NORTH OAKLAND COUNTY FIRE AUTHORITY

Board of Directors Proposed Agenda For
Tuesday July 28, 2026, 6:30 PM
Location: NOCFA Station 1 at 5051 Grange Hall Rd., Holly, MI 48442

PLEDGE OF ALLEGIANCE

ROLL CALL: George Kullis Karin Winchester Brad Stilwell Debbie Miller Dan Johnson

AGENDA APPROVAL

CONSENT AGENDA - *All items listed under "Consent Agenda" are considered to be routine, and non-controversial and do not require discussion by the NOCFA Board and will be approved by one motion. There will be no separate discussion. If discussion is desired on an item, that item will be removed from the consent agenda and will automatically be moved to the last item under New Business.*

1. Budget vs. Actuals: Budget _FY 2026 – FY 26 P&L
2. Balance Sheet – May 31, 2026
3. Balance Sheet – June 30, 2026
4. Bill Payment List – May 27 - July 28, 2026
5. Payroll Cost: May 18 through July 28, 2026
6. Minutes – Board of Directors Meeting May 26, 2026
7. Communications: None

PUBLIC COMMENT- ON AGENDA ITEMS ONLY: Members of the public may address the board once recognized by the chair. Comments are limited to 3 minutes. Prior to addressing the board, members of the public will state their name and address for the record. A second public comment is available prior to the adjournment of the meeting for all other comments. Thank you for your cooperation.

PRESENTATIONS – Audit for Stub Year – Ken Palka
Helmet Shield presented to FF/EMT Parker Hosey

UNFINSHED BUSINESS

1. Policy Approval – Personnel Policies

NEW BUSINESS

1. Bio Care Cancer Screening grant for full time career – request for supplemental funding to include POC and PT
2. Adoption - Board Resolution No. 2026 –004
   A Resolution Recognizing the Multi-Generational Commitment and Service of the Caster Family to the North Oakland County Fire Authority and the Communities that We Serve
3. Closed Session — Strategy and negotiation session connected with the negotiation of the collective bargaining agreement between the North Oakland County Fire Authority and Local 5346, pursuant to MCL 15.268(1)(c), at the request of the Authority.

REPORTS – Including Monthly Incident Data for: February 2026.

☐ Chiefs Report ☐ Firefighters Assoc. ☐ Holly Twp. ☐ Rose Twp. ☐ Citizen at Large

PUBLIC COMMENT

ADJOURNMENT

Next meeting will be Tuesday August 25, 2026 at 6:30 pm at Rose Township Offices 9080 Mason, Holly, MI 48442

North Oakland County Fire Authority

Budget vs. Actuals: Budget_FY2026 - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4050 Revenues				
401 Holly Township Contribution	1,243,327.00	1,243,327.00	0.00	100.00 %
402 Rose Township Contribution	1,243,327.00	1,243,327.00	0.00	100.00 %
403 Training/Education revenues	724.00	6,000.00	-5,276.00	12.07 %
404 Fire Cost Recovery	1,839.50	1,000.00	839.50	183.95 %
406 Medical Cost Recovery	235,848.80	470,000.00	-234,151.20	50.18 %
410 Sales-Small Items	332.58		332.58	
413 Review and Inspection Services	1,572.50	30,000.00	-28,427.50	5.24 %
414 Interest Earned	7,160.78	14,000.00	-6,839.22	51.15 %
416 Donations	8,040.00	100.00	7,940.00	8,040.00 %
419 INS-REIMBURSE	1,564.81		1,564.81	
419.1 Wage Reimbursement	3,429.32	1,000.00	2,429.32	342.93 %
Total 4050 Revenues	**2,747,166.29**	**3,008,754.00**	**-261,587.71**	**91.31 %**
Discounts given	-1,239.50		-1,239.50	
Total Income	**$2,745,926.79**	**$3,008,754.00**	**$ -262,827.21**	**91.26 %**
GROSS PROFIT	**$2,745,926.79**	**$3,008,754.00**	**$ -262,827.21**	**91.26 %**
Expenses				
6000 Risk Management Insurance				
650 Liability Insurance	49,870.00	53,500.00	-3,630.00	93.21 %
652 Workers Compensation Insurance	24,674.00	45,000.00	-20,326.00	54.83 %
Total 6000 Risk Management Insurance	**74,544.00**	**98,500.00**	**-23,956.00**	**75.68 %**
7000 Personnel				
700 Wages, Chief Full Time	54,519.15	97,335.00	-42,815.85	56.01 %
700.2 Assistant Chief Salary		87,297.05	-87,297.05	
700.5 Full Time Employee Wages	373,287.28	697,317.78	-324,030.50	53.53 %
700.7 Full Time Overtime Wages	102,389.23	199,694.86	-97,305.63	51.27 %
700.9 Full Time Administrative Position	30,907.00	53,000.00	-22,093.00	58.32 %
704 Officer Wages	10,384.35	18,200.00	-7,815.65	57.06 %
707 Special Event Pay	0.00	5,000.00	-5,000.00	0.00 %
708 Duty Shift Medic	18,283.00	243,984.00	-225,701.00	7.49 %
708.5 Duty Shift Basic	164,812.25	162,720.00	2,092.25	101.29 %
709 Part Time Overtime Pay	10,114.50	12,000.00	-1,885.50	84.29 %
710 Work Detail Pay	957.50	2,500.00	-1,542.50	38.30 %
711 Training Wages	11,204.25	12,000.00	-795.75	93.37 %
712 Incident run pay/POC Fire Wages	17,802.67	30,000.00	-12,197.33	59.34 %
714 Social Sec/FICA	59,875.08	124,820.75	-64,945.67	47.97 %
715 Medical Exp/Employees	1,809.50	1,000.00	809.50	180.95 %
716 Healthcare Insurance/Full Time	187,766.88	297,624.00	-109,857.12	63.09 %
716.2 Health Care Stipend		2,000.00	-2,000.00	
716.5 Health Care Savings Contrib	11,222.02	46,385.79	-35,163.77	24.19 %
717 401 Contribution - FT Emp	72,943.35	150,753.81	-77,810.46	48.39 %
717.2 401K CONTRIBUTIONS - POC EE	7,531.69	13,000.00	-5,468.31	57.94 %

North Oakland County Fire Authority

Budget vs. Actuals: Budget_FY2026 - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
717.4 401 Retirement - Forfeitures	-2.32		-2.32	
719 Life/Disability Insurance FT	7,345.48	15,000.00	-7,654.52	48.97 %
719.1 FT Fitness Membership Stipend		3,000.00	-3,000.00	
719.2 FT Uniform Stipend		5,500.00	-5,500.00	
Total 7000 Personnel	**1,143,152.86**	**2,280,133.04**	**-1,136,980.18**	**50.14 %**
7200 Supplies				
722 Operating Supplies	6,092.48	10,000.00	-3,907.52	60.92 %
723 Fire Prevention	3,984.56	3,000.00	984.56	132.82 %
724 Uniforms	2,791.59	9,500.00	-6,708.41	29.39 %
726 Medical Supplies	10,160.08	23,000.00	-12,839.92	44.17 %
Total 7200 Supplies	**23,028.71**	**45,500.00**	**-22,471.29**	**50.61 %**
7500 SAFER GRANT EXPENDITURES				
753 Training Costs	180.41		180.41	
Total 7500 SAFER GRANT EXPENDITURES	**180.41**		**180.41**	
8000 Contracted Services				
800 Dispatching	24,896.82	50,039.00	-25,142.18	49.75 %
802 Auditing	11,000.00	11,000.00	0.00	100.00 %
804 Legal	22,347.50	15,000.00	7,347.50	148.98 %
806 Medical Cost Recovery- Billing	11,200.33	24,000.00	-12,799.67	46.67 %
807 Fire Cost Recovery Billing		500.00	-500.00	
812 Employee Education	5,339.02	10,000.00	-4,660.98	53.39 %
814 Dues, Fees, Subscriptions	5,079.51	25,000.00	-19,920.49	20.32 %
815 Payroll Services	3,809.29	6,000.00	-2,190.71	63.49 %
816 Administrative Services	8,308.00	4,500.00	3,808.00	184.62 %
820 Construction/Labor Services		1,000.00	-1,000.00	
Total 8000 Contracted Services	**91,980.47**	**147,039.00**	**-55,058.53**	**62.56 %**
8500 Operating Expenses				
850 Communications	2,702.26	5,000.00	-2,297.74	54.05 %
851 IT Operational Expenses	4,846.39	35,000.00	-30,153.61	13.85 %
852 Fuel	10,730.06	23,000.00	-12,269.94	46.65 %
854 Printing and Publishing	90.00	300.00	-210.00	30.00 %
855 Training Supplies / Equipment	103.40	2,500.00	-2,396.60	4.14 %
858 Utilities	34,138.36	50,000.00	-15,861.64	68.28 %
859 Equipment Lease	1,910.51	3,500.00	-1,589.49	54.59 %
860 Bldg & Grnds Repair/Maint.	35,682.84	25,000.00	10,682.84	142.73 %
862 Equip Maintenance	11,888.55	25,000.00	-13,111.45	47.55 %
866 Vehicle Maintenance	58,263.80	50,000.00	8,263.80	116.53 %
867 Debt Write-Off-Medical	93,613.14	170,000.00	-76,386.86	55.07 %
867.5 QAAP Medicaid Tax	1,046.10	2,000.00	-953.90	52.31 %
868 Debt Write-Off-Fire		500.00	-500.00	
870 Reserve Transfer Fund Balance		25,001.72	-25,001.72	
Total 8500 Operating Expenses	**255,015.41**	**416,801.72**	**-161,786.31**	**61.18 %**

North Oakland County Fire Authority

Budget vs. Actuals: Budget_FY2026 - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
9700 Purchases				
970 Capital Purchases +10,000		15,000.00	-15,000.00	
972 Equipment Purchases	7,438.53	10,000.00	-2,561.47	74.39 %
973 Grant Expenses	10,640.00		10,640.00	
Total 9700 Purchases	**18,078.53**	**25,000.00**	**-6,921.47**	**72.31 %**
Total Expenses	**$1,605,980.39**	**$3,012,973.76**	**$ -1,406,993.37**	**53.30 %**
NET OPERATING INCOME	**$1,139,946.40**	**$ -4,219.76**	**$1,144,166.16**	**-27,014.48 %**
NET INCOME	**$1,139,946.40**	**$ -4,219.76**	**$1,144,166.16**	**-27,014.48 %**

North Oakland County Fire Authority

Balance Sheet

As of May 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking	112,231.70
1001 Savings	110,422.57
1002 Fund Balance MM	522,367.68
Total Bank Accounts	**$745,021.95**
Accounts Receivable	
1060 A/R-Fire Cost Recovery	921.00
1070 A/R-Medical - EMS/MC	129,665.27
1070.6 A/R AACB - ALL RUNS	184,065.87
1072 Education Co-Pay	-204,174.00
1072.1 Education Co-Pay	102,087.00
Total 1072 Education Co-Pay	**-102,087.00**
1073 Training Receivables	1,989.00
1075 A/R-General	1,861.89
Total Accounts Receivable	**$216,416.03**
Other Current Assets	
1070.7 ALLOWANCE FOR BAD ACCTS	-126,954.62
1076 Contribution Receivable	102,087.00
123 Prepaid Expenses	34,252.00
1499 Undeposited Funds	-110.00
1600 PREPAID EXPENDITURES	12,979.64
Total Other Current Assets	**$22,254.02**
Total Current Assets	**$983,692.00**
TOTAL ASSETS	
LIABILITIES AND EQUITY	**$983,692.00**

North Oakland County Fire Authority

Balance Sheet

As of June 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking	141,579.07
1001 Savings	10,431.10
1002 Fund Balance MM	423,273.62
Total Bank Accounts	**$575,283.79**
Accounts Receivable	
1060 A/R-Fire Cost Recovery	921.00
1070 A/R-Medical - EMS/MC	134,010.53
1070.6 A/R AACB - ALL RUNS	184,065.87
1072 Education Co-Pay	-204,174.00
1072.1 Education Co-Pay	102,087.00
Total 1072 Education Co-Pay	**-102,087.00**
1073 Training Receivables	1,989.00
1075 A/R-General	1,244,702.89
Total Accounts Receivable	**$1,463,602.29**
Other Current Assets	
1070.7 ALLOWANCE FOR BAD ACCTS	-126,954.62
1076 Contribution Receivable	102,087.00
123 Prepaid Expenses	34,252.00
1600 PREPAID EXPENDITURES	12,979.64
Total Other Current Assets	**$22,364.02**
Total Current Assets	**$2,061,250.10**
TOTAL ASSETS	**$2,061,250.10**
LIABILITIES AND EQUITY	**$2,061,250.10**

North Oakland County Fire Authority

Bill Payment List

May 27-July 28, 2026

DATE	NUM	VENDOR	AMOUNT
1000 Checking			
05/28/2026	12829	DIANE HILL	-100.00
05/28/2026	12830	MAZICH, PAMELA	-625.00
05/28/2026	12831	Harvey Kruse, PC	-4,515.00
05/28/2026	12832	FLEET MASTERS EQUIPMENT REPAIR	-1,248.25
05/28/2026	12833	MOTOR CITY SIGN WORKS	-3,600.00
05/28/2026	12834	DIESEL TRUCK SALES	-334.37
06/03/2026	12835	PROFESSIONAL HEATING AND COOLING	-480.00
06/03/2026	12836	NATURE'S RAIN	-525.00
06/09/2026	12837	TECLA DENTON	-255.00
06/09/2026	12838	ROCKET COPY PRINT SHOP	-82.00
06/09/2026	12839	MML WORKERS COMP FUND	-14,088.00
06/09/2026	12840	PROFESSIONAL HEATING AND COOLING	-190.00
06/09/2026	12841	Holly Post Office	-316.00
06/09/2026	12842	Rush RV LLC	-384.56
06/09/2026	12843	ABELL PEST CONTROL	-105.00
06/09/2026	12844	OAKLAND COUNTY MEDICAL CONTROL AUTHORITY	-140.00
06/09/2026	12845	KERTON LUMBER CO	-13.98
06/09/2026	12846	BOSTICK TRUCK CENTER	-6,135.01
06/17/2026	12847	ROAD COMMISSION FOR OAKLAND COUNTY	-4,213.10
06/17/2026	12848	EMS Management & Consultants	-1,910.08
06/17/2026	12849	ARBOR PROFESSIONAL SOLUTIONS	-226.64
06/17/2026	12850	NIGHT GLOW GRAPHICS	-1,223.00
06/17/2026	12851	PFEFFER, HANNIFORD & PALKA	-11,000.00
06/17/2026	12852	SUB-AQUATICS BREATHING AIR SYSTEMS	-1,116.77
06/26/2026	12853	CBMS- COMPLETE BUILDING MAINTENANCE & SUPPLY	-1,801.00
06/26/2026	12854	MAZICH, PAMELA	-625.00
06/26/2026	12855	BOUND TREE MEDICAL	-394.65
07/07/2026	12856	OAKLAND COUNTY RADIO	-4,210.70
07/07/2026	12857	ROAD COMMISSION FOR OAKLAND COUNTY	-1,059.10
07/07/2026	12858	OAKLAND COMMUNITY COLLEGE	-100.00
07/07/2026	12859	GENESYS EMS EDUCATION	-220.00
07/07/2026	12860	PROFESSIONAL HEATING AND COOLING	-928.00
07/07/2026	12861	FLEET MASTERS EQUIPMENT REPAIR	-2,118.08
07/07/2026	12862	BOUND TREE MEDICAL	-245.50
07/07/2026	12863	BOSTICK TRUCK CENTER	-9,687.78
07/07/2026	12864	Henry Ford Employer Solutions	-1,809.50
07/07/2026	12865	PH Contracting LLC	-1,750.00
07/07/2026	12866	Harvey Kruse, PC	-2,660.00
07/07/2026	12867	Breen's professional & Personal Services, LLC	-1,500.00
07/07/2026	12868	Eagleton Septic	-450.00
07/07/2026	12869	ABELL PEST CONTROL	-167.50
07/07/2026	12870	STRYKER SALES, LLC	-9,257.20
07/07/2026	12871	KERTON LUMBER CO	-117.12
07/20/2026	12872	EMS Management & Consultants	-1,161.78
07/20/2026	12873	BURNHAM & FLOWER OF MICHIGAN	-90.00
07/20/2026	12874	MAZZA AUTO PARTS	-28.00

