



Sawyer County

Agenda

Finance Committee Meeting

Thursday, July 11, 2024 @ 8:30 AM

Sawyer County Board Room

Revised: Wednesday, July 10, 2024 1:21 PM

Page

1. CALL TO ORDER

- a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to <https://zoom.us/j/92253884419>. You can also use the dial in at 1-312-626-6799 with the Webinar ID: 922 5388 4419. Use *9 to Raise/lower hand and *6 to Unmute/mute. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. If you are on a computer, click the "Raise Hand" button and wait to be recognized. If you are on a telephone, dial *9 and wait to be recognized.

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

- a. At this time, members of the public will be given the opportunity to address the Committee. Please adhere to the following when addressing the Board:
 - Comments will be limited to 3 minutes or less per individual.
 - Comments should be directed to the Committee as a whole and not directed to individual Board members.
 - The Committee cannot respond to your comments during this time.
 - Please sign in and fill out a public comment sheet if you wish to speak on an item.

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

[6.13.24 Finance Meeting Minutes DRAFT](#)

4 - 5

a.

8. TREASURER'S REPORT

6

a. [07.2024 Finance Meeting](#)

9. FINANCE DEPARTMENT REPORT

7

a. Sales Tax Distribution
[9a 2024 Sawyer County Monthly Sales Tax Final](#)

8 - 11

b. Budget Updates
[2024 Budget Performance Report June 30 2024](#)

12

c. Capital Improvement Plan Update - Purchases
[June 2024 CIP Purchases](#)

d. 2025 Budget Update

10. INVESTMENTS REVIEW AND UPDATE

13

a. [May Investment Report](#)

11. EMS-AMBULANCE

14 - 36

a. Billing/Financial Report
[1\) Ambulance Billing Analysis May-2024](#)
[2\) County of Sawyer Month-End Report 05 2024](#)

12. RADIO COMMUNICATIONS PROJECT UPDATE

37 - 64

a. [2\) GenComm wBugT Sawyer County Presentation June 2024 Rev 1](#)
[3\) BugTusselProject Budget - V1](#)
[4\) BugTusselSawyer - Project Map \(V1\)](#)
[5\) Res 2024- INITIAL RESOLUTION APPROVING BUG TUSSEL PROJECT REVENUE BOND FINANCING.pdf](#)
[6\) 4860-5573-6261.1 SAWYER County - Notice of Intent \(Bug Tussel 2024\)](#)

13. CONSIDERATION OF SHORT-TERM FINANCIAL ASSISTANCE TO NWCEP (DISCUSSION AND POSSIBLE ACTION)

65 - 91

a. [1\) Res 2024- Provision of Short-term Financial Assistance to the NWCEP](#)
[2\) Sawyer county request](#)
[3\) NWCEP Final Financial Statements](#)

14. FUTURE AGENDA ITEMS

15. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

16. ADJOURNMENT

DISCLAIMER:

A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

**Minutes of the June 13, 2024 meeting of the Sawyer County
Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County**



Voting Committee Members (X) Present:

- ☒ Chair: John Righeimer
- ☒ Vice Chair: Stacey Hessel
- ☐ Marc Helwig - excused
- ☒ Tom Duffy
- ☒ Jeff Hoehne

Others Present:

Andy Albarado
Lynn Fitch
Mike Markgren
Ron Kinsley @ 8:38 am
Ron Buckholtz @ 8:45 am
Mitch/Bug Tussel - Virtual

Call to Order – Chair Righeimer called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments –

Minutes from the previous meeting dated: May 13, 2024

Motion to approve made by: Ms. Hessel Second by: Mr. Duffy
Motion carried without negative vote.

Treasurer's Report -

A written report was provided.

Finance Department Report -

Sales Tax Distribution – A written report was provided and reviewed; we remain on track with tax revenue.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are at 42% of budget on expense side and 39% net of transfer to HHS. HHS is showing a net loss but revenue lags in this area; highway is showing a profit but construction projects will begin to come in.

Capital Improvement Plan Update – A written report was provided showing a total of \$81,763.02 in expenses.

Budget Timeline and Parameters - New Staffing requests are due by June 30th. Mr. Markgren has entered a preliminary highway budget and the same with HHS. He is attempting to get proposed grant amounts to enter in the budget process. Health insurance is budgeted with a 5% increase and departments have been asked to present a thorough 5-year CIP so that we can effectively plan out long-term needs. A motion was made by Ms. Hessel to approve the timeline and guidelines as presented; second by Mr. Hoehne. Motion carried without negative vote.

Investment Update -

A written report was provided. Interest earned was \$109,134. We did purchase the \$3M CD as was previously approved.

EMS-Ambulance -

A written report was provided and reviewed. Mr. Markgren advised that the billing company reports will be changing and reports will likely change. The average billed per month is down as well as average collected. We are showing a loss in net income at this point. April dispatch calls were down from previous month and from the average. Over a 12-month cycle, we are about the same as previous years.

Bug Tussel Project -

Mr. Albarado presented the project that has already been heard at the Public Safety meetings. Our current radio system needs upgrading. The companies of GenComm and Bug Tussel have joined together to provide a joint proposal for these upgrades. The current cost proposed is between \$1.5M and \$2.4M. We've asked both companies to work together to improve coverage to reach our 100% coverage goal for the entire county so this will be on future agendas.

NWCEP Request for Assistance -

Due to financial difficulties, NWCEP is requesting an advance of \$5,000 on their annual support. Mr. Albarado advised that the entity is having meetings now to determine next moves so action is not yet needed on this item.

Future Agenda Items – Radio Communications Update**Correspondence, reports from conferences and meetings -****Adjournment – 9: 24 am**

Next Meeting: July 11, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

Finance Meeting – July 11, 2024

Treasurer's Report

Every five years, the Wisconsin Department of Revenue requires counties, under sec. 74.87, Wis. Stats., to submit procedures used to verify eligibility of properties claiming the lottery and gaming credit. Deadline to submit is July 1, 2024. Completed and submitted for the 2024 County Lottery Credit Five-Year Recertification, Form LC-777C request from DOR on June 17, 2024. DOR reviewed and approved the recertification on July 1, 2024.

Wisconsin Department of Revenue's transition to the new electronic format for Lottery and Gaming Credit forms has been well received. The public is using this method to provide updates by submitting applications. Data from the form is shared electronically with county and municipal treasurers so Lottery and Gaming Credits can be added or removed to parcels accordingly.

Point & Pay, completed set up for the Interactive Voice Response (IVR), therefore, pay by phone option is now available for the public to pay real estate taxes. In addition to making online payments, taxpayers can call 1-833-312-0143 or call 1-888-891-6064 if they prefer to speak with an agent to make payment or need further assistance with payment processing. Phone payment options are only available for second installment and delinquent tax payments and are restricted to the months of February through November.

Working with Point & Pay to set up link to accept online payments in the form of credit card, debit card or e-check for record requests. The online payment option and link have been successfully completed. Anticipate setting up an IVR, automated pay by phone option as well.

Below summary provides an update regarding the current In Rem for 2019 delinquent taxes and a comparison to 2018 delinquent parcels from calendar year 2023. Certified mailing to property owners and associated parties was mailed May 3, 2024. The In Rem Tax Liens for 2019 has been filed with the Sawyer County Court and the case is scheduled for hearing on August 15, 2024, at 10:00 am. Notice of final redemption was mailed to owners of unredeemed parcels on July 9, 2024.

2024 In Rem Year	2023 In Rem Year
<u>2019 Delinquent Taxes</u>	<u>2018 Delinquent Taxes</u>
April 16 parcels	April 51 parcels
May 15 parcels	May 43 parcels
June 11 parcels	June 42 parcels

Sawyer County continues to communicate with taxpayers regarding delinquent taxes and encourages them to make payments as often and as soon as possible. Payment plan options are being communicated with delinquent taxpayers.

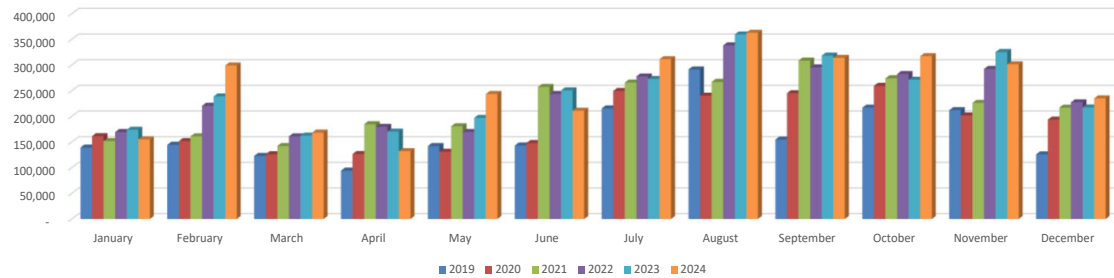
Reminder cards mailed in June for postponed taxes are producing early payments for second installment taxes and have increased the amount of phone calls and foot traffic in the department.

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	June	Average	July	% Ave	August	% Ave	September	% Ave	October	% Ave	November	% Ave	December	% of Ave	Total	% Inc
2019	139,231	144,565	122,883	94,196	142,225	143,146	131,041	215,464	164%	291,426	222%	154,752	118%	216,861	165%	212,000	162%	125,937	96%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	140,848	249,469	177%	240,248	171%	245,188	174%	259,373	184%	201,664	143%	193,515	137%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	257,182	179,548	265,808	148%	267,126	149%	308,640	172%	274,157	153%	226,158	126%	217,112	121%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	243,473	190,571	277,796	146%	338,392	178%	295,423	155%	282,416	148%	292,345	153%	227,311	119%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	250,657	198,852	272,963	137%	359,677	181%	318,236	160%	271,466	137%	325,289	164%	217,279	109%	2,958,021	3.53%
2024	155,057	299,109	168,295	132,255	243,566	210,938	201,537	311,425		362,841		314,046		317,237		301,462		234,978		3,051,209	3.15%
5 Year Ave									155%		180%		156%		157%		150%		117%		

2019-Projected 2024 Sawyer County Sales Tax Month-to-Month

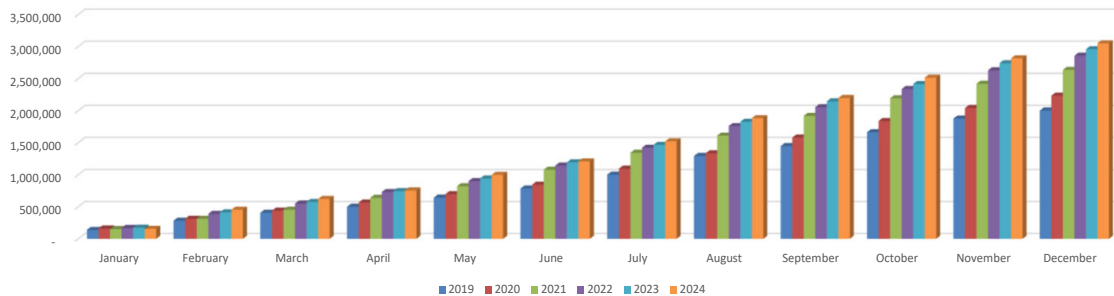


Year-to-Date Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,135	1,447,887	1,664,748	1,876,748	2,002,685
2020	161,382	313,228	439,289	565,972	697,166	845,089	1,094,559	1,334,807	1,579,995	1,839,368	2,041,032	2,234,547
2021	151,646	312,549	454,809	639,529	820,105	1,077,288	1,343,096	1,610,222	1,918,862	2,193,019	2,419,177	2,636,289
2022	169,407	389,910	550,918	730,507	899,952	1,143,425	1,421,221	1,759,613	2,055,036	2,337,452	2,629,797	2,857,108
2023	173,881	412,627	575,058	745,383	942,454	1,193,111	1,466,074	1,825,751	2,143,987	2,415,453	2,740,742	2,958,021
2024	155,057	454,166	622,461	754,716	998,282	1,209,220	1,520,645	1,883,486	2,197,532	2,514,770	2,816,231	3,051,209
24 vs '23 (%)	-10.8%	10.1%	8.2%	1.3%	5.9%	1.4%	3.7%	3.2%	2.5%	4.1%	2.8%	3.2%
24 vs '23 (\$)	(18,824)	41,539	47,403	9,333	55,828	16,109	54,571	57,735	53,545	99,317	75,489	93,188



2019-Projected 2024 Sawyer County Sales Tax Total



Budget Performance Report

Date Range 01/01/24 - 06/30/24

Include Rollup Account and Rollup to Account

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
REVENUE					
Department 00 - General					
41110	General Property Taxes	5,971,421.00	2,985,710.52	2,985,710.48	50
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,000.00	6,209.94	(4,209.94)	310
41151	Managed Forest Land Program	50,000.00	59,804.92	(9,804.92)	120
41151-125	Managed Forest Land/DNR 20%	5,000.00	11,406.70	(6,406.70)	228
41801	Interest on Taxes	160,000.00	81,948.69	78,051.31	51
41802	Penalties on Taxes	40,000.00	20,484.94	19,515.06	51
41803	Tax Deed Reimb. Fees	5,000.00	1,960.00	3,040.00	39
41804	Advertising Fees	3,000.00	1,536.94	1,463.06	51
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	.00	4,588.00	0
41807	Tower Rentals	13,500.00	12,285.00	1,215.00	91
43302	DNR Aid In-Lieu of Taxes	20,000.00	26,877.51	(6,877.51)	134
43400	Sales Tax Income	2,800,000.00	1,209,220.53	1,590,779.47	43
43410	Shared Revenues	563,885.00	.00	563,885.00	0
43415	St.Aid/Rsource Aid-S.23.09(18)	45,000.00	.00	45,000.00	0
43650-835	ST AID NON TAXABLE TRIBAL LAND	.00	90,812.26	(90,812.26)	+++
46810	County Forest Stumpage	1,665,000.00	1,403,255.00	261,745.00	84
46810-000	FORESTRY PERMITS	.00	140.00	(140.00)	+++
46810-10%	Cty Stumpage Due to Townships	.00	155,431.35	(155,431.35)	+++
46900	Public Records Request	.00	251.45	(251.45)	+++
48100	Interest on Investments	500,000.00	468,580.47	31,419.53	94
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	.00	50,000.00	0
48600	Misc. General Revenue	1,000.00	33.50	966.50	3
48610	Proceeds from CH Vending Machine	200.00	12.62	187.38	6
48915	Indirect Cost	265,000.00	129,540.48	135,459.52	49
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0

Budget Performance Report

Date Range 01/01/24 - 06/30/24

Include Rollup Account and Rollup to Account

49300	Use of Prior Years' Fund Balance	750,000.00	.00	750,000.00	0
	Department 00 - General Totals	\$12,984,975.00	\$6,685,884.09	\$6,299,090.91	51%
	Department 03 - Circuit Court Totals	\$313,676.00	\$180,766.07	\$132,909.93	58%
	Department 04 - Criminal Justice Totals	\$275,000.00	\$36,561.00	\$238,439.00	13%
	Department 09 - Medical Examiner Totals	\$15,000.00	\$6,700.00	\$8,300.00	45%
	Department 11 - County Clerk Totals	\$28,400.00	\$17,937.71	\$10,462.29	63%
	Department 17 - Treasurer Totals	\$0.00	\$570.65	(\$570.65)	+++
	Department 19 - District Attorney Totals	\$36,000.00	\$20.00	\$35,980.00	0%
	Department 23 - Register of Deeds Totals	\$190,000.00	\$146,826.29	\$43,173.71	77%
	Department 24 - Land Records Totals	\$500.00	\$130.00	\$370.00	26%
	Department 25 - Surveyor Totals	\$3,000.00	\$8,850.00	(\$5,850.00)	295%
	Department 26 - University Extension Service Totals	\$17,216.00	\$0.00	\$17,216.00	0%
	Department 27 - Zoning Totals	\$255,000.00	\$170,255.65	\$84,744.35	67%
	Department 28 - Forestry Department Totals	\$77,500.00	\$55,587.60	\$21,912.40	72%
	Department 29 - County Parks Totals	\$900.00	\$700.00	\$200.00	78%
	Department 30 - 911 System Totals	\$22,000.00	\$13,275.00	\$8,725.00	60%
	Department 31 - Building Maintenance Totals	\$0.00	\$3,549.03	(\$3,549.03)	+++
	Department 33 - Other Programs of General Gov. Totals	\$55,000.00	\$34,018.00	\$20,982.00	62%
	Department 35 - Sheriff's Department Totals	\$160,800.00	\$108,789.71	\$52,010.29	68%
	Department 37 - Dog Pound Totals	\$34,500.00	\$4,398.54	\$30,101.46	13%
	Department 38 - Ambulance Service Totals	\$2,868,119.00	\$1,179,546.66	\$1,688,572.34	41%
	Department 41 - Emergency Management Totals	\$52,365.00	\$0.00	\$52,365.00	0%
	Department 47 - Airport Totals	\$60,500.00	\$8,995.92	\$51,504.08	15%
	Department 56 - Child Support Agency Totals	\$344,194.00	\$83,230.53	\$260,963.47	24%
	Department 57 - Veteran's Administration Totals	\$1,300.00	\$550.00	\$750.00	42%
	REVENUE TOTALS	\$17,795,945.00	\$8,747,142.45	\$9,048,802.55	49%
EXPENSE					
	Department 00 - General				
50365	Tax Deed Expense	.00	456.00	(456.00)	+++
59220	Transfer to Special Revenue Fund	750,000.00	.00	750,000.00	0
	Department 00 - General Totals	\$750,000.00	\$456.00	\$749,544.00	0%
	Department 01 - County Board				

Budget Performance Report

Date Range 01/01/24 - 06/30/24

Include Rollup Account and Rollup to Account

Department	01 - County Board Totals	\$81,775.00	\$33,782.89	\$47,992.11	41%
Department	02 - Administration				
	Department 02 - Administration Totals	\$201,126.00	\$87,964.71	\$113,161.29	44%
	Department 03 - Circuit Court Totals	\$724,001.00	\$315,264.12	\$408,736.88	44%
	Department 04 - Criminal Justice Totals	\$300,000.00	\$199,395.25	\$100,604.75	66%
Department	05 - Family Court Commissioner Totals	\$18,000.00	\$7,500.00	\$10,500.00	42%
Department	09 - Medical Examiner Totals	\$81,139.00	\$41,772.16	\$39,366.84	51%
	Department 10 - Finance Totals	\$293,568.00	\$134,485.18	\$159,082.82	46%
	Department 11 - County Clerk Totals	\$214,908.00	\$94,339.32	\$120,568.68	44%
Department	13 - Human Resources Totals	\$147,531.00	\$59,934.30	\$87,596.70	41%
	Department 14 - IT Totals	\$472,557.00	\$203,668.16	\$268,888.84	43%
	Department 17 - Treasurer Totals	\$325,605.00	\$151,432.39	\$174,172.61	47%
	Department 19 - District Attorney Totals	\$282,335.00	\$110,759.64	\$171,575.36	39%
	Department 23 - Register of Deeds Totals	\$220,588.00	\$90,768.25	\$129,819.75	41%
	Department 24 - Land Records Totals	\$301,551.00	\$150,549.55	\$151,001.45	50%
	Department 25 - Surveyor Totals	\$205,196.00	\$103,084.32	\$102,111.68	50%
Department	26 - University Extension Service Totals	\$127,049.00	\$6,518.54	\$120,530.46	5%
	Department 27 - Zoning Totals	\$505,743.00	\$211,123.28	\$294,619.72	42%
Department	28 - Forestry Department Totals	\$454,932.00	\$222,687.69	\$232,244.31	49%
	Department 29 - County Parks Totals	\$1,700.00	\$270.49	\$1,429.51	16%
	Department 30 - 911 System Totals	\$38,000.00	\$11,449.93	\$26,550.07	30%
Department	31 - Building Maintenance Totals	\$526,541.00	\$271,153.31	\$255,387.69	51%
Department	33 - Other Programs of General Gov. Totals	\$1,311,247.00	\$1,069,825.92	\$241,421.08	82%
	Department 35 - Sheriff's Department Totals	\$6,412,512.00	\$2,628,792.16	\$3,783,719.84	41%
	Department 37 - Dog Pound Totals	\$101,516.00	\$31,597.77	\$69,918.23	31%
	Department 38 - Ambulance Service Totals	\$2,868,119.00	\$1,190,343.24	\$1,677,775.76	42%
Department	41 - Emergency Management Totals	\$157,177.00	\$65,229.08	\$91,947.92	42%
	Department 47 - Airport Totals	\$134,375.00	\$58,624.43	\$75,750.57	44%
	Department 56 - Child Support Agency Totals	\$352,162.00	\$164,889.69	\$187,272.31	47%
Department	57 - Veteran's Administration Totals	\$184,992.00	\$74,831.09	\$110,160.91	40%
	EXPENSE TOTALS	\$17,795,945.00	\$7,792,492.86	\$10,003,452.14	44%

