



Sawyer County

Agenda

Finance Committee Meeting

Thursday, August 8, 2024 @ 8:30 AM

Sawyer County Board Room

Revised: Thursday, August 1, 2024 11:41 AM

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

[7.11.24 Finance Meeting Minutes DRAFT](#)

4 - 5

a.

8. TREASURER'S REPORT

6

a. [08.2024 Finance Meeting](#)

9. FINANCE DEPARTMENT REPORT

7

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

8 - 11

b. Budget Updates
[2024 Budget Performance Report July 31 2024](#)

12

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

10. ACT 10 UPDATE

11. INVESTMENTS REVIEW AND UPDATE

13

a. [June 2024 Investment Report](#)

12. EMS-AMBULANCE

14 - 29

a. Billing/Financial Report
[Ambulance Billing Analysis June-2024](#)

13. RADIO COMMUNICATIONS PROJECT UPDATE (DISCUSSION AND POSSIBLE ACTION)

30 - 44

a. Agreement and Resolution

[1\) 4862-6948-0401.1 Intergovernmental Agreement - Bug Tussel 2024](#)
[2\) 4856-7369-7235.1 SAWYER COUNTY - Final Resolution \(Bug Tussel 2024\)](#)

45 - 51

b. [County of Sawyer Month-End Report 06 2024](#)

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 July 11, 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
- ☒ Tom Duffy
- ☒ Jeff Hoehne

Others Present:

Andy Albarado
Lynn Fitch
Mike Markgren
Ron Kinsley
Ron Buckholtz

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: June 13, 2024

Motion to approve made by: Mr. Duffy Second by: Mr. Helwig
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 and we were down for the month of June. July visitor activity was very busy.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are on target in most budget categories. We are at 51% net of fund balance draw and 46 % net of transfer to HHS.

Capital Improvement Plan Update – A written report was provided showing a total of \$3,061.82 in expenses as there was very little activity in June.

2025 Budget Update – We are currently in the middle of the budget process with departments submitting their figures. He has helped the highway department and HHS develop their budgets based on history and new projections. We should have preliminary budget figures in late August.

Investment Update -

Written reports were provided. Interest earned last month was \$107,018 for a YTD total of \$514,935 as of the end of May. A motion was made to give Mr. Markgren authority to lock in up to \$3M of funds into a new 12-month CD to lock in rates now by Mr. Righeimer; second by Ms. Hessel. Motion carried without negative vote.

EMS-Ambulance -

A written report was provided and reviewed; he explained the changes in the report from previous versions. Change in company ownership has taken place a couple times since we've contracted with them. The May month-end report from EMS Management & Consultants, Inc. was shared. An aging report pie chart by payer graph will be one we will want to watch in the future.

Radio Communication Project -

Mr. Albarado advised that we do not have much for an update at this time; the reports provided were also shared at the June meeting. We have looked at options to increase coverage in the southern parts of the county. The WOJB radio tower discussions are underway. To keep BugTussel open as an option for us, we would need to pass the resolution approving project revenue bond financing and pass the Notice of Intent. These approvals would not require us to move forward with BugTussel but would provide the appropriate timing window to do so. A motion was made by Mr. Helwig to approve the initial Resolution as presented and the Notice of Intent and forward to County Board; second by Mr. Righeimer. Motion carried without negative vote.

Consideration of Short-term Financial Assistance to NWCEP -

An official request to provide a loan/cash advance in the amount of \$5,000 to NWCEP was provided. A Resolution to provide Short-term Financial Assistance was presented for consideration. Documentation on their final financial statements was included in the packet. A motion was made by Mr. Righeimer to approve the loan request and forward to full board; second by Mr. Helwig. Motion carried 4:1 with a “nay” vote from Mr. Duffy.

Future Agenda Items – Act 10 Update

Correspondence, reports from conferences and meetings -

Adjournment – 9: 24 am

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

Finance Meeting – August 8, 2024

Treasurer's Report

Elected Official Deputy, Samantha Stuhr was hired to replace Lauralee Kane, who is retiring in September. Samantha started Monday July 29, 2024.

Wisconsin Department of Revenue (DOR) distributed the following payments to Sawyer County on July 22, 2024:

Exempt Computer Aid:	\$4,588.31
Shared Revenue:	\$84,582.76
First Dollar Credit:	\$761,983.45
School Levy Tax Credit:	\$4,421,147.91

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. The In Rem Tax Liens for 2019 was filed with the Sawyer County Court 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
July	7 parcels	July	34 parcels

Second installment of property taxes were due July 31, 2024. Online payment methods using credit cards, debit cards or e-check as a means of payment for property taxes continues to increase. Last year at this time Sawyer County received 943 online payments compared to 1266 through July 31.

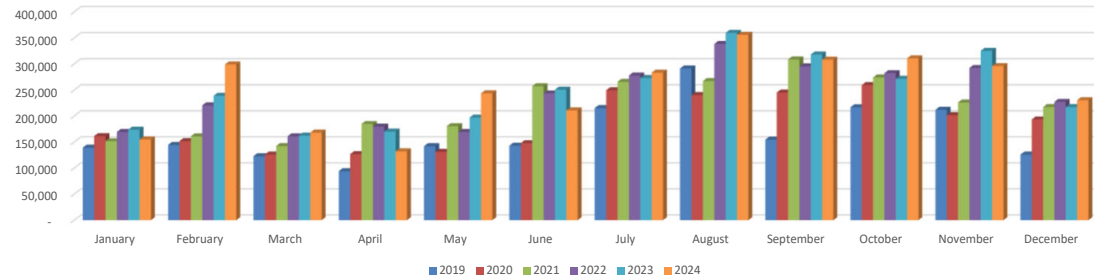
Working on preparing the August Settlement. The deadline for the county to settle school levy tax and first dollar credits with taxing jurisdictions is August 20, 2024.

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	June	July	Average	August	% Ave	September	% Ave	October	% Ave	November	% Ave	December	% Ave	Total	% Inc
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	143,101	291,426	204%	154,752	108%	216,861	152%	212,000	148%	125,937	88%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	156,366	240,248	154%	245,188	157%	259,373	166%	201,664	129%	193,515	124%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	191,871	267,126	139%	308,640	161%	274,157	143%	226,158	118%	217,112	113%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	203,032	338,392	167%	295,423	146%	282,416	139%	292,345	144%	227,311	112%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	250,657	272,963	209,439	359,677	172%	318,236	152%	271,466	130%	325,289	155%	217,279	104%	2,958,021	3.53%
2024	155,057	299,109	168,295	132,255	243,566	210,938	283,307	213,218	356,040		308,423		310,881		296,071		230,540		2,994,482	1.23%
5 Year Ave										167%		145%		146%		139%		108%		

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

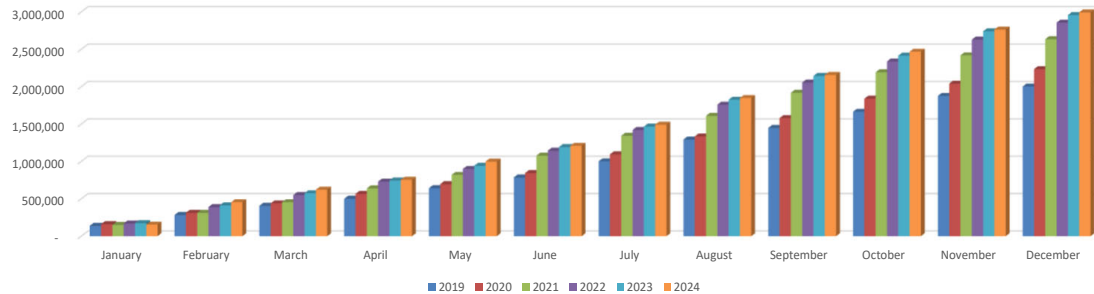


Year-to-Date Sales Tax Distributions

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	1,492,527	1,848,567	2,156,990	2,467,871	2,763,942	2,994,482
24 vs '23 (%)	-10.8%	10.1%	8.2%	1.3%	5.9%	1.4%	1.8%	1.2%	0.6%	2.2%	0.8%	1.2%
24 vs '23 (\$)	(18,824)	41,539	47,403	9,333	55,828	16,109	26,453	22,816	13,003	52,418	23,200	36,461



2019-Projected 2024 Sawyer County Sales Tax Total



Budget Performance Report

Date Range 01/01/24 - 07/31/24

Include Rollup Account and Rollup to Account

July 31, 2024

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	3,483,328.94	2,488,092.06	58
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,000.00	8,736.31	(6,736.31)	437
41151	Managed Forest Land Program	50,000.00	60,858.12	(10,858.12)	122
41151-125	Managed Forest Land/DNR 20%	5,000.00	12,179.22	(7,179.22)	244
41801	Interest on Taxes	160,000.00	90,200.79	69,799.21	56
41802	Penalties on Taxes	40,000.00	22,560.18	17,439.82	56
41803	Tax Deed Reimb. Fees	5,000.00	2,100.00	2,900.00	42
41804	Advertising Fees	3,000.00	1,615.16	1,384.84	54
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	14,040.00	(540.00)	104
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	1,492,527.09	1,307,472.91	53
43410	Shared Revenues	563,885.00	84,582.76	479,302.24	15
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	1,564,760.70	100,239.30	94
46810-000	FORESTRY PERMITS	.00	150.00	(150.00)	+++
46810-10%	Cty Stumpage Due to Townships	.00	173,376.43	(173,376.43)	+++
46900	Public Records Request	.00	251.45	(251.45)	+++
48100	Interest on Investments	500,000.00	574,154.41	(74,154.41)	115
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	1,754.77	(754.77)	175
48610	Proceeds from CH Vending Machine	200.00	12.62	187.38	6
48915	Indirect Cost	265,000.00	151,130.56	113,869.44	57
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0

Budget Performance Report

Date Range 01/01/24 - 07/31/24

Include Rollup Account and Rollup to Account

July 31, 2024

49300	Use of Prior Years' Fund Balance	750,000.00	.00	750,000.00	0
	Department 00 - General Totals	\$12,984,975.00	\$7,880,978.86	\$5,103,996.14	61%
	Department 03 - Circuit Court Totals	\$313,676.00	\$286,480.51	\$27,195.49	91%
	Department 04 - Criminal Justice Totals	\$275,000.00	\$36,561.00	\$238,439.00	13%
	Department 09 - Medical Examiner Totals	\$15,000.00	\$7,050.00	\$7,950.00	47%
	Department 11 - County Clerk Totals	\$28,400.00	\$18,387.71	\$10,012.29	65%
	Department 17 - Treasurer Totals	\$0.00	\$571.65	(\$571.65)	+++
	Department 19 - District Attorney Totals	\$36,000.00	\$16,940.68	\$19,059.32	47%
	Department 23 - Register of Deeds Totals	\$190,000.00	\$177,114.97	\$12,885.03	93%
	Department 24 - Land Records Totals	\$500.00	\$130.00	\$370.00	26%
	Department 25 - Surveyor Totals	\$3,000.00	\$10,962.50	(\$7,962.50)	365%
	Department 26 - University Extension Service Totals	\$17,216.00	\$0.00	\$17,216.00	0%
	Department 27 - Zoning Totals	\$255,000.00	\$202,790.40	\$52,209.60	80%
	Department 28 - Forestry Department Totals	\$77,500.00	\$55,650.60	\$21,849.40	72%
	Department 29 - County Parks Totals	\$900.00	\$850.00	\$50.00	94%
	Department 30 - 911 System Totals	\$22,000.00	\$15,975.00	\$6,025.00	73%
	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	\$117,479.55	\$43,320.45	73%
	Department 37 - Dog Pound Totals	\$34,500.00	\$4,708.54	\$29,791.46	14%
	Department 38 - Ambulance Service Totals	\$2,868,119.00	\$1,381,132.93	\$1,486,986.07	48%
	Department 41 - Emergency Management Totals	\$52,365.00	\$0.00	\$52,365.00	0%
	Department 47 - Airport Totals	\$60,500.00	\$15,361.53	\$45,138.47	25%
	Department 56 - Child Support Agency Totals	\$344,194.00	\$153,708.86	\$190,485.14	45%
	Department 57 - Veteran's Administration Totals	\$1,300.00	\$585.00	\$715.00	45%
	REVENUE TOTALS	\$17,795,945.00	\$10,420,987.32	\$7,374,957.68	59%
EXPENSE					
	Department 00 - General				
50365	Tax Deed Expense	.00	1,306.33	(1,306.33)	+++
59220	Transfer to Special Revenue Fund	750,000.00	.00	750,000.00	0
	Department 00 - General Totals	\$750,000.00	\$1,306.33	\$748,693.67	0%
	Department 01 - County Board Totals	\$81,775.00	\$42,380.40	\$39,394.60	52%