North Oakland County Fire Authority

Bill Payment List

May 27-July 28, 2026

DATE	NUM	VENDOR	AMOUNT
07/20/2026	12875	MAZICH, PAMELA	-625.00
07/20/2026	12876	HINES PARK FORD	-523.76
07/20/2026	12877	Eagleton Septic	-300.00
07/20/2026	12878	EMPCO INC.	-1,065.00
07/20/2026	12879	BOUND TREE MEDICAL	-868.91
07/23/2026	12880	AFLAC	-563.16
Total for 1000 Checking			**-$97,153.50**

North Oakland County Fire Authority

Payroll Cost

May 18 - July 28, 2026

	TOTAL
Income	
Total Income	
GROSS PROFIT	**$0.00**
Expenses	
7000 Personnel	
700 Wages, Chief Full Time	18,173.05
700.5 Full Time Employee Wages	120,951.54
700.7 Full Time Overtime Wages	32,456.15
700.9 Full Time Administrative Position	10,323.00
704 Officer Wages	3,461.45
708 Duty Shift Medic	6,816.00
708.5 Duty Shift Basic	59,900.25
709 Part Time Overtime Pay	5,263.50
710 Work Detail Pay	620.00
711 Training Wages	2,420.25
712 Incident run pay/POC Fire Wages	3,778.00
714 Social Sec/FICA	19,858.26
716 Healthcare Insurance/Full Time	61,413.00
716.5 Health Care Savings Contrib	3,638.05
717 401 Contribution - FT Emp	23,647.49
717.2 401K CONTRIBUTIONS - POC EE	2,597.03
Total 7000 Personnel	**375,317.02**
Total Expenses	**$375,317.02**
NET OPERATING INCOME	**$ -375,317.02**
NET INCOME	**$ -375,317.02**

NORTH OAKLAND COUNTY FIRE AUTHORITY
Board of Directors Meeting
May 26, 2026
MINUTES

Location: Rose Township, 9080 Mason Street, Holly, MI 48442

CALL TO ORDER: Chairperson Kullis called the meeting to order at 6:30 pm

MEMBERS PRESENT: Kullis, Stilwell, Miller, Johnson
MEMBERS ABSENT: Winchester

Motion by Kullis to excuse Winchester. Supported by Miller. A voice vote was taken. All present voted yes. The motion was carried 4/0.

AGENDA APPROVAL

Request to: 1) remove Consent Agenda Item #1 because the minutes were approved at a previous meeting, and 2) change the next meeting date to June 23, 2026.

Motion by Kullis to approve the agenda as amended. Supported by Johnson. A voice vote was taken. All present voted yes. The motion was carried 4/0.

CONSENT AGENDA APPROVAL

Motion by Johnson to approve the Consent Agenda as presented. Supported by Miller. A roll call vote was taken. Stilwell – yes; Miller – yes; Johnson – yes; Kullis – yes. The motion was carried 4/0.

PUBLIC COMMENT – ON AGENDA ITEMS ONLY – No public comment

PRESENTATIONS – None

UNFINISHED BUSINESS

1. Pg's 9-15 Policies approved

After a discussion, there was consensus to send the draft policies received from EctoHR to Atty. Lauer for review and to invite Atty. Lauer and EctoHR to the June 23rd meeting for further discussion.

No action taken.

NEW BUSINESS – None

REPORTS

☐ Chief's Report
- April calls = 121; average response time was 8.5 minutes for priority calls; 6 runs on I-75; Rose Twp calls = 45; Holly Township calls = 60
- Apparatus – nothing to report
- Full-Time Hiring – two new candidates are awaiting the completion of paramedic tests before they can be officially hired. One candidate requires remediation due to the testing process, while the other is scheduled for testing. Taka is currently finishing the training program.
- Grants – the department is pursuing a regional grant for monitors and is preparing for a FEMA grant. A state treasury grant for fire gear was temporarily paused by the state, but the department plans to apply once available. A meeting will be scheduled with Doug and representatives from Station 3 to discuss additional grant opportunities.

- Run Highlight – shortly after the structure fire call came in for the Hickory Ridge, the department received a medical call (to which the chief responded). The department was able to respond to back-to-back calls simultaneously
- Municipal wells – they have been key in recent responses; we need to move forward when there are opportunities for wells
- Run volumes and projections – YTD = 540 calls; average = 4 calls/day; projected 1600 calls for year-end; mutual aid calls = 8%; open shifts in May = 8.15% projected
- Digital Sign at Station 1 – Chief Weil presented information regarding replacement of the digital sign at Station 1. A future discussion is needed.
- Deputy Chief Doug Smith presented information regarding lobbying efforts across the county persuading lawmakers to weaken or erase the longstanding fire and life safety codes
- Lt. Scott Blaska – spoke about incidents where some homeowners are resistant to having personnel install smoke detectors. NOCFA personnel will bring the smoke detector to the homeowner, activate it, and ask them to mount it or place it in a room. If they are in a residence on a call, they will do a quick visual to determine if smoke detectors are needed and then offer to provide and install the equipment

☐ Firefighters Association – Lt. Blaska

- The Association maintains a "burnout fund" for homeowners who need emergency assistance after a fire tragedy. They recently awarded $500 to two families that experienced fires. Additionally, they awarded a scholarship to CAST for Kids
- FF Parkin read aloud an appreciation card from the parents of a 49-year-old who received medical assistance

☐ Holly Township – no report

☐ Rose Township – no report

☐ Citizen at Large – no report

PUBLIC COMMENT

Lt. Blaska stated that department members are expressing their disappointment that the banquet scheduled for earlier this year was cancelled and are requesting to have it rescheduled in Sept/Oct. Plaques have been made. Previous banquets were difficult to manage, often requiring staff to focus on event logistics instead of participating with their families, or struggling with low attendance due to poor scheduling. The goal is to secure a professional venue with catering and bar services with the assistance of the Townships.

ADJOURNMENT – Chairperson Kullis adjourned the meeting at 7:41 pm.

Submitted by: Diane Hill, Recording Secretary

North Oakland County Fire Authority

Audit Presentation

December 31, 2025

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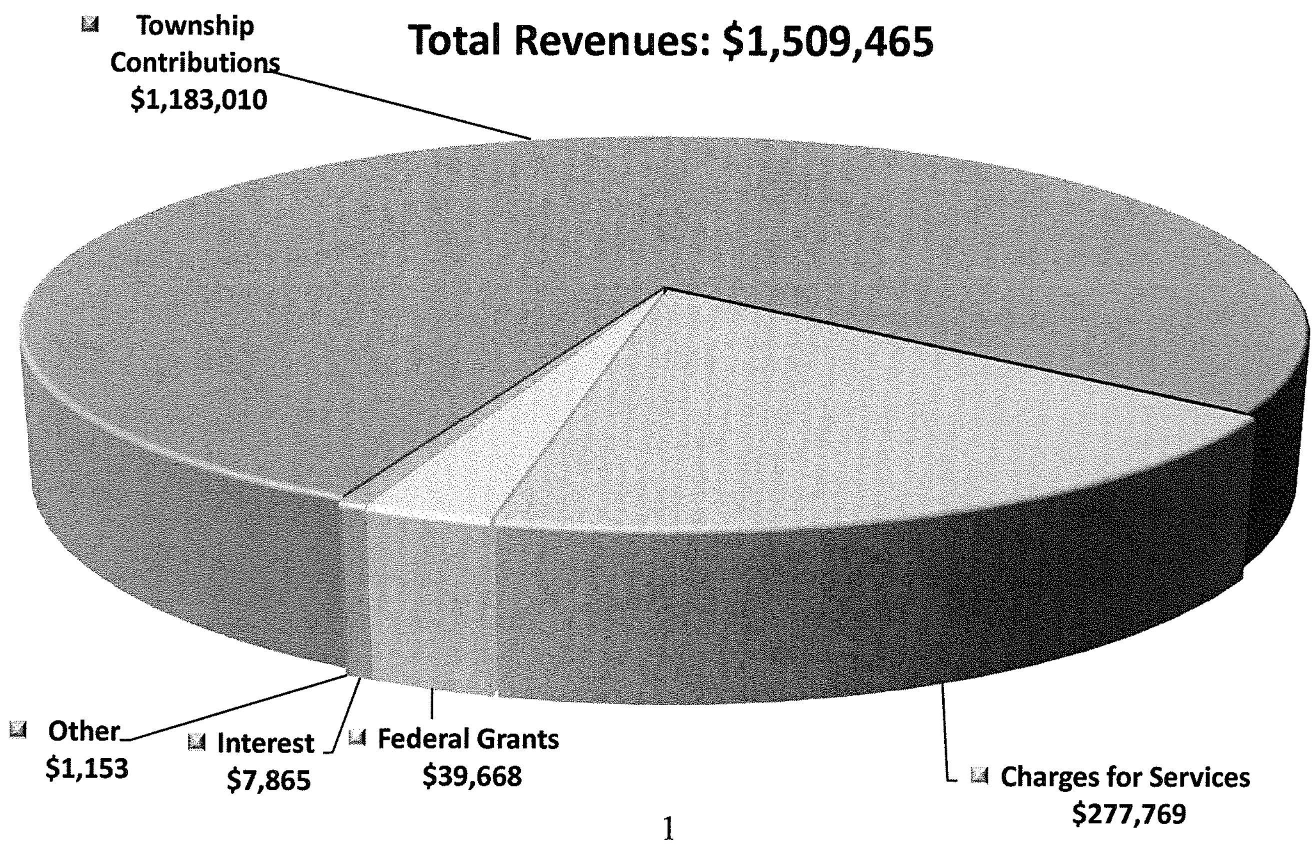
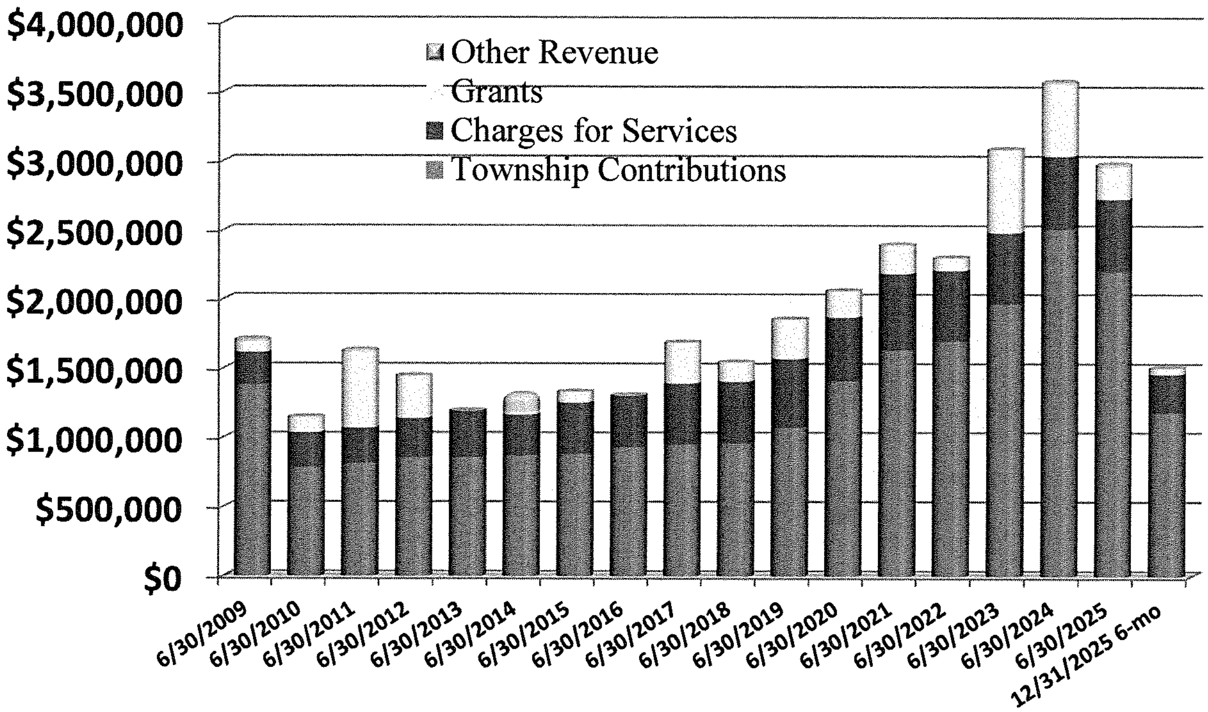
PFEFFER, HANNIFORD & PALKA
Certified Public Accountants
BRIGHTON, MICHIGAN