Budget Performance Report

Date Range 01/01/24 - 06/30/24

Include Rollup Account and Rollup to Account

Fund 100 - General Fund Totals						51% Net of Fund Balance Draw 46% Net of Transfer to HHS
	REVENUE TOTALS	17,795,945.00	8,747,142.45	9,048,802.55	49%	
	EXPENSE TOTALS	17,795,945.00	7,792,492.86	10,003,452.14	44%	
Fund 100 - General Fund Totals		\$0.00	\$954,649.59	(\$954,649.59)		
Fund 225 - Human Services Totals						
	REVENUE TOTALS	9,275,028.00	3,127,800.70	6,147,227.30	34%	
	EXPENSE TOTALS	9,275,028.00	4,156,249.22	5,118,778.78	45%	
Fund 225 - Human Services Totals		\$0.00	(\$1,028,448.52)	\$1,028,448.52		
Fund 701 - Highway Department Totals						
	REVENUE TOTALS	5,392,599.00	1,858,577.47	3,534,021.53	34%	
	EXPENSE TOTALS	5,392,599.00	1,640,494.14	3,752,104.86	30%	
Fund 701 - Highway Department Totals		\$0.00	\$218,083.33	(\$218,083.33)		

Monthly CIP Purchases

Date	Amount	Item	Issue
6/6/2024	\$ 500.00	Sheriff - Squad Buildout	2023 CIP
6/13/2024	\$ 300.00	Sheriff - Squad Decalls	2023 CIP
6/13/2024	\$ 2,261.82	Maintenance - Jail Fan Array	2024 CIP
Total	\$ 3,061.82		

May 2024

Savings Accounts	Current Month	Previous Month	Previous Year	
LGIP - Government Invest Pool	\$7,424,055	\$10,382,060	\$10,331,113	5.38%
WISC - General Fund	\$4,374,881	\$4,355,547	\$5,251,555	5.227%
WISC - Bond Proceeds	\$0	\$0	\$544,589	5.227%
WISC- Debt Service	\$245,805	\$244,747	\$156,394	5.227%
WISC- Note Proceeds	\$3,413,853	\$3,398,765		5.227%
Ampersand	\$3,033,004	\$3,019,322		5.350%
Frandsen Bank & Trust	\$3,000,000			4.900%
Checking Accounts				
Frandsen Bank & Trust	\$3,493,870	\$2,970,738	\$4,344,529	4.75%
FBT CDBG	\$47,435	\$42,935	\$45,453	
FBT Elderly Transport	\$33,562	\$33,562		
Chippewa Valley Bank	\$0	\$0	\$0	
CVB Debt Service Fund	\$0	\$0	\$0	
Johnson Bank	\$3,350	\$13,345	\$73,042	
Bank First - LifeQuest	\$98,179	\$102,092	\$73,111	
Wells Fargo	\$3,000	\$3,000	\$3,000	
Wells Fargo/SCA	\$228,055	\$207,719	\$466,605	
	\$0			
Total	\$25,399,048	\$24,773,832	\$21,289,391	
Receipts	\$9,327,738	\$2,139,583	\$2,289,166	
Disbursements	(\$8,702,522)	(\$3,358,902)	(\$3,144,568)	
Monthly Interest Earned (Debt Service)	\$16,146	\$15,593	\$644	
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$2,310	
Monthly Interest Earned (Operating)	\$90,872	\$93,541	\$84,202	
Total Interest Earned	\$107,018	\$109,134	\$87,156	
YTD Interest Earned	\$514,935	\$407,917	\$393,396	
ARPA Unspent	\$246,345			
Opioid Unspent	\$246,588			
LATCF Unspent	\$755,464			

Ambulance Billing Analysis

June-May 2020-2024

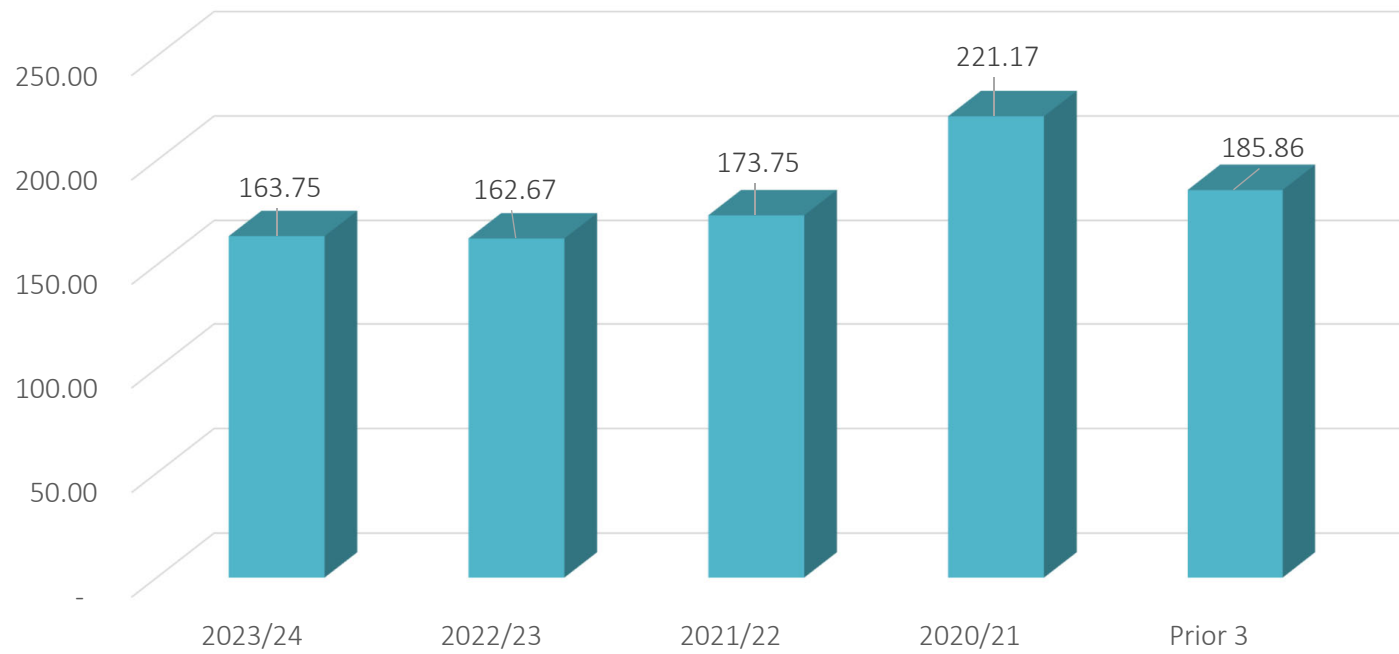
About the Data

- Years compared – 2020-2024.
- Months compared – June-May
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call.
- I've added to the aging schedule the percent of dollars owed that are greater than 120 days.
- There is also a slide showing where the calls originate from.
- Lastly, there are a couple of slides showing write-offs and collections.

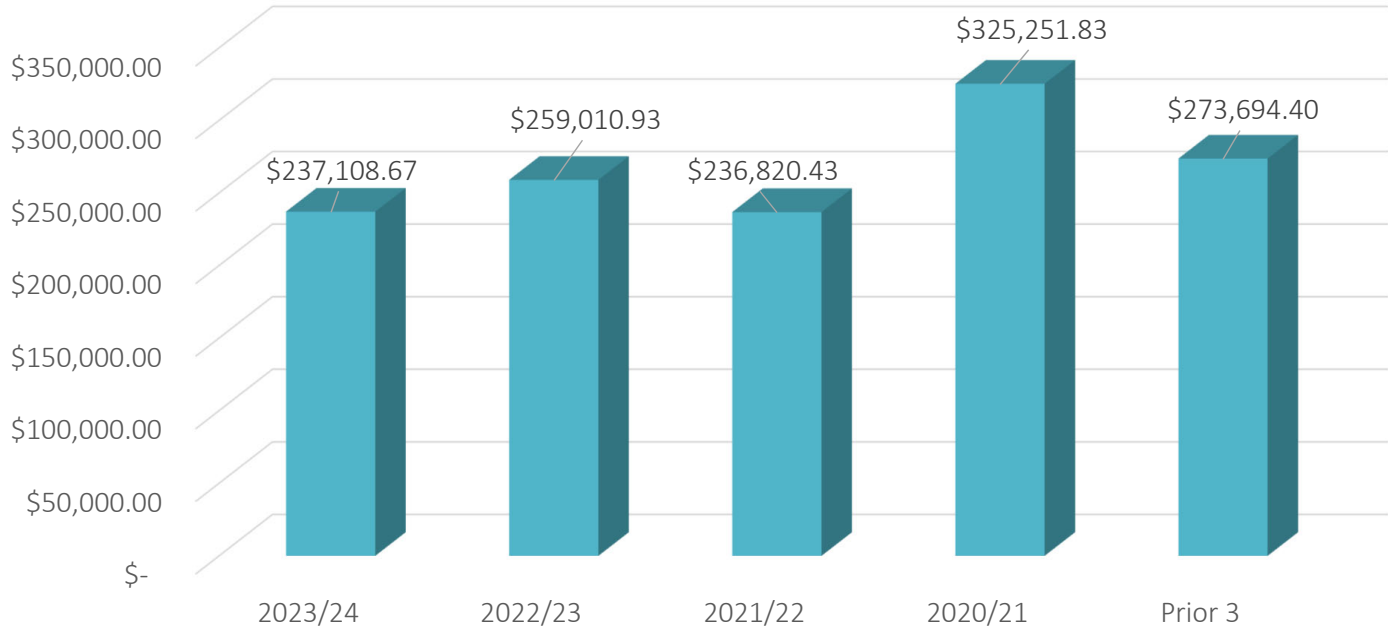
Ambulance Billing Aging Report - EMSMC											
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current	% > 120
May	2024		\$ 351,714.65	\$ 86,496.40					\$ 438,211.05	80.26%	0.00%
April	2024		\$ 139,713.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,713.80	100.00%	0.00%

Ambulance Billing Aging Report - Combined											
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current	% > 120
May	2024	486	\$ 377,851.73	\$ 99,863.85	\$ 110,038.12	\$ 82,343.24	\$ 106,434.66	\$ 175,237.42	\$ 951,769.02	39.70%	29.59%
April	2024	608	\$ 180,320.99	\$ 135,496.99	\$ 141,143.17	\$ 115,907.54	\$ 100,962.91	\$ 200,158.22	\$ 873,989.82	20.63%	34.45%
March	2024	582	\$ 19,648.34	\$ 187,427.66	\$ 193,038.94	\$ 91,221.03	\$ 101,964.45	\$ 167,634.22	\$ 760,934.64	2.58%	35.43%
February	2024	465	\$ 23,643.65	\$ 113,723.21	\$ 115,682.17	\$ 59,429.79	\$ 81,521.45	\$ 154,527.42	\$ 548,527.69	4.31%	43.03%
January	2024	480	\$ 95,881.55	\$ 130,711.25	\$ 73,404.57	\$ 77,525.25	\$ 57,845.80	\$ 149,196.02	\$ 584,564.44	16.40%	35.42%
December	2023	489	\$ 108,077.97	\$ 126,967.41	\$ 109,126.33	\$ 46,068.40	\$ 73,762.00	\$ 101,032.42	\$ 565,034.53	19.13%	30.94%
November	2023	485	\$ 129,742.58	\$ 149,642.63	\$ 75,867.58	\$ 68,400.63	\$ 45,687.60	\$ 90,311.62	\$ 559,652.64	23.18%	24.30%
October	2023	451	\$ 139,603.85	\$ 99,526.34	\$ 77,067.75	\$ 60,393.69	\$ 42,852.99	\$ 79,658.29	\$ 499,102.91	27.97%	24.55%
September	2023	473	\$ 126,694.09	\$ 151,956.71	\$ 92,282.73	\$ 47,689.35	\$ 53,655.52	\$ 72,997.30	\$ 545,275.70	23.23%	23.23%
August	2023	420	\$ 108,673.65	\$ 115,588.25	\$ 67,187.20	\$ 60,187.07	\$ 36,504.08	\$ 57,787.20	\$ 445,927.45	24.37%	21.14%
July	2023	462	\$ 179,713.91	\$ 123,115.48	\$ 88,649.42	\$ 37,520.10	\$ 32,125.74	\$ 46,314.57	\$ 507,439.22	35.42%	15.46%
June	2023	436	\$ 183,048.47	\$ 107,177.70	\$ 53,168.56	\$ 27,606.11	\$ 39,792.88	\$ 46,031.20	\$ 456,824.92	40.07%	18.79%
May	2023	390	\$ 133,449.74	\$ 99,317.60	\$ 41,759.28	\$ 48,149.09	\$ 47,592.57	\$ 35,498.20	\$ 405,766.48	32.89%	20.48%
April	2023	406	\$ 110,580.00	\$ 64,067.81	\$ 73,652.20	\$ 39,977.24	\$ 56,384.00	\$ 30,642.76	\$ 375,304.01	29.46%	23.19%
March	2023	436	\$ 136,369.36	\$ 131,428.85	\$ 61,214.16	\$ 52,379.00	\$ 52,832.76	\$ 35,336.79	\$ 469,560.92	29.04%	18.78%
February	2023	409	\$ 125,485.31	\$ 114,189.49	\$ 63,053.73	\$ 61,313.63	\$ 43,081.16	\$ 32,366.99	\$ 439,490.31	28.55%	17.17%
January	2023	463	\$ 161,595.85	\$ 123,275.95	\$ 88,366.88	\$ 47,917.85	\$ 58,405.60	\$ 29,416.39	\$ 508,978.52	31.75%	17.25%
December	2022	433	\$ 145,871.45	\$ 208,780.22	\$ 75,279.96	\$ 48,964.04	\$ 77,974.90	\$ 18,643.29	\$ 575,513.86	25.35%	16.79%
November	2022	375	\$ 50,403.65	\$ 133,749.05	\$ 74,945.16	\$ 75,029.20	\$ 73,296.35	\$ 22,312.89	\$ 429,736.30	11.73%	22.25%
October	2022	394	\$ 61,986.51	\$ 137,739.71	\$ 88,970.52	\$ 80,679.03	\$ 56,106.05	\$ 18,856.50	\$ 444,338.32	13.95%	16.87%
September	2022	428	\$ 151,939.89	\$ 161,431.41	\$ 101,613.84	\$ 44,401.50	\$ 42,952.95	\$ 16,449.50	\$ 518,789.09	29.29%	11.45%
August	2022	430	\$ 149,425.39	\$ 200,663.03	\$ 71,737.30	\$ 62,418.50	\$ 45,111.80	\$ 21,260.40	\$ 550,616.42	27.14%	12.05%
July	2022	471	\$ 175,769.52	\$ 143,993.06	\$ 81,113.61	\$ 50,403.60	\$ 64,547.30	\$ 29,981.10	\$ 545,808.19	32.20%	17.32%
June	2022	476	\$ 192,101.04	\$ 154,624.11	\$ 60,434.80	\$ 43,021.00	\$ 96,466.10	\$ -	\$ 546,647.05	35.14%	17.65%
Average		456	\$ 136,161.60	\$ 133,935.74	\$ 86,616.58	\$ 59,539.41	\$ 61,994.23	\$ 67,985.45	\$ 546,233.02	24.93%	23.80%

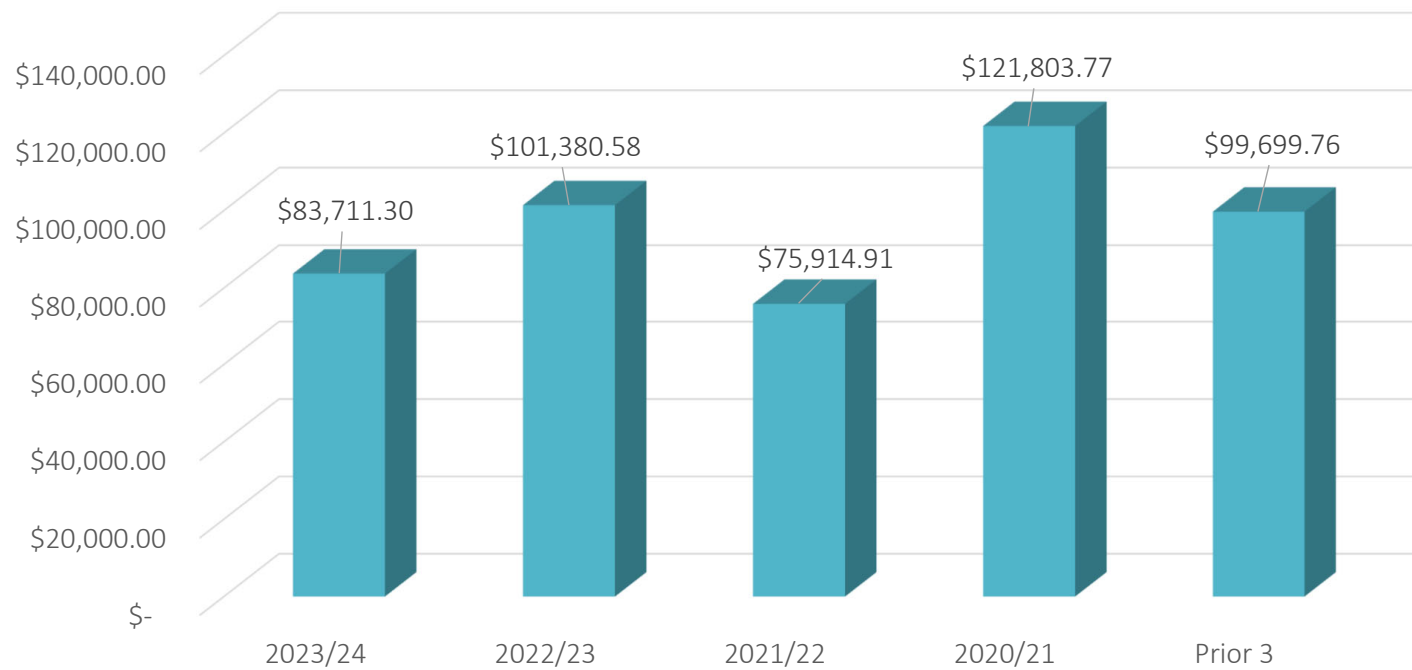
Average Calls per Month per Year
June-May



