue and Cold-Water Emergency training at Harris Forest Preserve.
- I attended a workshop in Minooka on a program called **U SIM**, which is designed to build simulated emergency scenarios. This program will support officer development and can be utilized for future training and operational processes.
- I represented the Fire District at Fox Republic in support of Special Olympics fundraising efforts, raising over \$1,500 in one hour through a combination of cash and online donations. The event raised more than \$11,000 total.



Bristol-Kendall Fire Protection District

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Yorkville, IL 60560-1704
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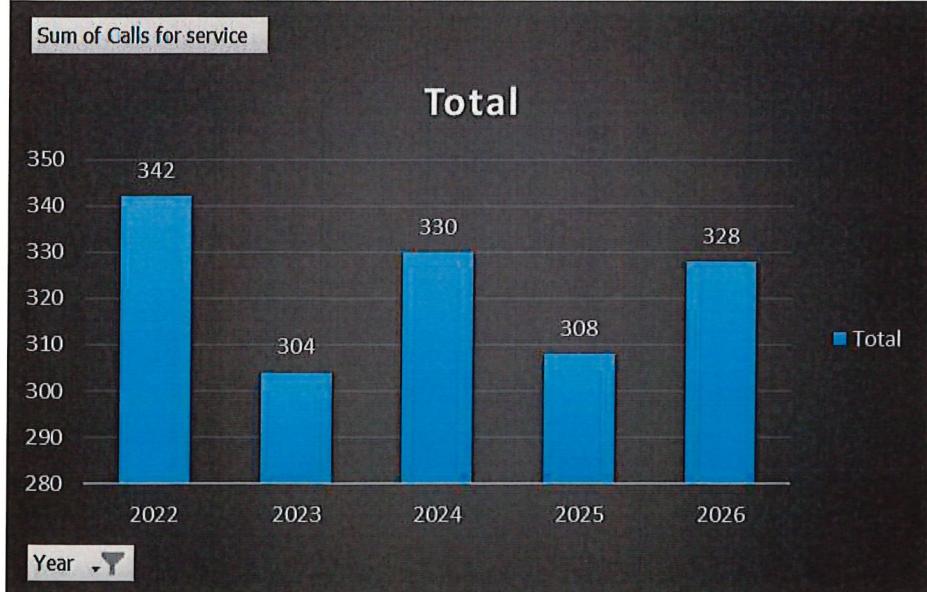


February 2026 Trustee Meeting Operations Report

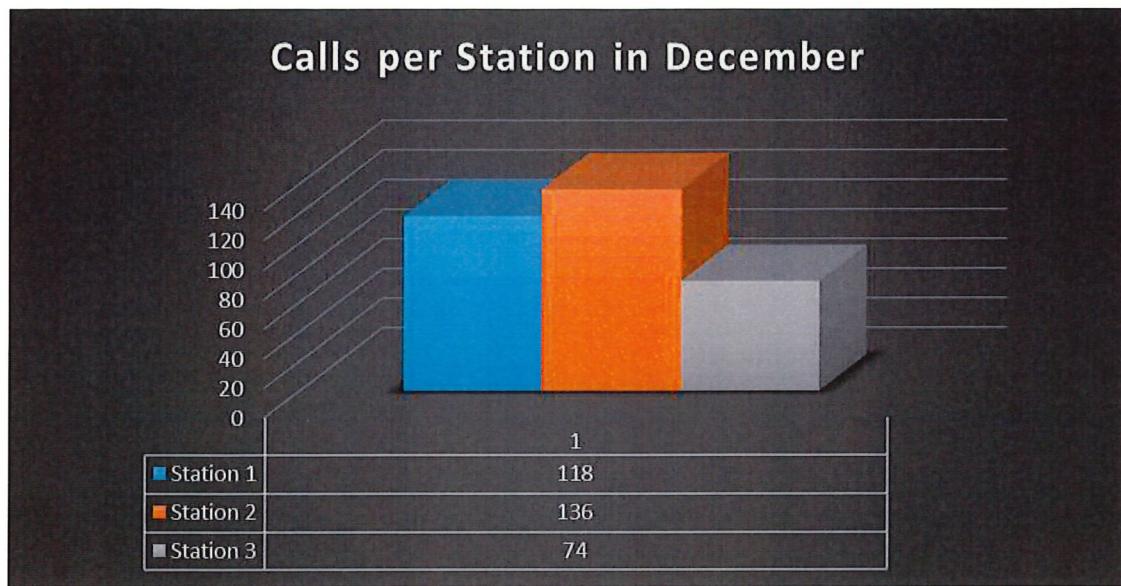
Calls by Month:



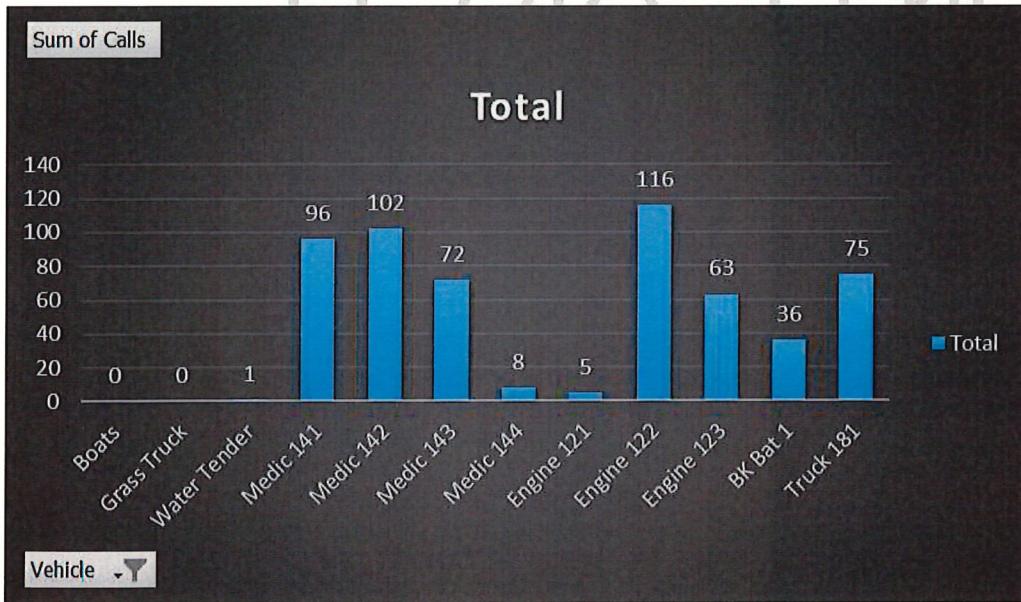
Calls for Service by Year:



Calls per Stations:



Calls by Responding Unit:



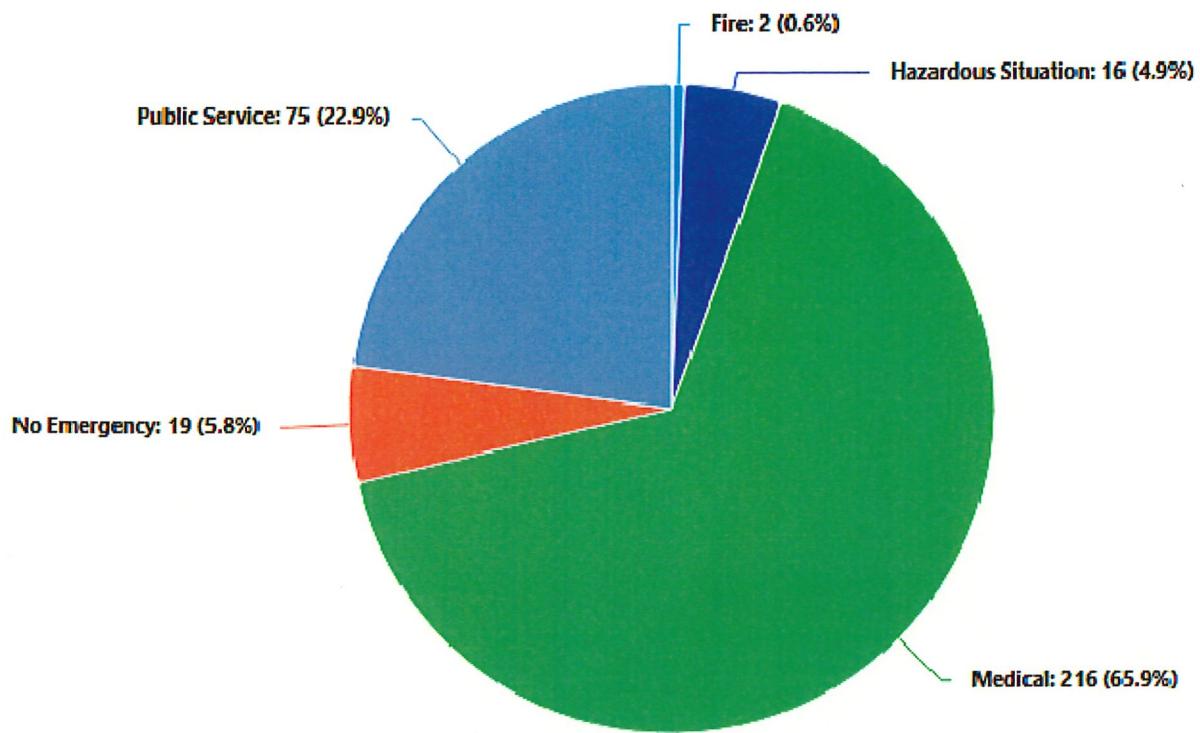
Calls by Shift:

Black = 95

Red = 120

Gold = 113

Calls by Major Incident Types



Staffing:

- Fulltime District
 - 35 Personnel
- Part Time
 - 21 Personnel
- Civilian Medics
 - 2 Personnel

Fire Division:

- Mutual Aid to Little Rock Fox – 96 Blackhawk Springs Dr – Structure Fire – Battalion 1 and Engine 123 to the scene
- Vehicle into a Structure – 142 Bertram Dr
- Mutual Aid to Oswego – 6807 Reservation Rd – Structure Fire – Battalion 1 and Water Tender 161 to the scene

Grant Funding:

- Applied for the Firehouse Subs Grant for an EMS training manikin
- Waiting to hear about the OSFM Small Equipment Grant
- Met with the grant writer to start the process to apply for the SAFER Grant (Fund future manpower)

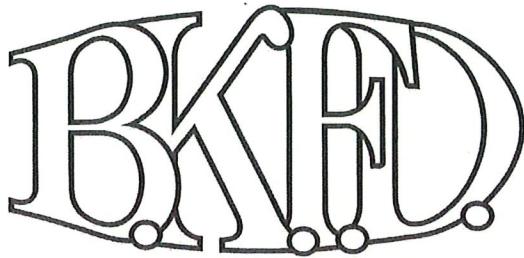
Fleet Maintenance:

- New motor is in E124 and the cab is back on
- Finalized the specs for the two new engines to get a print



Stations:

- New HVAC unit has been installed for the training room at Station 1
- The roof installation has been completed at Station 1



Bristol Kendall Fire Protection District

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February 2026 Trustee Meeting Fire Chief Report