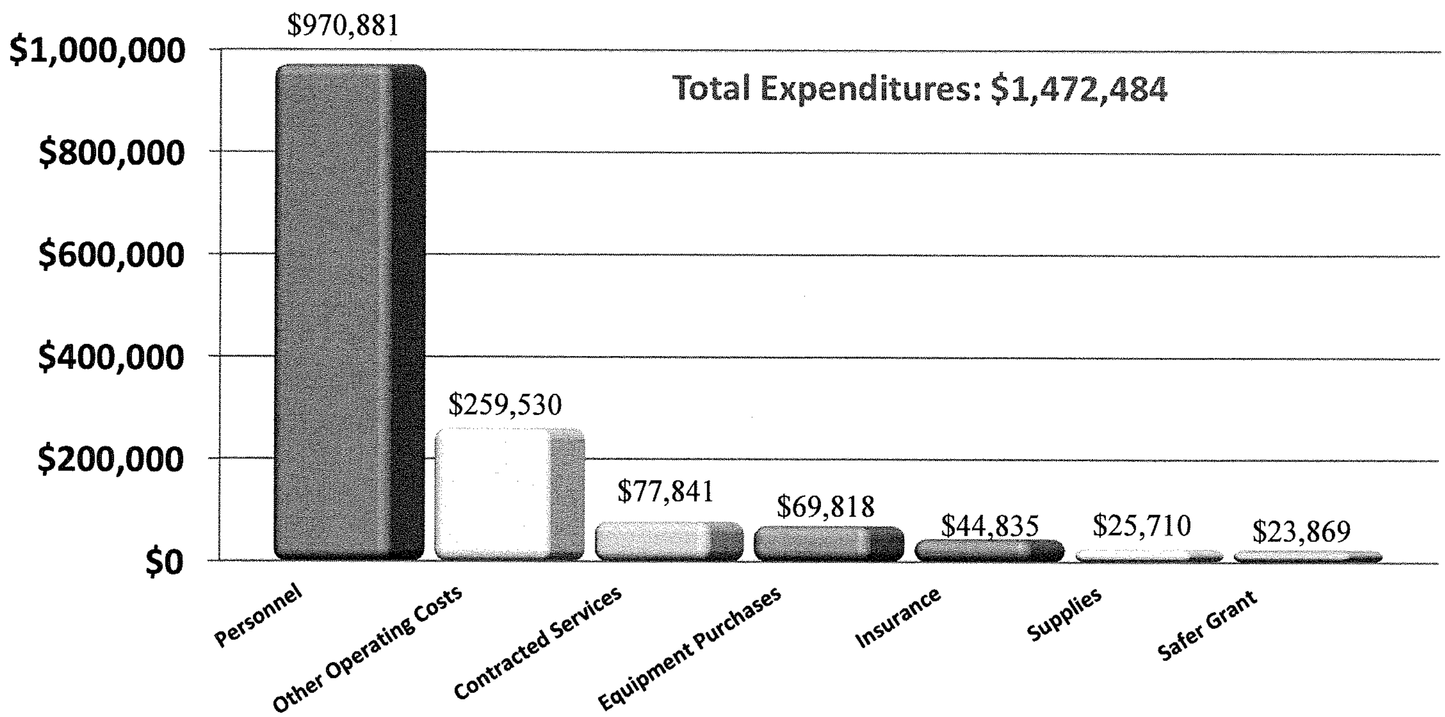
North Oakland County Fire Authority
Revenues
For the Six-Months Ended December 31, 2025



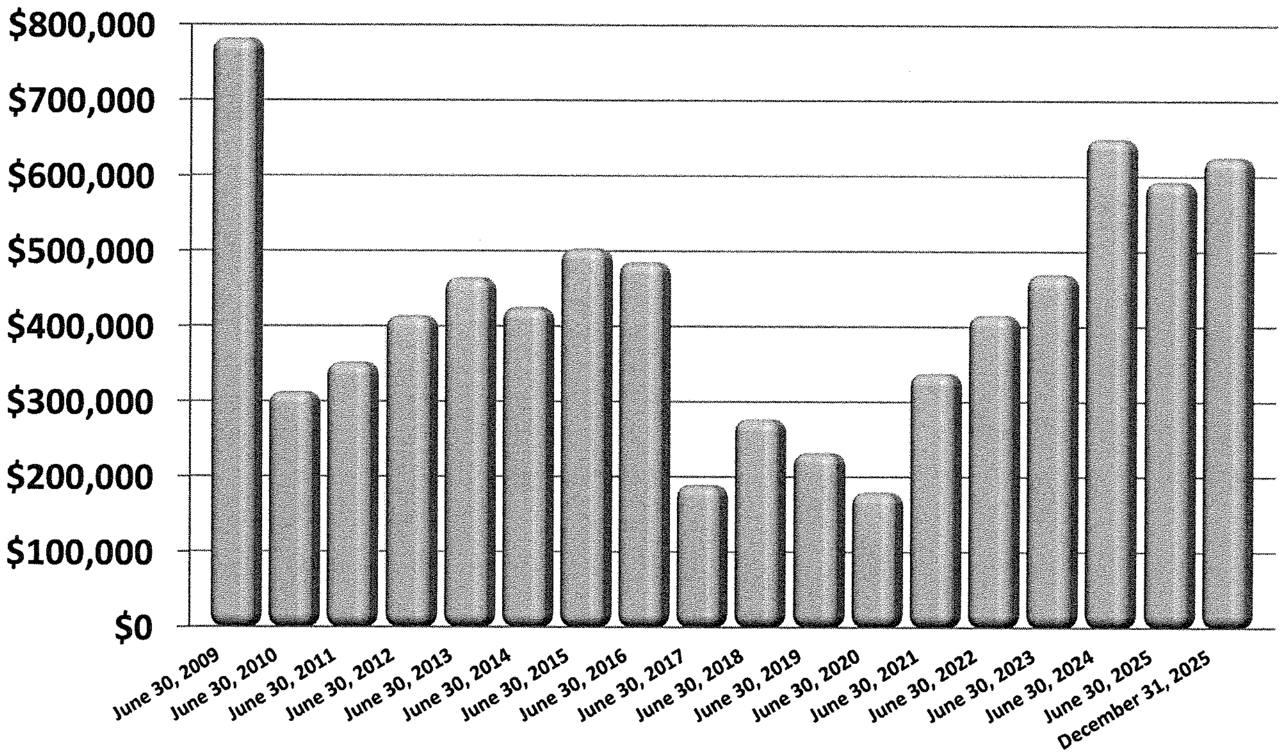
North Oakland County Fire Authority
Revenue Comparison by Year
June 30, 2009 through December 31, 2025



North Oakland County Fire Authority
Expenditures
For the Six Months Ended December 31, 2025



North Oakland County Fire Authority
Fund Balance Comparison
June 30, 2009, Through December 31, 2025



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PFEFFER ▪ HANNIFORD ▪ PALKA
Certified Public Accountants

John M. Pfeffer, C.P.A.
Patrick M. Hanniford, C.P.A.
Kenneth J. Palka, C.P.A.
Members:
AICPA PPCS; MICPA

225 E. Grand River - Suite 104
Brighton, Michigan 48116-1576
(810) 229-5550
FAX (810) 229-5578

April 15, 2026

Board of Trustees
North Oakland County Fire Authority
5051 Grange Hall Road
PO Box 129
Holly, MI 48442

Dear Honorable Board of Trustees:

In planning and performing our audit of North Oakland County Fire Authority as of and for the six months ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered North Oakland County Fire Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Oakland County Fire Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of North Oakland County Fire Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in North Oakland County Fire Authority's internal control to be a material weakness:

1. **Establish Control over the Financial Reporting Process**

   Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

   At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the Authority. Management is as responsible for outsourced functions performed by a service provider as it would be if your personnel performed such functions. Specifically, management is responsible for management decisions and functions: for designating an individual with suitable skill, knowledge, or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not perform a detailed review of the financial statements. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Company's internal control.

The existence of significant deficiencies or material weaknesses may already be known to management and may represent a conscious decision by management or those charged with governance to accept that degree of risk because of cost or other considerations. Management is responsible for making decisions concerning costs and the related benefits. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

Response by Management
Management believes the cost of hiring additional personnel exceeds the benefits of more control over the financial reporting process. Therefore, management has chosen to continue to request the auditors to prepare the financial statements. Management has read, reviewed, understands, and takes responsibility for the financial statements.

CONCLUSION

Thank you for your assistance and hospitality toward our firm while conducting the audit of the North Oakland County Fire Authority.

If you should have any questions, comments, or concerns please do not hesitate to call us.

This report is intended solely for the information and use of the Board of Trustees and management of the North Oakland County Fire Authority and is not intended to be and should not be used by anyone other than the specified parties.

Pfeffer, Hanniford & Palka, P.C.
PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

NORTH OAKLAND COUNTY
FIRE AUTHORITY

Report on Financial Statements
(with required and other supplementary information)

For the Six Months Ended December 31, 2025

NORTH OAKLAND COUNTY FIRE AUTHORITY

AUTHORITY BOARD MEMBERS

George Kullis – Chairperson
Karin Winchester – Vice Chairperson
Debbie Miller - Secretary
Brad Stilwell – Trustee
Dan Johnson – Member at Large

OTHER AUTHORITY BOARD MEMBER (non-voting)

Matt Weil - Fire Chief

ATTORNEY

Harvey Kruse, P.C.

AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants

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PFEFFER ▪ HANNIFORD ▪ PALKA
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

April 15, 2026

To the Board of Trustees
North Oakland County Fire Authority
5051 Grange Hall Road
PO Box 129
Holly, Michigan 48442

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund, and the remaining fund information for the North Oakland County Fire Authority, Michigan as of and for the six months ended December 31, 2025, and the related notes to the financial statements which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, and the aggregate remaining fund information, of the North Oakland County Fire Authority, Michigan as of December 31, 2025, and the respective changes in financial position for the six months then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Oakland County Fire Authority, Michigan's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Within this section of the North Oakland County Fire Authority's annual financial report, the Authority's management is providing a narrative discussion and analysis of the financial activities of the Authority for the six months ended December 31, 2025. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Authority's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Reporting Period

The Authority amended its Articles of Incorporation on April 22, 2025, changing its fiscal year to December 31, 2025 from June 30. These financial statements cover the six months ending December 31, 2025.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Authority's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Authority also includes in this report additional information to supplement the basic financial statements.

Government-Wide Financial Statements

The Authority's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Authority's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Authority-wide statement of position presenting information that includes all the Authority's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority as a whole is improving or deteriorating. Evaluation of the overall health of the Authority may extend to various non-financial factors as well.

The second government-wide statement is the Statement of Activities, which reports how the Authority's net position changed during the current fiscal year. The design of this statement is intended to show the financial reliance of the Authority's distinct activities or functions on the revenues generated by the Authority.

Both government-wide financial statements distinguish governmental activities of the Authority that are intended to recover all or a significant portion of their costs through user fees and charges or by taxes collected. The Authority's financial reporting includes all the funds of the Authority and, additionally, organizations for which the Authority is accountable.

Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The Authority uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

The Authority has one type of fund: governmental. *Governmental funds* are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net position.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes detail by fund for receivables, payables, transfers, and payments within the reporting entity.

Financial Analysis of the Authority as a Whole

The Authority's net position as of December 31, 2025, was $4,484,689. This is a ($111,544) decrease for the six months, July 1 through December 31, 2025.

The following tables provide a summary of the Authority's financial activities and changes in net position:

Summary of Net Position

	Governmental Activities	
	12/31/2025	**6/30/2025**
Assets		
Current and other assets	$ 751,911	$ 747,444
Capital assets	3,887,022	4,065,500
Total assets	4,638,933	4,812,944
Liabilities		
Other liabilities	154,244	177,046
Long-term liabilities		39,665
Total liabilities	154,244	216,711
Net position:		
Invested in capital assets, net of related debt	3,887,022	4,065,500
Unrestricted	597,667	530,733
Total net position	$ 4,484,689	$ 4,596,233

Summary of Changes in Net Position

	Governmental Activities	
	Six Months Ending 12/31/2025	12-Months Ending 6/30/2025
Revenues:		
Program revenues		
Charges for services	$ 277,769	$ 521,849
Operating grants and contributions	1,222,678	2,438,887
General revenues		
Interest income	7,865	15,185
Gain on sale of assets		23,636
Other income	1,153	10,283
Total revenues	1,509,465	3,009,840
Expenses		
Fire and ambulance protection	1,613,096	3,063,641
Interest on long-term debt		687
Loss on sale of assets	7,913	
Total expenses	1,621,009	3,064,328
Increase (decrease) in net position	(111,544)	(54,488)
Beginning net position	4,596,233	4,650,721
Ending net position	$ 4,484,689	$ 4,596,233

Changes in Financial Status and Analysis of Authority's Funds

The Authority's fund balance increased by $36,981. The Authority's only major fund is the General Fund, which accounts for all the Authority's fire protection services. As shown on page 20, the reason for such a large difference between the Statement of Activities showing a decrease of $111,544 in equity compared to the Statement of Revenues, Expenditures and Changes in Fund Balance showing income of $36,981 was due mostly to depreciation.

Budgetary Highlights

The Authority's budget was adopted prior to the commencement of the short year. During the six-month period, the Authority made amendments to the budget to bring appropriations closer to economic reality.

Capital Asset and Debt Administration

The Authority purchased a new HVAC system for the fire station for $14,885. The Authority recognized a loss of $7,913 on the disposal of assets which were not fully depreciated but were at the end of service lives.

Economic Conditions and Future Activities

Future operations will be primarily funded by taxes and special assessments assessed by member townships. Rose Township levies a separate fire millage and Holly Township levies a fire special assessment of real property only. Each Township collects its related taxes and assessments and makes contributions to the Authority as budgeted. This process is expected to continue for the next several years.

Contacting the Authority's Financial Management

This report is designed to provide a general overview of the Authority's financial position and comply with finance-related regulations. If you have any further questions about this report or request additional information, please contact the North Oakland County Fire Authority at P.O. Box 129, Holly, MI 48442.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

NORTH OAKLAND COUNTY FIRE AUTHORITY

STATEMENT OF NET POSITION
DECEMBER 31, 2025

		Governmental Activities
ASSETS		
Cash	$	508,729
Accounts receivable		195,950
Prepaid Expenses		47,232
Land		217,682
Capital assets - net of depreciation		3,669,340
Total assets		4,638,933
LIABILITIES		
Accounts payable		27,694
Accrued wages		126,550
Total liabilities		154,244
NET POSITION		
Invested in capital assets, net of related debt		3,887,022
Unrestricted		597,667
Total net position		4,484,689
Total liabilities and net position	$	4,638,933

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Net Governmental Activities**
Governmental activities:				
Fire and ambulance protection	$ (1,613,096)	$ 277,769	$ 1,222,678	$ (112,649)
Total governmental activities	$ (1,613,096)	$ 277,769	$ 1,222,678	(112,649)
General Revenues:				
Interest income				7,865
(Loss) on disposal of assets				(7,913)
Other income				1,153
Total general revenues				1,105
Changes in net position				(111,544)
Net position, July 1, 2025				4,596,233
Net position, December 31, 2025				$ 4,484,689

The notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

NORTH OAKLAND COUNTY FIRE AUTHORITY

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

ASSETS		
Cash	$	508,729
Accounts receivable		195,950
Prepaid expenditures		47,232
Total assets	$	751,911
LIABILITIES		
Accounts payable	$	27,694
Accrued wages		94,068
Total liabilities		121,762
FUND BALANCES		
Nonspendable - prepaid expenditures		47,232
Committed - Capital Reserves		417,377
Unassigned		165,540
Total fund balances		630,149
Total liabilities and fund balances	$	751,911

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2025

Total fund balance per balance sheet		$ 630,149
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:		
Historical cost	7,734,172	
Accumulated depreciation	(3,847,150)	
Capital assets, net of depreciation		3,887,022
Net position of governmental activities		$ 4,484,689

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

REVENUES		
Township contributions	$	1,183,010
Federal Grants		39,668
Charges for services		277,769
Interest		7,865
Miscellaneous		1,153
Total revenues		1,509,465
EXPENDITURES		
Current:		
Wages and insurance		1,015,716
General fire protection		441,883
Capital outlay		14,885
Total expenditures		1,472,484
Net changes in fund balance		36,981
FUND BALANCE, JULY 1, 2025		593,168
FUND BALANCE, DECEMBER 31, 2025	$	630,149

The notes are an integral part of the financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

RECONCILIATION OF CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

Net changes in fund balance - governmental funds		$ 36,981
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount by which capital outlay exceeded depreciation is as follows:		
Capital outlay purchases	$ 14,885	
Disposals	(7,913)	
Depreciation expense	(185,450)	
Total		(178,478)
Changes in the balance of long term compensated absences for paid time off for employees are not a use of current financial resources and are reported in the Statement of Net Position:		
Change in compensated absences liability		29,953
Changes in net position of governmental activities		$ (111,544)

The notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The North Oakland County Fire Authority was originally organized in 1984 under Public Act 33, of the Public Acts of 1951, as amended. In 2008, the Authority reorganized under the provisions of Act 57, Public Acts of Michigan, 1988, as amended. The Authority changed the fiscal year from June 30 to December 31. The purpose of the Authority is to provide fire protection and other emergency health and safety services. The governing board of the Authority is made up of five voting board members and one non-voting board member. Four of those board members come from the following incorporating municipalities:

- Rose Township
- Holly Township

The fifth board member is a citizen at large agreed upon by both incorporating municipalities. Each voting board member is selected by its respective municipality board of trustees.