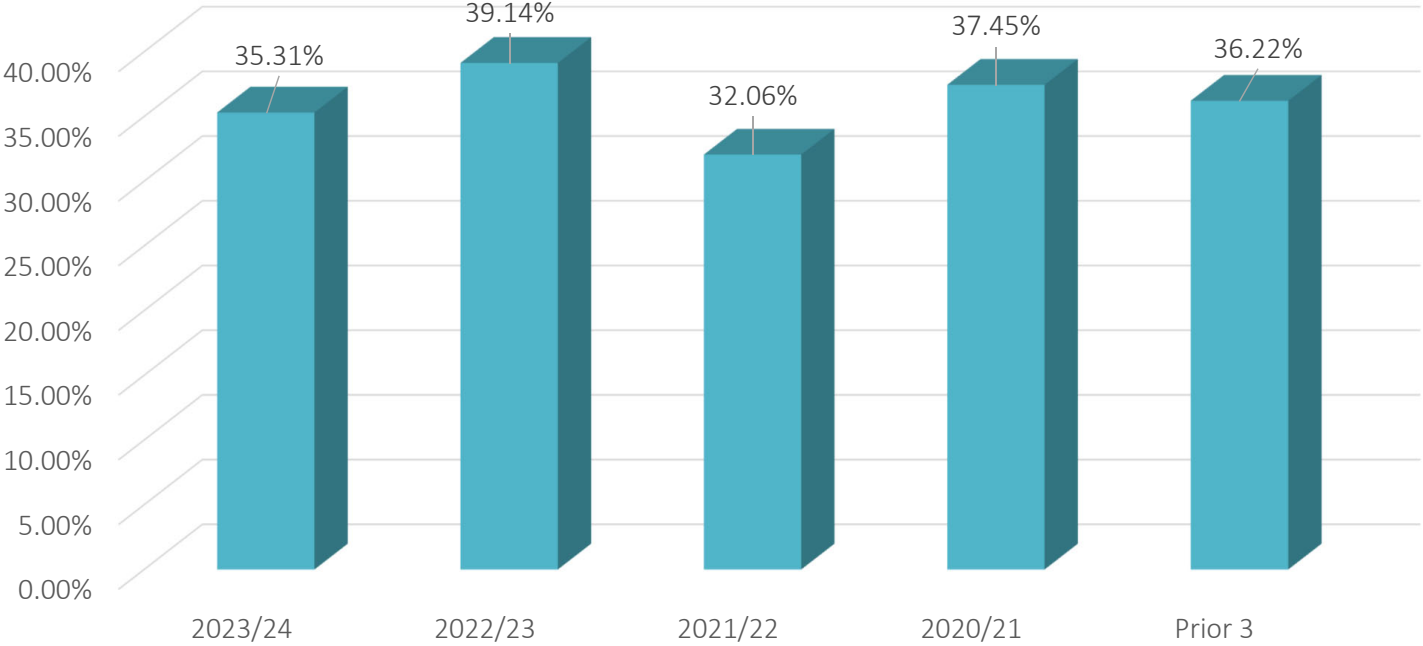
Average Billed per Month per Year
June-May

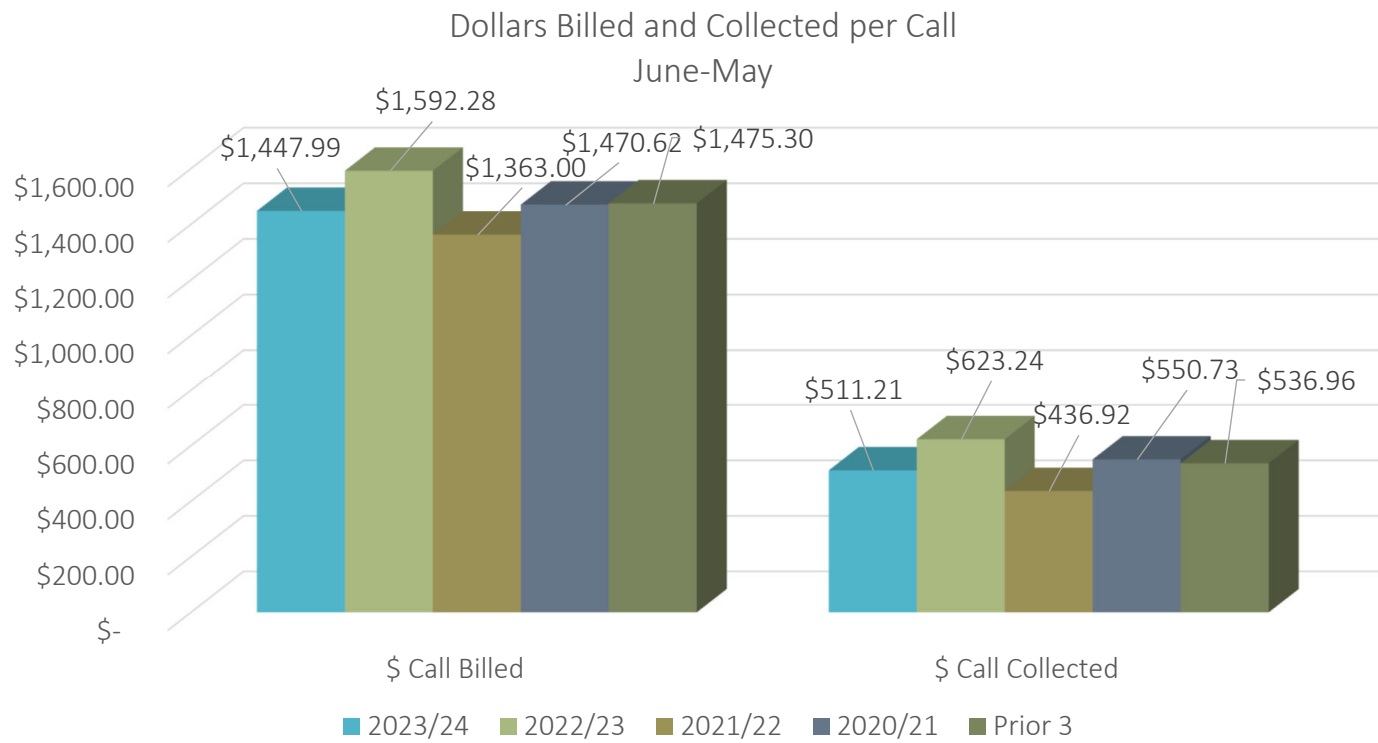


Average Collected per Month per Year
June-May



Percent Collected per Month per Year
June-May

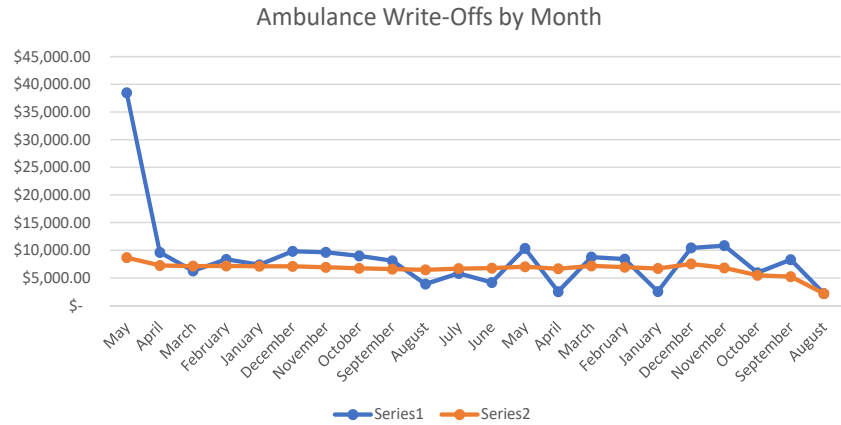




Ambulance Calls by Township	
Through May, 2024	
Municipality	Calls YTD
City of Hayward	313
Town of Hayward	217
Bass Lake	127
Winter	63
Hunter	45
Round Lake	45
Radisson	28
Lenroot	26
Sand Lake	21
Spider Lake	20
Ojibwa	14
Exeland	10
Couderay	10
Draper	7
Edgewater	7
Weirgor	6
Meteor	2
Meadowbrook	0
LCO	18
Out of County	28

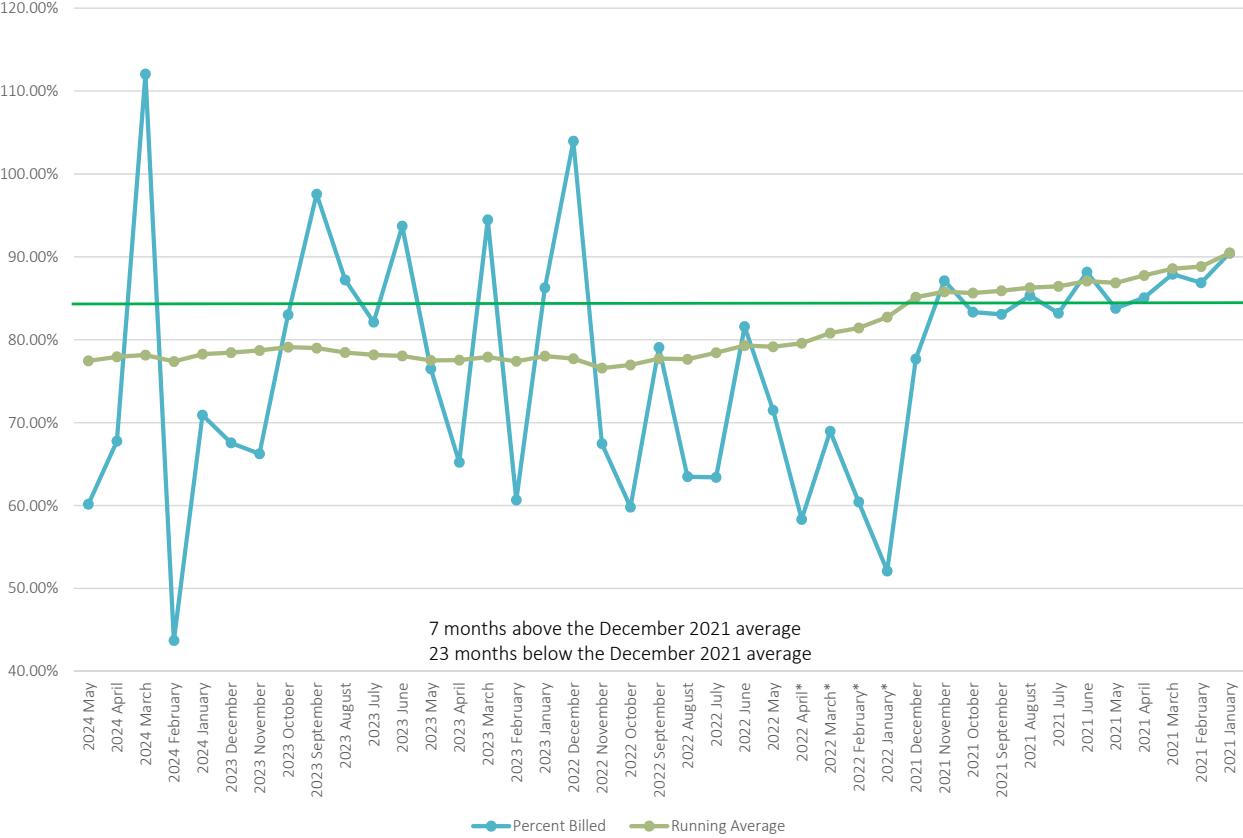
2024 Ambulance Service Net Income Thru May 31, 2024			
Account Description	2024 Amended Budget	2024 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,517,460.00	\$ 632,275.00	42%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 7,691.58	31%
Ambulance Fees	\$ 1,200,000.00	\$ 303,478.00	25%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 2,750.10	18%
Ambulance Fees Refunds	\$ -	\$ -	#DIV/0!
Ambulance Fees Washburn County Billings	\$ 102,659.00	\$ -	0%
Ambulance Fees- Other	\$ 8,000.00	\$ (2,753.86)	-34%
Misc. General Revenue	\$ -	\$ -	#DIV/0!
REVENUE TOTALS	\$ 2,868,119.00	\$ 943,440.82	33%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,207,038.00	\$ 730,692.49	33%
<i>Contractual Services Totals</i>	\$ 214,400.00	\$ 43,807.81	20%
<i>Supplies and Expense Totals</i>	\$ 180,600.00	\$ 109,667.07	61%
<i>Fixed Charges Totals</i>	\$ 266,081.00	\$ 107,950.40	41%
EXPENSE TOTALS	\$ 2,868,119.00	\$ 992,117.77	35%
Net Grand Totals	\$ -	\$ (48,676.95)	

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2024	May	\$ 38,492.12	\$ 8,674.14
2024	April	\$ 9,615.27	\$ 7,254.24
2024	March	\$ 6,275.87	\$ 7,136.19
2024	February	\$ 8,352.23	\$ 7,181.47
2024	January	\$ 7,379.38	\$ 7,116.42
2023	December	\$ 9,813.98	\$ 7,100.96
2023	November	\$ 9,649.51	\$ 6,931.39
2023	October	\$ 8,987.70	\$ 6,750.18
2023	September	\$ 8,106.05	\$ 6,590.36
2023	August	\$ 3,893.80	\$ 6,473.77
2023	July	\$ 5,812.13	\$ 6,688.77
2023	June	\$ 4,172.97	\$ 6,768.46
2023	May	\$ 10,333.50	\$ 7,028.01
2023	April	\$ 2,515.83	\$ 6,660.73
2023	March	\$ 8,775.09	\$ 7,178.85
2023	February	\$ 8,401.60	\$ 6,950.81
2023	January	\$ 2,544.04	\$ 6,709.02
2022	December	\$ 10,439.89	\$ 7,542.01
2022	November	\$ 10,840.68	\$ 6,817.54
2022	October	\$ 5,948.95	\$ 5,476.49
2022	September	\$ 8,303.25	\$ 5,240.27
2022	August	\$ 2,177.28	\$ 2,177.28

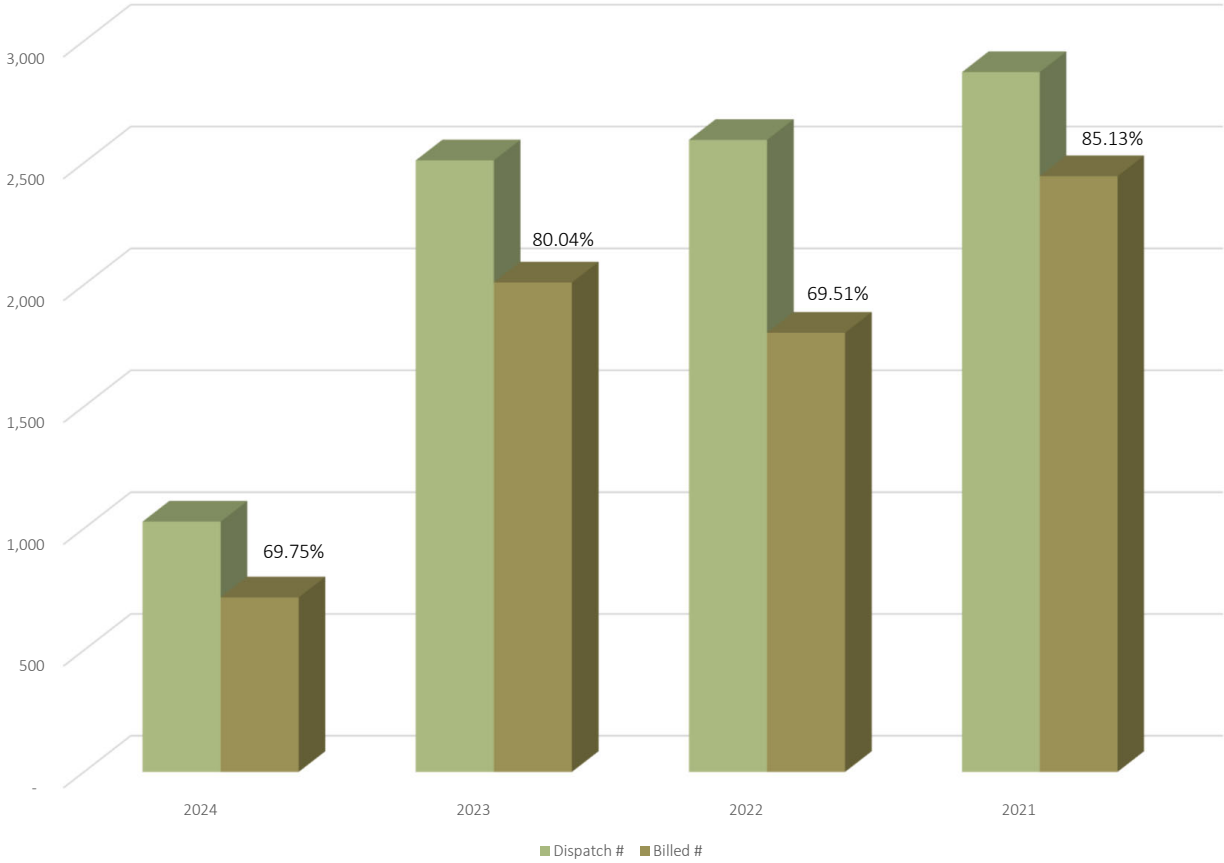


Ambulance Charges to Collections				
Year	Month	Items Placed	Items Reversed	Total Items
2024	May	\$ 47,296.54	\$ (32,012.20)	\$ 15,284.34
2024	April	\$ 39,638.49	\$ -	\$ 39,638.49
2024	March	\$ 11,739.07	\$ -	\$ 11,739.07
2024	February	\$ 38,490.66	\$ -	\$ 38,490.66
2024	January	\$ 44,530.57	\$ -	\$ 44,530.57
2023	December	\$ 9,271.51	\$ -	\$ 9,271.51
2023	November	\$ 29,088.89	\$ 19,332.80	\$ 48,421.69
2023	October	\$ 42,371.06	\$ (1,748.60)	\$ 40,622.46
2023	September	\$ 22,222.53	\$ -	\$ 22,222.53
2023	August	\$ 18,820.90	\$ -	\$ 18,820.90
2023	July	\$ 27,962.72	\$ -	\$ 27,962.72
2023	June	\$ 25,913.15	\$ -	\$ 25,913.15
2023	May	\$ 44,282.18	\$ -	\$ 44,282.18
2023	April	\$ 32,489.83	\$ -	\$ 32,489.83
2023	March	\$ 17,656.39	\$ -	\$ 17,656.39
2023	February	\$ 37,970.39	\$ 954.10	\$ 38,924.49
2023	January	\$ 36,593.33	\$ -	\$ 36,593.33
2022	December	\$ 35,474.18	\$ 580.00	\$ 36,054.18
2022	November	\$ 19,302.36	\$ 30,974.98	\$ 50,277.34
2022	October	\$ 31,004.29	\$ 3,070.80	\$ 34,075.09
2022	September	\$ 5,542.92	\$ 36,711.19	\$ 42,254.11
2022	August	\$ 68,158.91	\$ -	\$ 68,158.91
	Total	\$ 685,820.87	\$ 89,875.27	\$ 688,761.11
	Average	\$ 31,173.68	\$ 4,493.76	\$ 34,438.06