Budget Performance Report

Date Range 01/01/24 - 07/31/24

Include Rollup Account and Rollup to Account

July 31, 2024

Department	02 - Administration	Totals	\$201,126.00	\$112,965.36	\$88,160.64	56%
Department	03 - Circuit Court	Totals	\$724,001.00	\$396,988.93	\$327,012.07	55%
Department	04 - Criminal Justice	Totals	\$300,000.00	\$229,395.00	\$70,605.00	76%
Department	05 - Family Court Commissioner	Totals	\$18,000.00	\$9,000.00	\$9,000.00	50%
Department	09 - Medical Examiner	Totals	\$81,139.00	\$48,446.53	\$32,692.47	60%
Department	10 - Finance	Totals	\$293,568.00	\$168,534.41	\$125,033.59	57%
Department	11 - County Clerk	Totals	\$214,908.00	\$134,750.31	\$80,157.69	63%
Department	13 - Human Resources	Totals	\$147,531.00	\$74,953.81	\$72,577.19	51%
Department	14 - IT	Totals	\$472,557.00	\$240,567.48	\$231,989.52	51%
Department	17 - Treasurer	Totals	\$325,605.00	\$184,800.78	\$140,804.22	57%
Department	19 - District Attorney	Totals	\$282,335.00	\$148,507.97	\$133,827.03	53%
Department	23 - Register of Deeds	Totals	\$220,588.00	\$115,941.33	\$104,646.67	53%
Department	24 - Land Records	Totals	\$301,551.00	\$181,965.50	\$119,585.50	60%
Department	25 - Surveyor	Totals	\$205,196.00	\$128,349.13	\$76,846.87	63%
Department	26 - University Extension Service	Totals	\$127,049.00	\$6,921.83	\$120,127.17	5%
Department	27 - Zoning	Totals	\$505,743.00	\$267,061.99	\$238,681.01	53%
Department	28 - Forestry Department	Totals	\$454,932.00	\$271,877.05	\$183,054.95	60%
Department	29 - County Parks	Totals	\$1,700.00	\$326.30	\$1,373.70	19%
Department	30 - 911 System	Totals	\$38,000.00	\$16,594.44	\$21,405.56	44%
Department	31 - Building Maintenance	Totals	\$526,541.00	\$334,893.10	\$191,647.90	64%
Department	33 - Other Programs of General Gov.	Totals	\$1,311,247.00	\$1,128,836.06	\$182,410.94	86%
Department	35 - Sheriff's Department	Totals	\$6,412,512.00	\$3,279,022.95	\$3,133,489.05	51%
Department	37 - Dog Pound	Totals	\$101,516.00	\$41,094.44	\$60,421.56	40%
Department	38 - Ambulance Service	Totals	\$2,868,119.00	\$1,481,117.31	\$1,387,001.69	52%
Department	41 - Emergency Management	Totals	\$157,177.00	\$76,080.89	\$81,096.11	48%
Department	47 - Airport	Totals	\$134,375.00	\$63,902.01	\$70,472.99	48%
Department	56 - Child Support Agency	Totals	\$352,162.00	\$205,698.67	\$146,463.33	58%
Department	57 - Veteran's Administration	Totals	\$184,992.00	\$99,213.24	\$85,778.76	54%
EXPENSE TOTALS			\$17,795,945.00	\$9,491,493.55	\$8,304,451.45	53%
Fund	100 - General Fund	Totals				
REVENUE TOTALS			17,795,945.00	10,420,987.32	7,374,957.68	59%
			61% Net of Fund Balance Draw			

Budget Performance Report

Date Range 01/01/24 - 07/31/24

Include Rollup Account and Rollup to Account

July 31, 2024

	EXPENSE TOTALS	17,795,945.00	9,491,493.55	8,304,451.45	53%	
Fund 100 - General Fund Totals		\$0.00	\$929,493.77	(\$929,493.77)		56% Net of Transfer to HHS
Fund 225 - Human Services Totals						
	REVENUE TOTALS	9,275,028.00	4,244,539.56	5,030,488.44	46%	
	EXPENSE TOTALS	9,275,028.00	4,911,813.85	4,363,214.15	53%	
Fund 225 - Human Services Totals		\$0.00	(\$667,274.29)	\$667,274.29		
Fund 701 - Highway Department Totals						
	REVENUE TOTALS	5,392,599.00	2,617,225.94	2,775,373.06	49%	
	EXPENSE TOTALS	5,392,599.00	2,010,516.93	3,382,082.07	37%	
Fund 701 - Highway Department Totals		\$0.00	\$606,709.01	(\$606,709.01)		

Monthly CIP Purchases

Date	Amount	Item	Issue
7/3/2024	\$ 28,555.87	IT - Jail Cameras	2023 CIP
7/3/2024	\$ 4,988.46	IT - Courthouse Door Controls	2023 CIP
7/3/2024	\$ 20,011.38	IT - Sheriff Video System	2023 CIP
7/25/2024	\$ 8,386.12	IT - Courthouse Door Controls	2024 CIP
Total	\$ 61,941.83		

June 2024

Savings Accounts	Current Month	Previous Month	Previous Year	
LGIP - Government Invest Pool	\$7,457,058	\$7,424,055	\$10,374,310	5.42%
WISC - General Fund	\$4,393,707	\$4,374,881	\$5,273,479	5.235%
WISC - Bond Proceeds	\$0	\$0	\$546,862	5.235%
WISC- Debt Service	\$246,837	\$245,805	\$157,027	5.235%
WISC- Note Proceeds	\$3,428,543	\$3,413,853		5.235%
Ampersand	\$3,046,304	\$3,033,004		5.350%
Frandsen Bank & Trust	\$3,015,747	\$3,000,000		4.900%
Checking Accounts				
Frandsen Bank & Trust	\$3,344,123	\$3,493,870	\$3,578,841	4.75%
FBT CDBG	\$57,690	\$47,435	\$46,078	
FBT Elderly Transport	\$45,449	\$33,562		
Chippewa Valley Bank	\$0	\$0	\$0	
CVB Debt Service Fund	\$0	\$0	\$0	
Johnson Bank	\$3,350	\$3,350	\$579,086	
Bank First - LifeQuest	\$65,942	\$98,179	\$94,357	
Wells Fargo	\$3,000	\$3,000	\$3,000	
Wells Fargo/SCA	\$249,791	\$228,055	\$476,543	
	\$0			
Total	\$25,357,541	\$25,399,049	\$21,129,583	
Receipts	\$2,539,504	\$9,327,738	\$7,580,595	
Disbursements	(\$2,581,011)	(\$8,705,522)	(\$7,740,405)	
Monthly Interest Earned (Debt Service)	\$14,722	\$16,146	\$633	
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$2,273	
Monthly Interest Earned (Operating)	\$91,892	\$90,872	\$78,689	
Total Interest Earned	\$106,614	\$107,018	\$81,595	
YTD Interest Earned	\$621,549	\$514,935	\$474,991	
ARPA Unspent	\$246,345			
Opioid Unspent	\$243,973			
LATCF Unspent	\$755,464			