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Standards, these financial statements present all activities of the Authority. There are no component units of the Authority using the criteria established by the GASB for determining the reporting entity.

B. BASIC FINANCIAL STATEMENTS

In accordance with GASB Statements the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Authority as a whole. All activities are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Authority as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Authority. It is displayed in a format of assets plus deferred outflows of resources less liabilities and deferred inflows of resources equals net position, with the assets and liabilities shown in order of their relative liquidity.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Authority are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Also, part of the basic financial statements are fund financial statements for the governmental funds. The focus of the fund financial statements is on major funds, as defined by GASB Statement No. 34. Although this reporting model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures of fund category and of the governmental funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined with the General Fund into a single opinion unit.

The Authority reports the following major governmental fund:

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared with a focus on current financial resources measurement using the modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain revisions are made to the accrual method. These modifications are outlined below:

1. Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, transient occupancy taxes, licenses, fees and permits, intergovernmental revenues (including motor vehicle license fees), charges for services, fines, forfeits and penalties, and interest.

2. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

3. Disbursement for the purchase of capital assets providing future benefits are considered expenditures. Any bond, loan, or capital lease proceeds are reported as another financing source.

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

This is the traditional basis of accounting used for governmental funds and is also the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Authority's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

D. CAPITAL ASSETS

All capital assets are recorded and depreciated in the government-wide financial statements. The Authority utilizes the straight-line method to depreciate capital assets over their estimated useful lives. No capital assets or depreciation are shown in the governmental funds financial statements.

The Authority's fixed asset policy defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

E. MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. BUDGETS

The General Fund's operating budget was developed using the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America. The budget can be amended by approval from the Authority Board. The budget amounts shown in the financial statements are the final authorized amounts as revised during the reporting period. All annual appropriations lapse at the reporting period end.

G. RISK MANAGEMENT

The Authority is exposed to various risks of loss pertaining to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Authority has purchased commercial insurance for these claims. Settled claims related to commercial insurance have not exceeded the amount of insurance coverage for the past several years.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

H. FUND EQUITY

In the fund financial statements under GASB standards, governmental funds report the following components of fund balance:

- Nonspendable - Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

- Restricted - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

- Committed - Amounts that have been formally set aside by the Authority board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Authority board.

- Assigned - Intent to spend resources on specific purposes expressed by the Board or the Fire Chief who are authorized by policy approved by the Board to make assignments. All current period assignments have been made by the Fire Chief or Board.

- Unassigned - Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Under GASB Standards, the Authority is reporting two sections in the Statement of Net Position (Government-wide Statement) and in the Balance Sheet (Fund Statement), which are called *deferred outflows* (previously called *assets*) and *deferred inflows* (previously called *liabilities*).

These separate financial statement elements, which meet the definition of deferred outflows and inflows, are no longer considered assets or liabilities.

Deferred outflows represent a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met.

Deferred inflows represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

The Authority has no items that qualify as either deferred outflows or deferred inflows as of December 31, 2025.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 2 - CAPITAL ASSETS

Capital asset activity for the six months ended December 31, 2025, was as follows:

	Balance 7/1/2025	Additions	Deletions	Reclassifications	Balance 12/31/2025
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 217,682	$	$	$	$ 217,682
Depreciable capital assets:					
Equipment	495,474		(67,551)		427,923
Vehicles	2,938,995				2,938,995
Buildings	2,910,607				2,910,607
Building improvements	1,229,770	14,885	(5,690)		1,238,965
Total depreciable capital assets	7,574,846	14,885	(73,241)		7,516,490
Less accumulated depreciation for:					
Equipment	(348,223)	(20,412)	64,071		(304,564)
Vehicles	(1,848,822)	(110,079)			(1,958,901)
Buildings	(1,144,116)	(36,383)			(1,180,499)
Building improvements	(385,867)	(18,576)	1,257		(403,186)
Total accumulated depreciation	(3,727,028)	(185,450)	65,328		(3,847,150)
Depreciable capital assets, net	3,847,818	(170,565)	(7,913)		3,669,340
Governmental capital assets, net	$ 4,065,500	$ (170,565)	$ (7,913)	$	$ 3,887,022

Depreciation of $185,450 was charged to fire operations.

The Authority purchased an HVAC system for the fire station in the amount of $14,885.

The Authority disposed of assets past their service lives and recognized a net loss of $7,913.

NOTE 3 - LONG-TERM LIABILITIES

The Authority had no long-term liabilities as of December 31, 2025.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 4 - DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Authority to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligation repurchase agreements; banker's acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The Authority's deposits are in accordance with statutory authority.

The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investments in all of the investments mentioned in the preceding paragraph.

As of December 31, 2025, deposits consist of the following:

	Total
Deposits	
Checking accounts	$ 82,740
Savings accounts	9,642
Money market	417,377
Total deposits	$ 509,759

The carrying amount of cash is stated at $508,729 for the Authority as of December 31, 2025. The difference between the carrying amount and the above amount stems from outstanding items.

Deposits - Custodial Credit Risk

This is the risk that in the event of a bank failure, the Authority will not be able to recover its deposits. The Authority does not have a deposit policy for custodial credit risk. The Authority evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

As of December 31, 2025, deposits in banks totaled $509,759, which was exposed to custodial credit risk as follows:

	Total
Insured by FDIC	$ 342,382
Uninsured, uncollateralized	167,377
	$ 509,759

Accounts held by an official custodian of a government unit are insured up to $250,000 for the combined amount of all time and savings accounts (including NOW accounts) and up to $250,000 for all demand deposit accounts (interest-bearing and non-interest-bearing).

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 5 – COMMITTED FUND BALANCE

The Authority reports one source of committed fund balance for the six months ending December 31, 2025. Committed fund balances are defined as balances that can only be used for specific purposes as determined by formal action of the Authority's board of trustees.

The Authority has established committed fund balances for capital replacement savings.

Committed fund balance for capital replacement saving represent funds that the Authority board has committed to set aside specifically for future capital outlay expenditures. As of December 31, 2025, the Authority held $417,377 in funds committed for capital replacement.

NOTE 6 - EMPLOYEE RETIREMENT PLAN

Full-Time Employees
The Authority offers a Defined Contribution pension plan to all full-time firefighters, administered by Nationwide Retirement Solutions. The Authority contributes 13% of the employees' gross compensation. As of December 31, 2025, the plan was comprised of 13 full-time employees (14 participants). The Authority contributed $70,321 for full-time employees during the fiscal year.

Paid On Call Employees
The Authority adopted a Defined Contribution pension plan for all paid on-call firefighters, with a tiered contribution schedule as identified below:

Years of service	Employer Contribution Rate
Less than 1 year	0.00%
1 to 5 years	3.00%
6 to 10 years	5.00%
11 to 15 years	8.00%
16 years or greater	10.00%

Employees are neither required nor permitted to contribute to the plan. Employer contributions to the plan will be fully vested after 5 years, with no vesting prior to this period. The plan consisted of 18 employees. The Authority contributed $6,636 for paid on-call employees during the reporting period.

The Authority made all required contributions for both plans prior to the short year end and therefore had no outstanding liability as of Dember 31, 2025.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 7 - OPEB HEALTH CARE SAVINGS PLAN

The Authority has a Defined Contribution OPEB plan for full-time employees. The plan, known as the North Oakland County Fire Authority Health Care Savings Plan (HCSP), is administered by MERS. The Authority allows voluntary participation in the plan and requires participants to contribute 2% of gross wages with a 2% employer match.

The Authority contributed $10,819 during the reporting period. The Authority made all required contributions prior to December 31, 2025, and therefore had no outstanding liability as of December 31, 2025.

NOTE 8 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 15, 2026. Management has determined that the Authority does not have any other material recognizable or non-recognizable events.

NOTE 9 – RECENTLY ADOPTED ACCOUNTING STANDARDS

In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

In December 2023, the GASB issued Statement No 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to being to occur within 1 month of the date the financial statements are issued. If a government determines that criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to this risk of substantial impact.

The Authority adopted these standards for the year ended December 31, 2025. The adoption did not have a significant impact on the Authority's financial statements for the year ended December 31, 2025.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 10 - UPCOMING GASB STANDARDS

GASB 103 – Financial Reporting Model Improvements

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement established new accounting and financial reporting requirements, or modified existing requirements. related to the following:

a. Management's discussion and analysis (MD&A);
   I. Requires that the information presented in the MD&A be limited to the related topics discussed in five specific sections:
      1) Overview of the Financial Statements,
      2) Financial Summary,
      3) Detailed Analyses,
      4) Significant Capital Asset and Long-Term Financing Activity,
      5) Currently Known Facts, Decisions, or Conditions;

   II. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;

   III. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;

b. Unusual or infrequent items;

c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
   I. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
   II. Requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses and defines subsidies;

d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements should be presented after the fund financial statements;

e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to Required Supplementary Information.

The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.

NORTH OAKLAND COUNTY FIRE AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

NOTE 10 - UPCOMING GASB STANDARDS (continued)

GASB 104 – Disclosure of Certain Capital Assets

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accord with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accord with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* should be disclosed separately by major class of the underlying asset in capital asset note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Agreements*, also should be separately disclosed. In addition, the Statement requires intangible assets other than those three types to be separately disclosed. In addition, the Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.

GASB 105 – Subsequent Events

In December 2025, the GASB issued Statement No. 105, Subsequent Events. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

The Authority is currently evaluating the impact these standards will have on the financial statements when adopted during the 2026 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH OAKLAND COUNTY FIRE AUTHORITY

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Budget Amount			Variance
	Original	Final	Actual	Favorable (Unfavorable)
REVENUES				
Contributions	$ 1,183,110	$ 1,183,010	$ 1,183,010	$
Federal Grants	60,000	39,668	39,668	
Charges for services	242,500	269,250	277,769	8,519
Interest	7,000	7,000	7,865	865
Miscellaneous	700	1,153	1,153	
Total revenues	1,493,310	1,500,081	1,509,465	9,384
EXPENDITURES				
Insurance	64,000	48,039	44,835	3,204
Personnel	1,020,900	1,013,635	970,881	42,754
Supplies	25,500	27,870	25,710	2,160
Contracted services	84,600	87,180	77,841	9,339
Operating expenditures	188,800	235,703	259,530	(23,827)
SAFER grant expenditures	50,000	15,040	23,869	(8,829)
Equipment purchases	29,500	69,300	69,818	(518)
Total expenditures	1,463,300	1,496,767	1,472,484	24,283
Excess of revenues over expenditures	30,010	3,314	36,981	33,667
OTHER FINANCING (USES)				
Transfers (out)	(30,010)	(3,314)		3,314
Total Other Financing Uses	(30,010)	(3,314)		3,314
Net change in fund balance			36,981	36,981
FUND BALANCE, JULY 1, 2025	593,168	593,168	593,168	
FUND BALANCE, DECEMBER 31, 2025	$ 593,168	$ 593,168	$ 630,149	$ 36,981

SUPPLEMENTARY INFORMATION

GENERAL FUND

NORTH OAKLAND COUNTY FIRE AUTHORITY

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WITH DETAILS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	$ 1,500,081	1,509,465	$ 9,384
EXPENDITURES			
Insurance	48,039	44,835	3,204
Personnel	1,013,635	970,881	42,754
Supplies	27,870	25,710	2,160
Contracted services	87,180	77,841	9,339
Operating expenditures	235,703	259,530	(23,827)
SAFER grant expenditures	15,040	23,869	(8,829)
Equipment purchases	69,300	69,818	(518)
Total expenditures	1,496,767	1,472,484	24,283
Excess revenues over (under) expenditures	3,314	36,981	33,667
OTHER FINANCING (USES)			
Transfers (out)	(3,314)		3,314
Total other financing (uses)	(3,314)		3,314
Net change in fund balance		36,981	36,981
FUND BALANCE, JULY 1, 2025	593,168	593,168	
FUND BALANCE, DECEMBER 31, 2025	$ 593,168	$ 630,149	$ 36,981

NORTH OAKLAND COUNTY FIRE AUTHORITY

GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Contributions			
Contributions - Operating	$ 1,183,010	$ 1,183,010	$
Federal grants			
FEMA	39,668	39,668	
Total federal grants	39,668	39,668	
Charges for services			
Medical run fees	230,000	238,519	8,519
Inspection service	31,550	31,550	
Training	7,700	7,700	
Total charges for services	269,250	277,769	8,519
Interest	7,000	7,865	865
Other			
Reimbursements	983	983	
Miscellaneous	170	170	
Total other revenues	1,153	1,153	
Total revenues	$ 1,500,081	$ 1,509,465	$ 9,384

NORTH OAKLAND COUNTY FIRE AUTHORITY

GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Amended Budget	Actual	Variance Favorable (Unfavorable)
Insurance			
General liability	$ 28,259	$ 25,056	$ 3,203
Worker's compensation insurance	19,780	19,779	1
Total insurance	48,039	44,835	3,204
Personnel			
Salaries	725,659	694,513	31,146
Payroll taxes	55,876	53,140	2,736
Insurance - health, life, and disability	155,020	146,271	8,749
Pension	77,080	76,957	123
Total personnel	1,013,635	970,881	42,754
Supplies			
Operating supplies	4,200	4,025	175
Fire prevention	3,970	3,969	1
Uniforms	7,000	6,246	754
Medical supplies	12,700	11,470	1,230
Total supplies	27,870	25,710	2,160
Contracted services			
Dispatching	24,600	27,453	(2,853)
Auditing fees	11,780	11,780	
Legal	7,000	8,278	(1,278)
Fire/medical billing	12,900	13,167	(267)
Administrative services	4,500	4,508	(8)
Construction labor services	4,500	4,500	
Education and training	2,300	2,055	245
Dues and subscriptions	16,800	3,255	13,545
Payroll services	2,800	2,845	(45)
Total contracted services	87,180	77,841	9,339