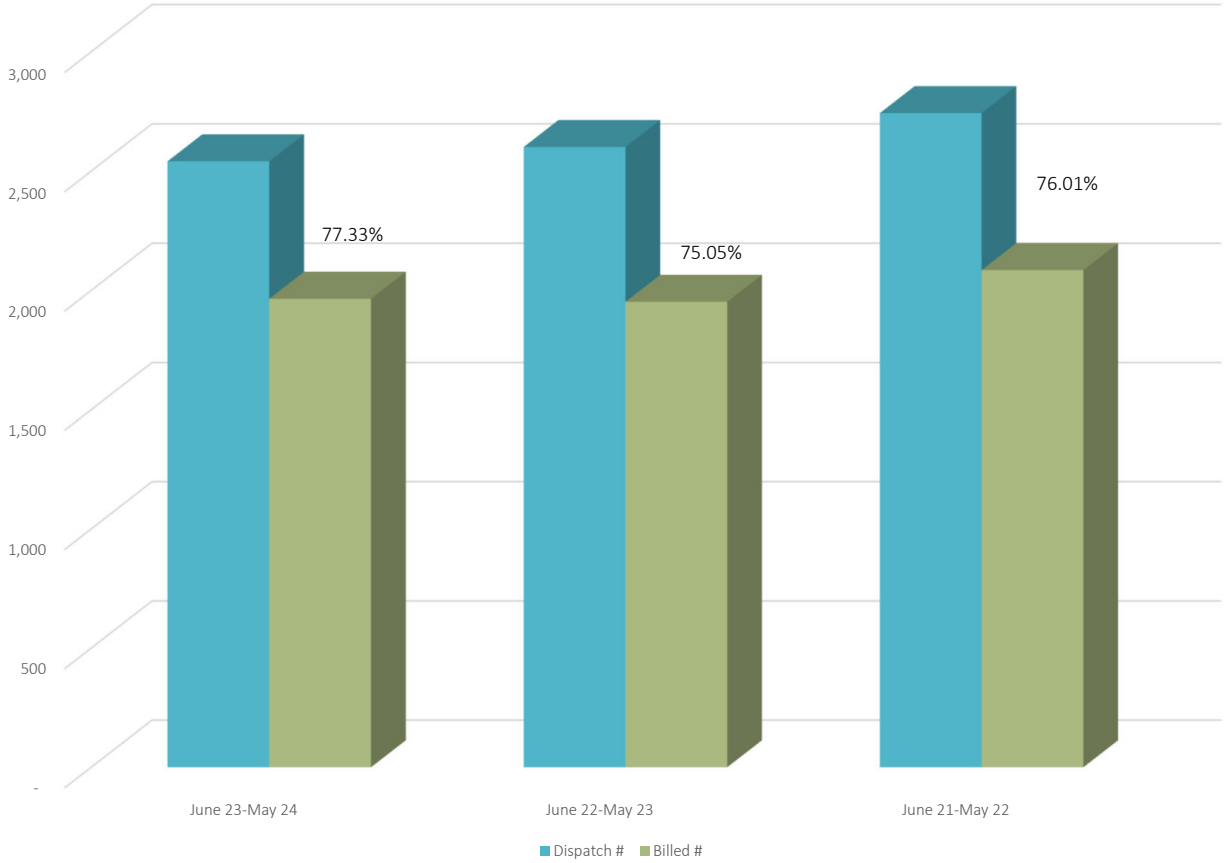
Dispatch Calls Percent Billed Runs - By Month 2021-2024

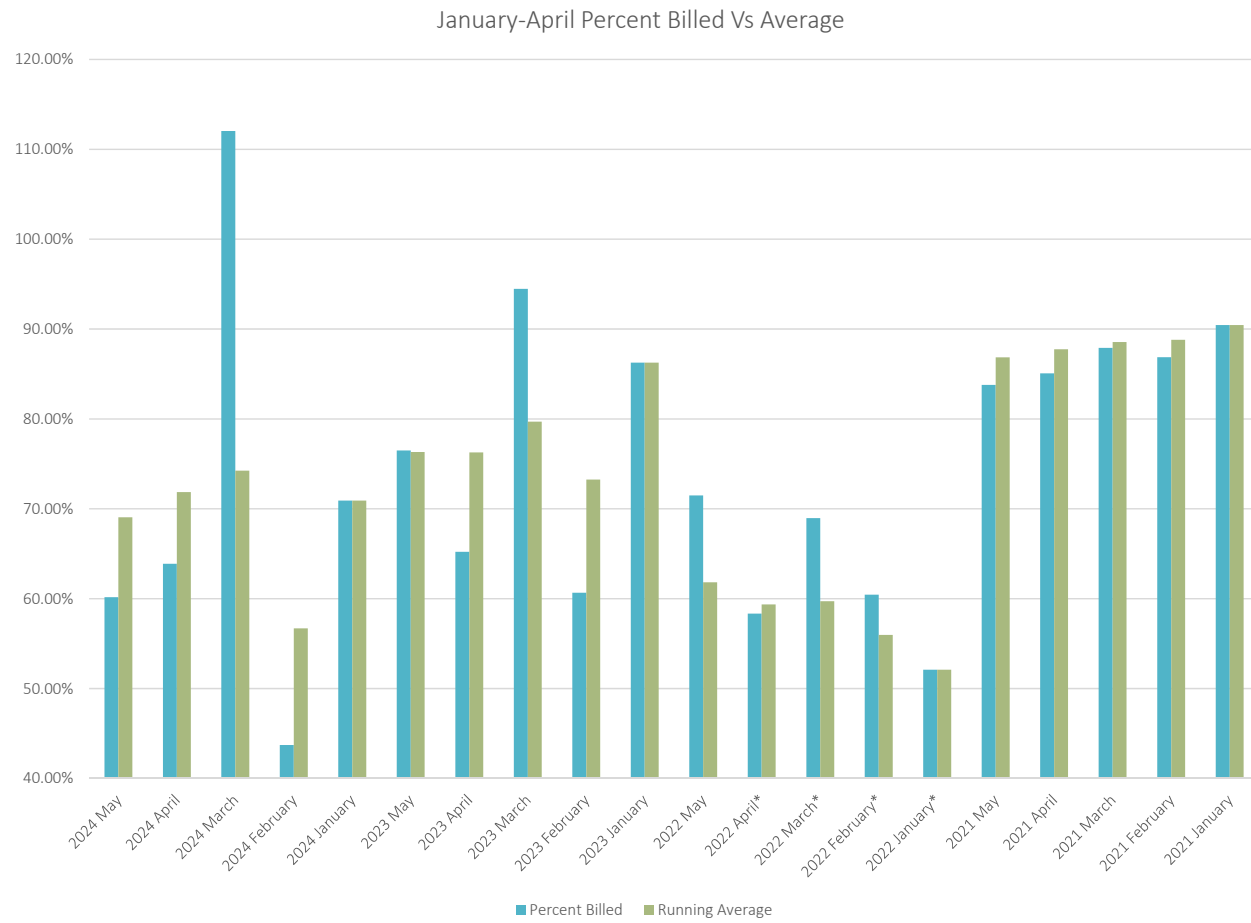


Dispatch Calls Vs Billed Runs - By Year (77.45% Over Four Years)



Dispatch Calls Vs Billings - 12 Month Cycle (77.45% Over Four Years)





PREPARED FOR COUNTY OF SAWYER

By:



RESULTS | SERVICE | COMMUNITY

12 MONTH DATE OF SERVICE ANALYSIS

Primary Payor Mix

6-12 Month Mature Average

Primary Payor	% of Trips
Medicare	0%
Medicare Advantage	0%
Insurance	0%
Medicaid	0%
Medicaid MCO	0%
Patient	0%
Facility	0%
Other Govt. Payers	0%
TPL	0%

Net Collection Percentages

6-12 Month Mature Average

Primary Payor	Coll %
Medicare	0%
Medicare Advantage	0%
Insurance	0%
Medicaid	0%
Medicaid MCO	0%
Patient	0%
Facility	0%
Other Govt. Payers	0%
TPL	0%

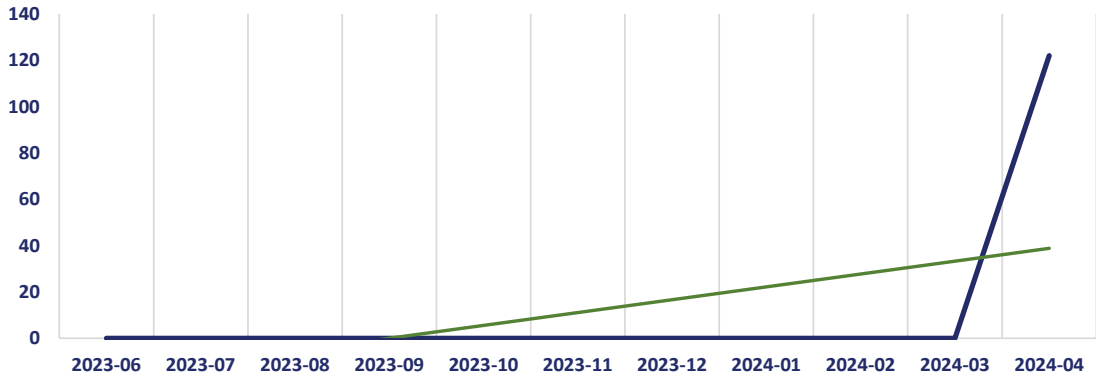
Cash Per Trip

6-12 Month Mature Average

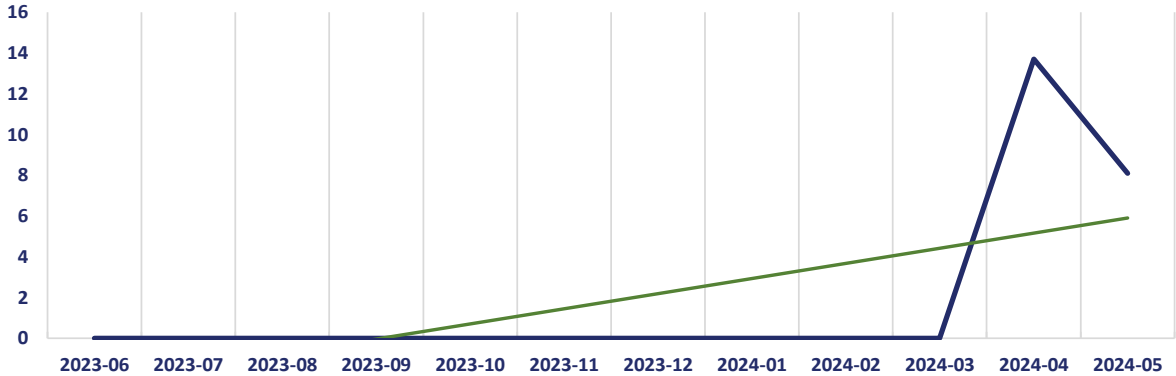
Primary Payor	CPT
Medicare	\$ -
Medicare Advantage	\$ -
Insurance	\$ -
Medicaid	\$ -
Medicaid MCO	\$ -
Patient	\$ -
Facility	\$ -
Other Govt. Payers	\$ -
TPL	\$ -

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	122	211,375.00	19,730.66	191,644.34	-	9,882.07	-	-	181,762.27	1,732.58	1,570.86	81.00	5.2%
2024-05	148	257,843.20	885.71	256,957.49	-	508.71	-	-	256,448.78	1,742.18	1,736.20	3.44	0.2%
Totals	270	469,218.20	20,616.37	448,601.83	-	10,390.78	-	-	438,211.05	1,737.85	1,661.49	38.48	2.3%

Trip Count Trend - Excluding Current Month



Average Loaded Miles



12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICARE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	28	46,914.00	-	46,914.00	-	-	-	-	46,914.00	1,675.50	1,675.50	-	0.0%
2024-05	49	86,280.60	-	86,280.60	-	-	-	-	86,280.60	1,760.83	1,760.83	-	0.0%
Totals	77	133,194.60	-	133,194.60	-	-	-	-	133,194.60	1,729.80	1,729.80	-	0.0%
MEDICARE ADVANTAGE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	31	51,783.80	13,747.78	38,036.02	-	7,174.55	-	-	30,861.47	1,670.45	1,226.97	231.44	18.9%
2024-05	31	57,427.60	885.71	56,541.89	-	508.71	-	-	56,033.18	1,852.50	1,823.93	16.41	0.9%
Totals	62	109,211.40	14,633.49	94,577.91	-	7,683.26	-	-	86,894.65	1,761.47	1,525.45	123.92	8.1%
INSURANCE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	15	27,060.80	1,264.89	25,795.91	-	584.91	-	-	25,211.00	1,804.05	1,719.73	38.99	2.3%
2024-05	21	34,038.20	-	34,038.20	-	-	-	-	34,038.20	1,620.87	1,620.87	-	0.0%
Totals	36	61,099.00	1,264.89	59,834.11	-	584.91	-	-	59,249.20	1,697.19	1,662.06	16.25	1.0%

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICAID													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	9	15,086.40	3,218.52	11,867.88	-	1,374.08	-	-	10,493.80	1,676.27	1,318.65	152.68	11.6%
2024-05	8	15,407.80	-	15,407.80	-	-	-	-	15,407.80	1,925.98	1,925.98	-	0.0%
Totals	17	30,494.20	3,218.52	27,275.68	-	1,374.08	-	-	25,901.60	1,793.78	1,604.45	80.83	5.0%
MEDICAID MCO													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	5	10,509.60	1,499.47	9,010.13	-	748.53	-	-	8,261.60	2,101.92	1,802.03	149.71	8.3%
2024-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	5	10,509.60	1,499.47	9,010.13	-	748.53	-	-	8,261.60	2,101.92	1,802.03	149.71	8.3%
PATIENT													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	34	60,020.40	-	60,020.40	-	-	-	-	60,020.40	1,765.31	1,765.31	-	0.0%
2024-05	38	63,136.20	-	63,136.20	-	-	-	-	63,136.20	1,661.48	1,661.48	-	0.0%
Totals	72	123,156.60	-	123,156.60	-	-	-	-	123,156.60	1,710.51	1,710.51	-	0.0%

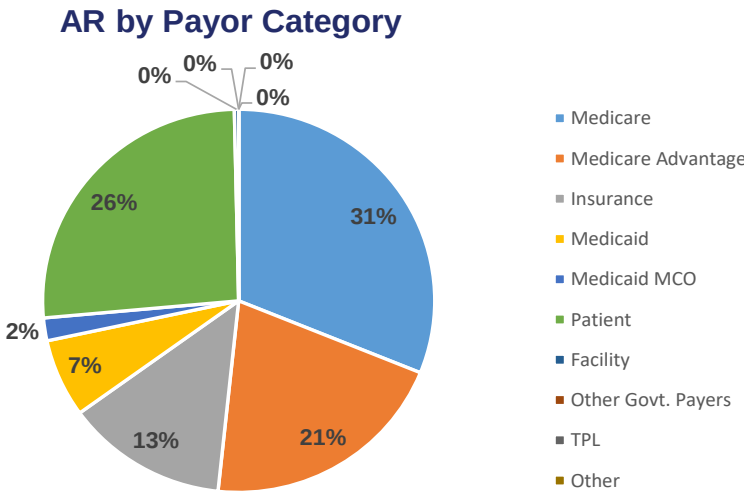
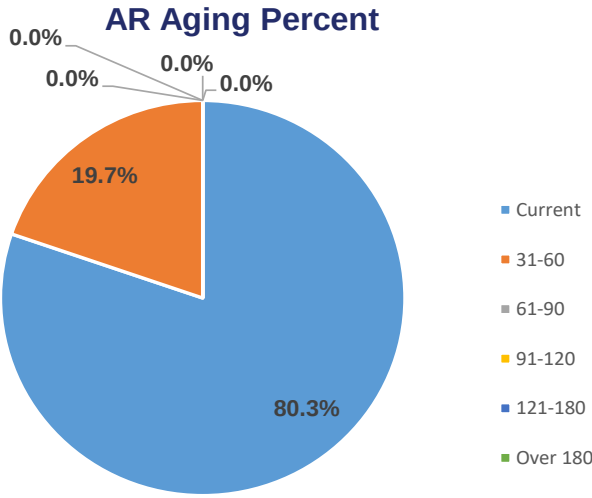
12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

FACILITY													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-05	1	1,552.80	-	1,552.80	-	-	-	-	1,552.80	1,552.80	1,552.80	-	0.0%
Totals	1	1,552.80	-	1,552.80	-	-	-	-	1,552.80	1,552.80	1,552.80	-	0.0%
OTHER GOVT. PAYERS													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
TPL													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2023-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	-	-	-	-	-	-	-	-	-	-	-	-	0.0%

OUTSTANDING AR AGING BY PAYOR CATEGORY

AGING BY AGING DATE & CURRENT PAYOR

Current Payor	Current	31-60	61-90	91-120	121-180	Over 180	Total
Medicare	134,882.00	1,506.60	-	-	-	-	136,388.60
Medicare Advantage	71,419.50	18,680.80	-	-	-	-	90,100.30
Insurance	35,075.60	23,478.80	-	-	-	-	58,554.40
Medicaid	28,933.10	-	-	-	-	-	28,933.10
Medicaid MCO	8,423.85	-	-	-	-	-	8,423.85
Patient	71,427.80	42,830.20	-	-	-	-	114,258.00
Facility	1,552.80	-	-	-	-	-	1,552.80
Other Govt. Payers	-	-	-	-	-	-	-
TPL	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	351,714.65	86,496.40	-	-	-	-	438,211.05



ACCOUNTS RECEIVABLE RECONCILIATION REPORT

Month	Beginning A/R	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Ending A/R
2024-01	-	-	-	-	-	-	-	-	-
2024-02	-	-	-	-	-	-	-	-	-
2024-03	-	-	-	-	-	-	-	-	-
2024-04	-	139,713.80	-	139,713.80	-	-	-	-	139,713.80
2024-05	139,713.80	329,504.40	20,616.37	308,888.03	-	10,390.78	-	-	438,211.05
FY Total	-	469,218.20	20,616.37	448,601.83	-	10,390.78	-	-	438,211.05



Radio System Upgrade

Presented by General Communications, Inc.