Ambulance Billing Analysis

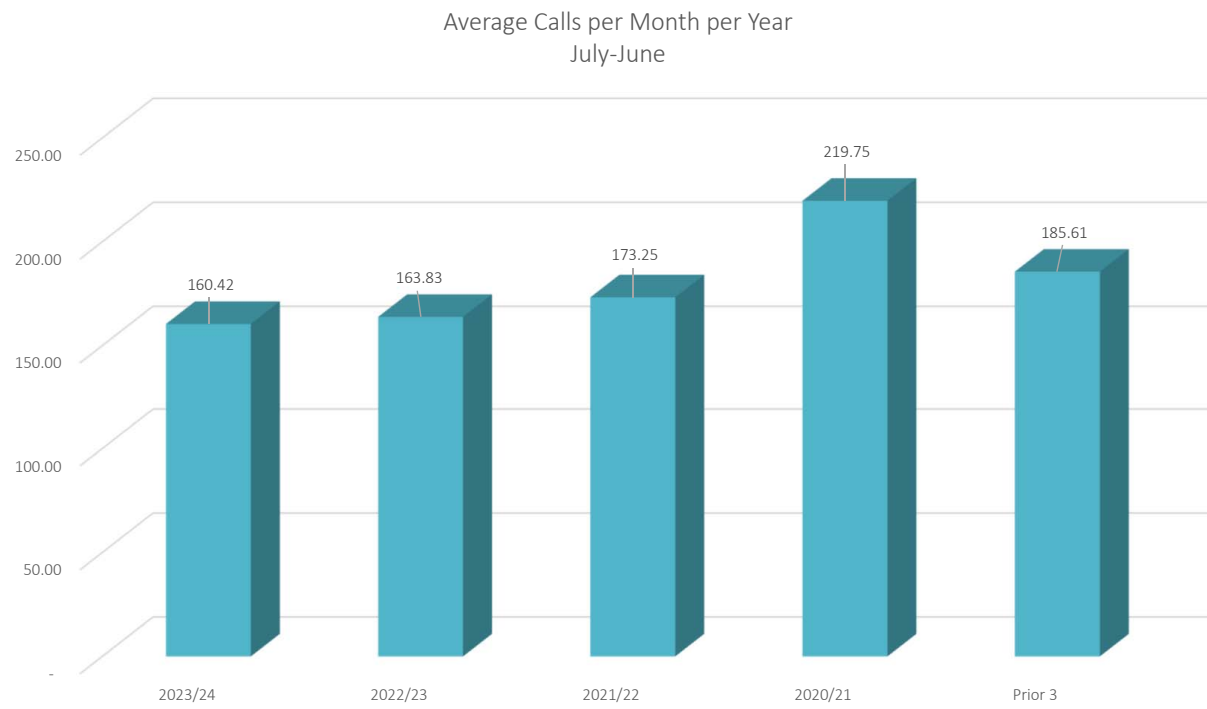
July-June 2020-2024

About the Data

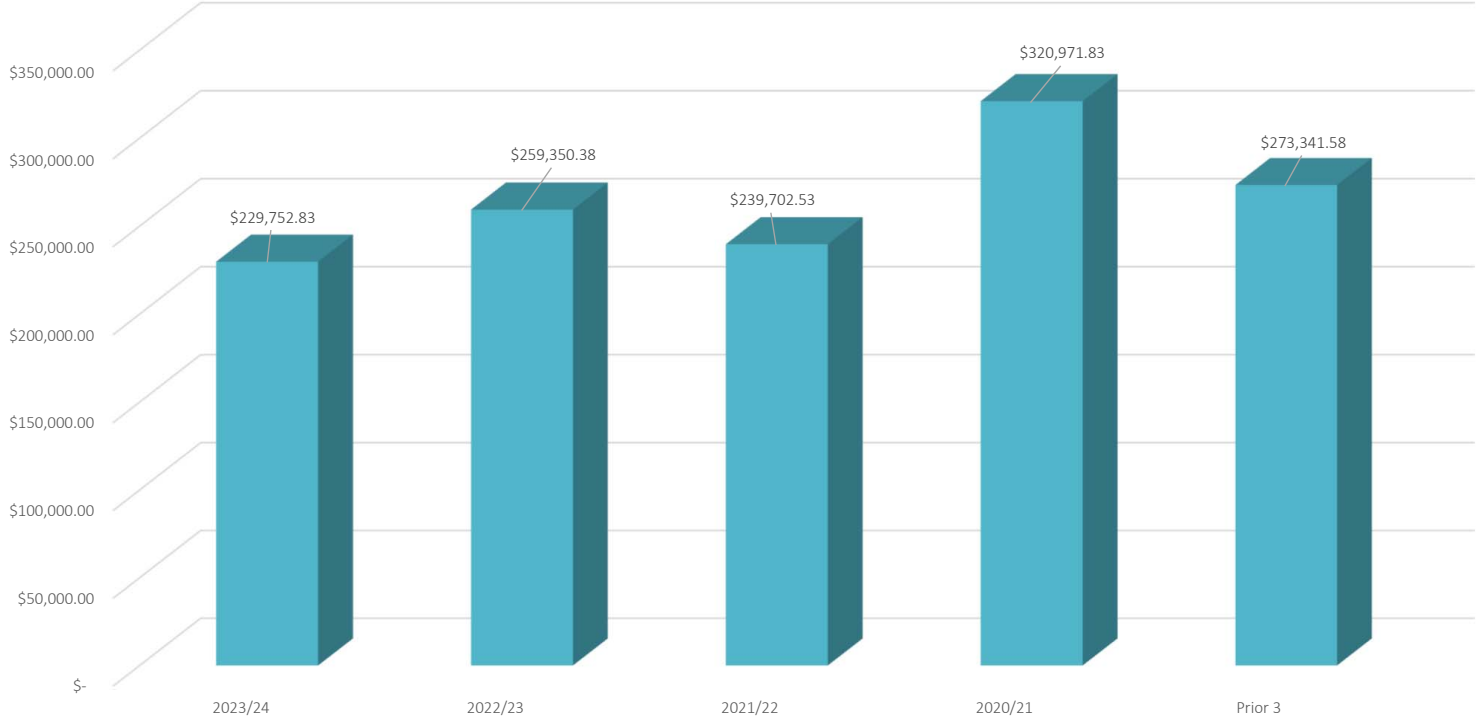
- Years compared – 2020-2024.
- Months compared – July-June
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call.
- I've added to the aging schedule the percent of dollars owed 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
June	2024		\$ 480,998.07	\$ 100,217.63	\$ 52,103.40				\$ 633,319.10	75.95%	0.00%
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%

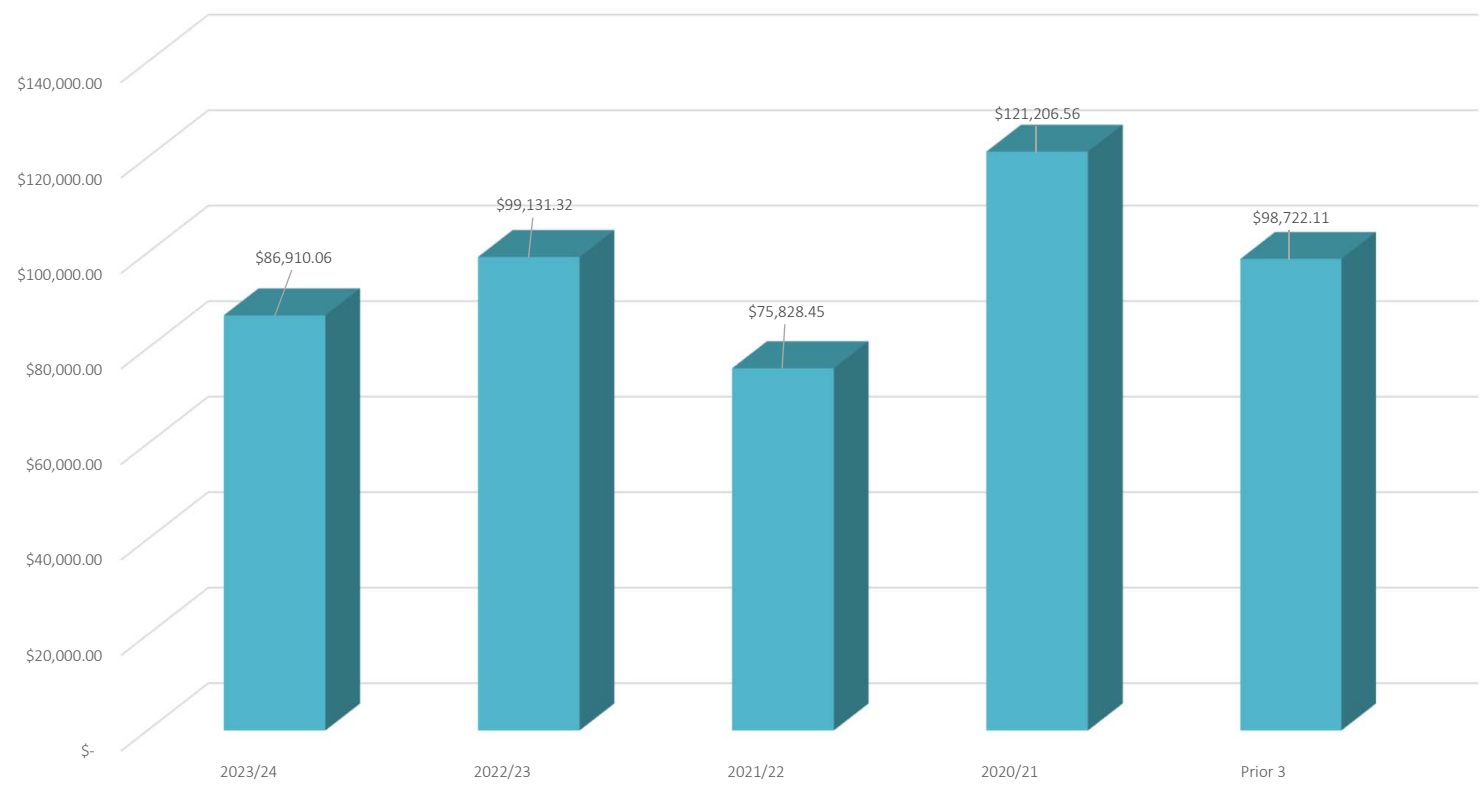
Ambulance Billing Aging Report - Combined											
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current	% > 120
June	2024		\$ 505,631.95	\$ 111,609.39	\$ 63,509.41	\$ 68,225.52	\$ 127,469.43	\$ 167,831.28	\$ 1,044,276.98	48.42%	28.28%
May	2024		\$ 377,851.73	\$ 99,863.85	\$ 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		455	\$ 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%



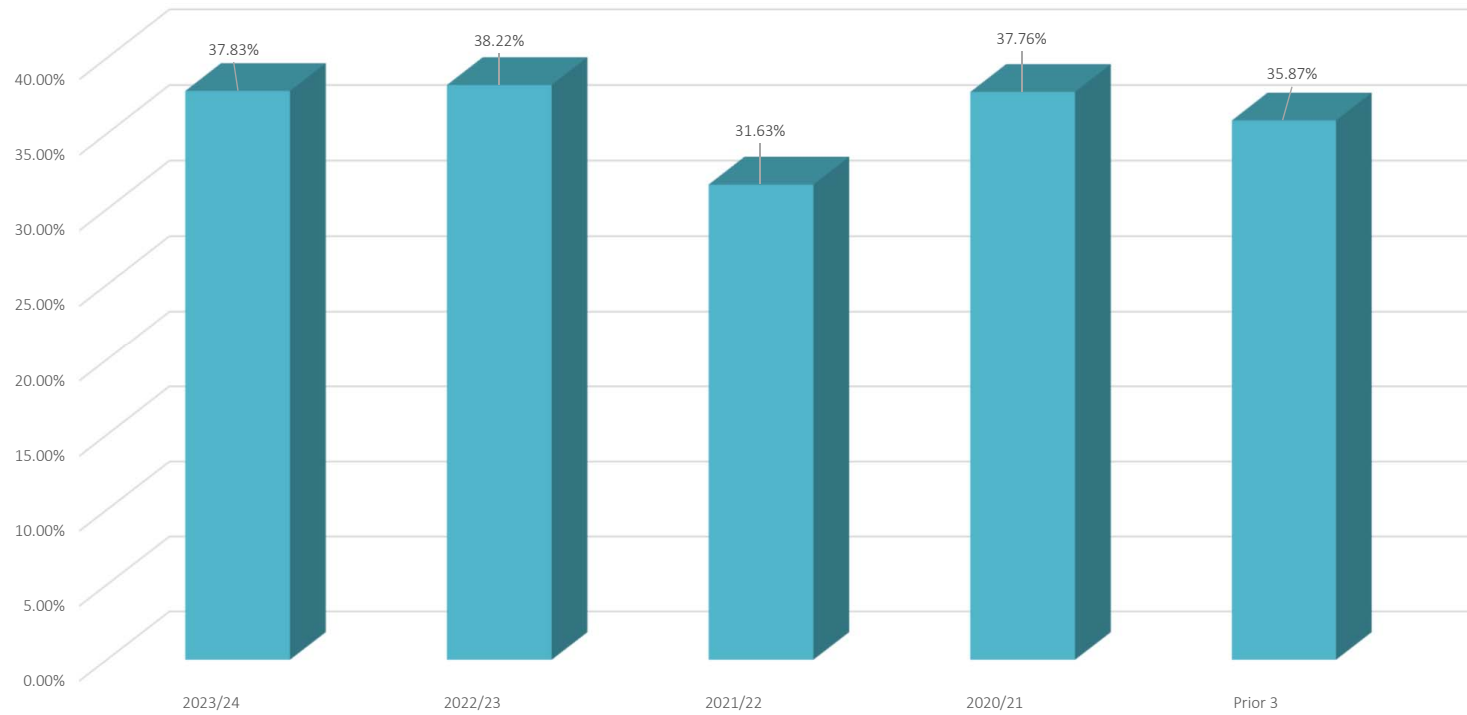
Average Billed per Month per Year
July-June