NORTH OAKLAND COUNTY FIRE AUTHORITY

GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - continued
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Amended Budget	Actual	Variance Favorable (Unfavorable)
Operating expenditures			
Communications	2,500	2,259	241
Information technology	26,000	15,475	10,525
Transportation	10,500	9,197	1,303
Printing and publishing	253	252	1
Utilities	22,000	20,212	1,788
Repair and maintenance - grounds	20,000	20,580	(580)
Repair and maintenance - equipment	25,500	25,454	46
Repair and maintenance - vehicles	34,500	36,904	(2,404)
Lease - equipment	1,650	1,662	(12)
Cost recovery bad debt write off	92,800	127,535	(34,735)
Total operating expenditures	235,703	259,530	(23,827)
SAFER grant expenditures			
Wage reimbursement	4,417	12,171	(7,754)
Employee physicals	1,123	1,123	
Equipment Purchases	9,500	10,575	(1,075)
Total SAFER grant expenditures	15,040	23,869	(8,829)
Equipment purchases			
Capital equipment	17,000	15,065	1,935
Small equipment	9,600	8,611	989
Grant expenses	42,700	46,142	(3,442)
Total equipment purchases	69,300	69,818	(518)
Total expenditures	$ 1,496,767	$ 1,472,484	$ 24,283

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April 15, 2026

Board of Trustees
North Oakland County Fire Authority
5051 Grange Hall Road
PO Box 129
Holly, MI 48442

Dear Honorable Board of Trustees:

In planning and performing our audit of North Oakland County Fire Authority as of and for the six months ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered North Oakland County Fire Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Oakland County Fire Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of North Oakland County Fire Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in North Oakland County Fire Authority's internal control to be a material weakness:

1. **Establish Control over the Financial Reporting Process**
   Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

   At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the Authority. Management is as responsible for outsourced functions performed by a service provider as it would be if your personnel performed such functions. Specifically, management is responsible for management decisions and functions: for designating an individual with suitable skill, knowledge, or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not perform a detailed review of the financial statements. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Company's internal control.

The existence of significant deficiencies or material weaknesses may already be known to management and may represent a conscious decision by management or those charged with governance to accept that degree of risk because of cost or other considerations. Management is responsible for making decisions concerning costs and the related benefits. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

Response by Management

Management believes the cost of hiring additional personnel exceeds the benefits of more control over the financial reporting process. Therefore, management has chosen to continue to request the auditors to prepare the financial statements. Management has read, reviewed, understands, and takes responsibility for the financial statements.

CONCLUSION

Thank you for your assistance and hospitality toward our firm while conducting the audit of the North Oakland County Fire Authority.

If you should have any questions, comments, or concerns please do not hesitate to call us.

This report is intended solely for the information and use of the Board of Trustees and management of the North Oakland County Fire Authority and is not intended to be and should not be used by anyone other than the specified parties.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

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April 15, 2026

To the Board of Trustees
North Oakland County Fire Authority
5051 Grange Hall Road
P.O. Box 129
Holly, MI 48442

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Oakland County Fire Authority for the six months ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 6, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025, except as discussed in Notes. We noted no transactions entered into by the Authority during the six months for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Authority's financial statements were:

Depreciation

Management's estimate of the depreciation expense is based on the estimated useful lives and salvage values of capital assets. We have evaluated the methods, assumptions, and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 15, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to North Oakland County Fire Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Authority and management of North Oakland County Fire Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

Employee Harassment, Bullying, Discrimination, and Workplace Misconduct

Policy Number: TBD
Effective Date: TBD
Approved By: Board of Directors
Supersedes: None
Applies To: All Personnel

Purpose
The purpose of this policy is to prohibit harassment, bullying, discrimination, retaliation, and related workplace misconduct; establish mandatory reporting requirements; define supervisory and union-role responsibilities; ensure timely, confidential, and impartial investigations; protect employees from retaliation; and promote professionalism, accountability, and lawful conduct within the Authority.

Scope
This policy applies to all full-time, part-time, paid-on-call, and probationary employees, including officers, supervisors, and union members. Board members are also subject to this policy when interacting with staff. Contractors, vendors, volunteers, and members of the public are expected to comply with this policy while conducting Authority business.

This policy applies to conduct occurring on duty or off duty when such conduct impacts the workplace. It also applies during training, conferences, mutual-aid operations, and Authority-sponsored functions. The policy further applies to conduct through electronic communications, including email, text messages, social media, radio traffic, and messaging platforms.

Equal Opportunity Employment (Non-Discrimination)
North Oakland County Fire Authority is an equal employment opportunity employer. Employment decisions such as recruiting, hiring, training, placement, promotion, transfer, compensation, benefits, use of facilities and termination are based on merit and business needs. These employment decisions are not and shall not be based on race, color, religion sex, age, citizenship, national origin, ancestry, disability, pregnancy, genetic information, veteran status, or any other characteristic protected under federal, state (in Michigan: height, weight, sexual orientation, gender expression, gender identity, marital status, familial status, misdemeanor arrest record), or local law ("Protected Class"). Discrimination in the workplace based on a Protected Class, whether intentional disparate treatment or unintentional by having a disparate impact, is prohibited.

The Fire Chief is primarily responsible for seeing that Department's equal employment opportunity policies are implemented, but all staff personnel share in the responsibility for assuring that by their personal actions, the policies are effective and apply uniformly to everyone.

Employee Harassment, Bullying, Discrimination, and Workplace Misconduct

Any employee, including management, involved in discriminatory practices will be subject to disciplinary action, up to and including termination.

Safe Working Environment (Anti-Violence)
The Department strives to maintain a work environment free from intimidation, threats, or violent acts. This includes, but is not limited to, intimidating, threatening or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons on Department property, or any other act, which, in management's opinion, is inappropriate in the workplace. In addition, bizarre or offensive comments regarding violent events and/or behavior, any form of harassment, offensive jokes or remarks, or any other abusive conduct or communication will not be tolerated.

Harassment in the Workplace
The Department is committed to providing a work environment that is free from intentional and unintentional harassment. In keeping with this commitment, the Department maintains a strict policy prohibiting harassment, including sexual harassment, bullying and other harassment in any form.

Harassment Defined
Harassment is unwelcome conduct on the basis of a protected class. Harassment becomes unlawful where enduring the offensive conduct becomes a condition of continued employment, or when the conduct is severe or pervasive enough to create a work environment that a reasonable person would consider intimidating, hostile, or abusive, or when it results in an adverse employment decision. Petty slights, annoyances, and isolated incidents, unless severe, do not rise to the level of unlawful harassment.

Sexual Harassment Defined
Sexual harassment includes any unwelcome sexual advances, requests for sexual favors, or other verbal, physical, written, or visual conduct of a sexual nature. Sexual harassment occurs when such conduct creates an intimidating, hostile, or offensive work environment, interferes with an individual's work performance, or affects employment decisions. Sexual harassment is strictly prohibited regardless of intent.

Furthermore, any Officer who is aware of harassment potentially occurring will be required to report it to The Chief. Any Officer who fails to meet this expectation will be subject to disciplinary action, up to and including termination.

Bullying Defined
Bullying includes repeated unwelcome, inappropriate mistreatment such as verbal abuse, intimidation, humiliation, or undermining of an employee's work.

Employee Recourse for Discrimination, Harassment, Bullying or Other Potential Complaints

Employee Harassment, Bullying, Discrimination, and Workplace Misconduct

The Department cannot address harassment or other workplace concerns unless it is made aware of them. In this regard, employee reporting is critical to our commitment to a workplace free from harassment.

If an employee believes they have been subjected to or witnessed discrimination or harassment of any kind, they should report the concern to The Chief as soon as possible. Employees are encouraged, but not required, to inform the harassing individual that the conduct is unwelcome. If an employee is uncomfortable addressing the conduct directly, they should report the concern promptly.

Any Officer who becomes aware of potential harassment, including concerns about their own conduct, must report it to The Chief immediately.

All reports of harassment are treated seriously and will be investigated if they meet the definition of harassment. The investigation may require limited disclosure of pertinent information to certain parties, including the alleged harasser, in order to conduct a thorough investigation.

Any employee found to have violated the Department's discrimination or harassment policies will be subject to disciplinary action, up to and including termination.

Anti-Retaliation Policy
The Department maintains a strict policy against retaliation. No employee shall experience adverse employment actions based on raising a good faith complaint or for participating in an investigation.

Any employee who has been found to have violated the Department's policy against retaliation will be subject to disciplinary action, up to and including termination.

Complaint Reporting and Responsibilities

Policy Number: TBD
Effective Date: TBD
Approved By: Board of Directors
Supersedes: None
Applies To: All Personnel

Purpose
The purpose of this policy is to establish clear procedures for reporting, receiving, and addressing complaints of harassment, discrimination, retaliation, and other workplace misconduct; define employee, supervisory, and union-role reporting responsibilities; ensure that complaints are documented and promptly reviewed; support timely, fair, and impartial investigations; protect employees who report concerns from retaliation; and promote professionalism, accountability, and lawful conduct within the Department. As outlined in this policy, all complaints, concerns, or violations of this policy must be reported directly to the Fire Chief.

Scope
This policy applies to all full-time, part-time, paid-on-call, and probationary employees, including officers, supervisors, and union members. Board members are also subject to this policy when interacting with staff. Contractors, vendors, volunteers, and members of the public are expected to comply with this policy while conducting Authority business.

This policy applies to conduct occurring on duty or off duty when such conduct impacts the workplace. It also applies during training, conferences, mutual-aid operations, and Authority-sponsored functions. The policy further applies to conduct through electronic communications, including email, text messages, social media, radio traffic, and messaging platforms.

Confidentiality
Reports and investigations under this policy will be handled as confidentially as possible. Information will be shared only with individuals who have a legitimate need to know in order to assess, investigate, or resolve the matter, or as required by law. All individuals are expected to maintain the confidentiality of any complaint or investigation in which they are involved. While the Department will take reasonable steps to protect privacy, complete confidentiality cannot be guaranteed due to the need to conduct a thorough and fair investigation.

Duty to Report

Employee Duty to Report

Any personnel who becomes aware of conduct that may violate the Department's Harassment Policy, through direct observation, third-party information, documentation, or credible rumor, are responsible for notifying via chain of command or directly to Chief of Fire as necessary.

Requests for confidentiality do not remove the obligation to report the information involves possible violations of law or policy.

Officer Duty to Report

Any Officer who becomes aware of conduct that may violate the Department's Harassment Policy, through direct observation, third-party information, documentation, or credible rumor, are responsible for notifying via chain of command or directly to Chief of Fire as necessary.

Requests for confidentiality do not remove the obligation to report the information involves possible violations of law or policy.

Officers are required to:
- Report all complaints or potential complaints upon learning of them
- Treat all complaints as reportable, regardless of perceived severity
- Prioritize reporting over informal resolution

Officers must not:
- Delay reporting
- Attempt to resolve serious matters informally
- Conduct independent or "side" investigations
- Interview witnesses unless directed
- Route complaints solely through union channels

Officer Reporting Responsibilities

When an Officer receives or becomes aware of a complaint, they are responsible for ensuring it is properly documented and escalated.

Required Actions:
- Respond to all complaints professionally and respectfully
- Ensure the *Intake Form & Claim Summary* document is completed as fully as possible
- Submit the complaint to the Fire Chief for review and assignment

Exceptions:
- If documenting the complaint could compromise the investigation or confidentiality, the Officer may report the matter orally to the Chief

Additional Responsibilities:
- Ensure the procedural rights of the accused are respected
- Avoid making promises about outcomes
- Do not attempt to resolve or conceal the issue outside of formal processes

Union and Officer Roles

All full-time officers, except the Chief, are members of the bargaining unit, therefor employees may hold dual roles as officers and union officials. When an officer or acting supervisor becomes aware of conduct requiring investigation, supervisory and legal reporting obligations take precedence over any union role.

Union representatives may provide representation to members, advise employees of their contractual rights, and attend interviews when requested.

Union representatives may not delay or suppress reporting, conduct independent investigations, interfere with Department inquiries, influence witnesses, or attempt to negotiate outcomes before the completion of an investigation.

Acknowledgment and Receipt of Complaint Reporting and Responsibilities

I acknowledge that I have received, read, and understand the North Oakland County Fire Authority's Complaint Reporting and Responsibilities Policy, including its provisions prohibiting harassment, discrimination, retaliation, and other workplace misconduct.

I understand my responsibility to comply with this policy, including my duty to report concerns as outlined herein. I also understand the procedures for reporting complaints and that retaliation for reporting or participating in an investigation is strictly prohibited.

I agree to adhere to the expectations and requirements set forth in this policy as an OFFICER/EMPLOYEE. (please circle one)

Name (Printed): ____

Signature: ____

Date Signed: _____________________

Investigation Timeline

Complete this form in real time throughout the Investigation, documenting initial claims, interviews, etc.

Date	Time	Action Taken	Involved Parties	Notes

Intake Form & Claim Summary

Complete at time of initial complaint

- *Remember to ask broad questions at the beginning of the conversation, referring to the Bullseye technique.*
- *Stay focused on the complaint and the specific issues raised.*
- *If the complainant is hesitant to share their concerns, do your best to reassure them that you take all concerns seriously and want them to be comfortable speaking with you.*
- *If the employee seems hesitant to want their complaint addressed, or suggests you not report the claim, you can share the following: "I/We may have a duty or obligation to disclose or report this."*

Intake Information	
Officer Contact Taking the Complaint:	
Date/Time of Complaint:	
Complainant Name & Contact Information (Phone/Email):	
Respondent Name & Contact Information (Phone/Email):	
How the Complaint was Received (email, phone, etc.):	
Any other individuals on copy or on the call: **If yes, list names/contact information*	
Any witness(es) of the incident(s): **If yes, list names/contact information*	

Does the complainant have any supporting documentation, such as emails, text messages, pictures, recordings, etc.? ☐ Yes ☐ No

If yes, please specify what type of documentation:

Would you be willing to provide a summary of your complaint in writing? ☐ Yes ☐ No

Information Related to Work Environment and/or Work Arrangements with Involved Parties

How do you feel about returning to or continuing to work? *

____

**If the employee indicates that they are not comfortable working with the person against whom they have made the complaint, consider alternate work arrangements that will allow continued work during the course of the investigation.*

While we cannot promise or guarantee the results of this complaint, have you thought about what you think may be a fair resolution or outcome from this process?

____

____

____

____

Closing Comments:

Please read the below statements at the end of your conversation.