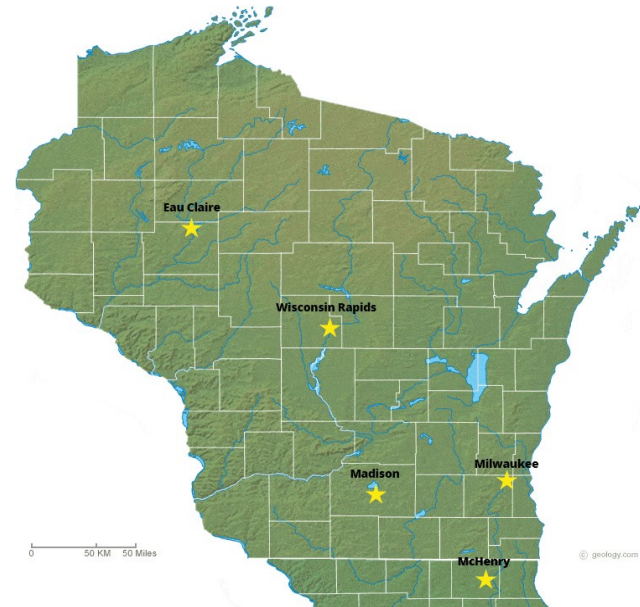


Aug 10, 2023



A little background on Gencomm

- 5 Locations in Wisconsin
 - Madison
 - Milwaukee
 - Eau Claire
 - Wisconsin Rapids
 - McHenry, IL
- 80+ Employees
- 50+ Years in Business





Proposed System

- 6-Site System Simulcast System
- 3-Channels
 1. Law Digital Channel
 2. Fire/EMS Analog Channel
 3. Paging Analog Channel
- Redundant Simulcast Control
- Microwave and/or Fiber Network



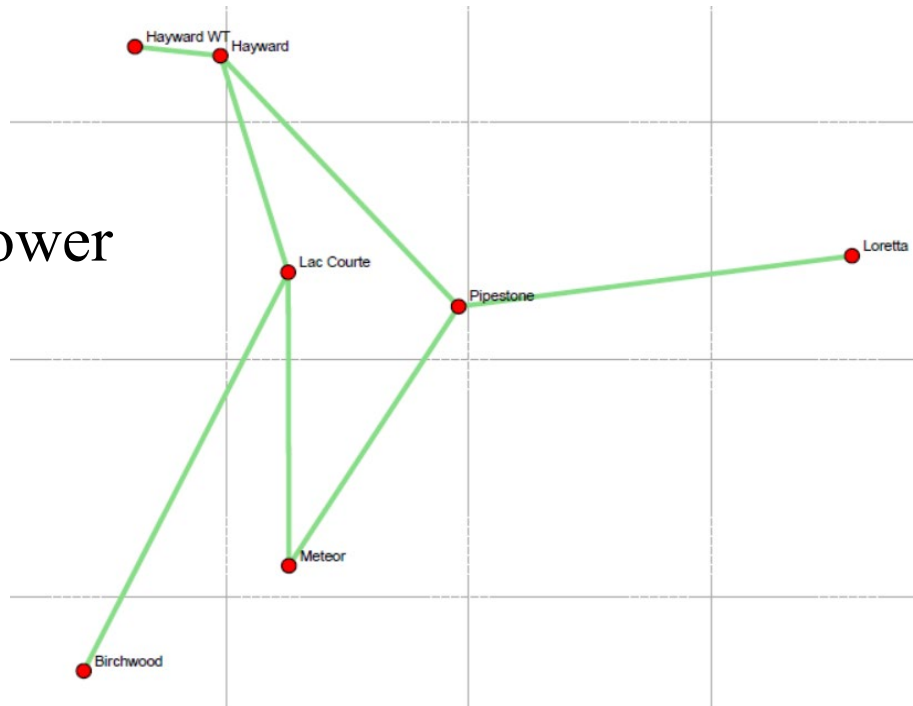
6-Site Simulcast Option 1

2 Existing Site:

- Hayward
- Hayward Water Tower

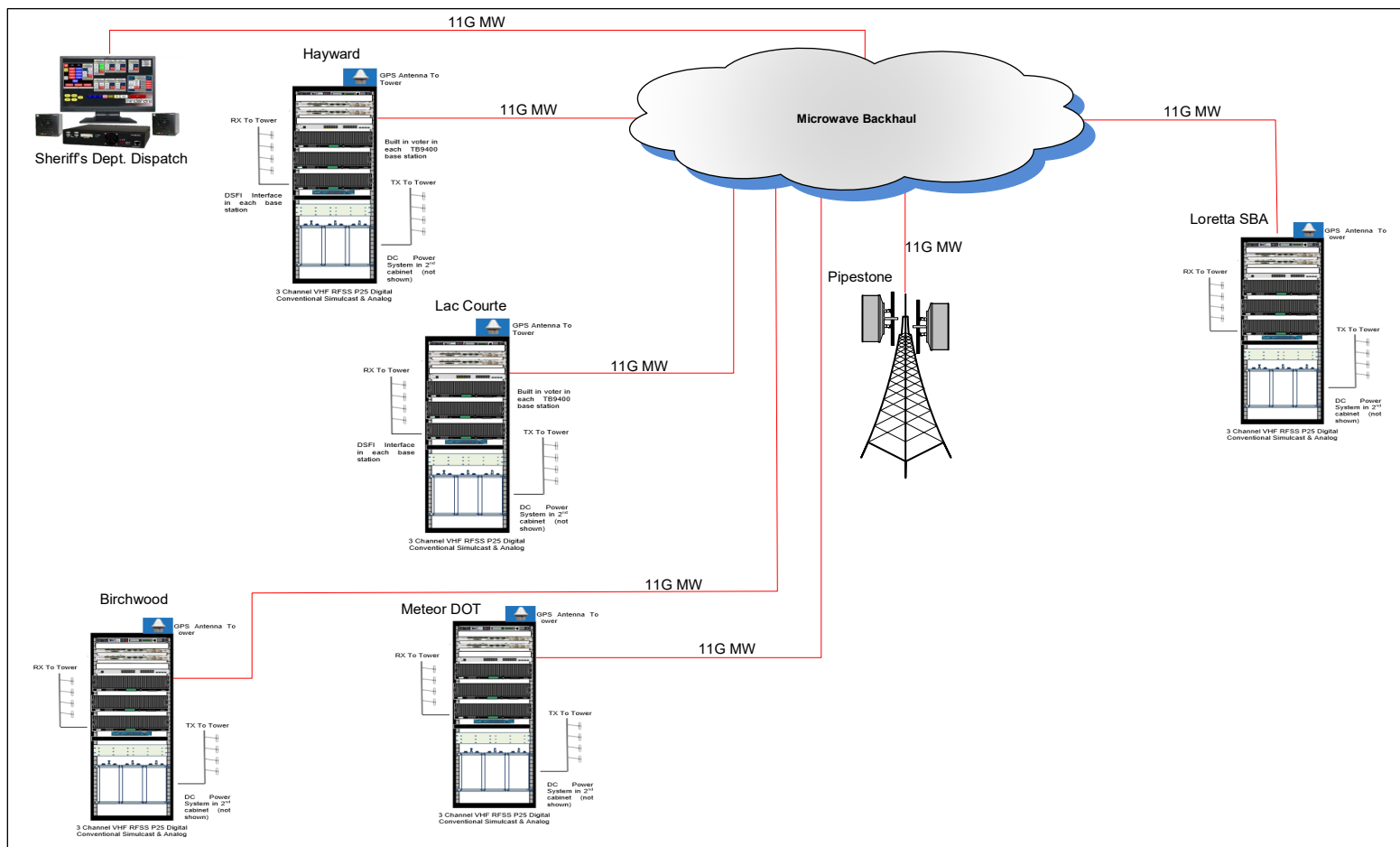
4 New Sites:

- Lac Courte
- Birchwood
- Meteor
- Loretta





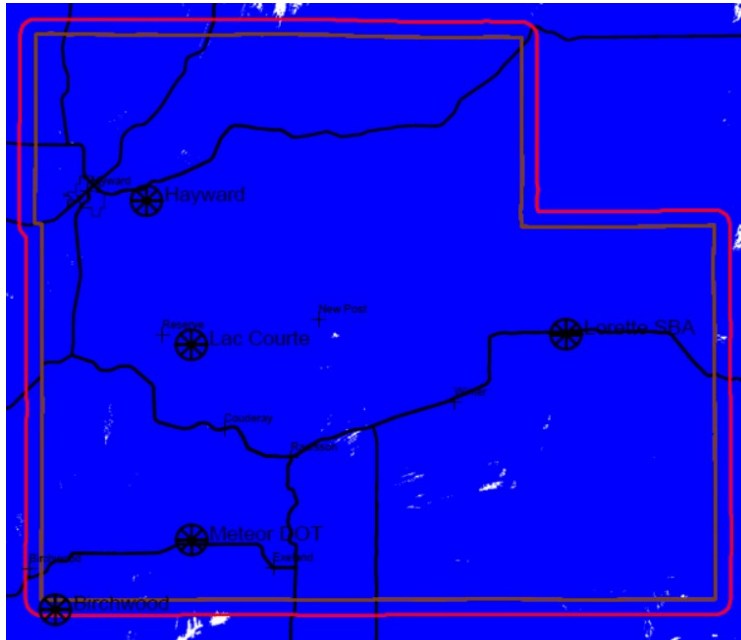
Detailed System Topology



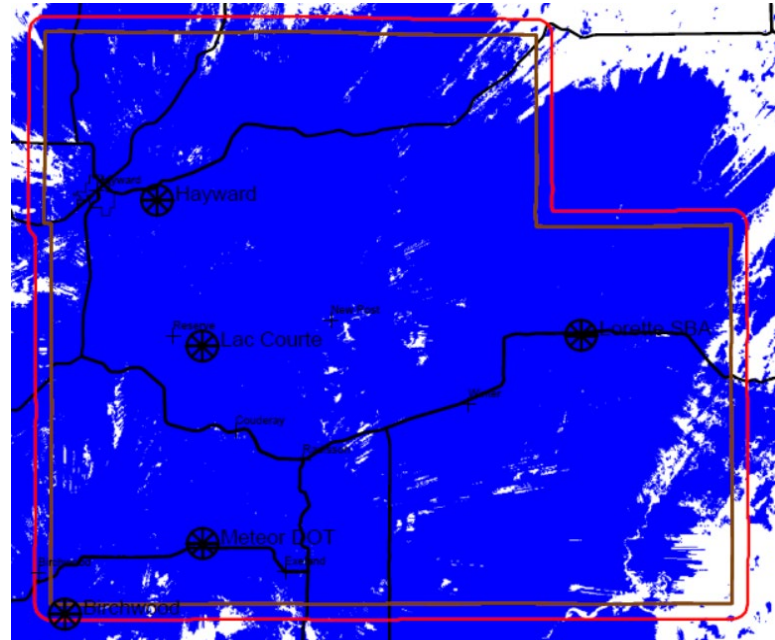


Digital Portable Coverage

- Outdoor



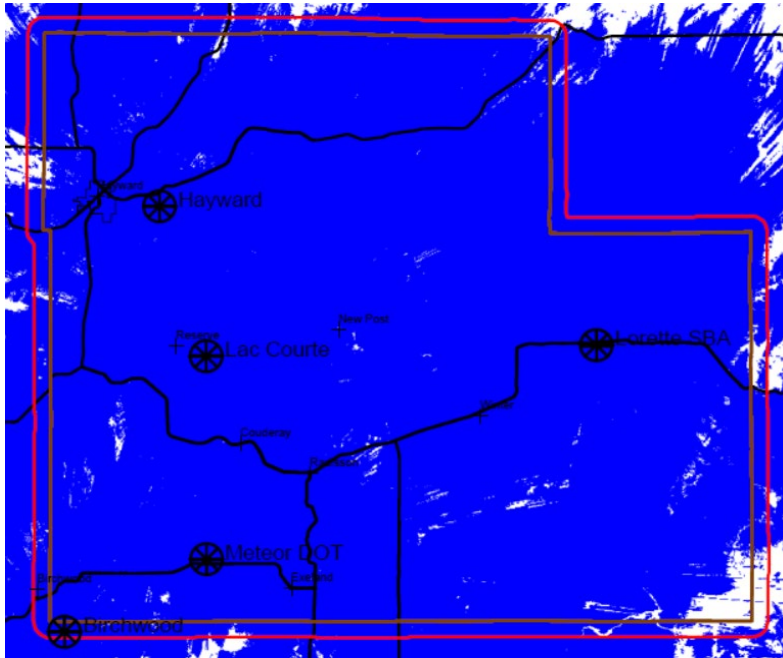
- Indoor



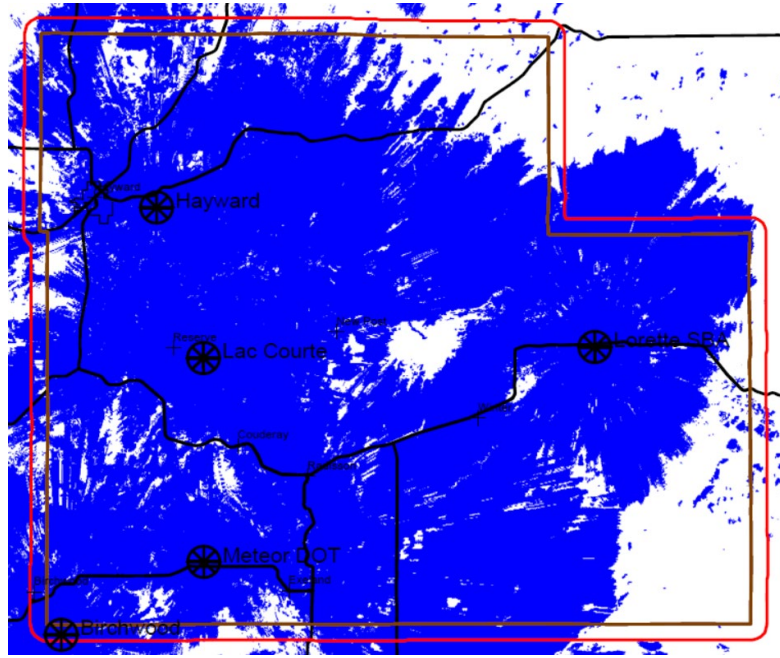


Analog Portable Coverage

- Outdoor



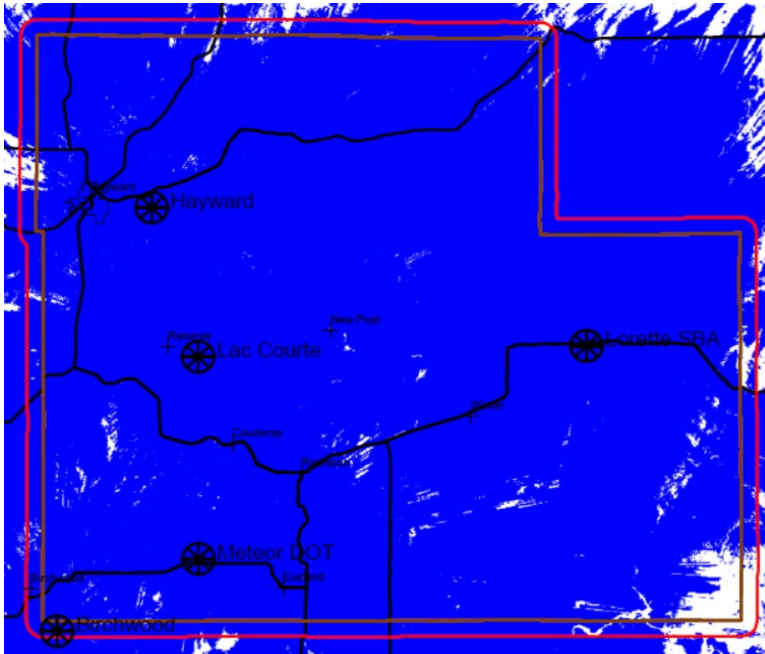
- Indoor



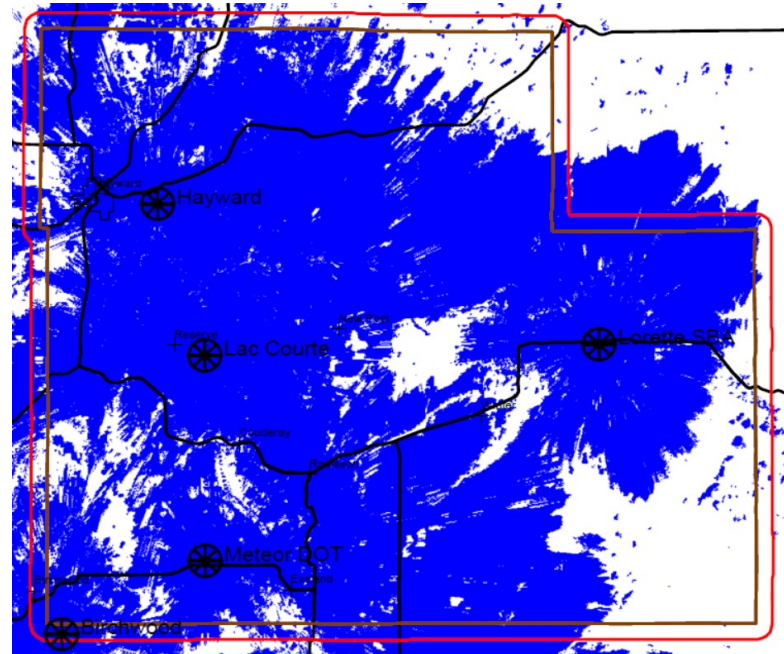


Analog Paging Coverage

- Outdoor

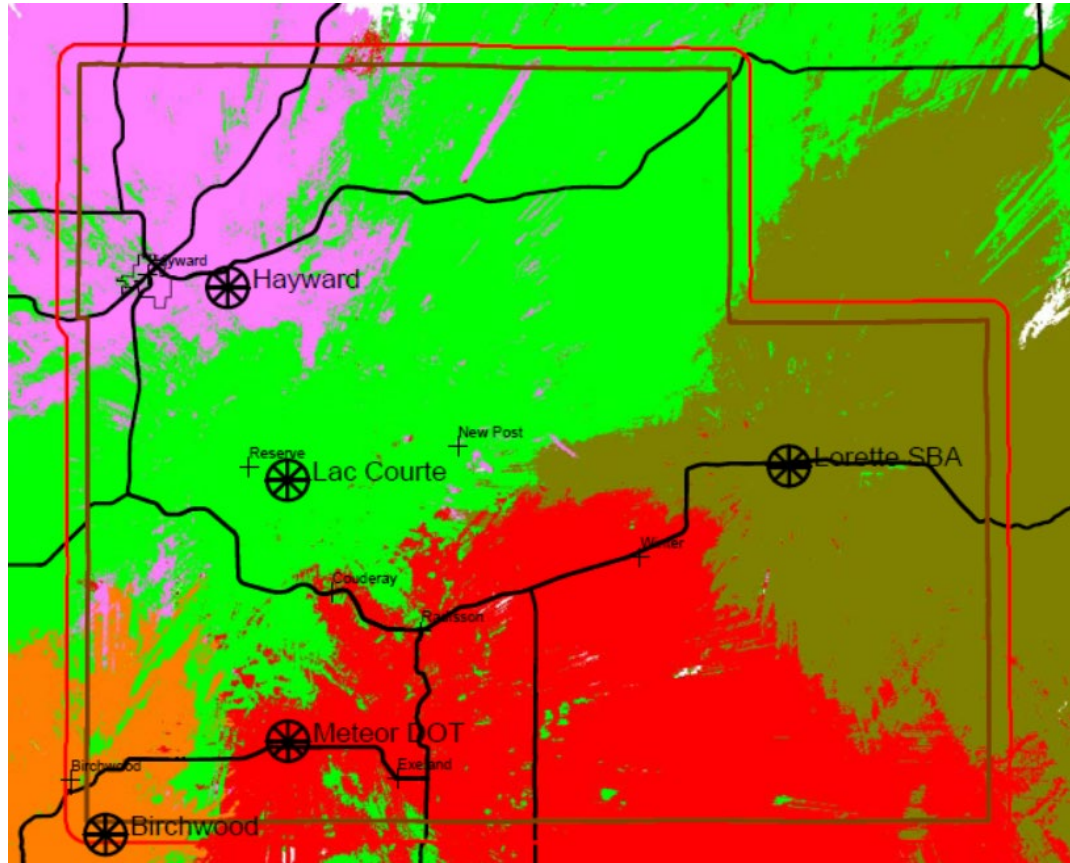


- Indoor





Most Likely Tower





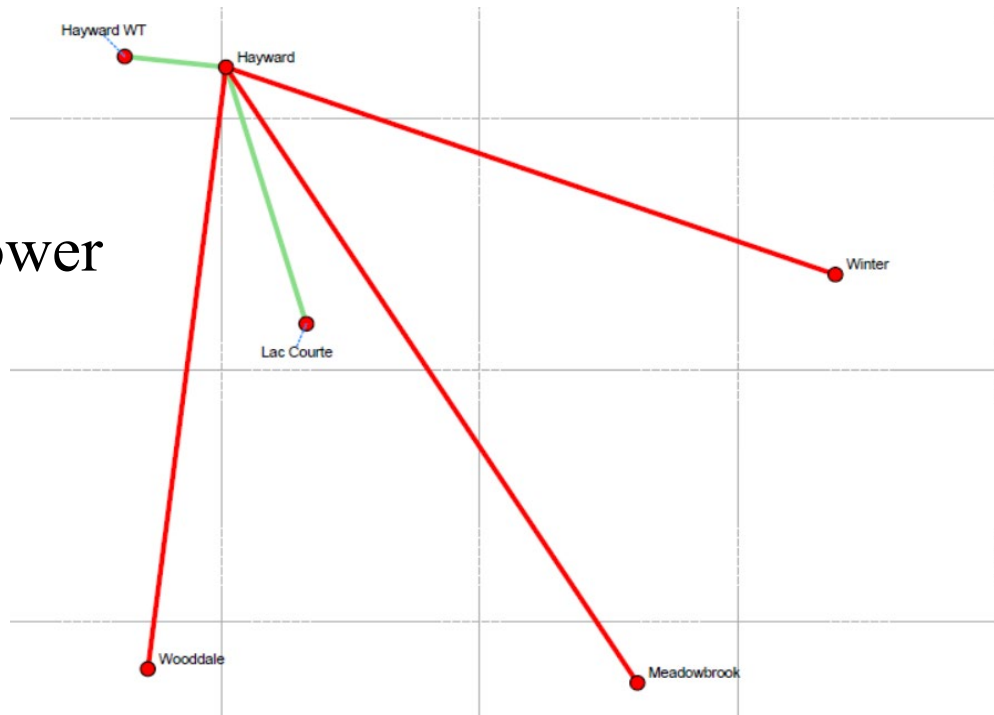
6-Site Simulcast Option 2

2 Existing Site:

- Hayward
- Hayward Water Tower

4 New Sites:

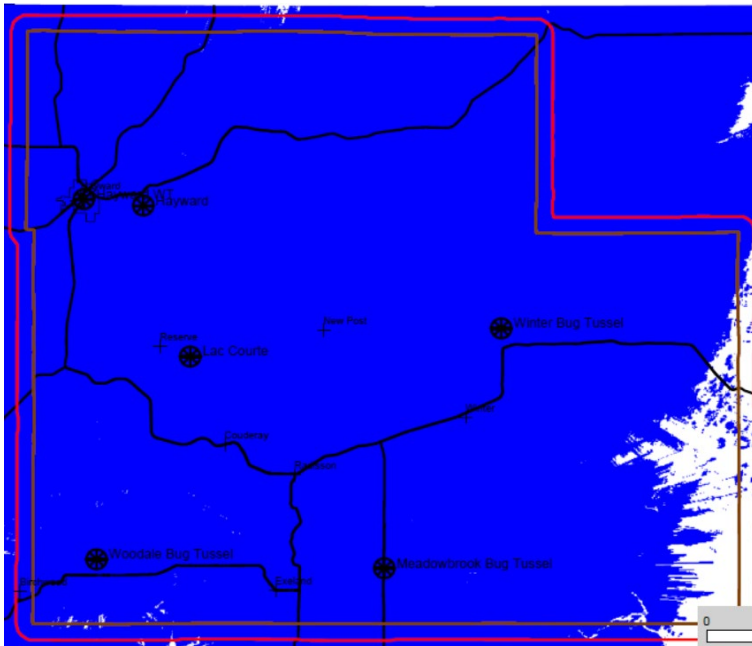
- Lac Courte
- Wooddale BT
- Meadowbrook BT
- Winter BT