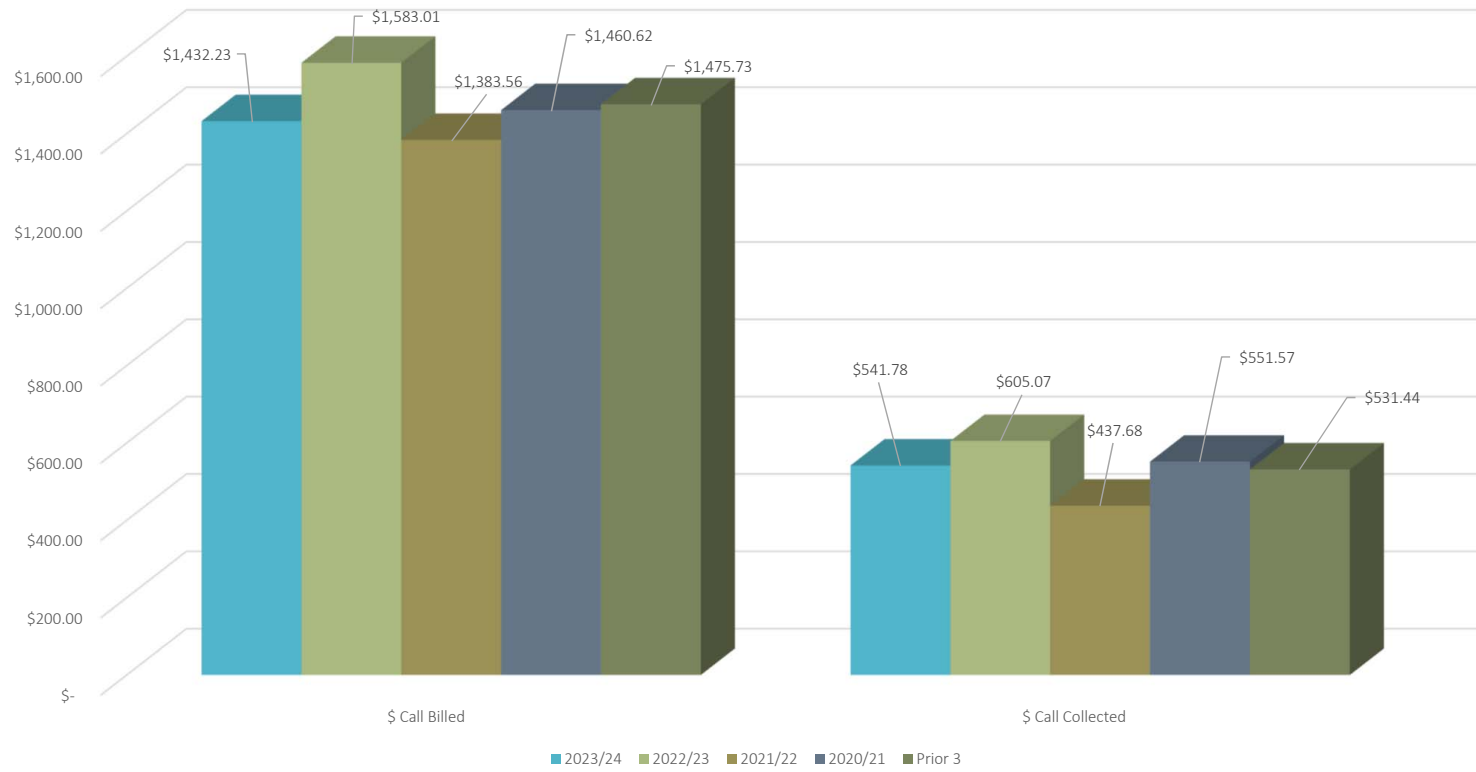
Average Collected per Month per Year
July-June



Percent Collected per Month per Year
July-June



Dollars Billed and Collected per Call
July-June

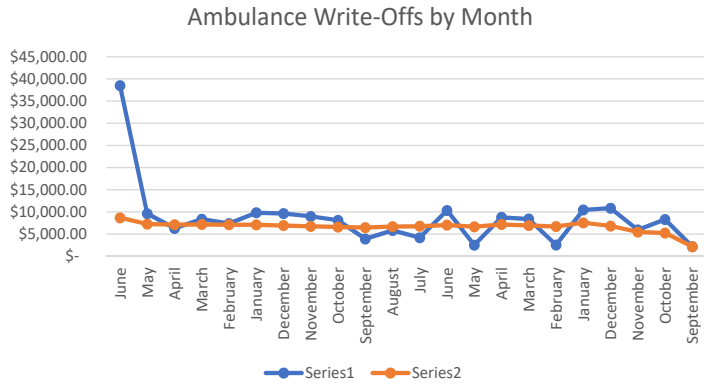


Ambulance Calls by Township	
Through June, 2024	
Municipality	Calls YTD
City of Hayward	375
Town of Hayward	351
Bass Lake	148
Winter	76
Hunter	54
Lenroot	41
Out of County	39
Radisson	34
Sand Lake	30
Round Lake	23
Spider Lake	22
LCO	20
Ojibwa	17
Exeland	11
Couderay	10
Edgewater	9
Weirgor	9
Draper	8
Meteor	2
Meadowbrook	1

1280

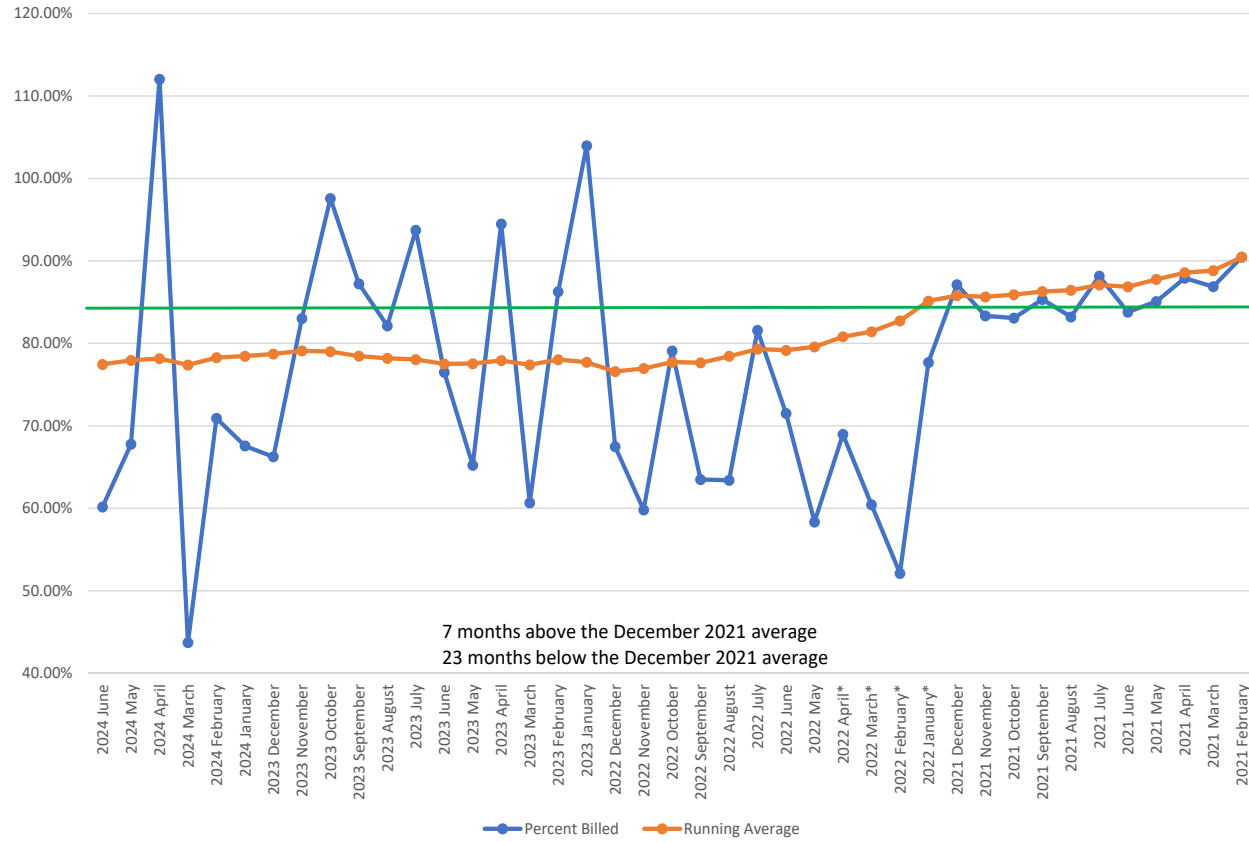
2024 Ambulance Service Net Income Thru June 30, 2024			
Account Description	2024 Amended Budget	2024 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,517,460.00	\$ 758,730.00	50%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 7,691.58	31%
Ambulance Fees	\$ 1,200,000.00	\$ 434,724.41	36%
Ambulance 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	\$ 1,201,142.23	42%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,207,038.00	\$ 966,392.89	44%
<i>Contractual Services Totals</i>	\$ 214,400.00	\$ 60,938.93	28%
<i>Supplies and Expense Totals</i>	\$ 180,600.00	\$ 129,824.32	72%
<i>Fixed Charges Totals</i>	\$ 266,081.00	\$ 129,540.48	49%
EXPENSE TOTALS	\$ 2,868,119.00	\$ 1,286,696.62	45%
Net Grand Totals	\$ -	\$ (85,554.39)	

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2024	June	\$ 4,350.20	\$ 8,486.14
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

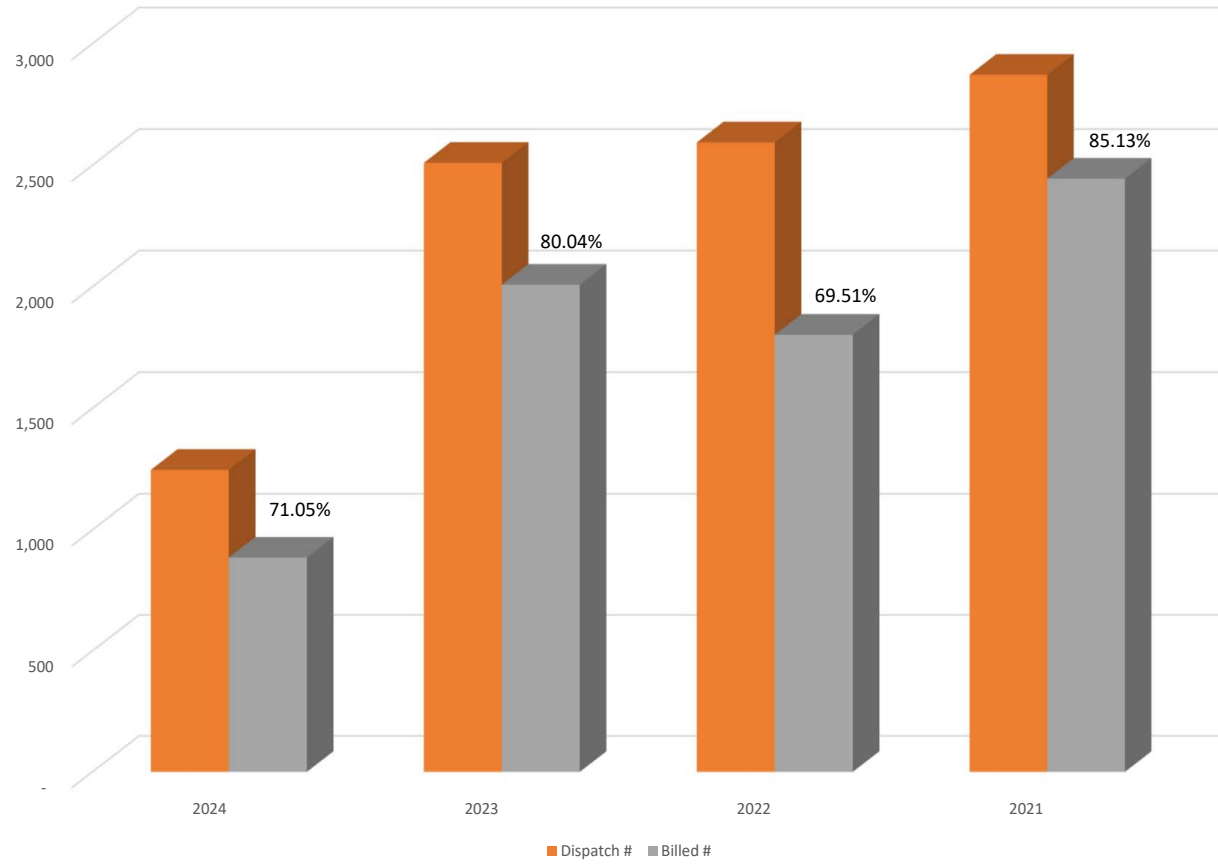


Ambulance Charges to Collections				
Year	Month	Items Placed	Items Reversed	Total Items
2024	June	\$ 3,242.00	\$ -	\$ 3,242.00
2024	May	\$ 47,296.54	\$ (32,012.20)	\$ 15,284.34
2024	April	\$ 39,638.49	\$ -	\$ 39,638.49
2024	March	\$ 11,739.07	\$ -	\$ 11,739.07
2024	February	\$ 38,490.66	\$ -	\$ 38,490.66
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	\$ 689,062.87	\$ 57,863.07	\$ 746,925.94
	Average	\$ 29,959.26	\$ 2,515.79	\$ 32,475.04