- ☐ Thank you for sharing your concerns with us. Please know that we take all complaints seriously.
- ☐ We will now begin the process of reviewing your concerns.
- ☐ You might not hear from us right away, but that does not mean we are not acting on our end. There is a process that we follow. We will plan to follow up and give you an update within two business days. That update may be as simple as we are still reviewing, but we will plan to keep in touch.
- ☐ It is important that you maintain confidentiality to preserve the integrity of our review of this situation.
- ☐ We will honor confidentiality to the best of our ability and only share pertinent information as needed to those involved in the process.
- ☐ Please note that NOCFA has a strict non-retaliation policy. NOCFA will not tolerate or condone any acts of retaliation against anyone who files a complaint or cooperates in an investigation. If at any point you feel that you have experienced retaliation because of this complaint, please contact me immediately.

Claim Summary

Investigation Procedure

Investigation will be completed as quickly as possible, without compromising thoroughness

Prior to the start of the Investigation:

- ☐ Officer has the initial conversation with complainant, completing the Intake Form & Claim Summary document
    - After completing the conversation, Officer utilizes the Intake Form & Claim Summary document to immediately identify and summarize the most important claims
- ☐ Officer reviews Intake Form & Claim Summary document with the Chief for an Initial Review of the Complaint
    - Chief to determine approach and level of formality required
    - Determine Investigation Lead & Support
    - Chief to outline steps to be taken throughout the investigation. Timeline could vary depending on availability of individuals
- ☐ Create an Investigation Folder under MGMT Notes to save all relevant sources

Conducting (and Throughout) the Investigation:

- ☐ Schedule/complete interviews and conduct the Investigation
- ☐ Create and continue to add to Investigation Timeline Form throughout each step
- ☐ Gather sources of information and add to Evaluate the Evidence Form
- ☐ Conduct follow up meetings, as necessary

After the Investigation:

- ☐ Investigation Lead and Support meet to debrief and confirm summary of claim findings
- ☐ Investigation Report Draft
- ☐ Legal Review (may not be required in all cases)
- ☐ Final Investigation Report
- ☐ Investigation Closing Meetings with Complainant and others, as necessary

NORTH OAKLAND COUNTY FIRE AUTHORITY
BOARD AGENDA ITEM and Action Request

Subject: Cancer Screening for Part-Time and Paid-on-Call Personnel

Background

The State of Michigan has committed $3.5 million to provide preventive health screenings for firefighters. The funding originated through the state budget and is now being administered by the Michigan Department of Health and Human Services through the Michigan Firefighter Preventive Health Screening Grant Program.

The program is intended to support the early detection of cancer and other occupational illnesses through mobile, on-site, or local clinic-based screening services, along with appropriate follow-up care. It is our understanding that BIO Care is the mobile vendor that is providing the service. The grant will provide funding over a three-year period beginning July 1, 2026. Unfortunately, the state has limited eligibility to **active, full-time Michigan firefighters**. Our fire authority, NOCFA, relies heavily on part-time and paid-on-call personnel. These members respond to the same fires, operate in the same hazardous environments, wear the same protective equipment, and are exposed to many of the same carcinogens and other occupational health hazards as our full-time employees.

The risk does not change based on an employee's classification or the number of hours listed on a payroll record. The National Institute for Occupational Safety and Health recognizes that cancer research and prevention efforts must include career, part-time, paid-on-call, and volunteer firefighters. Its National Firefighter Registry for Cancer is open to all of these classifications because fireground exposure is not limited to full-time career personnel. nate and disappointing that the state's legislation and funding did not include the part-time, paid-on-call, and volunteer firefighters who make up a significant portion of Michigan's fire service. These members serve their communities, accept the same occupational risks, and deserve access to meaningful early-detection resources.

Proposed Screening

NOCFA has received a quote from BioCare to provide the identified cancer screening service to our part-time and paid-on-call personnel at a cost of **$16,000.00**

This represents a modest investment with potentially significant value. Early detection can improve treatment options and health outcomes, while also demonstrating that NOCFA values every member of the organization—regardless of employment classification.

Providing this screening would also ensure that our part-time and paid-on-call members are not left behind simply because the state elected to limit its program to full-time career firefighters.

Fiscal Impact

The total cost will be based on the number of eligible part-time and paid-on-call members who participate:

Estimated total cost: **$16,000.00**

Recommendation

I recommend that the NOCFA Board authorize the Fire Chief to proceed with the BioCare cancer screening program for all eligible part-time and paid-on-call NOCFA personnel at a cost of $16 per participating member.

This is an affordable and valuable service that supports early detection, reinforces our commitment to firefighter health and wellness, and provides an appropriate local response to the unfortunate gap left by the state-funded program.

Suggested Board Motion

Motion by __________, supported by , to authorize the Fire Chief to proceed with the BioCare cancer screening program for eligible NOCFA part-time and paid-on-call personnel at a cost of $16 per participating member, with the total expenditure not to exceed $, and to charge the expense to the appropriate employee health and wellness budget account.

NORTH OAKLAND COUNTY FIRE AUTHORITY

BOARD RESOLUTION NO. 2026-____

A Resolution Honoring Roger Caster for Sixty Years of Distinguished Service to the North Oakland County Fire Authority and the Communities We Serve

WHEREAS, the North Oakland County Fire Authority recognizes that the safety and well-being of our communities are built upon the dedication, integrity, and selfless service of those who answer the call to serve others; and

WHEREAS, **Roger Caster** began his service to the fire department in **June 1966**, embarking on what would become an extraordinary **sixty-year commitment** to protecting the lives and property of the citizens of Holly Township, Rose Township, and the surrounding communities; and

WHEREAS, throughout six decades of service, Roger faithfully served as a firefighter, officer, and **Fire Chief**, providing steady leadership, sound judgment, mentorship, and an unwavering commitment to the advancement of the fire service and the betterment of this department; and

WHEREAS, Roger's service has spanned generations of firefighters, significant advancements in emergency services, and the evolution of this organization into the North Oakland County Fire Authority, while his dedication to duty and commitment to public service have remained constant; and

WHEREAS, Roger's lifelong commitment to the fire service reflects a proud family tradition of serving others, inspired by his father, **Ward Caster**, whose service to the department was strengthened by the devoted support of his wife, **Millie Caster**, through the Women's Auxiliary, and continued through succeeding generations of the Caster family who have faithfully served both the fire service and the citizens of this region; and

WHEREAS, Roger's legacy is measured not only by the thousands of emergency calls answered, but by the firefighters he mentored, the leaders he developed, the friendships he forged, and the lasting impact he has had upon this department and the communities it serves;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the North Oakland County Fire Authority hereby expresses its deepest gratitude and appreciation to **Roger Caster** for **sixty (60) years of distinguished, faithful, and exemplary service**, recognizing his extraordinary dedication as one of the longest-serving members in the history of this organization.

BE IT FURTHER RESOLVED, that the Board recognizes Roger Caster's contributions as a firefighter, officer, Fire Chief, mentor, and ambassador of the fire service, whose character, leadership, and commitment have helped shape the culture and success of this department for generations.

BE IT FURTHER RESOLVED, that the Board acknowledges with gratitude the enduring legacy of the **Caster family**, whose multi-generational commitment to public service has enriched the North Oakland County region and stands as an enduring example of civic responsibility, family values, and service above self.

BE IT FURTHER RESOLVED, that the Board of Directors proclaims June 1966 through June 2026 as Roger Caster's Sixty Years of Service, recognizing this remarkable milestone as an enduring testament to the highest ideals of the American fire service and expressing the sincere gratitude of the citizens whose lives have been made safer through his dedication.

BE IT FURTHER RESOLVED, that this Resolution be entered into the permanent records of the North Oakland County Fire Authority, and that a signed copy be presented to **Roger Caster** as a lasting expression of the Authority's appreciation for a lifetime of extraordinary service.

ADOPTED this _____ day of ____________, 2026, by the Board of Directors of the North Oakland County Fire Authority.

NORTH OAKLAND COUNTY FIRE AUTHORITY

BOARD RESOLUTION NO. 2026-____

A Resolution Recognizing the Multi-Generational Commitment and Service of the Caster Family to the North Oakland County Fire Authority and the Communities We Serve

WHEREAS, the North Oakland County Fire Authority recognizes that the strength of our organization has always been built upon the dedication, sacrifice, and selfless service of generations of volunteers, firefighters, officers, and their families; and

WHEREAS, the Caster family has exemplified these values through an extraordinary legacy of public service spanning multiple generations; and

WHEREAS, **Ward Caster** faithfully served this department and our community, while his wife, **Millie Caster**, provided unwavering support through her dedicated service as a member of the Women's Auxiliary, recognizing that the success of the fire service has always depended upon the commitment of both those who answered the alarm and those who supported them at home; and

WHEREAS, inspired by that example, **Roger Caster** answered the call to serve in June 1966, embarking upon an extraordinary sixty-year career marked by professionalism, integrity, compassion, leadership, and unwavering dedication to the citizens of northern Oakland County; and

WHEREAS, Roger's service included countless emergency responses, years of leadership as Fire Chief, the mentoring of generations of firefighters and emergency medical personnel, and a steadfast commitment to ensuring this department continued to grow and evolve while remaining true to its mission; and

WHEREAS, the Caster family's commitment to public service continued as Roger's brother entered the fire service in 1972, Roger's daughter proudly served this department, and today Roger's grandson continues the family's tradition of serving the public as a Deputy Sheriff; and

WHEREAS, the Board of Directors recognizes that the legacy of the Caster family extends far beyond years of service, reflecting generations of sacrifice, leadership, volunteerism, mentorship, and an unwavering commitment to improving the lives of others;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the North Oakland County Fire Authority hereby expresses its deepest appreciation and gratitude to the **Caster Family** for their extraordinary multi-generational dedication and service to this department and to the communities of Holly Township, Rose Township, and the surrounding region.

BE IT FURTHER RESOLVED, that the Board recognizes **Roger Caster** upon the remarkable milestone of **sixty (60) years of continuous service**, an achievement that reflects not only personal dedication but also a lifetime of leadership, mentorship, and commitment to the fire service.

BE IT FURTHER RESOLVED, that the Board acknowledges the invaluable contributions of **Ward and Millie Caster**, whose example established a tradition of service that continues to inspire future generations.

BE IT FURTHER RESOLVED, that this Resolution be entered into the permanent records of the North Oakland County Fire Authority, and that a signed copy be presented to the Caster family as a lasting expression of the Authority's gratitude and appreciation.

ADOPTED this _____ day of ____________, 2026, by the Board of Directors of the North Oakland County Fire Authority.

Chief's Report June July 2026
Chief Matt Weil

Chief's Report

June–July 2026

Chief Matt Weil

Apparatus

The Authority's new ambulance is currently in production. Based on the most recent update received on July 21, delivery is projected for October 2026.

Financing arrangements are also progressing. The account has been established with the Michigan United Credit Union, and we are awaiting the final loan documents for review and signatures.

Full-Time Hiring and Personnel Status

Reagan Wolf — Firefighter/Paramedic

Reagan is a familiar face around NOCFA, having completed many of her paramedic clinical and field-internship requirements with our department. During that time, she consistently demonstrated a strong work ethic, a positive attitude, and a commitment to patient care and teamwork.

Reagan brings experience in both fire suppression and emergency medical services. She has served with the Novi Fire Department as an Auxiliary Firefighter/EMT and previously worked as a Part-Time Firefighter/EMT with the Oxford Fire Department.

Eric Lewis — Firefighter/Paramedic

Eric Lewis is also no stranger to NOCFA. Eric previously served our community as a part-time EMT and recently earned his Paramedic license. We are proud to welcome him into his new role as a full-time Firefighter/Paramedic.

Eric has already demonstrated a strong commitment to serving our residents with compassion, professionalism, and a willingness to learn. We are confident that he will be a valuable addition to our full-time staff and look forward to watching him continue to grow in his career.

Eric is also continuing a family legacy of public service. His father currently serves with the Milford Township Fire Department.

Tecla Denton — Firefighter/Paramedic

Tecla Denton has completed her paramedic education and successfully passed the licensing process on her first attempt.

She is currently completing her field training and is doing an outstanding job in her new role as a Firefighter/Paramedic.

2026 Promotional Process

The Authority has concluded its 2026 promotional process for full-time and part-time officer vacancies. Eligible candidates were evaluated using established qualifications, written testing, experience, seniority, certifications, and other relevant job-related criteria.

The following appointments have been made:

Full-Time Promotions

- Nick Tosch — Sergeant
- Brent DeVries — Lieutenant
- Ian Dunbar — Captain
- Logan Finkbeiner — Captain

Part-Time Promotion

- Gregg Allen — Sergeant

In addition, Logan Campbell will remain eligible for future full-time Sergeant and Lieutenant vacancies. Lieutenant Scott Blaska will remain eligible for a future part-time Captain vacancy.

Congratulations to each of the promoted officers, as well as those who earned placement on an eligibility list. Their preparation, professional development, and willingness to pursue leadership opportunities strengthen the Authority and improve the service we provide to our communities.

Grant Status

Assistant Chief Seal contacted the grant program on July 21 and remained on hold for approximately 20 minutes. The only information available was a recorded message referencing delays associated with funding reductions.

At this time, no substantive status report or additional information regarding the grant application is available.

Significant Incident — I-75 Fatal Crash

On the evening of July 1, 2026, the North Oakland County Fire Authority responded with numerous regional public-safety partners to a multi-fatality crash within the I-75 construction corridor. The incident resulted in the deaths of four individuals and required a significant multi-agency response under already demanding operational conditions.

Prior to the crash, NOCFA had responded to eight emergency calls during the day, including three calls within the hour immediately preceding the incident. Similar elevated call volumes were experienced by public-safety agencies throughout northern Oakland County.

The emotional impact of this incident on responding personnel is recognized. In coordination with regional peer-support resources, a Critical Incident Stress Debriefing was offered to all members involved. We remain committed to monitoring the well-being of our personnel and ensuring that appropriate support resources remain available.

The Authority is also actively pursuing financial restitution for the extraordinary costs associated with this response. Staff is coordinating with the investigating law-enforcement agency and the prosecuting attorney's office to document eligible expenses for potential recovery through the criminal justice process or applicable insurance coverage.

The driver believed to be responsible for the crash is facing multiple serious felony charges. Because the criminal case remains active, the Authority will continue to cooperate fully with investigators and prosecutors while refraining from commenting on matters currently before the court.

This incident serves as another sobering reminder of the dangers associated with excessive speed and unsafe driving behavior, particularly within long-term construction zones. Staff will continue working with our local, county, and state partners to advocate for measures that improve roadway safety and protect the traveling public and emergency responders.

Water Rescue Responses and Regional Partnerships

During July, the department responded to three water-rescue incidents.

Two incidents involved overturned vessels whose occupants were able to self-rescue. The third involved an individual who fled from law enforcement during a high-speed pursuit, crashed a vehicle, and intentionally entered a pond in an attempt to evade arrest.

The department works closely with the Oakland County Sheriff's Office Search and Rescue Team and regional dive-response resources during these incidents. These relationships are invaluable because of the extensive personnel, specialized equipment, and technical resources these teams can quickly bring to an emergency.