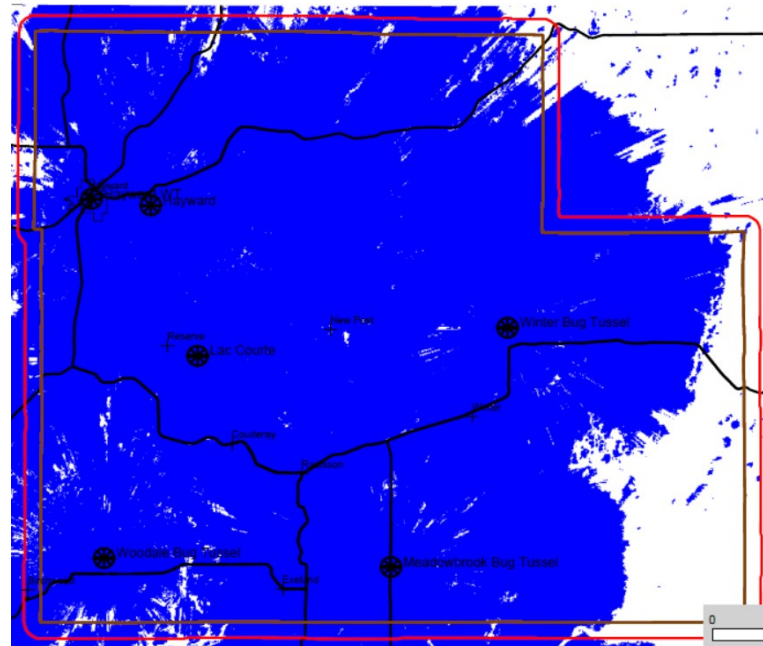


Digital Portable Coverage BugTussel

- Outdoor



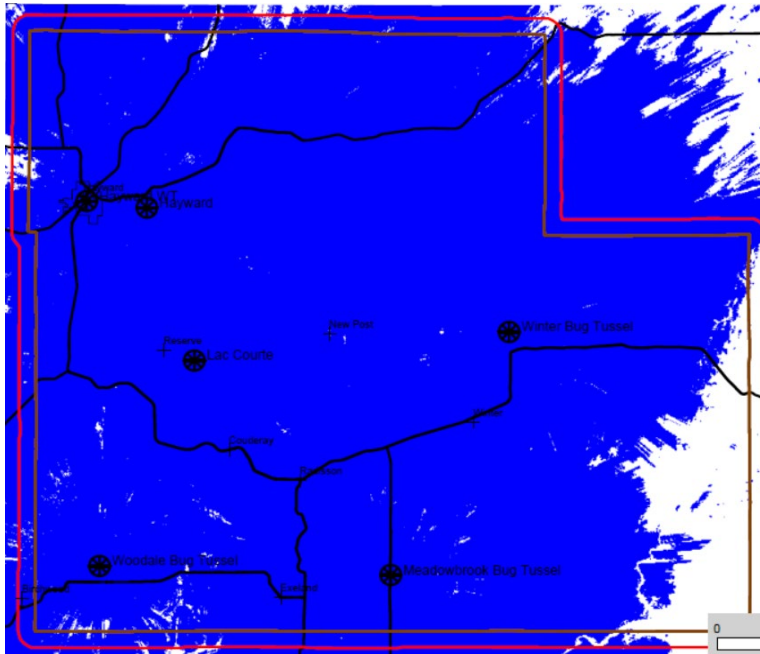
- Indoor



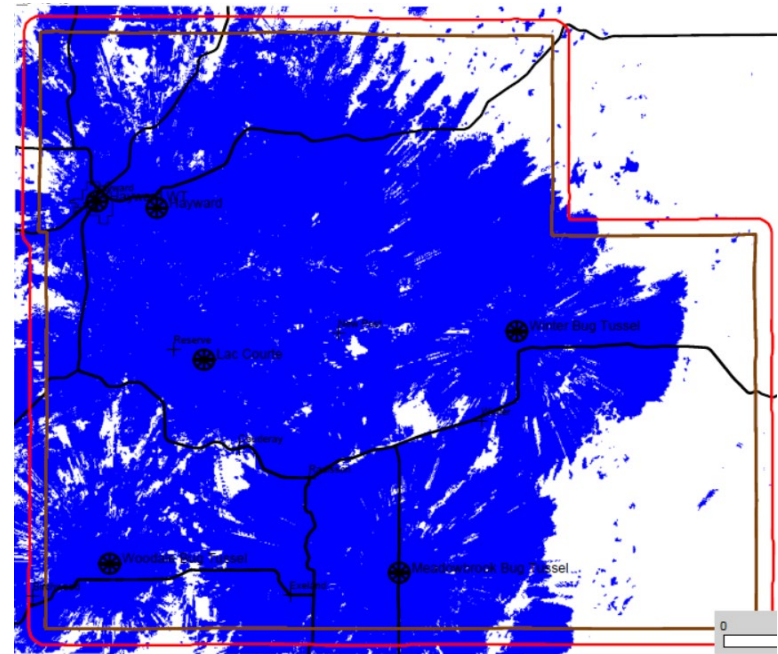


Analog Portable Coverage BugTussel

- Outdoor



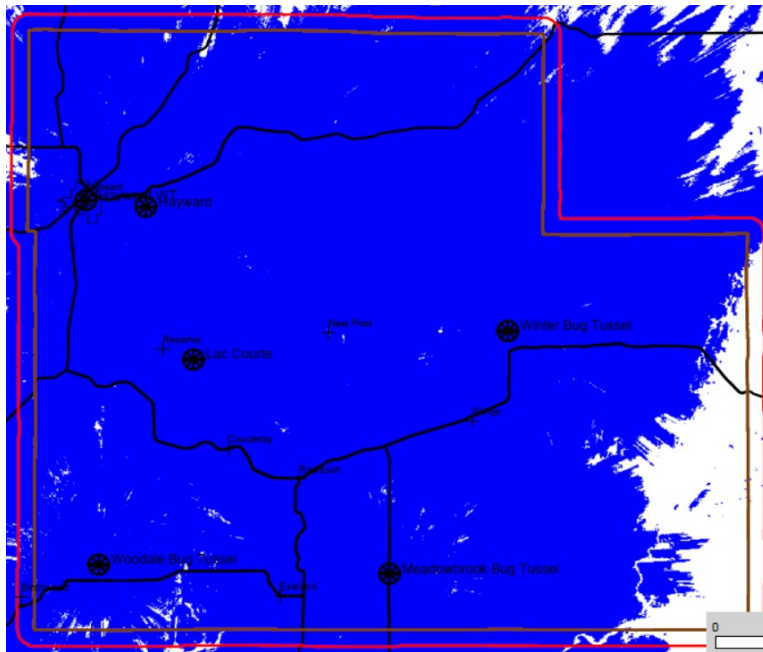
- Indoor



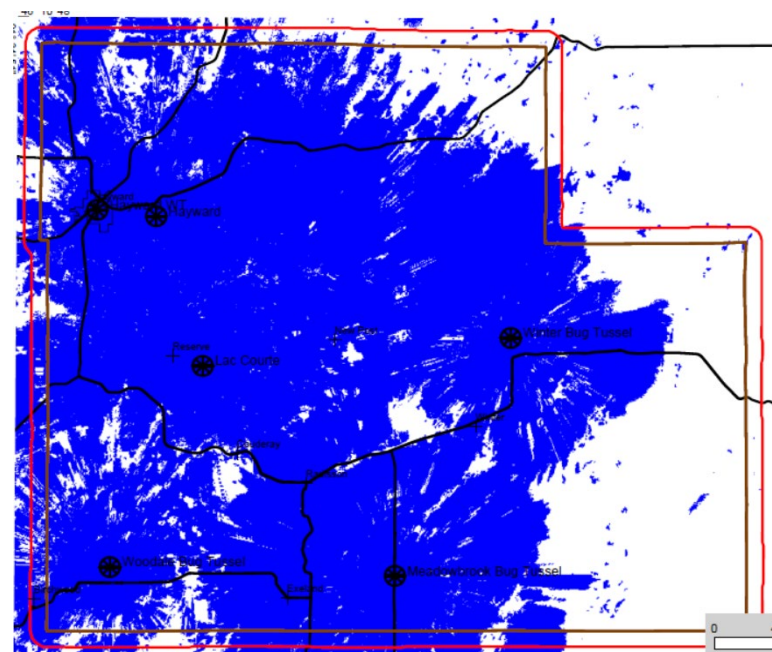


Analog Paging Coverage BugTussel

- Outdoor

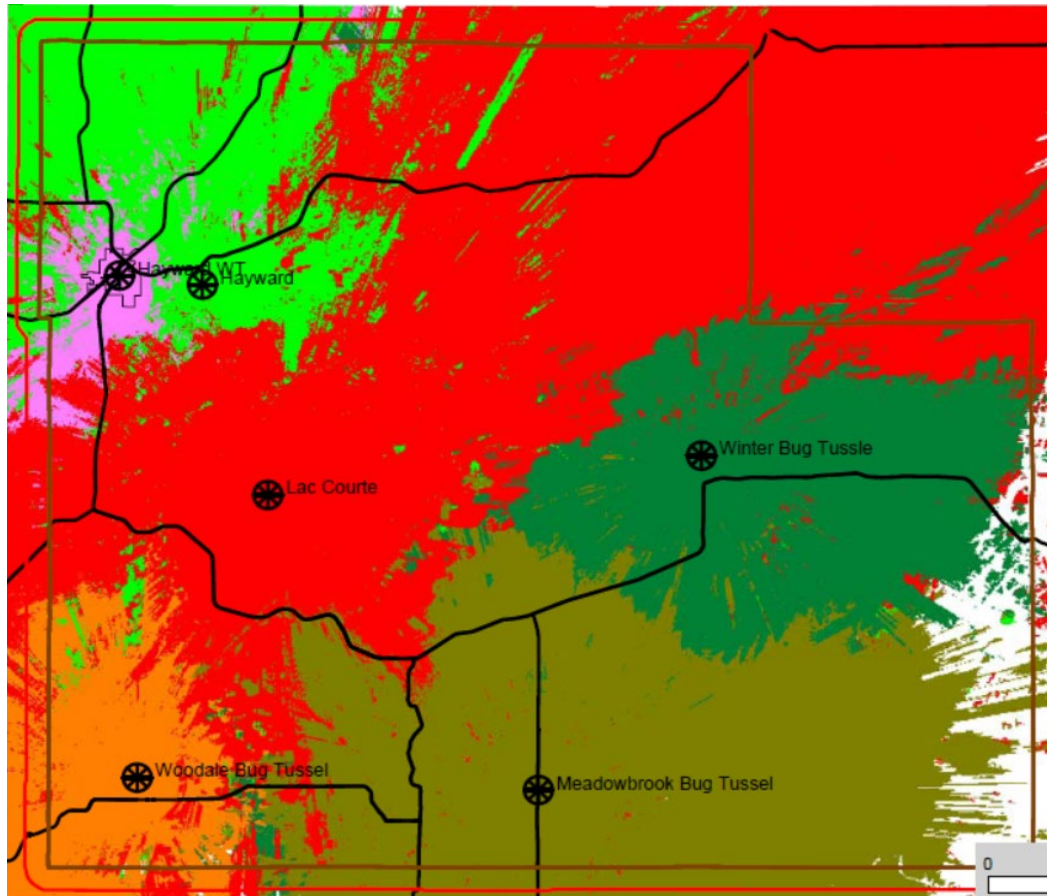


- Indoor





Most Likely Tower





Price Summary

Option 1: Build Towers

<u>Description</u>	<u>Price</u>
P25 Conv Simulcast Sites	\$620,791
Microwave Backhaul	\$326,992
Services	\$115,000
Tower and Shelters	\$1,172,644
Hayward WT Tx/Rx Site	\$223,669
Total:	\$2,474,096

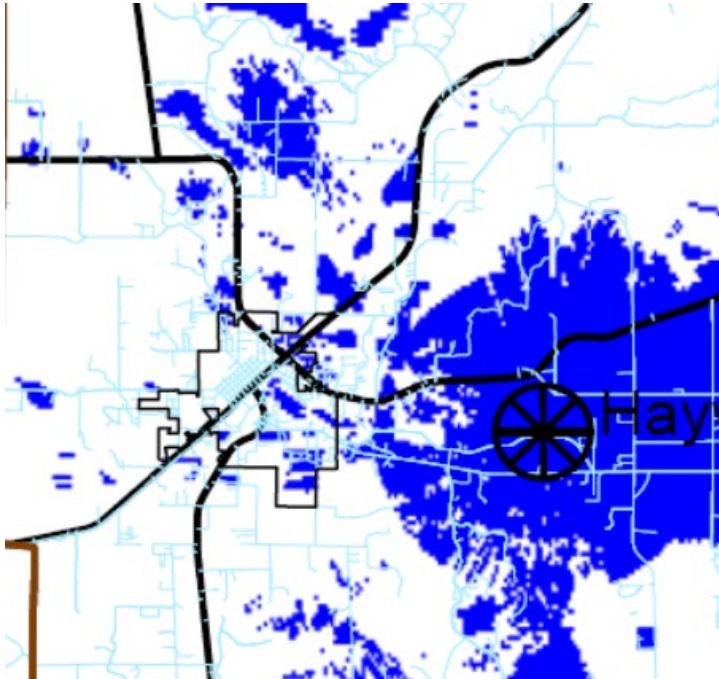
Option 2: BugTussel Towers

<u>Description</u>	<u>Price</u>
P25 Conv Simulcast Sites	\$620,791
Microwave Backhaul	\$102,218
Services	\$115,000
Shelters	\$474,966
Hayward WT Tx/Rx Site	\$238,669
Total:	\$1,551,664

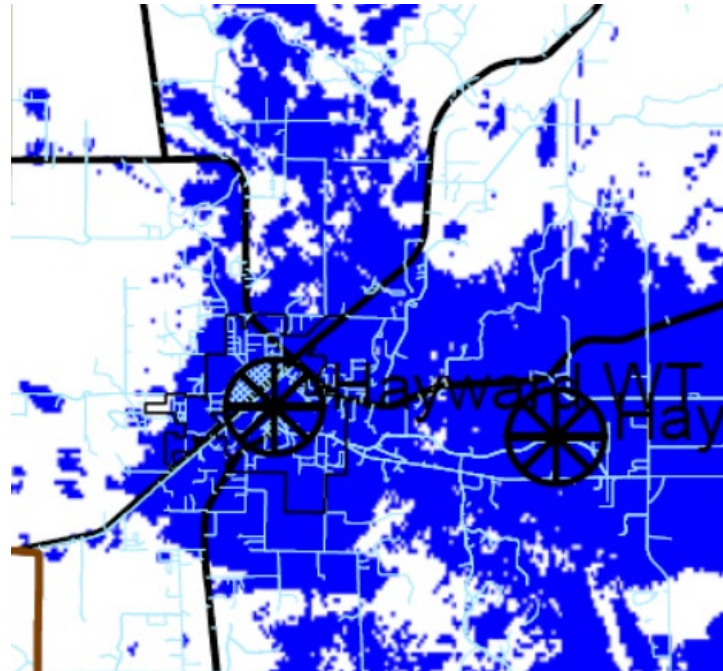


Hayward Water Tower 30dB Indoor Coverage

- Without Water Tower



- With Water Tower





Radio System Upgrade

Presented by General Communications, Inc.

Questions??