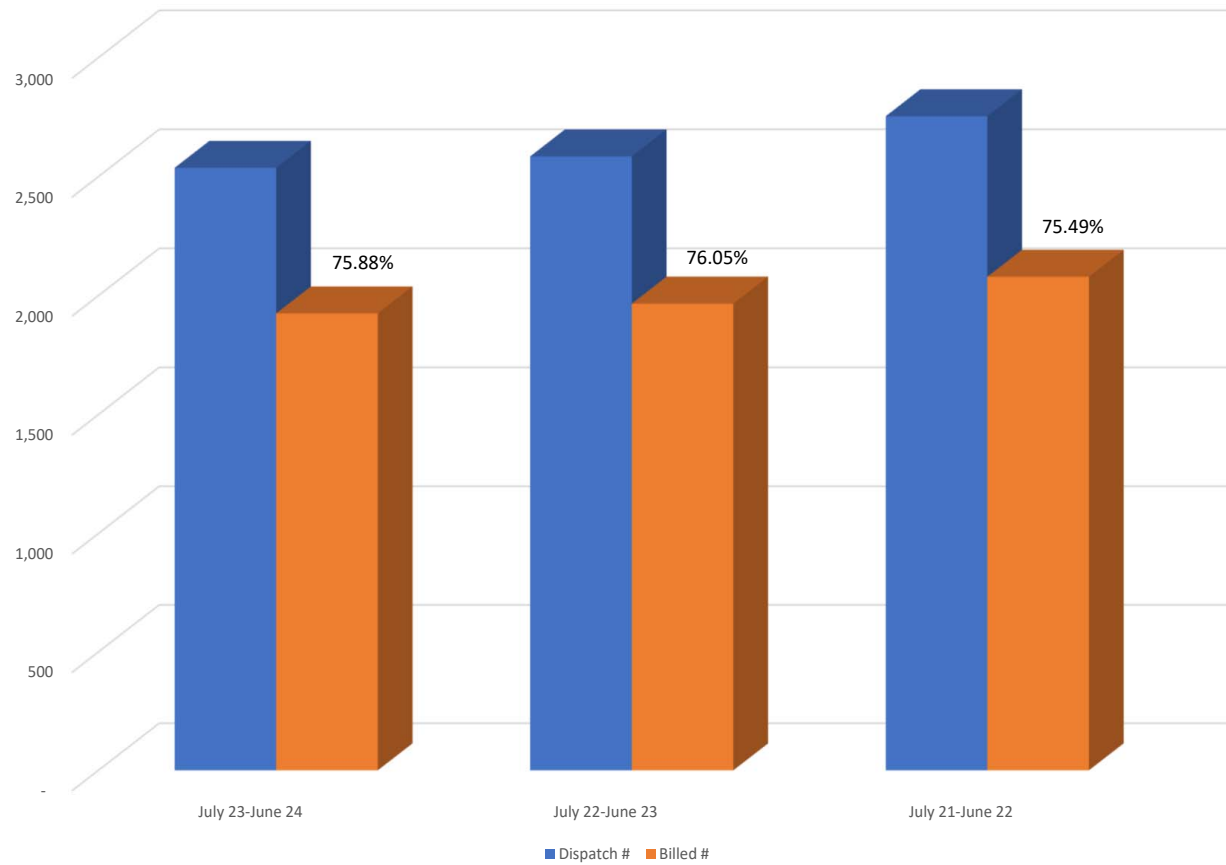
Dispatch Calls Percent Billed Runs - By Month 2021-2024

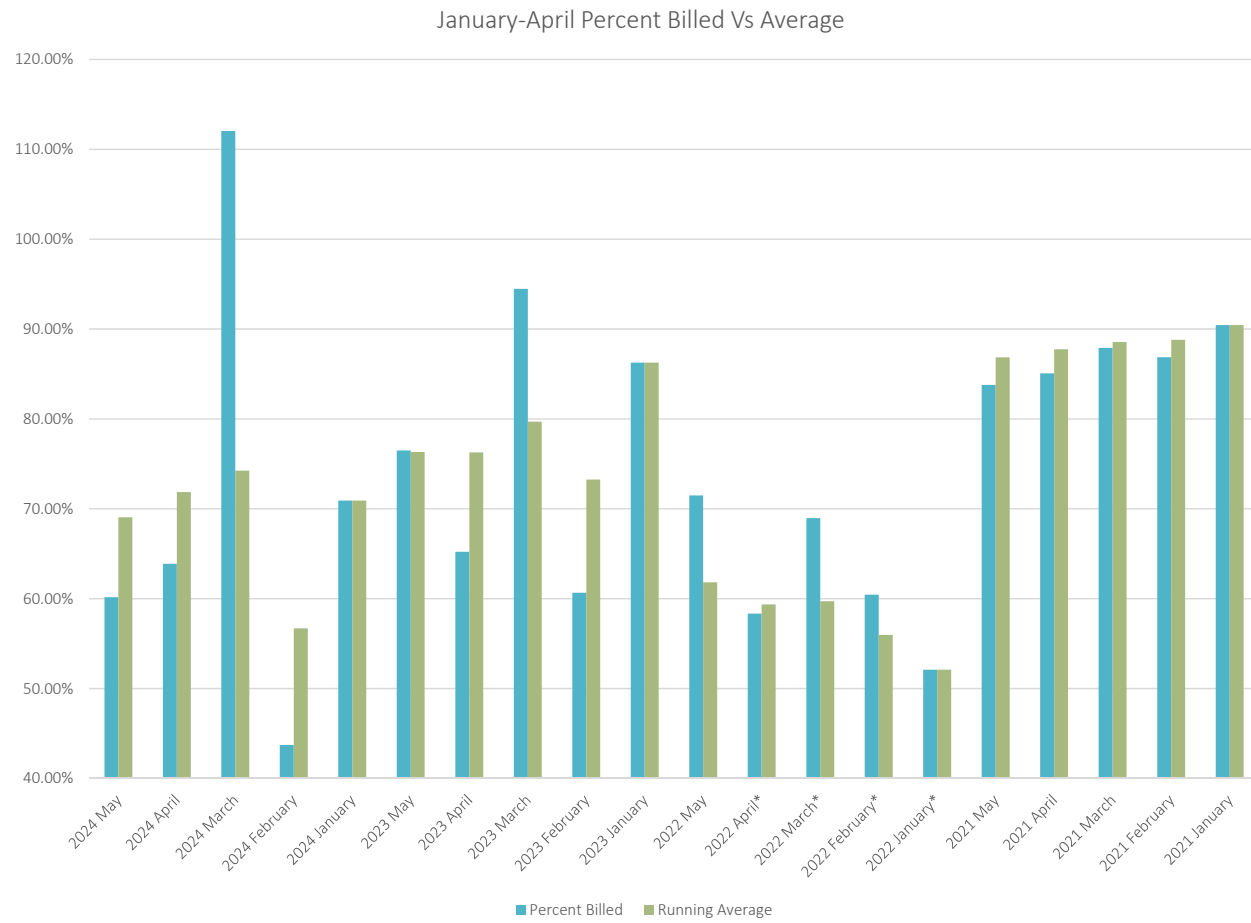


Dispatch Calls Vs Billed Runs - By Year (77.45% Over Four Years)



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





INTERGOVERNMENTAL AGREEMENT

(By and among [(i) Fond du Lac County, (ii) Forest County, (iii) Iowa County,
(iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County,
(viii) Sawyer County, (ix) Taylor County, and (x) Waushara County],
together with any additional Participating Counties joining by Joinder)

THIS INTERGOVERNMENTAL AGREEMENT (the “Agreement”) is made this ____ day of _____, 2024, by and among the Participating Counties (defined below) located in the State of Wisconsin (the “State”) which, through their duly authorized representatives, have signed this Agreement.

WHEREAS, Section 66.1103 of the Wisconsin Statutes (the “Act”) authorizes Wisconsin counties to authorize the issuance and sale of bonds by the county to construct, equip, re-equip, acquire by gift, lease or purchase, install, reconstruct, rebuild, rehabilitate, improve, supplement, replace, maintain, repair, enlarge, extend or remodel industrial projects; and

WHEREAS, Bug Tussel 2, LLC, a Wisconsin limited liability company (the “Borrower”), Hilbert Communications, LLC, a Wisconsin limited liability company (the “Company” and the “Guarantor”) and/or one or more of its affiliates (including, without limitation, Bug Tussel Wireless, LLC and Cloud 1, LLC), whether existing on the date hereof or to be formed and whether owned directly or indirectly by the Company, 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 such project costs located in the Participating Counties in an aggregate amount not to exceed \$250,000,000; 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 where such service is currently unavailable or is prohibitively expensive; and

WHEREAS, the Project will be constructed and installed in the rural areas of the following Wisconsin counties, to wit: [(i) Fond du Lac County, (ii) Forest County, (iii) Iowa County, (iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County, (viii) Sawyer County, (ix) Taylor County, and (x) Waushara County] (each, together with any additional counties joining by Joinder (defined below), a “Participating County” and collectively, the “Participating Counties”); and

WHEREAS, each of the Participating Counties is a political subdivision of the State within whose boundaries a portion of the Project is located; and

WHEREAS, pursuant to the Act and Section 66.0301 of the Wisconsin Statutes, a county or two or more counties acting pursuant to an intergovernmental agreement may serve as the conduit issuer for such financing; and

WHEREAS, the aggregate cost of the Project is presently estimated to be not greater than \$250,000,000, and the amount proposed to be financed with revenue bonds does not exceed \$250,000,000 (the “Bonds”); and

WHEREAS, Section 66.1103(3)(f) of the Act 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 proposed Project is a multi-jurisdictional project which is located in the counties of [(i) Fond du Lac County, (ii) Forest County, (iii) Iowa County, (iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County, (viii) Sawyer County, (ix) Taylor County, and (x) Waushara County], and each of the Participating Counties have approved an initial resolution providing for the financing of the Project in an aggregate amount not to exceed \$250,000,000; and

WHEREAS, it is expected that (i) the Project will be constructed and installed in multiple phases in other Wisconsin counties to be determined which will be financed with additional issues or series of bonds to be issued at one or more times in an aggregate amount not to exceed \$250,000,000 and issued by the Issuing County as defined herein (“Additional Bonds”) and (ii) in connection with the issuance of the Additional Bonds for other Project locations in new Wisconsin counties, additional Wisconsin counties shall become a Participating County under this Agreement by executing the Counterpart and Joinder (the “Joinder”) in the form attached as Exhibit A; and

WHEREAS, the Participating Counties wish to enter into this Agreement providing that Fond du Lac County, Wisconsin (the “Issuing County”) shall be the issuer of said revenue bonds; and

WHEREAS, the Issuing County is a county organized and existing under and pursuant to the laws of the State, and is authorized to enter into revenue agreements with eligible participants with respect to the Project whereby eligible participants agree to cause said Project to be constructed and to pay the Issuing County an amount of funds sufficient to provide for the prompt payment when due of the principal and interest on said Bonds; and

WHEREAS, in consideration of the increased tax revenue that will accrue to each Participating County as a result of the Project and the new jobs and other economic benefits for residents of each Participating County that will result from the Project, each Participating County has agreed to guarantee the payment of its pro rata share of the principal of and interest on the Bonds in an amount necessary to replenish the debt service reserve fund (each a “County Guaranty”).