Their ability to integrate seamlessly into a unified command structure is outstanding and significantly strengthens our overall response capabilities.

Public Information and Community Outreach

The Public Information Officer function is carried out by the Fire Chief or a designated representative. This responsibility includes communicating timely, accurate, and verified information to the public through social media, written media, news outlets, and other available communication platforms.

These communication tools allow the department to notify community members about significant incidents, emergency conditions, public-safety concerns, department announcements, and other matters of public interest. They also provide opportunities to engage directly with residents and strengthen the department's relationship with the communities we serve.

At times, public-information responsibilities must be performed during active emergency operations. Initial information may be prepared and released quickly based on the best verified information available at the time. Because emergency operations and incident conditions remain the priority, additional updates may not be available for several hours. In some circumstances, further updates may not be necessary or appropriate.

The department's social-media presence continues to grow steadily. Although audience engagement is valuable, our focus is not simply on generating clicks, views, or attention. Our goal is to provide information that is factual, vetted, relevant, and useful to the public.

Recently, the department's social-media communications have gained the attention of local broadcast media, resulting in several on-air interviews and additional opportunities to share important public-safety information.

The overall objective remains straightforward: keep the public informed, provide accurate information, reduce rumors and misinformation, and maintain public trust through clear and responsible communication.

Run Volume and Year-End Projection

As of 9:42 a.m. on July 22, 2026, the Authority had responded to 797 calls for service during the first 203 days of the year.

This represents an average of approximately 3.9 calls per day. If the current call volume continues at the same rate, the Authority is projected to respond to approximately 1,433 calls by year-end.

Cash Management and Interest Income

The Authority has adjusted its cash-management strategy by maintaining a larger portion of available funds in the money market account rather than transferring those funds into the sweep account.

This change is expected to generate more favorable interest income while preserving access to the funds for operational needs. The timing is particularly beneficial because the Authority recently received its biannual payments from the townships, temporarily increasing the amount of available cash on hand.

Staff will continue monitoring interest rates, account balances, and anticipated expenditures to ensure the Authority's funds remain secure, accessible, and positioned to earn the best reasonable return.

We are also looking into some longer term CD investments- this will most likely take board action once we are ready to do that.

Attached Reports

The following reports are included for the Board's review:

- May and June incident-response totals
- Mutual-aid response totals
- Open-shift information
- A 2 month overview of run data

North Oakland County Fire Authority Incident Data

MAY 2026

Total Incidents	**101**

Incident Summary	
Fire	10
Medical	70
Hazardous Situation	7
Rescue	0
Public Service	9
Non - Emergency	5
Total Calls	**101**

Mutual Aid Responses	
Mutual Aid Given	13
Mutual Aid Received	3

Transports / Billed Runs	46
Patient Sign Offs / No Transport	19

	minutes	priority calls
Avg. Response Time To Priority Calls	8m:14s	16

TOTAL RUNS IN FIRE DISTRICT	**88**
TOTAL OUT OF DISTRICT RUNS	**13**

Rose Twp.	32
Holly Twp.	49
I-75	7

Total Runs **101**

North Oakland County Fire Authority Incident Data

JUNE 2026

Total Incidents	120

Incident Summary	
Fire	6
Medical	81
Hazardous Situation	6
Rescue	1
Public Service	15
Non - Emergency	11
Total Calls	**120**

Mutual Aid Responses	
Mutual Aid Given	15
Mutual Aid Received	0

Transports / Billed Runs	55
Patient Sign Offs / No Transport	28

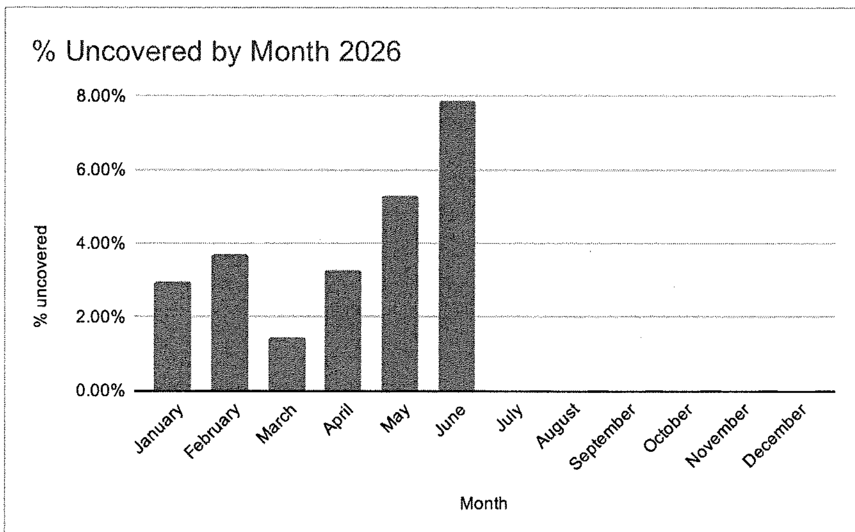
	minutes	priority calls
Avg. Response Time To Priority Calls	7m:54s	29

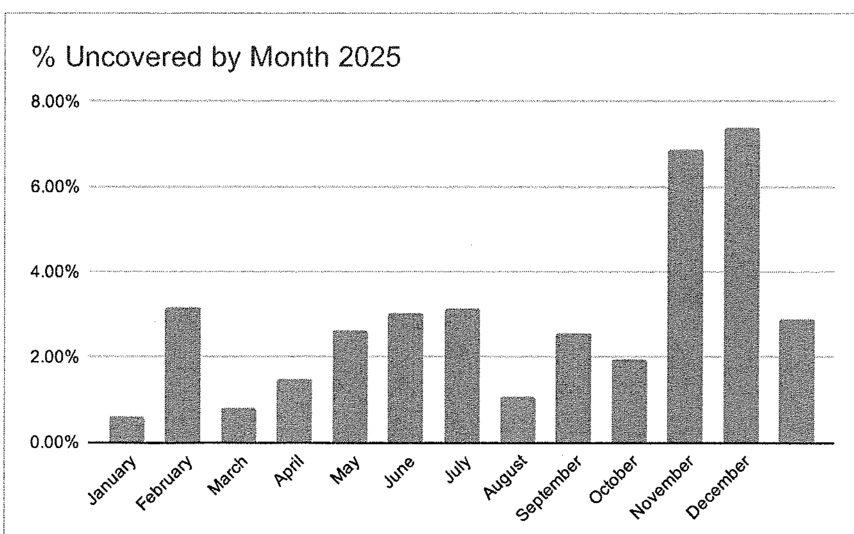
TOTAL RUNS IN FIRE DISTRICT	105
TOTAL OUT OF DISTRICT RUNS	15

Rose Twp.	39
Holly Twp.	63
I-75	3

Total Runs **120**

Month	2026 Uncovered hours	Hours Available	% uncovered	
January	88.5	2976	2.97%	
February	100	2688	3.72%	
March	42.5	2976	1.43%	
April	94.5	2880	3.28%	
May	158	2976	5.31%	Projected 242.5
June	227	2880	7.88%	
July		2976	0.00%	
August		2976	0.00%	
September		2880	0.00%	
October		2976	0.00%	
November		2880	0.00%	
December		2976	0.00%	
Total	710.5	35040	2.03%	





May - June 2026 Incident types

Incident Type	Total
Abdominal pain / problems	5
Accidental alarm	5
Allergic reaction / stings	1
Altered mental status	3
Animal bites	1
Assault	1
Back pain (non-trauma)	1
Breathing problems	12
Cancelled	2
Cardiac arrest	1
Chest pain (non-trauma)	7
Citizen assist / service call	11
CO alarm	1
Convulsions / seizures	6
Damage assessment	1
Diabetic problems	1
Drowning / diving / scuba accident	1
Dumpster / other outdoor container fire	1
Electrical power line down / arching / malfunction	9
Eye trauma	1
Fall	23
Fire / smoke alarm	2
Gunshot wound	1
Headache	1
Heart problems	1
Heat / cold exposure	1
Hemorrhage / laceration	1
Intentional false alarm	1
Lift assist	5
Lost person	1
Medical alarm	5
Motor vehicle collision	18
Move-up	1
N\A	1
Nausea / Vomiting	1
No appropriate choice (medical response)	4
Other false call	6
Other traumatic injury	3
Poisoning	2
Powered mobility device fire	1

May - June 2026 Incident types

Incident Type	Total
Psychological / behavior issues	13
Room and contents fire	1
Sick case	24
Smoke from non-hostile source (Smoke scare)	2
Stab / penetrating trauma	1
Standby (public service)	1
Standby request (medical)	2
Stroke / CVA	2
Structural involvement	6
Trash / rubbish fire	1
Trench rescue	1
Unconscious victim	8
Unknown problem (medical)	4
Vegetation / grass fire	3
Vehicle fire - commercial	1
Vehicle fire - passenger	2
Weather response	1
Well person check	3
Grand Total	**226**

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-476	05/01/2026 15:34	Motor vehicle collision	I75	Station 1
26-477	05/02/2026 21:13	Stroke / CVA	Milford	Station 1
26-478	05/02/2026 21:22	Convulsions / seizures	Big School Lot Lake	Station 3
26-479	05/03/2026 14:11	Fall	Hill	Station 1
26-480	05/03/2026 15:22	Sick case	KURTZ	Station 1
26-481	05/03/2026 16:23	Damage assessment	Frances	Station 1
26-482	05/04/2026 13:42	Room and contents fire	Oyster Lake	Station 1
26-483	05/05/2026 5:53	Breathing problems	Samantha	Station 3
26-484	05/05/2026 14:38	Hemorrhage / laceration	Taylor Lake	Station 3
26-485	05/05/2026 20:15	Poisoning	Sheffield	Station 1
26-486	05/05/2026 21:19	Medical alarm	Fish Lake	Station 1
26-487	05/05/2026 23:23	Sick case	grange hall	Station 1
26-488	05/06/2026 15:11	Sick case	RATTALEE LAKE	Station 3
26-489	05/07/2026 11:58	Fall	Rose Center	Station 3
26-490	05/07/2026 13:04	Electrical power line down / arching / malfunction	Milford	Station 3
26-491	05/08/2026 12:01	Vegetation / grass fire	Stonewood	Station 3
26-492	05/08/2026 19:54	Sick case	Sherwood	Station 1
26-493	05/08/2026 22:29	Chest pain (non-trauma)	Hartz	Station 1
26-494	05/08/2026 23:35	Unknown problem (medical)	Quick	Station 1
26-495	05/09/2026 14:24	Electrical power line down / arching / malfunction	Eagle	Station 3
26-496	05/09/2026 14:24	Citizen assist / service call	Buckhorn Lake Rd	Station 3
26-497	05/09/2026 19:44	Chest pain (non-trauma)	Taylor Lake	Station 3
26-498	05/10/2026 6:37	Chest pain (non-trauma)	Holly Shores	Station 1
26-499	05/10/2026 20:07	Psychological / behavior issues	Hidden River	Station 1
26-500	05/11/2026 2:26	Move-up	Caroline	Station 1
26-501	05/11/2026 5:28	Fall	Sackner	Station 3

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-502	05/11/2026 12:40	Sick case	Davisburg	Station 3
26-503	05/11/2026 21:01	Lost person	Academy	Station 1
26-504	05/11/2026 21:40	Other false call	Academy	Station 1
26-505	05/11/2026 21:53	Sick case	Whistler	Station 1
26-422	05/12/2026 14:48	Sick case	Pine Creek	Station 1
26-506	05/12/2026 20:04	Headache	Parker	Station 3
26-507	05/12/2026 23:01	Motor vehicle collision	Tinsman	Station 1
26-508	05/13/2026 5:56	Abdominal pain / problems	Della	Station 3
26-509	05/13/2026 17:21	Psychological / behavior issues	Whistle stop	Station 1
26-510	05/13/2026 22:21	Psychological / behavior issues	Whistle stop	Station 1
26-511	05/14/2026 12:00	Fall	Fairfax	Station 1
26-512	05/15/2026 15:26	Fall	Milford	Station 3
26-513	05/15/2026 20:54	Sick case	Tamarack	Station 3
26-514	05/15/2026 23:44	Psychological / behavior issues	Fish Lake	Station 1
26-515	05/16/2026 9:23	Accidental alarm	Taylor Lake	Station 3
26-516	05/16/2026 11:55	Accidental alarm	Rose Hill	Station 1
26-517	05/16/2026 12:04	Breathing problems	Fairfax	Station 1
26-518	05/16/2026 14:10	Lift assist	Grange Hall	Station 1
26-519	05/16/2026 18:04	Fall	Fish Lake	Station 1
26-520	05/16/2026 18:18	Motor vehicle collision	I-75	Station 3
26-521	05/17/2026 3:30	Sick case	Loch Lomond	Station 3
26-522	05/17/2026 10:54	Electrical power line down / arching / malfunction	Pepper	Station 3
26-523	05/17/2026 15:42	Fall	RIVER ROCK	Station 1
26-524	05/18/2026 8:56	Fall	Gage	Station 1
26-525	05/18/2026 9:18	Well person check	I 75	Station 1
26-527	05/18/2026 13:58	Motor vehicle collision	Fish Lake	Station 1

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-528	05/18/2026 14:14	Citizen assist / service call	Tinsman Road	Station 1
26-526	05/18/2026 14:46	Motor vehicle collision	Fish Lake Rd	Station 3
26-529	05/18/2026 15:09	Motor vehicle collision	fish lake	Station 1
26-530	05/18/2026 15:58	Fall	Fish lake	Station 1
26-531	05/18/2026 21:51	Altered mental status	Lakeshore	Station 1
26-532	05/18/2026 23:05	Psychological / behavior issues	Coventry	Station 1
26-533	05/19/2026 16:26	Convulsions / seizures	Markland	Station 3
26-534	05/19/2026 17:53	Fall	Tinsman	Station 1
26-535	05/19/2026 19:32	Back pain (non-trauma)	Oakhurst	Station 3
26-536	05/19/2026 20:22	Sick case	Whistle Stop	Station 1
26-537	05/19/2026 21:12	Medical alarm	Coventry	Station 3
26-538	05/20/2026 4:31	Psychological / behavior issues	Whistle Stop	Station 1
26-539	05/20/2026 10:18	Citizen assist / service call	Tipsico Lake Road	Station 3
26-540	05/20/2026 15:31	Powered mobility device fire	Imperial	Station 3
26-541	05/21/2026 17:43	Eye trauma	Grange Hall	Station 1
26-542	05/21/2026 19:07	No appropriate choice (medical response)	COGSHALL	Station 1
26-543	05/21/2026 19:41	Fall	Grange Hall	Station 1
26-544	05/22/2026 13:27	Other traumatic injury	LANCASTER	Station 1
26-545	05/22/2026 20:06	Unconscious victim	Ranch	Station 3
26-546	05/23/2026 9:22	Breathing problems	Holly	Station 1
26-547	05/23/2026 10:12	Electrical power line down / arching / malfunction	Kentha	Station 1
26-548	05/23/2026 10:43	Structural involvement	King	Station 3
26-549	05/23/2026 17:01	Motor vehicle collision	Dixie	Station 1
26-550	05/25/2026 13:55	Lift assist	Rosell	Station 3
26-551	05/25/2026 14:27	Vehicle fire - passenger	I-75 N	Station 1
26-552	05/25/2026 15:09	Sick case	fish lake	Station 1