Gary Pelletier

Aaron Jenneman

Justin Hegenbart

BUG TUSSEL WIRELESS LLC
PROPOSAL TO COUNTY -- TOWER AND FIBER CONSTRUCTION

Itemized Preliminary Budget:

	Fiber Mileage	Homes Passed (Est.)	Tower Construction	Fiber Constuction	Last Mile Equipment	
Moose Lake		335	\$ 225,000.00	\$ -	\$ 100,000	
Winter		533	\$ 225,000.00	\$ -	\$ 100,000	
Ojibwe		718	\$ 225,000.00	\$ -	\$ 100,000	
New Post		636	\$ -	\$ -	\$ 100,000	
Anishinaabe		558	\$ -	\$ -	\$ 100,000	
Fiber Route	114.7597	1522	\$ -	\$ 9,467,675	\$ 567,706	
TOTAL COST OF ASSETS			\$ 675,000.00	\$ 9,467,675	\$ 1,067,706	\$ 11,210,381.25

PROPOSED BOND SUMMARY

Preliminary Budget:

Fiberoptic Construction	\$ 11,210,381.25
Cost of Issuance, Capitalized Interest, Initial Funding of Debt Service Reserve Fund	\$ 4,761,960.58

TOTAL COST OF PROJECT	\$ 15,972,341.83
------------------------------	-------------------------

Sources of Capital:

BTW Bond backed by County	\$ 16,000,000.00
---------------------------	------------------

TOTAL PROJECT FUNDING	\$ 16,000,000.00
------------------------------	-------------------------

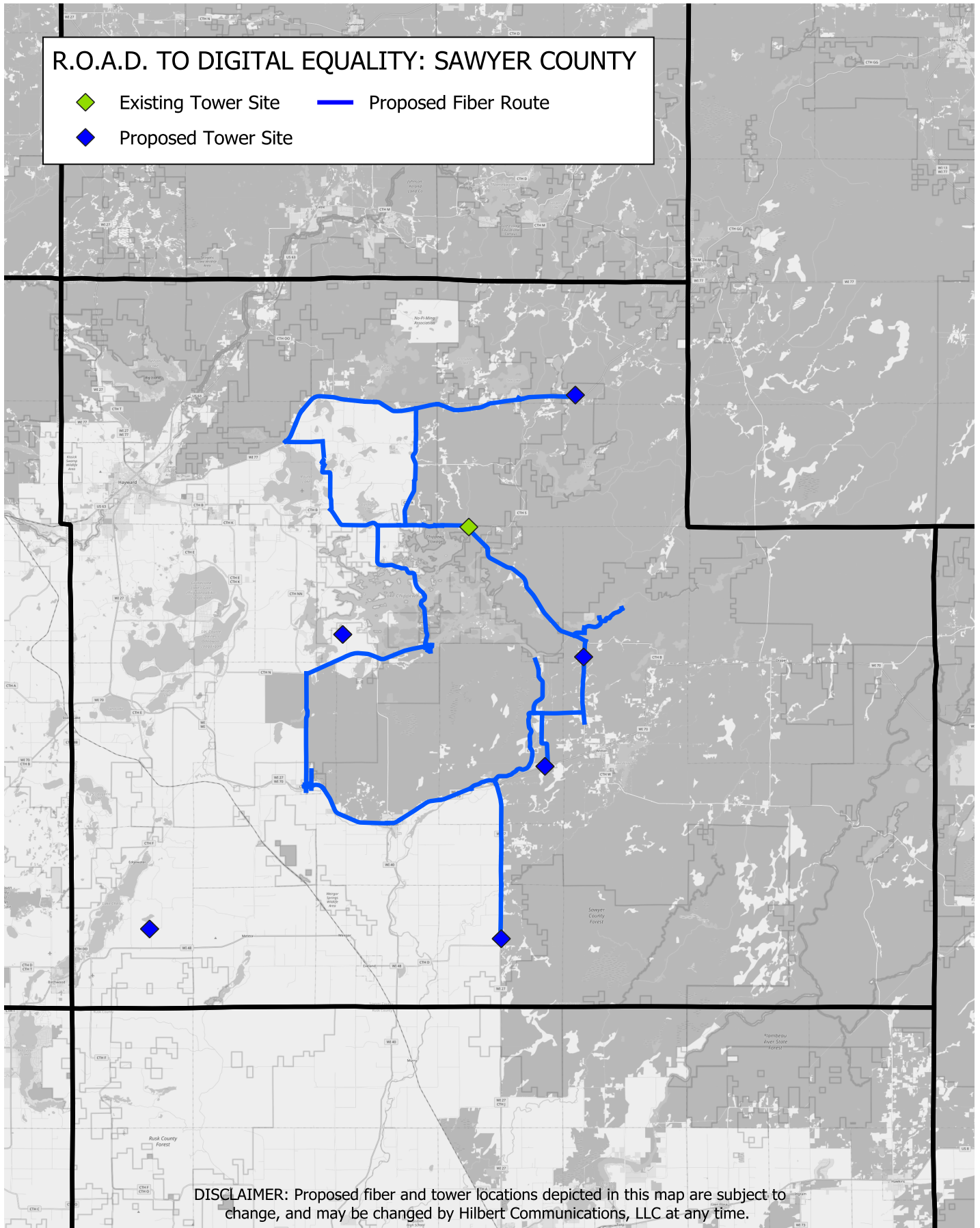
Revenue to County:

	Annual	Monthly
Average Annual Payment on BTW Bond backing	\$ 40,656.85	\$ 3,388.07

TOTAL AMOUNT PAID TO COUNTY	\$ 1,219,705.56
------------------------------------	------------------------

R.O.A.D. TO DIGITAL EQUALITY: SAWYER COUNTY

- Existing Tower Site
- Proposed Fiber Route
- Proposed Tower Site



DISCLAIMER: Proposed fiber and tower locations depicted in this map are subject to change, and may be changed by Hilbert Communications, LLC at any time.

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43
- 44

3

5
6

8

10
11
12
13
14
15
16
17
18

20

22
23
24
25

27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

WHEREAS, Sawyer County is a political subdivision of the State of Wisconsin within whose boundaries a portion of the Project is located; and

WHEREAS, pursuant to Sections 66.1103 and 66.0301 of the Wisconsin Statutes, individual counties or two or more counties, each a "Participating County", acting pursuant to an Intergovernmental Agreement may serve as the conduit issuer for such financing; and

WHEREAS, (i) the aggregate cost of the Project in Sawyer County and the Participating Counties is presently estimated to be not greater than \$250,000,000, (ii) the aggregate amount of the Project proposed to be financed with one or more issues or series of tax-exempt or taxable revenue bonds does not exceed \$250,000,000 (the "Bonds") to be issued by Fond du Lac County, Wisconsin (the "Issuing County") acting pursuant to intergovernmental powers, and (iii) the portion of the Project located in Sawyer County does not exceed \$16,000,000; and

WHEREAS, Section 66.1103(3)(f) of the Wisconsin Statutes provides that a municipality also may finance an industrial project which is located entirely outside the geographic limits of the municipality, but only if the revenue agreement for the project also relates to another project of the same eligible participant, part of which is located within the geographic limits of the municipality; and

WHEREAS, the Project includes necessary infrastructure for essential services by and for Sawyer County and local units of government in Sawyer County and is in furtherance of the public purposes set forth in the Act; and

WHEREAS, the proposed Project is a multi-jurisdictional project which is located in multiple counties to be identified, and the Company has requested that each of the Participating Counties approve an initial resolution (the "Initial Resolution") providing for the financing of the Project in an aggregate amount not to exceed \$250,000,000; and

WHEREAS, pursuant to the Intergovernmental Agreement, Fond du Lac County shall be the Issuing County of said revenue Bonds, and it shall be determined at a future date which county or counties shall be Participating Counties; and

WHEREAS, the Company has requested that Sawyer County and other Participating Counties who will directly benefit from the Project to each provide a limited guaranty (the "Guaranty") to enhance the collateral position of the Company in an amount equal to the pro rata portion of the Project costs incurred and essential services benefits derived in such Participating County; and

WHEREAS, the Company will have the primary obligation to make all scheduled principal and interest payments when due on the Bonds, and Sawyer County's Guaranty will apply only in the event that the Company does not make the required payments due on the Bonds; and

90 WHEREAS, in return for Sawyer County's Guaranty, Sawyer County shall receive an annual
91 guaranty fee (based upon the amount of its Guaranty), and the Company will pay all costs
92 to Sawyer County and all expenses by Sawyer County related to the bond issue; and
93

94 WHEREAS, at the option of the Company, bond insurance may be purchased with respect to
95 the Bonds which will require approval by subsequent resolution of Sawyer County;
96

97 WHEREAS, the Company shall enter into a Reimbursement Agreement (the
98 "Reimbursement Agreement") with Sawyer County agreeing to reimburse Sawyer County
99 for any payment required under Sawyer County's Guaranty and to indemnify Sawyer County
100 for any and all costs, expenses and liabilities related to the Bonds; and
101

102 WHEREAS, as further security for its Guaranty, Sawyer County shall receive a first mortgage
103 on all land, buildings, and improvements of the Company located in Sawyer County which
104 are financed with proceeds of the Bonds.
105

106 NOW, THEREFORE, BE IT RESOLVED by the Sawyer County Board of Supervisors as
107 follows:
108

109 1. Sawyer County hereby approves that Fond du Lac County, as the Issuing
110 County, acting pursuant to the Intergovernmental Agreement, shall:
111

112 (a) Finance the Project in an aggregate amount not to exceed
113 \$250,000,000 which includes Project costs located in Sawyer County in an amount
114 not to exceed \$16,000,000; and
115

116 (b) Acting pursuant to the Intergovernmental Agreement by and among
117 one or more Participating Counties, Fond du Lac County shall issue industrial
118 development revenue bonds in one or more issues or series of tax-exempt or taxable
119 bonds in an aggregate amount not to exceed \$250,000,000 in order to finance costs
120 of the Project located in the Participating Counties, pursuant to Section 66.1103(3)(f)
121 of the Wisconsin Statutes.
122

123 2. The aforesaid plan of financing contemplates, and is conditioned upon, the
124 following:
125

126 (a) The Bonds shall be limited obligations of the Issuing County, acting
127 pursuant to the Intergovernmental Agreement, and are payable solely from revenues
128 provided by the Company and are secured in part by the limited Guaranty of Sawyer
129 County;
130

131 (b) The Bonds shall never constitute an indebtedness of Sawyer County,
132 the Issuing County or the Participating Counties within the meaning of any state
133 constitutional provision or statutory limitation;
134

135 (c) The Bonds shall not constitute or give rise to a pecuniary liability of the
136 Issuing County, or the Participating Counties, or a charge against their general credit
137 or taxing powers;
138

139 (d) The Project shall be subject to property taxation in the same amount
140 and to the same extent as though the Project were not financed with industrial
141 development revenue bonds;
142

143 (e) The Company shall find a purchaser for all of the Bonds;
144

145 (f) All out-of-pocket costs, including but not limited to legal fees and
146 Trustee's fees, incurred by Fond du Lac County or the Sawyer County in connection
147 with the issuance and sale of the Bonds shall be paid by the Company, whether or
148 not the Issuing County or another Participating County ultimately issues the Bonds;
149 and
150

151 (g) Sawyer County shall be paid an annual guaranty fee (based upon the
152 amount of Sawyer County's Guaranty).
153

154 3. The aforesaid plan of financing shall not be legally binding upon Sawyer
155 County nor be finally implemented unless and until:
156

157 (a) The details and mechanics of the bond financing are authorized and
158 approved by a further resolution of Fond du Lac County, as the Issuing County, by a
159 vote of at least three-fourths of the members-elect (as defined in Section
160 59.001(2m) of the Wisconsin Statutes) of the Board of Supervisors. Such
161 approval shall be solely within the discretion of the Issuing County, acting pursuant
162 to the Intergovernmental Agreement and approval of the Board of Supervisors of
163 the Issuing County;
164

165 (b) Said approval and Guaranty are further conditioned upon terms and
166 conditions of one or more written agreements between Sawyer County and the
167 various parties involved, ensuring that all of the proceeds from the sale of the Bonds
168 shall be administered by a duly appointed independent trustee, that the bond
169 proceeds shall be used exclusively for the development of the Project and for no
170 other purpose, and that the project funds shall be paid over to the Company by the
171 trustee only as they become needed for completion of the Project;
172

173 (c) The County Clerk of Sawyer County shall cause notice of adoption of
174 this Initial Resolution, in the form attached hereto as Exhibit A, to be published once
175 in a newspaper of general circulation in Sawyer County, and the electors of Sawyer
176 County shall have been given the opportunity to petition for a referendum on the
177 matter of the aforesaid bond issue, all as required by law;
178

179 (d) Either no such petition shall be timely filed or such petition shall have
180 been filed and said referendum shall have approved the bond issue;
181

182 (e) The county clerks of Sawyer County and the Participating Counties
183 shall each have received an employment impact estimate issued under Section
184 238.11 of the Wisconsin Statutes;

185
186 (f) The Bonds shall be limited obligations of the Issuing County, acting
187 pursuant to the Intergovernmental Agreement and are payable solely from revenues
188 provided by the Company and secured in part by a limited guaranty of each
189 Participating County;

190
191 (g) All Participating Counties have entered into the Intergovernmental
192 Agreement and identified Fond du Lac County as the Issuing County;

193
194 (h) All Participating Counties have approved their respective guaranties by
195 a vote of at least three-fourths of the members-elect of their respective County
196 Board of Supervisors; such subsequent approval shall be solely within the discretion
197 of each Participating County; and

198
199 (i) All documents required to consummate the financing have been duly
200 authorized and delivered.

201
202 4. Pursuant to the Act, all requirements that the Project be subject to the
203 contracting requirements contained in Section 66.1103 are waived, the Company having
204 represented that it is able to negotiate satisfactory arrangements for completing the Project
205 and that Sawyer County's interests are not prejudiced thereby.

206
207 5. The County Clerk of Sawyer County is directed following adoption of this
208 Initial Resolution (i) to publish notice of such adoption not less than one time in the official
209 newspaper of Sawyer County, such notice to be in substantially the form attached hereto as
210 Exhibit A and (ii) to file a copy of this Initial Resolution, together with a statement indicating
211 the date the Notice to Electors was published, with the Wisconsin Economic Development
212 Corporation within twenty (20) days following the date of publication of such notice.

213
214 6. This Initial Resolution is an "initial resolution" within the meaning of the Act
215 and official action toward issuance of the Bonds. Furthermore, it is the reasonable
216 expectation of Sawyer County that proceeds of the Bonds may be used to reimburse
217 expenditures made on the Project prior to the issuance of the Bonds. The maximum
218 principal amount of debt expected to be issued for the Project on the date hereof is
219 \$250,000,000.

220
221 7. Sawyer County Officers and Corporation Counsel shall forthwith negotiate and
222 confer with all interested parties, draft, edit, or approve and deliver the contracts or other
223 documents necessary to carry out the provisions of this Initial Resolution; provided,
224 however, that such Officers and Corporation Counsel shall present the same to the Board of
225 Supervisors for the Board's final review, ratification, and approval of all of the specific terms
226 and conditions contained in said documents prior to the issuance of the Bonds on behalf of
227 the Company. Such subsequent approval shall be solely within the discretion of Sawyer
228 County and its Board of Supervisors, notwithstanding this Initial Resolution.

229 Recommended for adoption this 11th day of July, by the Finance Committee.

230

231

232 _____
John Righeimer, Chair

_____ Stacey Hessel, Vice Chair

233

234 _____
Marc Helwig, Member

_____ Tom Duffy, Member

235

236 _____
Jeff Hoehne, Member

237

238 Recommended for adoption this 11th day of July, 2024 by the Administration Committee.

239

240 _____
Ron Kinsley, Chair

_____ Ron Buckholtz, Vice Chair

241

242 _____
Stacey Hessel, Member

_____ Tom Duffy, Member

243

244 _____
John Righeimer, Member

245

246

247 Adopted _____

248 Defeated _____ by the Sawyer County Board of Supervisors this

249 Tabled _____ 18th day of July, 2024.

250

251

252

253 _____
Ron Kinsley, County Board Chair

_____ Lynn Fitch, County Clerk

254

255 I, the undersigned, the duly appointed and qualified Clerk of Sawyer County,
256 Wisconsin do hereby certify that the foregoing resolution was duly adopted by the County
257 Board of Supervisors at a meeting of said County held in open session in accordance with
258 the requirements of Subchapter V of Chapter 19 of the Wisconsin Statutes on
259 _____, 2024.

260

261

SAWYER COUNTY, WISCONSIN

262

263

264

265

County Clerk

EXHIBIT A

NOTICE TO ELECTORS OF SAWYER COUNTY, WISCONSIN

TAKE NOTICE that the Board of Supervisors of Sawyer County, Wisconsin ("Sawyer County"), at a meeting held at the Sawyer County Courthouse, 10610 Main Street, Hayward, Wisconsin, on _____, 2024, adopted an initial resolution (the "Initial Resolution") pursuant to Section 66.1103 of the Wisconsin Statutes, as amended, expressing the intention to issue not to exceed \$250,000,000 of industrial development revenue bonds (the "Bonds") on behalf of Bug Tussel Wireless, LLC, a Wisconsin limited liability company (the "Company"), and/or one or more of its affiliates (including, without limitation, Hilbert Communications, LLC and Cloud 1, LLC), to finance a project consisting of the acquisition, construction and installation of certain telecommunications infrastructure that includes, among other things (i) acquisition of tower sites by purchase or lease of land and equipping such sites with towers and electronics to provide broadband, high speed cellular, emergency communications and point to point (P2P) data communications; (ii) constructing fiberoptic data transmission facilities (cable and electronics) between towers, key community facilities, businesses and residential aggregation points; (iii) where appropriate, connecting individual premises into the broadband network including the cost of Consumer Premise Equipment (CPE); (iv) payment of capitalized interest; (v) funding of a debt service reserve fund; (vi) payment of project costs located in Sawyer County in an amount not to exceed \$16,000,000; and (vii) payment of professional fees (collectively, the "Project"), all of which will be for the purpose of providing wireless internet and telephone communications services to businesses, governmental units and residents of rural communities. The Company has represented that the net number of full-time equivalent jobs which will be created in Sawyer County is 1.

Pursuant to the terms of Section 66.1103 of the Wisconsin Statutes, all requirements that the Project be subject to the contracting requirements contained in Section 66.1103 are waived, the Company having represented that it is able to negotiate satisfactory arrangements for completing the Project and that Sawyer County's interests are not prejudiced thereby.

THE BONDS SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF SAWYER COUNTY, NOR SHALL THE BONDS GIVE RISE TO ANY PECUNIARY LIABILITY OF SAWYER COUNTY, NOR SHALL THE BONDS BE A CHARGE AGAINST THE GENERAL CREDIT OR TAXING POWERS OF SAWYER COUNTY. RATHER, THE BONDS SHALL BE PAYABLE SOLELY FROM THE REVENUES AND OTHER AMOUNTS TO BE DERIVED PURSUANT TO THE REVENUE AGREEMENT RELATING TO SAID PROJECT TO BE ENTERED INTO BETWEEN THE ISSUING COUNTY OR ISSUING COUNTIES AND THE COMPANY.

The Initial Resolution may be inspected in the office of the Sawyer County Clerk at 10610 Main Street, Hayward, Wisconsin, during business hours.

TAKE FURTHER NOTICE THAT THE ELECTORS OF SAWYER COUNTY MAY PETITION FOR A REFERENDUM ON THE QUESTION OF THE BOND ISSUE. Unless within thirty (30) days from the date of the publication of this Notice a petition signed by not less than five percent (5%) of the registered electors of the Sawyer County is filed with the County Clerk requesting a referendum on the question of the issuance of the Bonds, the Issuing County will issue the Bonds without submitting the proposition for the electors' approval. If such petition is filed as aforesaid, then the Bonds shall not be issued until approved by a majority of the electors of Sawyer County voting thereon at a general or special election.

Lynn Fitch, County Clerk
Sawyer County, Wisconsin

Notice of Intent to Obtain a Municipal Industrial Revenue Bond

Section 66.1103 (4m) (a) 1 of the Wisconsin Statutes requires the person or business who intends to obtain an industrial revenue bond issue from a Wisconsin municipality to notify this intention to the Wisconsin Economic Development Corporation and to any collective bargaining agent in the state with whom the person or business has a collective bargaining agreement. This notification must occur at least 30 days prior to entering into the revenue agreement or signing the loan contract. The person or business must provide information on the number of full-time jobs that are expected to be eliminated, created, or maintained at the project site and elsewhere in Wisconsin as a result of the project which is the subject of this notice. The person or business named below hereby gives notice of intent to obtain an Industrial Revenue Bond pursuant to s. 66.1103 of the Wisconsin Statutes.