NOW, THEREFORE, it is hereby agreed by and among the Participating Counties as follows:

1. Purpose. The Participating Counties, acting pursuant to the Act and Section 66.0301 of the Wisconsin Statutes, hereby agree to cooperate and exercise their municipal powers jointly for the purpose of appointing Fond du Lac County to act as the Issuing County and conduit issuer for the Bonds. Each Participating County shall take such action as deemed necessary to facilitate the issuance of the Bonds by the Issuing County.

2. Authorization. Each Participating County shall authorize the execution, delivery and performance of the Agreement and any other agreements requested to be executed and delivered by the Issuing County hereunder or under the Bond documents by all necessary corporate action of the Participating County. Each Participating County shall have the right to make reasonable objections to the same. If disagreement occurs, the decision shall be made by a majority vote of the Participating Counties

by their respective governing bodies, with each Participating County's vote weighted based upon the amount of outstanding Bonds and Additional Bonds allocated to (and the corresponding guaranty amount being provided by) such Participating County. Such a weighted majority vote shall also be used to direct the Issuing County when acting as agent of the other Participating Counties under the Pledge of Membership Interest Agreement relating to the Bonds and Additional Bonds.

3. Records. The Issuing County will maintain and be the custodian of all records associated with the administering and performance of this Agreement and the Bonds, and will make those records available to all Participating Counties upon request.

4. Reporting. The Borrower shall report to or meet with the Issuing County and the Participating Counties on an annual basis (and such other intervals or dates as may be requested by the Issuing County and the Participating Counties from time to time) commencing in January, [20____] and continuing until January, [20____] (the "Project Period") for the purpose of presenting a report on the status of the Project(s) and the financial strength of the Borrower and the Guarantor. The date, time and place of such meeting shall be determined cooperatively among the parties. After the Project Period for so long as the Bonds remain outstanding, upon request from the Issuing County and any Participating County, the Borrower shall report to or meet with the Issuing County and the Participating Counties and shall continue to provide to the Issuing County annual written reports regarding the continued strength of the Borrower and the Guarantor. Such report shall be due not less than 90 days following any such request.

5. Effective Date. This Agreement shall become effective upon its adoption by all Participating Counties. Any county entering into this Agreement shall adopt an authorizing resolution, and provide a certified copy of the resolution to all other Participating Counties. This Agreement shall remain in full force and effect until terminated as provided herein.

6. New Members. After the effective date of this Agreement and in connection with the issuance of Additional Bonds, additional counties may join in this Agreement as a Participating County by executing the Joinder and agreeing to the terms of this Agreement, subject to the approval of the Issuing County, which may not be unreasonably withheld.

7. Termination and Disposition of Funds.

(a) This Agreement shall be deemed terminated when (i) all of the outstanding Bonds and any Additional Bonds have been paid in full or redeemed and (ii) all Participating Counties have received a release of their obligations pursuant to the terms of their respective County Guaranty.

(b) A Participating County (other than the Issuing County) shall be released from its obligations under this Agreement if such Participating County has received a release of its obligations under its respective County Guaranty. The Issuing County's responsibility shall continue until all of the requirements of (a)(i) and (a)(ii) of this section are met.

8. Severability. The terms of this Agreement are severable and any determination by any court or agency having jurisdiction over the subject matter of this Agreement that results in the invalidity of any part shall not affect the remainder of the Agreement.

9. Amendments. The terms of this Agreement shall not be amended without the written authorization of the governing bodies of all Participating Counties.

10. Governing Law. This Agreement shall be governed by the laws of the State of Wisconsin.

11. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

12. Entire Agreement. This Agreement constitutes the entire agreement among the parties hereto with respect to the subject matter hereof. All prior and contemporaneous agreements, representations and understandings of the parties with respect to the subject matter of this Agreement, oral or written, are superseded by this Agreement; provided however, that this Agreement shall not cover the exercise by any Participating County of its rights and remedies under any reimbursement agreement between the Borrower and such Participating County or under any guaranty agreement with the Guarantor.

13. Assignment. The rights and obligations of the parties to this Agreement may not be assigned without the express written consent of all parties.

[SIGNATURE PAGE TO FOLLOW]

FOND DU LAC COUNTY, WISCONSIN, as
Issuing County, and a Participating County

By: _____
Steven A. Abel, County Chairperson

By: _____
Lisa Freiberg, County Clerk

FOREST COUNTY, WISCONSIN,
a Participating County

By: _____
Ronald P. Skallerud, County Chairperson

By: _____
Nora Matuszewski, County Clerk

IOWA COUNTY, WISCONSIN,
a Participating County

By: _____
John M. Meyers, County Chairperson

By: _____
Kristy K. Spurley, County Clerk

JEFFERSON COUNTY, WISCONSIN,
a Participating County

By: _____
Steve Nass, County Chairperson

By: _____
Audrey McGraw, County Clerk

LAFAYETTE COUNTY, WISCONSIN,
a Participating County

By: _____
Jack Sauer, County Chairperson

By: _____
Carla Jacobson, County Clerk

MARATHON COUNTY, WISCONSIN,
a Participating County

By: _____
Kurt A. Gibbs, County Chairperson

By: _____
Kim Trueblood, County Clerk

PRICE COUNTY, WISCONSIN,
a Participating County

By: _____
Brian Ernst, County Chairperson

By: _____
Jean Gottwald, County Clerk

SAWYER COUNTY, WISCONSIN,
a Participating County

By: _____
Ron Kinsley, County Chairperson

By: _____
Lynn Fitch, County Clerk

TAYOR COUNTY, WISCONSIN,
a Participating County

By: _____
Jim Metz, County Chairperson

By: _____
Andria M. Farrand, County Clerk

WAUSHARA COUNTY, WISCONSIN,
a Participating County

By: _____
John Jarvis, County Chairperson

By: _____
Megan Kapp, County Clerk

Acknowledged:

BUG TUSSEL 2, LLC

By: _____
Name: _____
Title: _____

HILBERT COMMUNICATIONS, LLC

By: _____
Name: _____
Title: _____

[Signature Page to Intergovernmental Agreement]

EXHIBIT A

**COUNTERPART AND JOINDER
TO
INTERGOVERNMENTAL AGREEMENT**

THIS COUNTERPART AND JOINDER (this “Joinder”), dated as of _____, 20____, is entered into by _____ County (the “Joining Participating County”) pursuant to the terms of an Intergovernmental Agreement dated _____, 2024, as may be amended, supplemented or otherwise modified from time to time (the “Intergovernmental Agreement”), among the following Wisconsin counties: [(i) Fond du Lac County, (ii) Forest County, (iii) Iowa County, (iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County, (viii) Sawyer County, (ix) Taylor County, and (x) Waushara County] (collectively, the “Original Participating Counties”); and the following additional counties joining by Joinder: [TO BE LISTED] (collectively, the “20____ Participating Counties” and together with the Original Participating Counties, the “Participating Counties” and each a “Participating County”).

RECITALS

A. Capitalized terms not otherwise defined in this Joinder shall have the meanings given to them in the Intergovernmental Agreement.

B. The Joining Participating County desires to join the Intergovernmental Agreement and become a Participating County under the Intergovernmental Agreement.

AGREEMENTS

As required by the Intergovernmental Agreement, the Joining Participating County agrees as follows:

1. The Joining Participating County hereby acknowledges and agrees that it has received and reviewed a copy of the Intergovernmental Agreement and hereby:

- (a) joins the Intergovernmental Agreement as a Participating County; and
- (b) assumes, accepts and agrees to be bound by, and hereby confirms, all covenants, agreements, and acknowledgments attributable to a Participating County in the Intergovernmental Agreement.

2. The Joining Participating County agrees that it shall execute and deliver all documents and do all other acts which may be necessary or desirable under the Intergovernmental Agreement.

IN WITNESS WHEREOF, the Joining Participating County has executed this Joinder as of the date first written above.

[SIGNATURE PAGE TO FOLLOW]

Joining Participating County:

[_____] COUNTY, WISCONSIN

By: _____
County Chairperson

By: _____
County Clerk

Acknowledged and Approved:

FOND DU LAC COUNTY, WISCONSIN,
as Issuing County, and a Participating County

By: _____
County Chairperson

By: _____
County Clerk

SAWYER COUNTY, WISCONSIN

RESOLUTION NO. _____

FINAL RESOLUTION REGARDING UNCONDITIONAL COUNTY GUARANTY OF ITS
PRO RATA SHARE, INTERGOVERNMENTAL AGREEMENT AND
TAXABLE REVENUE BOND FINANCING
FOR BUG TUSSEL 2, LLC PROJECT

BE IT RESOLVED by the County Board of Sawyer County, Wisconsin, as follows:

Section 1 Recitals.

1.01 Under Wisconsin Statutes, Section 66.1103, as amended (the "Act"), the Issuer (as hereinafter defined) is authorized and empowered to issue revenue bonds to finance eligible costs of qualified "projects" (as defined in the Act), and to enter into "revenue agreements" (as defined in the Act) with "eligible participants" (as defined in the Act).

1.02 Bug Tussel 2, LLC, a Wisconsin limited liability company (the "Borrower"), Hilbert Communications, LLC, a Wisconsin limited liability company (the "Company" and the "Guarantor") and/or one or more of its affiliates (including, without limitation, Bug Tussel Wireless, LLC and Cloud 1, LLC), whether existing on the date hereof or to be formed and whether owned directly or indirectly by the Company, desires 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 such project costs located in the participating counties, which includes project costs located in Sawyer County to be financed with Series 2024 Bonds 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 where such service is currently unavailable or is prohibitively expensive.

1.03 The Project will be constructed and installed in one or more of the following Wisconsin counties yet to be determined, with each respective county that has agreed to participate in the issuance of the Series 2024 Bonds to be evidenced by such participating

county entering into the Intergovernmental Agreement (defined herein) in connection with the issuance of the Series 2024 Bonds (each a "2024 Participating County" and collectively, the "2024 Participating Counties"): (i) Fond du Lac County, (ii) Forest County, (iii) Iowa County, (iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County, (viii) Sawyer County, (ix) Taylor County, and (x) Waushara County.