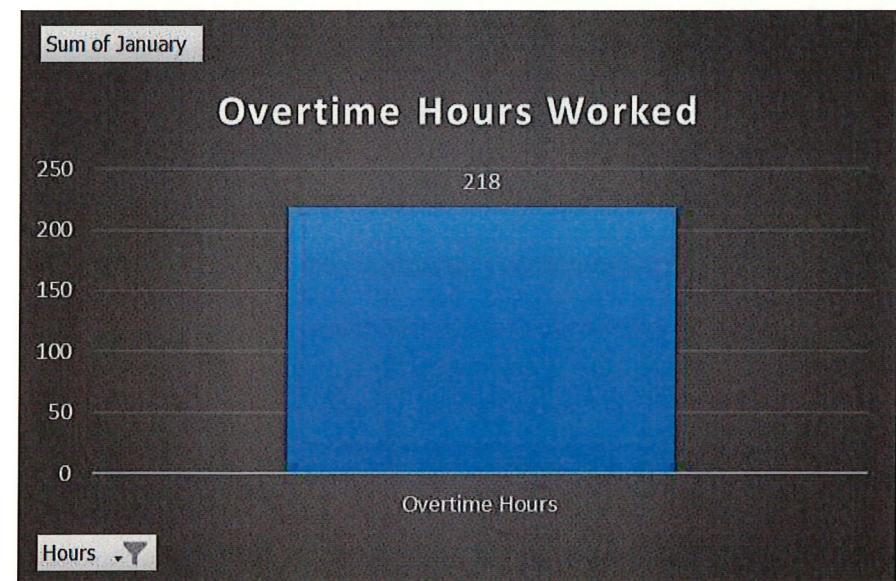
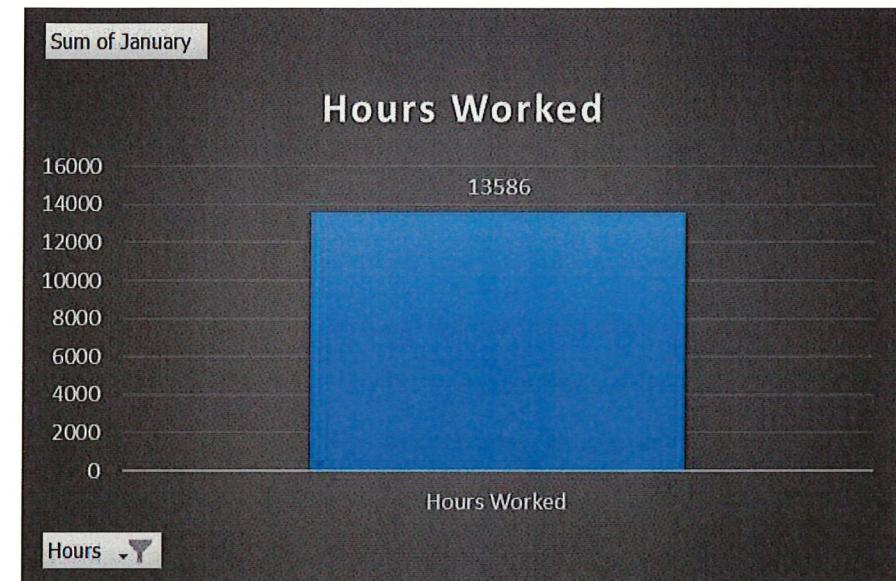
Bills out of Norm:

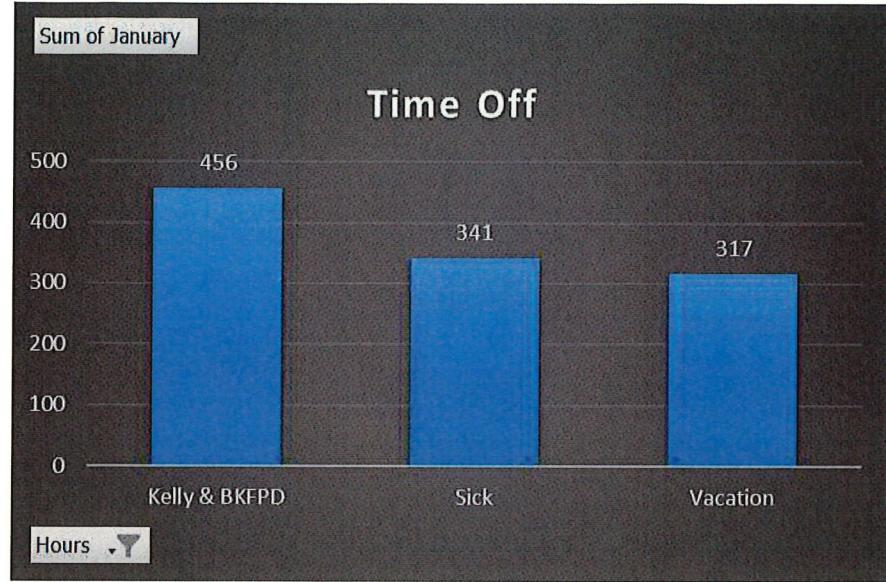
- Fire Fund
 - Aurora Truck Center- \$6,767 for King Pins, Tie Rods, and Brake Calipers on engine 121
- EMS Fund
- Operations Fund
 - SimsUShare- \$2875 for training software
- Capital Fund
 - Artlip and Sons- \$16,285 for training room roof top HVAC unit
 - Data Center Warehouse- \$19,550 for station internet project
 - Homecare Heating & Cooling- \$18,756 for new HVAC units at station 2 and 3
 - Precision Mobile Werks- \$7,270 for installation of lights on new pickup
 - Weisbrook Sheet Metal- \$24,098 for station 1 roof (Complete)
- Insurance Fund
 - Assured Partners- \$65,264 for annual insurance on vehicles, buildings, and added employee insurance

Staffing:

- Hours for January:
 - Hours Worked- 13586.25 Hours
 - Overtime Hours- 218.25 Hours
 - 7G Building Maintenance- 47.25 Hours
 - 7G Inspections- 21.5 Hours
 - 7G Investigations- 7 Hours
 - 7G EMS- 2.5 Hours
 - 7G IT- 0 Hours
 - 7G Fleet Maintenance- 3.5 Hours
 - 7G Public Education- 78.5 Hours

- 7G Special Duties- 8 Hours
- 7G Training- 33 Hours
- Rider- 149
- Total Hours off- 1685 Hours
 - Kelly & BKFPD Days- 456 Hours
 - Sick Days- 341.5 Hours
 - Vacation Days- 317 Hours
 - Comp Time Days- 96 Hours
 - Bereavement Day- 10 Hours
 - Work Comp- 72 Hours





Finances:

- FNBO Checking- 0.95%
 - Market Value- \$341,500
 - Interest- \$488.21
 - Year to Date Interest- \$488.21
- FNBO Money Market- 1.26%
 - Market Value- \$375,899
 - Interest- \$339.14
 - Year to Date Interest- \$339.14
- Schwab Operation Account
 - Market Value- \$5,594,705
 - Schwab Money Market is 3.63% (1-6-2026)
 - Year to date net gain is \$14,592
- Schwab Vehicle Capital Account
 - Market Value- \$4,985,522
 - Year to date net gain is \$9,896
- Schwab Building Capital Account
 - Market Value- \$1,027,945
 - Year to date net gain is \$2,596
- Fire Billing
 - \$7,870 in Charges
 - \$0 received
- Little Rock Fox Fleet Maintenance Revenue-
 - Labor- \$25,500
 - Consulting- \$320
 - Parts- \$10,470.05
- Waubonsee Community College
 - Fall Semester Charge- \$13,650
 - Payroll Costs- \$1,697.34

Commissioner Notes:

- Next regular meeting scheduled for February 17
- We are meeting on February 11 with the FF testing company we used last time to get info to bring to the commissioners

Notes:

- Staffing
 - The third medic student from last year's class has received their Paramedic license.
 - Two full time members have resigned. One took a full-time position with Downers Grove where his dad currently works. The other one had a full-time opportunity come up in a different career field. This brings us to 34 full time members.
- Stations
 - Station 1
 - The roof top unit for the station 1 training room has been replaced.
 - The roof project is complete and came in at \$248,108.
 - Station 2
 - Station 3
- IT has all the equipment for station internet project.
- We have received this years IPRF grant for \$23,799.
- Safer Grant
 - We will be meeting again on February 13th.
 - There is some mixed information we are receiving on the amount of funding given.
 - We also learned there are several stipulations on how the grant is awarded.
- Budget
 - Projections for staffing costs for FY27 have been completed
 - We should be hearing back on insurance rates in February or March
 - Budget requests have been received from everyone and plugged into the workbook
 - We are working on the first round of cuts now
- FJM Architects
 - We met with the architect to get some info on future buildings and renovations
 - Station 2 Renovation
 - Creating space for a Battalion Chief
 - 3 months to complete
 - Will look to do the project in winter as costs can be cheaper due to less work around
 - Estimating \$250,000
 - Maintenance Facility
 - Free standing building with room for us to grow and also room to add on down the road
 - Would be a drive-through layout with some office space
 - 18-20 month build time to include documentation and site prep

- Cost would be around \$7 million
- Station 4
 - Similar to station 3 with an Admin wing on opposite side of the living quarters
 - 20 month build time to include documentation
 - \$12 million dollar cost today with a 5% increase each year
 - He also brought option of building a free-standing Admin building and putting it on the Maintenance Facility
 - All options depend on property size and layout
- Station 5
 - Verified a parcel had enough property to build a smaller station in case an opportunity arises

Bristol Kendall Fire Protection District

Kendall County
State of Illinois

Ordinance Number 2026-01

AN ORDINANCE ADOPTING FIRE PREVENTION CODES FOR THE BRISTOL KENDALL FIRE PROTECTION DISTRICT

WHEREAS, the Bristol Kendall Fire Protection District ("District") is a fire protection district duly organized under the laws of the State of Illinois; and

WHEREAS, the Board of Trustees of the District has express power pursuant to 70 ILCS 705/11, to adopt and enforce fire prevention codes and standards parallel to national standards to promote fire prevention; and

WHEREAS, the Board of Trustees of the District also has full power pursuant to 70 ILCS 705/6, to pass all necessary ordinances, and rules and regulations for the proper management and conduct of the business of the Board of Trustees of the District for carrying into effect the objects for which the district was formed; and

WHEREAS, the Fire Protection District Act, 70 ILCS 705/11, (the "Act") empowers and makes it the legal duty and obligation of this Board of Trustees to provide as nearly adequate protection from fire for all persons and property within the district as possible and to prescribe necessary regulations for the prevention and control of fire therein; and

WHEREAS, the District is empowered by the Act to provide reasonable safeguards through Fire Prevention Codes to protect the Public Health and Safety against the hazards of fire in buildings and structures; and

WHEREAS, pursuant to its statutory authority, the Board previously determined it to be in the best interest of the district to adopt a fire prevention code for the control of fire protection in buildings and structures as herein provided; and each and all of the regulations, provisions, penalties, conditions, and terms are provided in Bristol Kendall FPD Ordinance No. 2026-01.

WHEREAS, the 2018 Edition of the ICC (International Code Council) International Fire Code is a comprehensive compilation of codes designed to meet the needs of the local fire jurisdictions through model code regulations that prescribe safeguards for the safety and public health of all communities; and

WHEREAS, the Board of Trustees of the District deem it in the best interest of the district to amend and adopt a new Fire Prevention Code using the 2018 Edition of the International Fire

Code as the District's model for the control of fire protection in buildings and structures as herein provided; and

WHEREAS, a copy of the 2018 International Fire Code has been on file with the district for at least (15) days and has, during that time, been available for public use, inspection and examination.

The **Board of Trustees** of the **Bristol Kendall Fire Protection District** does ordain as follows:

SECTION 1 – RECITALS

The facts and statements contained in the preamble to this Ordinance are hereby found by the Board of Trustees to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2 – REPEALING PRESENT FIRE CODE

The Fire Prevention Code of the Bristol-Kendall Fire Protection District (hereinafter referred to as the "Fire Prevention Code") is hereby amended to delete and repeal the present language in its entirety.

SECTION 3 – ADOPTION OF NATIONALLY RECOGNIZED CODES

Pursuant to the authority granted in the Fire Protection District Act 70 ILCS 705/6 to pass all necessary ordinances for the management of the Fire District, The Board of Trustees of the Bristol Kendall Fire Protection District in accordance to 70 ILCS 705/11 fulfills their legal duty and prescribes necessary regulations and codes for the prevention and control of fire parallel to national standards, those codes known as the

INTERNATIONAL FIRE CODE – 2018, including **APPENDICES B, C, D, E, F, G, H, I, K N** as recommended by the **INTERNATIONAL CODE COUNCIL** ("ICC").