I. Project

A. Person: Steven J. Schneider
Business: Bug Tusel 2, LLC
Address: 417 Pine Street
Post Office/ZIP: Green Bay, WI 54301

B. Project site: Sawyer County, Wisconsin
(Name of city, village or town in which the project is located)

C. Project type: ☐ Expansion at Present Location ☐ Relocation Within Same Municipality
☐ Relocation From Within State ☐ Relocation from Out-of-State ☐ New Business
☐ Branch-Wisconsin Operation ☐ Branch-Out-of-State Operation ☒ Other* Wireless telecommunication infrastructure
*(Multiple locations in Sawyer County)

D. Maximum amount of IRB financing: \$16,000,000 in Sawyer County

II. Employment Estimates (to result within the next 3 years)

Number of Full-Time Jobs	Before Project	To Be Maintained	To Be Created	To Be Eliminated	Net Total Number of Jobs
A. <u>At the Project Site(s)</u>	0	0	1	0	1
B. <u>Other Wisconsin Operations</u>	200	200	0	0	200
C. <u>Net Totals</u>	200	200	1	0	201

D. Will any jobs transfer from one or more locations to the project site? Yes ☐ No ☒

Number of jobs to transfer: N/A

Location(s) the jobs will transfer from: (municipality) N/A


Signed/Person completing this form

Mitchel Olson, General Counsel
Title

June 5, 2024
Date

(920) 940-0138
Telephone Number

Resolution 2024- _____
Provision of Short-term Financial Assistance to the
Northwest Wisconsin Concentrated Employment Program, Inc. (NWCEP)

WHEREAS, Northwest Wisconsin Concentrated Employment Program (NWCEP) is a designated job center serving a 10-county area making up Workforce District 7 including Price County; and,

WHEREAS, NWCEP program year funding runs from July 1 through June 30; and,

WHEREAS, due to a reduction of funds and increased expenses, allocated funding for adults and dislocated workers has been exhausted and a financial shortfall has occurred; and,

WHEREAS, at the same time, regional business closures and layoffs have peaked; and

WHEREAS, NWCEP provides important assistance for this population including job searches, training opportunities and assistance with Unemployment Insurance Compensation; and,

WHEREAS, NWCEP has asked the 10 counties to advance \$5,000 each; and,

NOW THEREFORE BE IT RESOLVED, that the Sawyer County Board of Supervisors hereby recognizes NWCEP for the important service they perform working with employees as they seek and/or transition employment; and

BE IT FURTHER RESOLVED, that Sawyer County agrees to an interest-free loan to NWCEP in the amount of \$5,000 due December 31, 2025.

Information contained in this Resolution was recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 18, 2024, by the Sawyer County Administration and Finance Committees on July 11, 2024.

Administration Committee

Ron Kinsley, Chair

Tom Duffy, Member

Ron Buckholtz, Vice-Chair

Stacey Hessel, Member

John Righeimer, Member

Finance Committee

John Righeimer, Chair

Tom Duffy, Member

Stacey Hessel, Vice-Chair

Jeff Hoehne, Member

Marc Helwig, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of July, 2024

Ron Kinsley
Sawyer County Board of Supervisors Chair

Lynn Fitch
Sawyer County Clerk

31 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 15th day of
32 February,
2024.

33

34 _____
35 Tweed Shuman
36 Sawyer County Board of Supervisors

Lynn Fitch
Sawyer County Clerk



ADMINISTRATIVE OFFICE

417 9th Avenue West

PO Box 616

Ashland, WI 54806

P 715.682.9141 W nwcep.org

June 10, 2024

Mr. Steve Karianinen
Sawyer County Board of Supervisors
1331 N. Sunset Cir
Hayward, WI 54843

Dear Steve and members of the Sawyer County Board,

Northwest Wisconsin CEP is the designated Job Center serving the residents of the ten county area which makes up Workforce District 7. The majority of our funding is from Title One funds (Workforce Innovation and Opportunity Act) through the Wisconsin Department of Workforce Development. Our Program year (funding cycle) runs from July 1 through June 30. This year, due to a reduction of funds and increased expenses, our allocated funding for adults and dislocated workers has been exhausted and we still have two months' worth of obligations and expenses to cover before the next cycle of funding is released from the state.

This is especially frustrating and alarming since we are experiencing a number of major business lay-offs and closures. The CEP job centers are the first place any dislocated worker is turning for help and guidance and with our own crisis, it is making it difficult for us to assist in job searches, training opportunities and assistance with Unemployment Insurance Compensation registration or technical support. Sadly, there really is nowhere else for the dislocated worker to go.

It is our hope that the ten counties we serve would each be able to assist us during this short term crisis. We are asking each county including Sawyer County to advance NWCEP \$5,000. This could be done in a variety of ways. A Loan/cash advance, payable within the next fiscal year or a onetime grant.

The need for these funds is immediate and we are asking for a quick turn-around so we can continue to serve the residents of Ashland, Bayfield, Burnett, Douglas, Iron, Price, Rusk, Sawyer, Taylor and Washburn counties.

Thank you for your help and we look forward to hearing from you soon.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery Muse".

Jeffery Muse, Executive Director

Cell: 715-292-1592

jmuse@nwcep.org

NORTHWEST WISCONSIN CEP

Strengthening our region, one person, one business, one job at a time.

Northwest Wisconsin CEP is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please call us through Wisconsin Relay Service (7-1-1) or 800-947-3529. To request information in an alternate format, including language assistance or translation of the information, please contact us at 715-682-9141 or 888-780-4237 (toll-free).

A proud partner of the American Job Center® network



FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION

June 30, 2023 and 2022

C O N T E N T S

Independent Auditor's Report.....	1
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses.....	5
Statements of Cash Flows	7
Notes to Financial Statements	8
Schedule of Expenditures of Federal and State Awards	12
Notes to Schedule of Expenditures of Federal and State Awards	14
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15
Independent Auditor's Report on Compliance for Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance and the <i>State Single Audit Guidelines</i>	17
Schedule of Findings and Questioned Costs.....	20



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Northwest Wisconsin Concentrated Employment Program, Inc., which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Northwest Wisconsin Concentrated Employment Program, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Adoption of New Accounting Guidance

As discussed in Note 1 to the financial statements, Northwest Wisconsin Concentrated Employment Program, Inc. adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, and all subsequently issued clarifying ASUs, as of July 1, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwest Wisconsin Concentrated Employment Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwest Wisconsin Concentrated Employment Program, Inc.'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2024 on our consideration of Northwest Wisconsin Workforce Investment Board, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting and compliance.



Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 134,031	\$ 189,150
Accounts receivable	608	3,326
Grants receivable	559,291	528,141
Prepaid expenses	19,972	44,964
Equipment (less accumulated depreciation of \$120,450 and \$117,095, respectively)	4,695	8,450
Total assets	\$ 718,597	\$ 774,031
LIABILITIES		
Accounts payable	\$ 125,684	\$ 59,793
Accrued expenses	109,856	93,899
Note payable	836	6,085
Total liabilities	236,376	159,777
NET ASSETS		
Without donor restrictions	482,221	614,254
Total liabilities and net as	\$ 718,597	\$ 774,031

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2023 and 2022

	2023	2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE		
Grants	\$ 2,873,646	\$ 2,818,347
Contributions	5,600	87,929
Fees for services	195,830	137,152
Other income	932	23,508
Total support and revenue without donor restrictions	3,076,008	3,066,936
EXPENSES		
Employment and training	2,561,838	2,364,166
Management and general	646,203	380,232
Total expenses	3,208,041	2,744,398
Change in net assets	(132,033)	322,538
Net assets at beginning of year	614,254	291,716
Net assets at end of year	<u>\$ 482,221</u>	<u>\$ 614,254</u>

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended June 30, 2023

	<u>Employment and Training</u>	<u>Management and General</u>	<u>Total Expenses</u>
Personnel	\$ 1,131,948	\$ 411,969	\$ 1,543,917
Professional fees	-	141,737	141,737
Specific assistance	961,805	-	961,805
Supplies	55,813	48,533	104,346
Telephone	36,507	61	36,568
Postage and shipping	1,870	827	2,697
Occupancy	68,355	1,992	70,347
Equipment and rental maintenance	338	-	338
Depreciation	-	3,755	3,755
Printing and publications	3,422	1,022	4,444
Travel	83,649	4,660	88,309
Consultants	515	14,555	15,070
Contract services	197,050	-	197,050
Advertising	7,468	-	7,468
Insurance	13,098	17,092	30,190
Total expenses	<u><u>\$ 2,561,838</u></u>	<u><u>\$ 646,203</u></u>	<u><u>\$ 3,208,041</u></u>

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	<u>Employment and Training</u>	<u>Management and General</u>	<u>Total Expenses</u>
Personnel	\$ 1,424,734	\$ 197,429	\$ 1,622,163
Professional fees	-	93,118	93,118
Specific assistance	628,579	-	445,240
Supplies	48,216	35,822	84,038
Telephone	44,938	2,061	46,999
Postage and shipping	1,783	1,439	3,222
Occupancy	74,081	12,422	86,503
Equipment and rental maintenance	2,028	770	2,798
Depreciation	-	3,756	3,756
Printing and publications	14,626	3,884	18,510
Travel	79,883	4,603	84,486
Consultants	19,998	-	19,998
Contract services	-	554	183,892
Advertising	1,627	100	1,727
Insurance	23,673	24,274	47,947
Total expenses	<u><u>\$ 2,364,166</u></u>	<u><u>\$ 380,232</u></u>	<u><u>\$ 2,744,397</u></u>

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (132,033)	\$ 322,538
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	3,755	3,756
(Increase) decrease in assets		
Accounts receivable	2,718	7,473
Grants receivable	(31,150)	(280,316)
Prepaid expenses	24,992	(23,750)
Increase (decrease) in liabilities		
Accounts payable	65,891	35,034
Accrued expenses	15,957	(23,197)
Refundable advances	-	(64,937)
Net cash flows from operating activities	(49,870)	(23,399)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on note payable	(5,249)	(4,731)
Change in cash	(55,119)	(28,130)
Cash at beginning of year	189,150	217,280
Cash at end of year	<u>\$ 134,031</u>	<u>\$ 189,150</u>
SUPPLEMENTAL DISCLOSURES		
Cash paid for interest	\$ 127	\$ 287

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 and 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Northwest Wisconsin Concentrated Employment Program, Inc. (NWCEP) provides workforce development services for the citizens and businesses in Northwest Wisconsin Region counties. NWCEP is primarily supported through federal and state government grants.

Accounts Receivable

Accounts receivable primarily represent amounts that have been billed for employment and training services or services provided to job center partners. Accounts receivable are stated at the amount management expects to be collected from outstanding balances. As of June 30, 2023, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Equipment

All acquisitions of equipment of \$5,000 or more and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Grants

NWCEP receives grants from government agencies that are conditioned upon NWCEP incurring qualifying expenses. Revenue from these grants is generally recognized on a reimbursement basis, that is, when qualifying expenses are incurred by NWCEP, both a receivable from the grantor agency and revenue are recorded. Grants are also generally restricted by the grantor for a specified purpose. Grants whose conditions and restrictions are met in the same reporting period that the revenue is recognized are reported as increases in net assets without donor restrictions.

Grants are subject to financial and compliance reviews and audits by the Wisconsin Department of Workforce Development, the United States Department of Labor, the United States Government Accountability Office, or other agencies providing direct or indirect funding pursuant to authority given by law or regulation. Such reviews and audits could result in claims against NWCEP for disallowed costs or noncompliance with the provisions of the grant agreements. In management's opinion, it is highly unlikely that an adverse material outcome will result from those reviews and audits.

Revenue Recognition

NWCEP provides various employment-related services to individuals, companies, and government agencies. Revenues from these services are recognized when the respective services are provided.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 and 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program service or supporting activity. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel, which are allocated on the basis of estimates of time and effort. The following program services and supporting activities are included in the accompanying financial statements:

Employment and training—Help prepare youth and unskilled adults for entry into the workforce. Also, provide job training to economically disadvantaged individuals and others facing barriers to employment.

Management and general—Includes the costs necessary to ensure proper administrative functioning of the board of directors, manage the financial and budgetary responsibilities of the NWCEP, and perform other administrative tasks.

Leases

NWCEP does not recognize short-term leases in the statement of financial position. For these leases, NWCEP recognizes the lease payments in the change in net assets on a straight-line basis over the lease term and variable lease payments in the period in which the obligation for those payments is incurred. NWCEP also does not separate nonlease components from lease components for all classes of underlying assets and instead accounts for each separate lease component and the nonlease components associated with that lease component as a single lease component. If the rate implicit in the lease is not readily determinable, NWCEP uses a risk-free rate as the discount rate for the lease for all classes of underlying assets.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 and 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status

NWCEP is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, NWCEP qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Adoption of New Accounting Guidance

On February 25, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The guidance in this Update and all subsequently issued clarifying Updates supersede the guidance in FASB Accounting Standards Codification (ASC) Topic 840, Leases, and creates FASB ASC Topic 842, Leases. The main difference between previous guidance and Topic 842 is the recognition of assets and liabilities by lessees for those leases classified as operating leases. A lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. Also, under Topic 842, disclosures are required by lessees and lessors to report useful information to users of financial statements about the amount, timing, and uncertainty of cash flows arising from leases.

NWCEP adopted the requirements of Topic 842 as of July 1, 2022, using the optional transition method that allows NWCEP to initially apply the new guidance at the adoption date. NWCEP's reporting for the year ended June 30, 2022, is in accordance with the previous guidance in Topic 840.

Date of Management's Review

Management has evaluated subsequent events through June 25, 2024, the date which the financial statements were available to be issued.

NOTE 2—NOTES PAYABLE

NWCEP has a 3.25% note payable in monthly installments of \$418, including interest, through September 2023. The note is secured by a vehicle. Interest expense for the years ended June 30, 2023 and 2022, was \$127 and \$287, respectively.

NOTE 3—LEASES

NWCEP has several operating leases primarily for space for its administrative offices, program operations, and office equipment that expire at various dates through December 31, 2023. These leases generally require NWCEP to pay all executory costs such as maintenance and utilities. Lease cost for the years ended June 30, 2023 and 2022, was \$90,577 and \$94,098, respectively.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 and 2022

NOTE 4—RETIREMENT PLAN

NWCEP sponsors a 401(k) plan covering all employees who have been employed at least six months, work a minimum of 1,000 hours, and are at least 20½ years of age. NWCEP contributes 10% of eligible employees' wages to the plan and contributions vest over a five-year period. Retirement expense for the years ended June 30, 2023 and 2022, was \$68,533 and \$69,606, respectively.

NOTE 5—ECONOMIC DEPENDENCY

NWCEP receives approximately 55% of its funding from the U.S. Department of Labor passed through the Wisconsin Department of Workforce Development.

NOTE 6—CONDITIONAL GRANTS

NWCEP has several grants that are conditioned upon NWCEP incurring qualifying expenses under the grant programs. At June 30, 2023, these conditional grants total approximately \$1,203,000. These conditional grants will be recognized as revenue when the respective conditions are met in future years.

NOTE 7—LIQUIDITY AND AVAILABILITY

At June 30, 2023 and 2022, NWCEP has \$693,930 and \$720,617, respectively, of financial assets available within one year of the date of the statement of financial position to meet cash needs for general expenditures consisting of cash, accounts receivable, and grants receivable. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the date of the statement of financial position. As part of NWCEP's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
SNAP Cluster				
Department of Agriculture Workforce Resource, Inc.— State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		\$ -	\$ 144,792
WIOA Cluster				
Department of Labor Wisconsin Department of Workforce Development— WIOA Adult Program	17.258	4329, 4809, 4318 4827, 5907, 5821	-	661,056
Wisconsin Department of Workforce Development— WIOA Youth Activities	17.259	4307, 4787, 4318 4827, 5907, 5821	-	612,833
Wisconsin Department of Workforce Development— WIOA Dislocated Worker Formula Grants	17.278	4340, 4798, 4967 4318, 4827, 5907	-	249,429
Total WIOA Cluster			-	1,523,318
Other Programs				
Department of the Treasury Northwest Wisconsin Workforce Investment Board—COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		-	396,850
Department of Health and Human Services Wisconsin Department of Children and Families—Temporary Assistance to Needy Families	93.558	437004-G16- 0000742-000-04	-	312,165
Wisconsin Literacy, Inc.— Temporary Assistance to Needy Families	93.558		-	11,618
Total 93.558			-	323,783

See notes to the schedule of expenditures of federal and state awards.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
University of Wisconsin System Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332	1Z0CMS331500	<u>221,426</u>	<u>314,789</u>
Total Department of Health and Human Services			<u>221,426</u>	<u>638,572</u>
Total expenditures of federal awards			<u><u>\$ 221,426</u></u>	<u><u>\$ 2,703,532</u></u>
<u>State Grantor/Program</u>		<u>State Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total State Expenditures</u>
Wisconsin Department of Workforce Development Wisconsin Youth Apprenticeship Local Grant			<u><u>\$ -</u></u>	<u><u>\$ 91,747</u></u>

See notes to the schedule of expenditures of federal and state awards.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2023

NOTE 1—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of Northwest Wisconsin Concentrated Employment Program, Inc. under programs of the federal government and state agencies for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Northwest Wisconsin Concentrated Employment Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northwest Wisconsin Concentrated Employment Program, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

Northwest Wisconsin Concentrated Employment Program, Inc. has elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northwest Wisconsin Concentrated Employment Program, Inc., which comprise Northwest Wisconsin Concentrated Employment Program, Inc.'s statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a material weakness and a deficiency in internal control that we consider to be a significant deficiency.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Northwest Wisconsin Concentrated Employment Program, Inc.'s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Northwest Wisconsin Concentrated Employment Program, Inc.'s response, described in the accompanying schedule of findings and questioned costs, to the finding identified in our audit. Northwest Wisconsin Concentrated Employment Program, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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



Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

Report on Compliance for Major Program

Opinion on Major Program

We have audited Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on Northwest Wisconsin Concentrated Employment Program, Inc.'s major program for the year ended June 30, 2023. Northwest Wisconsin Concentrated Employment Program, Inc.'s major program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Northwest Wisconsin Concentrated Employment Program, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major program for the year ended June 30, 2023.

Basis for Opinion on Major Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Wisconsin Concentrated Employment Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northwest Wisconsin Concentrated Employment Program, Inc.'s government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud

may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the requirements of the major program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wegner CPAs LLP

Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Is a material weakness in internal control over financial reporting disclosed?	Yes
Is a significant deficiency in internal control over financial reporting disclosed?	None reported
Is any noncompliance that is material to the financial statements disclosed?	No

Federal Awards

Type of report the auditor issued on compliance for major federal programs:	Unmodified
Is a material weakness in internal control over major federal programs disclosed?	No
Is a significant deficiency in internal control over major federal programs disclosed?	None reported
Is any audit finding that is required to be reported under 2 CFR 200.516(a) disclosed?	No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
17.258, 17.259 17.278	WIOA Cluster

Dollar threshold used to distinguish between Type A and Type B programs, as described in 2 CFR 200.518(b)(1):	\$ 750,000
---	------------

Did the auditee qualify as a low-risk auditee under 2 CFR 200.520?	Yes
--	-----

FINANCIAL STATEMENT FINDINGS

Finding 2023-001

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: During the audit, material adjustments were proposed to the financial statements in order for them to be in accordance with generally accepted accounting principles.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Cause: The Organization does not have written policies and procedures for month-end and year-end financial close and reporting processes.

Effect or Potential Effect: The lack of written policies and procedures increases the risk that a material misstatement of the financial statements will not be prevented, or detected and corrected, by management in a timely manner..

Recommendation: The Organization should implement written policies and procedures for month-end and year-end financial close and reporting processes. All asset and liability accounts should be reconciled and supported by appropriate documentation. The financial statements should be reviewed and approved by management soon after the month-end or year-end close has been completed.

Views of Responsible Officials: Management agrees with the finding and will implement written policies and procedures for financial close and reporting processes so the financial statements can be prepared in accordance with generally accepted accounting principles in a timely manner.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

OTHER ISSUES

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

No

Does the audit report show audit issues (i.e., material noncompliance, non-material noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comment, excess revenue, or excess reserve) related to grants and contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines* :

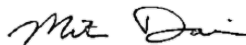
Department of Workforce Development
Department of Health Services

Yes
Yes

Was a management letter or other document conveying audit comments issued as a result of this audit?

No

Name and signature of partner:



Mitch Davis, CPA

Date of report:

June 25, 2024