1.04 The Act authorizes the Issuer to make loans to an eligible participant, in connection with financing a qualified project.

1.05 Pursuant to initial resolutions duly adopted by (i) the Fond du Lac County Board on May 21, 2024, (ii) the Forest County Board on June 18, 2024, (iii) the Iowa County Board on May 21, 2024, (iv) the Jefferson County Board on June 11, 2024, (v) the Lafayette County Board on June 18, 2024, (vi) the Marathon County Board on June 18, 2024, (vii) the Price County Board on June 18, 2024, (viii) the Sawyer County Board on July 18, 2024, (ix) the Taylor County Board on July 23, 2024, and (x) the Waushara County Board on July 16, 2024, the 2024 Participating Counties expressed their intention to enter into an Intergovernmental Agreement (the "Intergovernmental Agreement"), pursuant to which the Issuer would issue revenue bonds to be issued in one or more issues or series in an aggregate principal amount not to exceed \$250,000,000 to finance the Project. Notices of adoption of the initial resolutions adopted by the respective 2024 Participating Counties on May 21, 2024; June 11, 2024; June 18, 2024; July 16, 2024; July 18, 2024; and July 23, 2024 were published as provided in the Act, and no petition requesting a referendum upon the question of issuance of the revenue bonds has been filed in any 2024 Participating County as of the date of this resolution. The closing of the Series 2024 Bonds shall not occur until the 30-day petition period following publication has expired in all 2024 Participating Counties.

1.06 The 2024 Participating Counties shall enter into the Intergovernmental Agreement to appoint Fond du Lac County as the issuer (the "Issuer") of the Series 2024 Bonds for the purpose of financing the Project on behalf of the Borrower, and as agent on behalf of the 2024 Participating Counties with respect to the Pledge of Membership Agreement to be dated the closing date of the Series 2024 Bonds, between Hilbert Communications, LLC, a Wisconsin limited liability company, and the Issuer for the benefit of the 2024 Participating Counties, and other counties as may be joined to the Intergovernmental Agreement after the date hereof by executing the Counterpart and Joinder to Intergovernmental Agreement.

1.07 The Borrower has requested that Sawyer County and each 2024 Participating County who will directly benefit from the Project provide an unconditional general obligation guaranty, to which the full faith and credit and taxing power of Sawyer County are pledged (the "County Guaranty") to enhance the collateral position of the Borrower in an amount equal to Sawyer County's or such 2024 Participating County's (as applicable) pro rata share of the principal of and interest on the Series 2024 Bonds in an amount necessary to replenish the debt service reserve fund, including any compound interest payable on amounts paid by the Insurer (defined herein) for the Series 2024

Bonds, which for Sawyer County will be in an amount not to exceed \$16,000,000 (plus interest to accrue thereon annually over the life of the Series 2024 Bonds at a rate not to exceed 8.00%), including any compound interest payable on amounts paid by the Insurer for the Series 2024 Bonds.

1.08 The Guarantor will provide a guaranty (the "Hilbert Guaranty") to Sawyer County, and each 2024 Participating County, guaranteeing the full and prompt payment to Sawyer County, and each 2024 Participating County, of amounts due from the Borrower pursuant to, and the performance of all other obligations, covenants and agreements of the Borrower under the Reimbursement Agreements by and between the Borrower and each of the 2024 Participating Counties, the Intergovernmental Agreement, and the Mortgage or Leasehold Mortgage, Assignment of Leases and Rents, Security Agreement, and Fixture Financing Statement referenced below.

1.09 The Borrower will have the primary obligation to make all scheduled principal and interest payments when due, and each 2024 Participating County's Guaranty will apply only in the event that the Borrower does not pay such debt service as required and a draw is made on the debt service reserve fund for the Series 2024 Bonds (defined below) established under the Indenture.

1.10 In return for the County Guaranty by each 2024 Participating County, each 2024 Participating County shall receive a guaranty fee as further described in Section 3.02, and the Borrower and the Guarantor will pay any and all costs of each 2024 Participating County and all expenses incurred by each 2024 Participating County related to the Series 2024 Bonds.

1.11 As further security for the County Guaranty, Sawyer County and each 2024 Participating County shall receive a first fee or leasehold mortgage on all land, buildings, and improvements of the Borrower and a first security interest, subordinate only to the security interest of the State of Wisconsin, the Public Service Commission of Wisconsin, or similar agency, political subdivision, or instrumentality of the state (the "State") to the extent required by the State as a condition of grant funding provided for financed assets, in all fixtures and equipment of the Borrower located in the applicable county in which the Project financed with proceeds of the Series 2024 Bonds is constructed.

1.12 The Project includes necessary infrastructure for essential services, including emergency response and public safety communications 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, Wisconsin Statutes, Section 59.54, and promotes the economic development and well-being of Sawyer County.

1.13 The obligations of Sawyer County and each 2024 Participating County under its respective County Guaranty are expected to be insured by Build America Mutual Assurance Company (the "Insurer") under its Municipal Bond Insurance Policy (the "Policy") containing provisions consistent with the provisions of this resolution and the

documents listed in Section 1.14 and approved by the Issuer's counsel, bond counsel, and the appropriate officer or officers of Sawyer County.

1.14 Drafts of the following documents have been submitted to this County Board and are ordered filed in the office of the County Clerk:

- (a) a Preliminary Limited Offering Memorandum;
- (b) a Bond Purchase Agreement by and among Ramirez & Co., Inc., as representative, acting on behalf of itself, Robert W. Baird & Co. Incorporated, and Oppenheimer & Co. Inc., as underwriters, and the Issuer, with the Letter of Representations from the Borrower and accepted and agreed to by the Issuer;
- (c) an Indenture of Trust (the "Indenture") by and between the Issuer and U.S. Bank Trust Company, National Association, as trustee (the "Trustee");
- (d) a Loan Agreement (the "Loan Agreement") by and between the Issuer and the Borrower;
- (e) a Series 2024 Promissory Note from the Borrower to the Issuer, and assigned to the Trustee;
- (f) a Reimbursement Agreement from the Borrower to Sawyer County;
- (g) a form of Facilities Access Agreement from the Borrower to Sawyer County;
- (h) a form of Mortgage or Leasehold Mortgage, Assignment of Leases and Rents, Security Agreement, and Fixture Financing Statement from the Borrower to Sawyer County;
- (i) a Continuing Disclosure Agreement;
- (j) a Guaranty Agreement (Hilbert Guaranty) from the Guarantor to Sawyer County;
- (k) a Borrower's Closing Certificate;
- (l) an Intergovernmental Agreement to be signed by each 2024 Participating County; and
- (m) the unconditional County Guaranty from Sawyer County.

Section 2 Findings and Determinations.

It is hereby found and determined that:

(a) based on representations of the Borrower, the Project constitutes a "project" authorized by the Act;

(b) the purpose of the Issuer's financing costs of the Project is and the effect thereof will be to promote the public purposes set forth in the Act;

(c) 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, Wisconsin Statutes, Section 59.54, and promotes the economic development and well-being of Sawyer County;

(d) it is desirable that a series of taxable revenue bonds in an aggregate principal amount not to exceed \$109,000,000 (the "Series 2024 Bonds") be issued by the Issuer upon the terms set forth in the Indenture and Loan Agreement, under the provisions of which the Issuer's interest in the Indenture and Loan Agreement (except for certain rights as provided therein) and the loan repayments will be assigned to the Trustee as security for the payment of principal of and interest on and premium, if any, on all the Series 2024 Bonds outstanding under the Indenture;

(e) the loan payments provided for in the Loan Agreement, and the formula set out for revising those payments under the Loan Agreement as required under the Act, are sufficient to produce income and revenue to provide for prompt payment of principal of and interest on and premium, if any, on Series 2024 Bonds issued under the Indenture when due; the amount necessary in each year to pay the principal of and interest on the Series 2024 Bonds is the sum of the principal and interest on the Series 2024 Bonds due in such year, whether on a stated payment date, a redemption date, or otherwise; the Loan Agreement provides that the Borrower shall provide for the maintenance of the Project in good repair, keeping it properly insured; and

(f) under the provisions of the Act, the Series 2024 Bonds shall be limited obligations of the Issuer and the Series 2024 Bonds do not constitute an indebtedness of the Issuer or the 2024 Participating Counties, within the meaning of any state constitutional or statutory provision, and do not constitute nor give rise to a charge against the Issuer's or the 2024 Participating Counties' general credit or taxing powers or a pecuniary liability of the Issuer or the 2024 Participating Counties.

Section 3 Approvals and Authorizations.

3.01 There is hereby approved the issuance by the Issuer of its Taxable Revenue Bonds, Series 2024 (Bug Tussel 2, LLC Project) (Social Bonds) (specifically, the Series 2024 Bonds) in an aggregate principal amount not to exceed \$109,000,000, for the purpose of financing the Project.

3.02 In furtherance of the public purposes recited above:

(a) Sawyer County shall provide an unconditional County Guaranty to enhance the collateral position of the Borrower in an amount equal to Sawyer County's pro rata share of the principal of and interest on the Series 2024 Bonds in an amount necessary to replenish the debt service reserve fund in an amount not to exceed \$16,000,000 (plus interest to accrue thereon annually over the life of the Series 2024 Bonds at a rate not to exceed 8.00%), including any compound interest payable on amounts paid by the Insurer for the Series 2024 Bonds. In return for its County Guaranty, Sawyer County shall receive either (i) an annual guaranty fee equal to 40 basis points (0.40%) of the outstanding par amount of the Series 2024 Bonds covered by its County Guaranty, payable on a semi-annual basis on each May 1 and November 1, or (ii) a discounted upfront guaranty fee as agreed to by the Borrower and Sawyer County. Prior to issuance of the Series 2024 Bonds, each 2024 Participating County on behalf of which Series 2024 Bonds are being issued shall have each authorized the execution and delivery of its respective County Guaranty.

(b) There is hereby authorized the issuance by Sawyer County of general obligation promissory notes pursuant to Section 67.12(12), Wisconsin Statutes, to finance payment of the County Guaranty. The terms and provisions of any such notes shall be established pursuant to a subsequent resolution of this County Board.

3.03 Sawyer County hereby authorizes the execution and delivery of the Intergovernmental Agreement, the County Guaranty and the other documents listed in Section 1.14 above to which Sawyer County is a signatory.

3.04 Subject to the conditions set forth herein, the County Board Chairperson and the County Clerk are authorized and directed to execute and deliver the County Guaranty, the Intergovernmental Agreement and the other documents listed in Section 1.14 above to which Sawyer County is a signatory. In addition, Sawyer County hereby authorizes the execution and delivery of a commitment with the Insurer consistent with the provisions of this resolution and the documents listed in Section 1.14 above as well as any other agreements, certificates or documents necessary to obtain the Policy.

3.05 The County Board Chairperson and the County Clerk and other officers of Sawyer County are authorized to prepare and furnish to the Trustee and bond counsel certified copies of all proceedings and records of Sawyer County relating to the Series 2024 Bonds, and such other affidavits and certificates as may be required by the Trustee and bond counsel.

3.06 The approval hereby given to the various documents referred to in this Resolution includes the approval of such additional details therein and additional documents or agreements all as may be necessary and appropriate for their completion and such modifications thereto, deletions therefrom and additions thereto as may be approved by the Sawyer County counsel and bond counsel. The execution of any document by the appropriate officer or officers of Sawyer County herein authorized shall be conclusive evidence of the approval by Sawyer County of such document in accordance with the terms hereof.