Each and all of the regulations, provision, penalties, conditions, and terms of the aforesaid documents are hereby referred to, adopted, and made a part hereof, as if fully set out in this Ordinance, with the additions, insertions, deletions, and changes, if any, prescribed in **Exhibit One** of this Ordinance.

Three copies of the aforesaid codes have been available for inspection for at least 15 days prior to the adoption hereof and are now on file in the office of the Secretary of the Board of Trustees of the Bristol Kendall Fire Protection District, and have been there kept available for public use, inspection, and examination, and the same hereby adopted and incorporated as fully as if set out

at length herein, and from the date in which this ordinance shall take effect, the provisions thereof shall be controlling within the corporate limits of the Bristol Kendall Fire Protection District, Kendall County, Illinois

SECTION 5 – COMPLIANCE WITH ORDINANCE REQUIRED

That it shall be unlawful to design, construct, alter, enlarge, repair, demolish, remove, use, or maintain any building or structure within the boundaries of the Bristol Kendall Fire Protection District in violation of any terms or provisions of this Ordinance.

SECTION 6 – REPEALING ORDINANCE ADOPTING PREVIOUS CODE

All prior fire code ordinances of the Bristol Kendall Fire Protection District are repealed to the extent they conflict with this Ordinance. "All prior fire code ordinances of the Bristol Kendall Fire Protection District are repealed to the extent they conflict with this Ordinance."

SECTION 7 – FINES

All persons in violation of the Fire Prevention Code shall be subjected to fines as set forth and established in the Codes, and all otherwise applicable District Ordinances.

SECTION 8 – PENALTIES

The *International Fire Code* 2018 edition as adopted includes the following penalty provision, as amended in the current **Exhibit One**:

"110.4 Violation penalties. Any person who violates any provision of this Ordinance, or who fails to comply with any of the requirements thereof, shall be guilty of a misdemeanor, punishable by a fine not less than \$100.00, nor more than \$500.00 in the case of a first offense. For continued violations fines shall be \$1,000.00. Each day that a violation continues shall be a separate offense."

SECTION 9 – FUTURE REVISIONS

Future versions of the District's Fire Prevention Code shall be revised by Board approval of additional exhibits hereto that amend the current **Exhibit One**. All such revisions shall be dated and shall be effective upon approval by the Board of Trustees.

SECTION 10 – SEVERABILITY

The Board of Trustees of the District hereby declares that should any section, paragraph, sentence, or word of this Ordinance or of the Code hereby adopted be declared for any reason to be invalid, it is the intent of said Board of Trustees that it would have passed all other portions of this Ordinance independent of the elimination of such portion as may be declared invalid.

SECTION 11 – VALIDITY OF PRIOR ORDINANCES

Neither the enactment of this Ordinance nor the repeal of any ordinance or parts of ordinances as provided for herein shall be construed to affect or abate any action or cause of action for violation of said prior ordinance or ordinances.

SECTION 12 – EFFECTIVE DATE

That this Ordinance shall be in full force and effect from and after its passage, approval, and publication in accordance with the law.

PASSED by the Board of Trustees of the Bristol Kendall Fire Protection District,

Kendall County Illinois this 12 day of February, 2026, by roll call vote.

Ken Johnson _____

Darin Peterson _____

Mark Hartford _____

Marty Schwartz _____

Jeff Farren _____

Attest _____

President of the Board of Trustees
Bristol Kendall Fire Protection District

Secretary, Board of Trustees
Bristol Kendall Fire Protection District

SECRETARY'S CERTIFICATE

I, Darin Peterson, the duly qualified and acting Secretary of the Board of Trustees of the Bristol Kendall Fire Protection District, Kendall County, Illinois, do hereby certify that I am the keeper of its books and records and that the attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 2026-01

**AN ORDINANCE AMENDING THE FIRE PREVENTION CODE
FOR THE BRISTOL KENDALL FIRE PROTECTION DISTRICT**

which Ordinance was duly adopted by said Board of Trustees at a regular meeting held on the
12 day of February, 2026.

I do further certify that a quorum of said Board of Trustees was present at said meeting and that the Board complied with all requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 12 day of February, 2026.

Secretary, Board of Trustees
Bristol Kendall Fire Protection District

EXHIBIT ONE
AMENDMENTS TO THE 2018 EDITION OF THE INTERNATIONAL FIRE CODE

1. Section 101.1 Title, shall be amended to insert name of jurisdiction Bristol Kendall Fire Protection District
2. Section 105.4.1 Submittals, shall be amended as follows
Construction documents and supporting data shall be sealed with a "NICET III" or higher certification and submitted for review and approval by the Fire Code Official. A minimum of two sets of plans and specifications shall be included in the submittal along with a copy of an approved electronic file.
3. Section 105.6 Required operational permits. **Create section 105.6.51 Laboratory/Research facility**, an operational permit is required to operate any laboratory or research facility which conducts testing or experiments.
4. Section 105.6 Required operational permits. **Create section 105.6.52 Child Care (home occupation)**, an operational permit is required to operate a child care facility as a "home occupation" for 6 or more children that are cared for at any one time. The operational permit shall not include provisions for permanent residence or overnight accommodations. All local and state laws shall be adhered to in conjunction with the registration and licensing requirements of the Department of Children and Family Services (DCFS).
5. Section 106.2 Schedule of permit fees, shall be amended as follows:
 - a. **Reviews by outside agency / consultant:** To the extent that the district needs to utilize the services of an outside agency/consultant, the applicant shall pay all fees charged by the outside agency/consultant, and shall pay the district an additional administrative fee equal to 15% of the outside agency/consultant fee.
 - b. **Fire Detection and Alarm systems, Emergency Responder Communication Enhancement System (ERCES) review fees:** Any applicant for a building or structure having (or required to have) a fire alarm system or **ERCES** shall pay to the district the following fee, in addition to the other fees set forth herein, for performing fire alarm system plan reviews and inspections.
 - **\$350 up to 10,000 sq ft plus \$10 for each additional 1,000 sq ft.**
 - **Alterations to existing: less than 10% of devices \$150.00**
 - Includes 1 re-review, each additional review will be **75%** of original plan review cost
 - **Includes 1 Inspection, each additional inspection will be \$150/inspection**

c. **Fire Sprinkler Systems(13,13D,13R) Review Fees:** Any applicant for a building or structure having (or required to have) a fire sprinkler system shall pay to the district the following fees, in addition to the other fees set forth herein, for performing fire sprinkler system plan reviews and inspections:

- \$400.00 plus .75 per sprinkler head over 100 heads
- Alterations to existing: 1 to 20 sprinkler heads, \$100
- Alterations to existing: 21 to 40 sprinkler heads \$300
- Alterations to existing: over 40 Sprinkler heads \$400 plus .75 per sprinkler head over 100 heads
- \$50.00 shall be paid for witnessing of the underground flushing for the sprinkler system
 - Includes 1 re-review each additional review will be 75% of original plan review cost
 - Includes 2 inspections each additional inspection will be \$150/inspection

d. **Fire Suppression other: stand pipe, fire pump, water tank review fee:** Any applicant for a building or structure having (or required to have) a standpipe, fire pump, or water tank, shall pay to the district the following fees, in addition to the other fees set forth herein, for performing plan review and inspections.

- \$300.00
 - Includes 1 re-review, each additional review will be \$100.00
 - Includes 1 inspection, each additional inspection will be \$150/inspection.

e. **Hood Suppression, wet chemical system:** Any applicant for a building or structure having (or required to have) Hood Suppression, wet chemical system shall pay to the district the following fees, in addition to the other fees set forth herein, for performing fire pump plan review and inspections:

- \$350.00
 - Includes 1 re-review, each additional review will be \$100.00
 - Includes 1 inspection, each additional inspection will be \$150/inspection.

f. **Clean Agent/Dry Chemical systems review fee:** Any applicant for a building or structure having (or required to have) a Clean Agent/Dry Chemical system shall pay to the district the following fees, in addition to the other fees set forth herein, for performing alternate extinguishing system plan review and inspections:

- \$400 up to 10,000 cubic feet
- \$0.10/cubic foot over 10,000
 - Includes 1 re-review, each additional review will be 75% of original plan review cost
 - Includes 1 inspection, each additional inspection will be \$150/inspection.

- g. **Site Plan Review Fee:** A site plan is defined as a document that describes how a parcel of land is to be improved. It includes the outlines of all structures and site improvements, such as driveways, parking lots, landscaping and utility connections. Any applicant shall pay to the district the followings fees, in addition to the other fees set forth herein, for performing site plan review.
 - A fee of \$50.00 per hour with a minimum of 1 hour. Includes 1 re-review.
 - A fee of 50% of the site plan review fee shall be paid for each additional set of revised site plan drawings
- h. Operational Permits
 - **Fire Work \$200.00**
 - **Carnival/Amusement Rides \$25.00/ride**
 - **Mobile Food Trucks \$25 annual permit**
 - Other \$50.00 each

6. Section 108, Maintenance. Create **section 108.7**

False Alarm, an alarm signal given needlessly, which indicates the existence of any emergency situation; when in fact, no such emergency exists, shall constitute a false alarm and shall be subject to penalty as prescribed in the schedule of fees. A false alarm shall include any alarm signal generated by any fire protection system by whatever means, but shall not include alarms resulting from any of the following causes:

- a. A fire causing structural damage to the protected premises - verified by the fire district.
- b. A tornado or hurricane winds causing structural damage to the protected premises, verified by the fire district.
- c. Flooding to the protected premises due to overflow of natural drainage, verified by the fire district.
- d. Telephone line malfunction verified to the fire district by an authorized telephone company supervisor within seven days of the occurrence.
- e. Electrical service interruption verified to the fire district by the local power company within seven days of the occurrence.
- f. Plumbing or electrical malfunctions unrelated to the fire protection system, verified by the fire district.

7. Section 108 Maintenance, create section 108.7.1

False Alarm Fee Schedule

- a. No fee shall be assessed for the first three (3) false alarms within the same calendar year.
- b. The third (3rd) false alarm within the same calendar year: a warning letter will be issued.
- c. The fourth (4th) false alarm within the same calendar year: a fee of \$300.00 shall be assessed.
- d. The fifth (5th) false alarm within the same calendar year: a fee of \$350.00 shall be assessed.
- e. The Sixth (6Th) false alarm within the same calendar year: a fee of \$400.00 shall be assessed.

- f. False alarm fee will double after the sixth false alarm in the same calendar year. (Example: seventh (7th) false alarm in the same calendar year, a fee of \$800.00 shall be assessed, eighth (8th) false alarm in the same calendar year, a fee of \$1,600.00 shall be assessed. Etc.).
- g. If the false alarm is given intentionally, an additional fee of \$500.00 shall be added assessed.

8. Section 109, Board of Appeals create **section 109.1.1**
The Board of appeals shall consist of the trustees of the district.

9. Section 110.4 Violations, shall be amended as follows:
Any person who violates any provision of this Ordinance, or who fails to comply with any of the requirements thereof, shall be guilty of a misdemeanor, punishable by a fine not less than \$100.00, nor more than \$500.00 in the case of a first offense. For continued violations fines shall be \$1,000.00. Each day that a violation continues shall be a separate offense.

10. Section 112.4 Failure to comply, shall be amended as follows:
Any person who shall continue to work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine of not less than 100 dollars or more than 500 dollars.

11. Section 202 General Definitions, shall be amended to include the following definition: **Fire Alarm User** the owner of the property, including but not limited to, any individual, partnership, corporation, organization or other entity occupying the property with a fire alarm, with permission of the owner.

12. Section 507 Fire Protection Water Supplies, create **section 507.5.1.2**
Hydrant for sprinkler systems, a fire hydrant shall not be more than 100 feet travel distance from the fire department connection that it serves. **Exception:** The distance shall be permitted to exceed 100 feet were approved by the fire code official.