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-552	05/25/2026 15:43	Well person check	fish lake	Station 3
26-553	05/25/2026 18:19	Unconscious victim	Fish Lake	Station 1
26-554	05/25/2026 21:16	Breathing problems	BETHKE	Station 3
26-555	05/26/2026 8:11	Fall	milford	Station 3
26-556	05/26/2026 9:13	Motor vehicle collision	Grange Hall	Station 1
26-557	05/26/2026 9:13	Motor vehicle collision	GRANGE HALL	Station 1
26-558	05/26/2026 18:50	Psychological / behavior issues	Derby	Station 1
26-559	05/26/2026 22:28	Structural involvement	Meadow Pointe	Station 1
26-560	05/27/2026 4:04	Fall	Sackner	Station 3
26-561	05/27/2026 8:57	Medical alarm	Holly	Station 1
26-562	05/27/2026 16:58	Other false call	Kurtz	Station 1
26-563	05/27/2026 18:34	Structural involvement	Meadow Hill	Station 1
26-564	05/27/2026 19:40	Other traumatic injury	Whistle Stop	Station 1
26-565	05/28/2026 15:24	Psychological / behavior issues	Belford	Station 1
26-566	05/29/2026 2:27	Structural involvement	Grange Hall	Station 1
26-567	05/29/2026 2:45	Breathing problems	Lakeview	Station 1
26-568	05/30/2026 0:14	No appropriate choice (medical response)	Munger	Station 3
26-569	05/30/2026 3:12	Vegetation / grass fire	Fish Lake	Station 3
26-570	05/30/2026 11:36	Sick case	Hartz	Station 1
26-571	05/30/2026 12:03	Fall	Taylor Lake	Station 3
26-572	05/30/2026 15:08	Breathing problems	Southshore	Station 1
26-573	05/30/2026 22:55	Vehicle fire - commercial	SB I-75 NO Grange Hall Rd	Station 1
26-574	05/31/2026 11:03	Lift assist	KURTZ	Station 1
26-575	05/31/2026 18:13	Cancelled	75	Station 1
26-576	05/31/2026 20:28	Nausea / Vomiting	East	Station 1
26-577	06/01/2026 11:31	Breathing problems	Holly	Station 1

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-578	06/01/2026 18:13	Structural involvement	Village	Station 3
26-579	06/02/2026 8:17	Accidental alarm	Milford	Station 3
26-580	06/02/2026 13:12	Lift assist	maple	Station 1
26-581	06/02/2026 17:56	Allergic reaction / stings	Holly	Station 1
26-582	06/03/2026 4:50	Convulsions / seizures	LANDEN	Station 1
26-583	06/03/2026 6:17	Citizen assist / service call	Belford Rd	Station 1
26-584	06/03/2026 9:18	Fall	Millie	Station 1
26-585	06/03/2026 14:52	Convulsions / seizures	Markland	Station 3
26-586	06/03/2026 18:38	Stab / penetrating trauma	Coventry	Station 1
26-587	06/04/2026 0:04	Structural involvement	Beech	Station 3
26-588	06/04/2026 9:01	Unknown problem (medical)	Eveline	Station 3
26-589	06/04/2026 9:41	Heart problems	QUICK	Station 1
26-590	06/04/2026 13:26	Accidental alarm	Milford	Station 3
26-591	06/04/2026 14:04	Other false call	Saginaw	Station 1
26-592	06/04/2026 14:33	Stroke / CVA	HOLLY	Station 1
26-593	06/04/2026 19:02	Fall	Milford	Station 3
26-594	06/04/2026 21:35	Other false call	Rattalee Lake	Station 1
26-595	06/05/2026 1:10	Psychological / behavior issues	Whistle Stop	Station 1
26-596	06/05/2026 18:33	Fall	Taylor Lake	Station 3
26-597	06/05/2026 23:28	Motor vehicle collision	Milford	Station 1
26-598	06/06/2026 21:18	Citizen assist / service call	Rutledge	Station 3
26-599	06/07/2026 18:00	Unconscious victim	GRANGE HALL	Station 1
26-600	06/08/2026 2:56	Abdominal pain / problems	Rolling Hills	Station 1
26-601	06/08/2026 9:58	Intentional false alarm	Milford	Station 3
26-602	06/08/2026 16:50	Dumpster / other outdoor container fire	Highland	Station 3
26-603	06/08/2026 17:08	Diabetic problems	Whistle Stop	Station 1

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-604	06/08/2026 22:01	Abdominal pain / problems	Rolling Hills	Station 1
26-605	06/09/2026 7:44	Fall	KURTZ	Station 1
26-606	06/09/2026 11:18	Psychological / behavior issues	Whistle Stop	Station 1
26-607	06/09/2026 13:34	Motor vehicle collision	75	Station 1
26-608	06/09/2026 17:08	Well person check	Fenton	Station 3
26-609	06/09/2026 17:10	No appropriate choice (medical response)	TINSMAN	Station 1
26-610	06/09/2026 22:00	Sick case	GRANGE HALL	Station 1
26-611	06/10/2026 0:40	Sick case	Buckhorn Lake	Station 3
26-612	06/10/2026 8:34	Sick case	Deer Valley	Station 1
26-613	06/10/2026 13:48	Citizen assist / service call	Buckhorn Lake	Station 3
26-614	06/10/2026 14:22	Smoke from non-hostile source (Smoke scare)	I75	Station 1
26-615	06/10/2026 14:44	Fall	Tinsman	Station 1
26-616	06/10/2026 14:46	Abdominal pain / problems	Coventry	Station 3
26-617	06/10/2026 20:47	Chest pain (non-trauma)	Coventry	Station 1
26-618	06/10/2026 21:27	Electrical power line down / arching / malfunction	Hickory Ridge	Station 3
26-619	06/10/2026 22:24	Electrical power line down / arching / malfunction	Evans	Station 1
26-620	06/11/2026 7:27	Unknown problem (medical)	Fish Lk	Station 3
26-621	06/11/2026 9:25	Accidental alarm	Kurtz	Station 1
26-622	06/12/2026 11:14	Fire / smoke alarm	Academy	Station 1
26-623	06/12/2026 16:07	Sick case	Gage	Station 1
26-624	06/12/2026 16:10	Trash / rubbish fire	Iroquois Woods	Station 1
26-625	06/12/2026 22:16	Unknown problem (medical)	Appomattox	Station 3
26-626	06/13/2026 3:38	Vehicle fire - passenger	I-75 S	Station 1
26-627	06/13/2026 9:06	Sick case	HOLLY	Station 1
26-628	06/13/2026 10:51	Sick case	DEMODE	Station 1
26-629	06/13/2026 13:49	Citizen assist / service call	Rose Center	Station 3

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-630	06/13/2026 14:23	Drowning / diving / scuba accident	Fish lake	Station 1
26-631	06/13/2026 14:48	Citizen assist / service call	Belford	Station 1
26-632	06/13/2026 15:41	Sick case	Fish lake	Station 3
26-633	06/13/2026 21:45	Breathing problems	GRANGE HALL	Station 1
26-634	06/14/2026 10:34	Altered mental status	Hall	Station 1
26-635	06/14/2026 17:54	Chest pain (non-trauma)	Stafford	Station 1
26-636	06/14/2026 18:12	Poisoning	Munger	Station 3
26-637	06/14/2026 23:03	Unconscious victim	Coventry	Station 1
26-638	06/15/2026 18:07	Fall	Lancaster	Station 1
26-639	06/16/2026 22:08	Breathing problems	Coventry	Station 1
26-640	06/17/2026 6:43	Standby (public service)	Munger	Station 3
26-641	06/17/2026 7:49	No appropriate choice (medical response)	Quick	Station 1
26-642	06/17/2026 9:39	Fall	Fish lake	Station 3
26-643	06/18/2026 6:04	Weather response	Buckhorn Lake	Station 3
26-644	06/18/2026 10:11	Psychological / behavior issues	Rose Hill	Station 1
26-645	06/18/2026 11:38	Motor vehicle collision	Oyster LK	Station 1
26-646	06/18/2026 16:00	Sick case	Belford	Station 1
26-647	06/18/2026 16:30	Electrical power line down / arching / malfunction	Oakhurst	Station 3
26-648	06/18/2026 16:57	Citizen assist / service call	Rattalee Lake	Station 3
26-649	06/18/2026 21:24	Assault	Holly	Station 1
26-650	06/19/2026 2:38	Standby request (medical)	Holly Shores	Station 1
26-651	06/19/2026 5:20	Fire / smoke alarm	Sackner	Station 3
26-652	06/19/2026 15:13	Motor vehicle collision	N Holly Rd	Station 1
26-653	06/19/2026 15:13	Motor vehicle collision	Holly	Station 1
26-654	06/19/2026 15:13	Motor vehicle collision	Holly	Station 3
26-655	06/20/2026 2:08	Convulsions / seizures	Hickory Ridge	Station 3

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-656	06/20/2026 19:50	Sick case	HOLLY	Station 1
26-656	06/20/2026 20:01	Sick case	HOLLY	Station 1
26-657	06/20/2026 23:21	Motor vehicle collision	BELFORD	Station 1
26-657	06/20/2026 23:21	N\A	N\A	N\A
26-658	06/20/2026 23:21	Motor vehicle collision	Holly	Station 1
26-659	06/20/2026 23:21	Psychological / behavior issues	BELFORD	Station 1
26-660	06/21/2026 7:27	Unconscious victim	eveline	Station 3
26-661	06/21/2026 8:12	Unconscious victim	peppermint	Station 3
26-662	06/21/2026 10:03	Breathing problems	Moonlight	Station 1
26-650	06/21/2026 10:46	Standby request (medical)	Holly	Station 1
26-663	06/21/2026 12:27	Other traumatic injury	Grange Hall	Station 1
26-664	06/21/2026 12:56	Unconscious victim	Broad	Station 3
26-665	06/21/2026 21:05	Vegetation / grass fire	Sackner	Station 3
26-666	06/22/2026 6:15	Electrical power line down / arching / malfunction	S Fenton Rd	Station 3
26-667	06/22/2026 7:30	Electrical power line down / arching / malfunction	HOLLY	Station 1
26-668	06/22/2026 11:59	Fall	TINSMAN	Station 1
26-669	06/22/2026 20:17	Psychological / behavior issues	Saginaw	Station 1
26-670	06/23/2026 16:53	Citizen assist / service call	Coventry	Station 1
26-671	06/24/2026 9:18	Altered mental status	Hess	Station 1
26-672	06/24/2026 10:40	Cardiac arrest	Fish Lake	Station 3
26-673	06/24/2026 15:32	Sick case	Fagan	Station 1
26-674	06/24/2026 16:52	Animal bites	Milford	Station 3
26-675	06/24/2026 19:59	Other false call	Cogshall	Station 1
26-676	06/25/2026 8:55	Convulsions / seizures	Milford	Station 3
26-677	06/25/2026 16:07	Smoke from non-hostile source (Smoke scare)	Valley	Station 3
26-678	06/25/2026 23:00	CO alarm	Suffolk	Station 1

Run Data May-June 2026

Incident #	Date and Time	Incident Type	Location street name	Station
26-679	06/26/2026 10:24	Breathing problems	Belford	Station 1
26-680	06/26/2026 14:26	Unconscious victim	lake	Station 1
26-681	06/26/2026 17:43	Medical alarm	Fish Lake	Station 1
26-682	06/27/2026 9:34	Fall	Jador	Station 3
26-683	06/27/2026 11:48	Abdominal pain / problems	WHISTLESTOP	Station 1
26-684	06/27/2026 15:46	Medical alarm	Holly	Station 1
26-685	06/27/2026 16:54	Motor vehicle collision	Milford Rd.	Station 3
26-686	06/27/2026 17:19	Heat / cold exposure	Maple	Station 1
26-687	06/27/2026 23:08	Other false call	Dixie Highway	Station 1
26-688	06/28/2026 2:07	Cancelled	VALLEY STREAM	Station 1
26-689	06/28/2026 3:31	Lift assist	KURTZ	Station 1
26-690	06/28/2026 7:38	Citizen assist / service call	Fish lake	Station 1
26-691	06/29/2026 12:30	Chest pain (non-trauma)	Pinewood	Station 1
26-692	06/29/2026 14:02	Gunshot wound	Marcene	Station 1
26-693	06/29/2026 14:34	Breathing problems	EAGLE	Station 1
26-694	06/29/2026 15:37	Chest pain (non-trauma)	Hess	Station 1
26-695	06/30/2026 9:40	Trench rescue	Barber	Station 1
26-696	06/30/2026 23:23	Sick case	Coventry	Station 1

Station	Total
N\A	1
Station 1	148
Station 3	76
Grand Total	**225**

June 2026	*Type*			
Agency	Fire	Medical	Other	Grand Total
Highland	2	3		5
Holly		5		5
Oxford			1	1
Springfield	1			1
Grand Total	**3**	**8**	**1**	**12**

June 2026	*Agency*				
Date	Highland	Holly	Oxford	Springfield	Grand Total
6/1				1	1
6/2		2			2
6/4	1				1
6/8	1				1
6/11	1				1
6/13		1			1
6/21		2			2
6/25	1				1
6/27	1				1
6/30			1		1
Grand Total	**5**	**5**	**1**	**1**	**12**

Total Runs	123
	9.76%

Mutual Aid Count June 2025						
Date	Fenton City	Groveland	Highland	Holly	White Lake	Grand Total
6/6				1		1
6/8	1			1		2
6/19		1				1
6/21					1	1
6/24			1			1
Grand Total	**1**	**1**	**1**	**2**	**1**	**6**

Total Runs	122
	4.92%

Chief Matt Weil

May 2026	Type			
Agency		Fire	Medical	Grand Total
Fenton City		2		2
Groveland		1		1
Highland		2	1	3
Holly			6	6
Springfield		1		1
Grand Total	**0**	**6**	**7**	**13**

May 2026	Agency					
Date	Fenton City	Groveland	Highland	Holly	Springfield	Grand Total
5/5				1		1
5/8				1	1	2
5/11	1					1
5/16				1		1
5/17			1			1
5/20			1			1
5/21				1		1
5/23			1			1
5/26	1					1
5/27		1				1
5/29				2		2
Grand Total	**2**	**1**	**3**	**6**	**1**	**13**

Total Runs 103
13%

May 2025 Mutual Aid Count					
Date	Fenton City	Highland	Holly	Milford	Grand Total
5/2			1		1
5/4			1		1
5/7		3			3
5/19				1	1
5/20		1			1
5/25			1		1
5/26	1	1			2
Grand Total	**1**	**5**	**3**	**1**	**10**

Total runs 162
6.17%

Chief Matt Weil