13. Section 507 Fire Protection Water Supplies, create **section 507.5.8**
On all private parking areas of multiple-family residential, commercial and industrial uses, a "No parking... Fire Hydrant" sign shall be placed in a conspicuous location to identify the restricted parking area. In addition to the required sign, the curb or pavement (only when a curb is not present) directly in front of the fire hydrant, shall be painted yellow with an approved material. The designated area shall be 15 feet (7.5 feet on each side of the fire hydrant) in total length.

14. Section 901.6.3 Records, create **section 901.6.3.2**
The most recent records of all system inspections, tests, and maintenance required shall be maintained on premises and a copy shall be forward to the Fire Prevention Bureau via e-mail, mail, or fax within 14 days after completion of inspection.

15. Section 903.2.1.1 Group A-1, Condition 1 shall be amended as follows: The fire area exceeds **5,000** square feet ($465m^2$).
16. Section 903.2.1.3 Group A-3, Condition 1 shall be amended as follows: The fire area exceeds **5,000** square feet ($465m^2$).
17. Section 903.2.1.4 Group A-4, Condition 1 shall be amended as follows:
The fire area exceeds **5,000** square feet ($465m^2$).
18. Section 903.2.2 Ambulatory care facilities shall be amended as follows:
Section 903.2.2 Group B, an automatic sprinkler system shall be provided throughout all Group B occupancies when the fire area exceeds **5,000** square feet.
19. Section 903.2.2 Group B, **create section 903.2.2.1**
Ambulatory care facilities, an automatic sprinkler system shall be installed throughout the entire floor containing an ambulatory care facility where either of the following conditions exist at any time:
 - a. Four or more care recipients are incapable of self-preservation.
 - b. One or more care recipients that are incapable of self-preservation are located at other than the level of exit discharge serving such facility.In buildings where ambulatory care is provided on levels other than the level of exit discharge, an automatic sprinkler system shall be installed throughout the entire floor as well as the floors below where such care is provided, and all floors between the level of ambulatory care and the nearest level of exit discharge, the level of exit discharge, and all floors below the level of exit discharge. **Exception:** Floors classified as an open parking garage are not required to be sprinklered.
20. Section 903.2.3 Group E, 1 shall be amended as follows:
Throughout all group E fire areas greater than **5,000** square feet ($465m^2$) in area.
21. Section 903.2.7 Group M, condition 1 shall be amended as follows: A group M fire areas exceeds **10,000** square feet ($929m^2$).
22. Section 903.2.8. Group R, shall be amended as follows:
An automatic sprinkler system installed in accordance with Section 903.3 shall be provided throughout all buildings with a Group R fire area with the following exceptions:
 - a. Adult care facilities that provide accommodations for five or fewer persons of any age for less than 24 hours.
 - b. Child care facilities that provide accommodations for five or fewer persons of any age for less than 24 hours.
 - c. Single-family detached homes.
23. Section 903.3.1.2 NFPA 13R sprinkler systems **Create section 903.3.1.2.4 Control Valve Control valve with waterflow sensor shall be required for each floor.**
24. Section 903.3.1.3 NFPA 13D sprinkler systems **Create Section 903.3.1.3.1 Garage Attached garages in town-houses shall have a minimum of 1 dry sprinkler head.**

25. Section 903.3.1.3 NFPA 13D sprinkler systems **Create section 903.3.1.3.2 Monitoring Town-houses shall be monitored by a UL approved Central Station for water flow.**

26. Section 903.3.5 Water Supplies, shall be amended as follows:

Water supplies for automatic sprinkler systems shall comply with this section and the standards referenced in Section 903.3.1. The potable water supply shall be protected against backflow in accordance with the requirements of this section and the Illinois Plumbing Code.

27. Section 903.4.1 Monitoring **Shall be amended as follows:**

Alarm, supervisory, and trouble signals shall be different and shall be automatically transmitted to **a U.L listed Central Station utilizing NFPA 72. Fire Alarm systems shall transmit and report the electronically supervised signal by point address to the monitoring station such that specific fire alarm point address is available and reported on Fire department dispatch.**

28. Section 903 Automatic Sprinkler Systems **Create section 903.7 Commercial/residential Occupancies**, all sprinklered multi-tenant occupancies shall have an isolation control valve and water flow switch for each tenant space.

29. Section 904.12 Commercial cooking Systems, create **section 904.12.6**

Required, all occupancies with a commercial cooking operation shall have a monitored fire alarm system in accordance with applicable requirements of NFPA 70 and NFPA 72.

30. Section 905.3.1 Height, shall be amended as follows:

An approved standpipe system shall be installed in all buildings three (3) stories or more in height in each stairwell at each level. Standpipe systems shall be installed in all buildings where any portion of the building floor area is more than 200 feet travel distance from the nearest point of the fire department vehicle access.

31. Section 907 Fire Alarm Detection Systems, create **section 907.1.2.1**

Required

- a. Location of the annunciator panel shall be approved by the Fire Code Official.
- b. An annunciator panel or the main fire alarm control panel shall be placed near the fire sprinkler riser.
- c. A red strobe light shall be installed by the annunciator panel or above the closest entrance to the fire alarm control panel as approved by the Fire Code Official
- d. The annunciator panel shall indicate and have all of the functions of the fire alarm control panel.
- e. The annunciator shall be properly marked to show each zone.
- f. A detailed floor plan illustrating each zone shall be provided on each fire alarm control panel and located adjacent to each annunciator panel.
- g. All fire alarm systems shall be the addressable type.
- h. All multi-tenant occupancies shall be provided with a red strobe light at the entrance to the tenant space that activate upon all alarm conditions in that tenant space.

32. Section 907.2.1 Group A. shall be amended as follows:

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

Sprinkled Building: An electronically supervised automatic smoke detection system shall be provided at the top of all stairs within a sprinkled building

33. Section 907.2.2 Group B shall be amended as follows:

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow

Sprinkled Building: An electronically supervised automatic smoke detection system shall be provided at the top of all stairs within a sprinkled building

34. Section 907.2.3 Group E shall be amended as follows

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

35. Section 907.2.4 Group F shall be amended as follows

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

36. Section 907.2.5 Group H shall be amended as follows:

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

37. Section 907.2.7 Group M, shall be amended as follows:

An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.

Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

38. Section 907.2.8.2 Groupe R1 Automatic smoke detection shall be amended as follows.
An electronically supervised automatic smoke detection system that activates the occupant notification system shall be provided.

- All corridors and common areas
- All waiting areas that open to corridors
- Top of all stairways
- All Laundry, trash, electrical rooms, mechanical rooms, and storage rooms

39. Section 907.2.9.3 Group R-2 shall be amended as follows:
An electronically supervised automatic smoke detection system that activates the occupant notification system shall be provided.

- All corridors and common areas
- All waiting areas that open to corridors
- Top of all stairways
- All Laundry, trash, electrical rooms, mechanical rooms, and storage rooms

40. Section 907.2 where required, **create Section 907.2.24 Group S**
An electronically supervised automatic smoke detection system that activates the occupant notification system in accordance with Section 907.5 shall be installed.
Exception: An electronically supervised automatic smoke detection system is not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

41. Section 907.2 where required **create Section 907.2.25 Groups, R-3 and R-4**
An electronically supervised automatic smoke detection system that activates the occupant notification system shall be provided.

- All corridors and common areas
- All waiting areas that open to corridors
- Top of all stairways
- All Laundry, trash, electrical rooms, mechanical rooms, and storage rooms

Exception: One and two family occupancies and townhomes built under the IRC.

42. 907.6.6 Monitoring shall be amended as follows:
Fire alarm systems required by this chapter or by the *International Building Code* shall be monitored by a U.L. listed central station in accordance with NFPA 72.

43. 907.6.6 Monitoring **Create section 907.6.6.3 Transmission**
Fire Alarm systems shall transmit and report the electronically supervised signal by point address to the monitoring station such that specific fire alarm point address is available and reported on fire department dispatch.

44. Section 912.1 Installation, shall be amended as follows:
Fire department connections shall be installed in accordance with the NFPA standard applicable to the system design and shall comply with Sections 912.2 through 912.6. The fire department connection shall be an approved five-inch (5") connection with a thirty (30) degree down turn. A white strobe light shall be placed above the fire department connection and the white strobe light shall indicate on water flow only. A two and one- half inch (2 ½") NST single fire department connection shall be acceptable where piped to a three inch (3") or smaller riser.

45. Section 912.6 Backflow Protection, shall be amended as follows.

The potable water supply to automatic sprinkler and standpipe systems shall be protected against backflow as required by the Illinois Plumbing Code.

46. Section 1206 Electrical Energy Systems, create **section1206.1.1**

NFPA 855 Standard for the Installation of Stationary Energy Storage Systems: current Edition shall be used.



CERTIFIED PUBLIC ACCOUNTANTS

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February 2, 2026

To the Fire Chief and Board of Trustees

Bristol-Kendall Fire Protection District
103 Beaver St.
Yorkville, IL 60560

We are pleased to confirm our understanding of the services we are to provide Bristol-Kendall Fire Protection District for the year ended April 30, 2026.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Bristol-Kendall Fire Protection District as of and for the year ended April 30, 2026.

We have also been engaged to report on supplementary information other than RSI that accompanies Bristol-Kendall Fire Protection District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Combining & Individual Fund Financial Statements

We have not been engaged to report on the other information which accompany the financial statements. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it:

- 1) IMRF pension schedules
- 2) Assessed valuations, tax rates, tax extensions and tax collections
- 3) Notes to other information
- 4) Statement of expenditures by station

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 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 of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, 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 government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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 of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Bristol-Kendall Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Bristol-Kendall Fire Protection District in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls 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; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include 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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash 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 other and supplementary information. You also agree to 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. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting;

(2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the other and supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected and requested by us for testing.

The audit documentation for this engagement is the property of Mack & Associates, P. C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the office of the Illinois State Comptroller or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P. C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the office of the Illinois State Comptroller or its designee. The office of the Illinois State Comptroller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Tawnya Mack is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$10,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Bristol-Kendall Fire Protection District's financial statements. Our report will be addressed to the Fire Chief and Board of Bristol-Kendall Fire Protection District. 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 withdraw from this engagement.

We appreciate the opportunity to be of service to Bristol-Kendall Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P. C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Bristol-Kendall Fire Protection District.

Fire Chief signature: _____

Title: _____

Date: _____

Trustee signature: _____

Title: _____

Date: _____



Bristol-Kendall Fire Protection District

103 Beaver Street
Yorkville, IL 60560-1704
Phone: 630-553-6186
Fax: 630-553-1482



Memorandum

Date: February 6, 2026

To: Board of Trustees

From: Fire Chief Jeremy Messersmith

RE: Personnel Status

President Johnson,

I am requesting trustees to approve the following change.

- Luke Babich- Has resigned from his full time position to pursue another career path opportunity. He would like to remain on part time. He did work part time for us prior to being hired full time.



Bristol Kendall Fire Protection District

103 East Beaver Street
Yorkville, IL 60560-1704
Phone: 630-553-6186
Fax: 630-553-1482

Memorandum

Date: February 5, 2026

To: Board of Trustees

From: Fire Chief Jeremy Messersmith

RE: Declare Items Surplus

President Johnson,

I am requesting board review and approval for the following items to be declared as surplus.

Vehicle Parts

- Justice Light Bar
- Wheel Simulators
- Kussmaul air pump
- 2 Alternators

These items are for vehicles we no longer own. Quad County Fire Equipment is purchasing them for \$500.



Bristol Kendall Fire Protection District

103 East Beaver Street
Yorkville, IL 60560-1704

Phone: 630-553-6186
Fax: 630-553-1482

Memorandum

Date: February 4th 2026

To: Asst. Chief Cihak & Asst. Chief McCarty

From: LT. Audrey Enlow

RE: Surplus EMS Equipment

Chiefs,

I am requesting board review and approval for 12 long spine boards to be declared surplus and donated. The Sugar Grove Fire Protection District has expressed interest in obtaining 6 of the long spine boards that would be donated.

Respectfully,

Lt. Audrey J. Enlow