Adopted : _____, 2024

Recommended for adoption this _____ day of _____, 2024.

Adopted _____
Defeated _____ by the Sawyer County Board of Supervisors this
Tabled _____ day of _____, 2024.

County Board Chair

County Clerk

I, the undersigned, the duly appointed and qualified Clerk of Sawyer County, Wisconsin do hereby certify that the foregoing resolution was duly adopted by the County Board of Supervisors at a meeting of said County held in open session in accordance with the requirements of Subchapter V of Chapter 19 of the Wisconsin Statutes on August 15, 2024.

SAWYER COUNTY, WISCONSIN

County Clerk

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

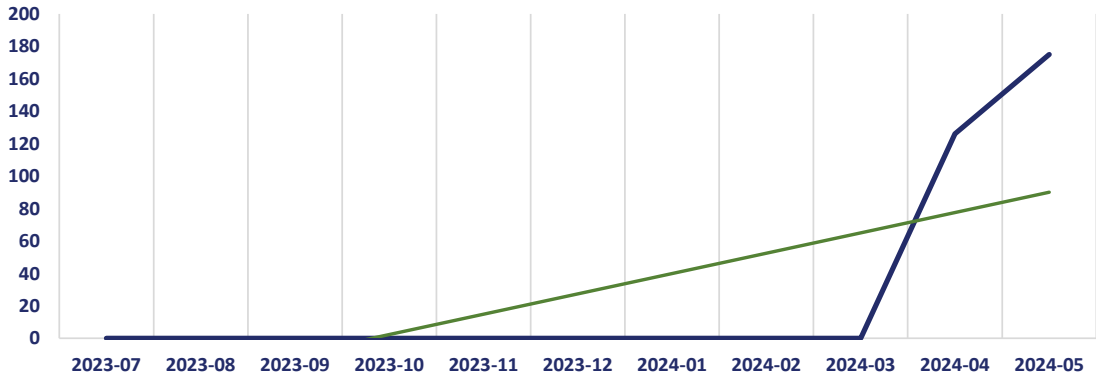
Primary Payor	Coll %
Medicare	0%
Medicare Advantage	0%
Insurance	0%
Medicaid	0%
Medicaid MCO	0%
Patient	0%
Facility	0%
Other Govt. Payers	0%
TPL	0%

Cash Per Trip
6-12 Month Mature Average

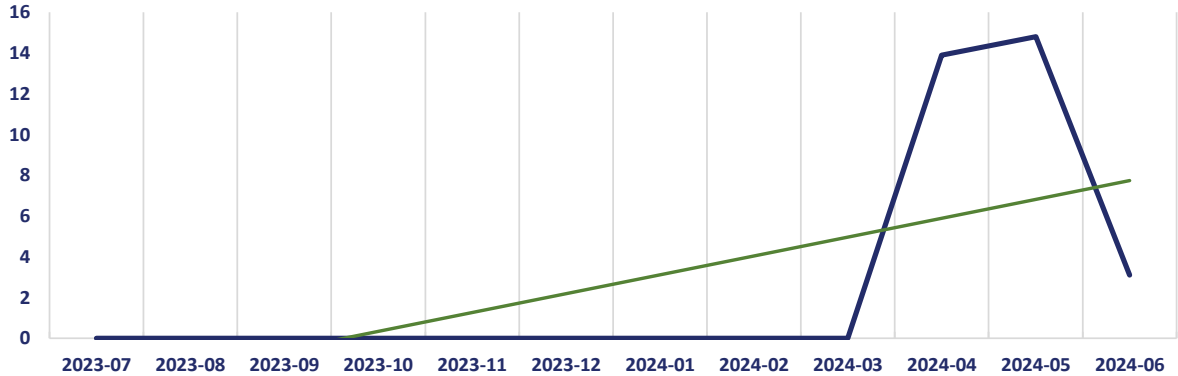
Primary Payor	CPT
Medicare	\$ -
Medicare Advantage	\$ -
Insurance	\$ -
Medicaid	\$ -
Medicaid MCO	\$ -
Patient	\$ -
Facility	\$ -
Other Govt. Payers	\$ -
TPL	\$ -

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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	126	217,692.20	46,797.69	170,894.51	-	26,822.06	-	-	144,072.45	1,727.72	1,356.31	212.87	15.7%
2024-05	175	297,893.40	30,348.68	267,544.72	-	20,090.81	-	-	247,453.91	1,702.25	1,528.83	114.80	7.5%
2024-06	169	243,202.60	892.65	242,309.95	-	517.21	-	-	241,792.74	1,439.07	1,433.79	3.06	0.2%
Totals	470	758,788.20	78,039.02	680,749.18	-	47,430.08	-	-	633,319.10	1,614.44	1,448.40	100.92	7.0%

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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	29	49,164.40	15,537.24	33,627.16	-	9,683.33	-	-	23,943.83	1,695.32	1,159.56	333.91	28.8%
2024-05	65	111,760.80	2,821.36	108,939.44	-	1,852.05	-	-	107,087.39	1,719.40	1,675.99	28.49	1.7%
2024-06	41	71,572.80	-	71,572.80	-	-	-	-	71,572.80	1,745.68	1,745.68	-	0.0%
Totals	135	232,498.00	18,358.60	214,139.40	-	11,535.38	-	-	202,604.02	1,722.21	1,586.22	85.45	5.4%
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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	33	54,269.60	17,736.62	36,532.98	-	9,467.61	-	-	27,065.37	1,644.53	1,107.06	286.90	25.9%
2024-05	38	67,791.00	19,150.84	48,640.16	-	12,139.97	-	-	36,500.19	1,783.97	1,280.00	319.47	25.0%
2024-06	25	44,017.40	892.65	43,124.75	-	517.21	-	-	42,607.54	1,760.70	1,724.99	20.69	1.2%
Totals	96	166,078.00	37,780.11	128,297.89	-	22,124.79	-	-	106,173.10	1,729.98	1,336.44	230.47	17.2%
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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	13	20,958.80	1,264.89	19,693.91	-	2,144.66	-	-	17,549.25	1,612.22	1,514.92	164.97	10.9%
2024-05	16	26,655.60	2,463.58	24,192.02	-	3,440.09	-	-	20,751.93	1,665.98	1,512.00	215.01	14.2%
2024-06	18	32,764.40	-	32,764.40	-	-	-	-	32,764.40	1,820.24	1,820.24	-	0.0%
Totals	47	80,378.80	3,728.47	76,650.33	-	5,584.75	-	-	71,065.58	1,710.19	1,630.86	118.82	7.3%

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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	9,269.54	5,816.86	-	4,107.86	-	-	1,709.00	1,676.27	646.32	456.43	70.6%
2024-05	12	22,156.00	5,912.90	16,243.10	-	2,658.70	-	-	13,584.40	1,846.33	1,353.59	221.56	16.4%
2024-06	4	8,512.40	-	8,512.40	-	-	-	-	8,512.40	2,128.10	2,128.10	-	0.0%
Totals	25	45,754.80	15,182.44	30,572.36	-	6,766.56	-	-	23,805.80	1,830.19	1,222.89	270.66	22.1%
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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	21,125.60	2,989.40	18,136.20	-	1,418.60	-	-	16,717.60	2,347.29	2,015.13	157.62	7.8%
2024-05	1	2,296.40	-	2,296.40	-	-	-	-	2,296.40	2,296.40	2,296.40	-	0.0%
2024-06	5	13,347.60	-	13,347.60	-	-	-	-	13,347.60	2,669.52	2,669.52	-	0.0%
Totals	15	36,769.60	2,989.40	33,780.20	-	1,418.60	-	-	32,361.60	2,451.31	2,252.01	94.57	4.2%
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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	32	55,587.40	-	55,587.40	-	-	-	-	55,587.40	1,737.11	1,737.11	-	0.0%
2024-05	42	65,733.60	-	65,733.60	-	-	-	-	65,733.60	1,565.09	1,565.09	-	0.0%
2024-06	73	68,969.40	-	68,969.40	-	-	-	-	68,969.40	944.79	944.79	-	0.0%
Totals	147	190,290.40	-	190,290.40	-	-	-	-	190,290.40	1,294.49	1,294.49	-	0.0%

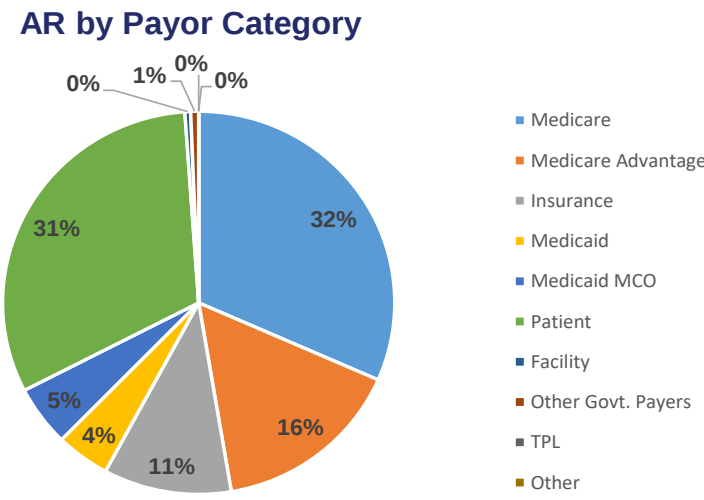
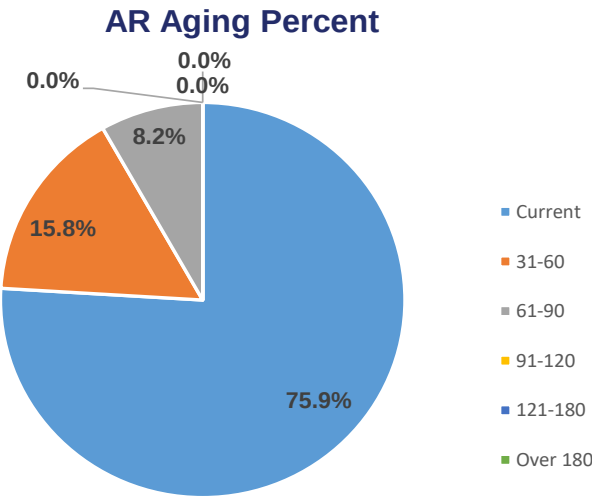
12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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	1	1,500.00	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	-	0.0%
2024-05	1	1,500.00	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	-	0.0%
2024-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	2	3,000.00	-	3,000.00	-	-	-	-	3,000.00	1,500.00	1,500.00	-	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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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%
2024-06	3	4,018.60	-	4,018.60	-	-	-	-	4,018.60	1,339.53	1,339.53	-	0.0%
Totals	3	4,018.60	-	4,018.60	-	-	-	-	4,018.60	1,339.53	1,339.53	-	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 %
2023-07	-	-	-	-	-	-	-	-	-	-	-	-	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%
2024-06	-	-	-	-	-	-	-	-	-	-	-	-	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	183,783.70	16,278.60	-	-	-	-	200,062.30
Medicare Advantage	74,018.12	12,986.78	12,702.60	-	-	-	99,707.50
Insurance	44,966.20	9,414.08	12,487.00	-	-	-	66,867.28
Medicaid	24,311.00	3,833.85	-	-	-	-	28,144.85
Medicaid MCO	30,575.60	1,786.00	-	-	-	-	32,361.60
Patient	117,824.85	55,783.40	25,413.80	-	-	-	199,022.05
Facility	1,500.00	-	1,500.00	-	-	-	3,000.00
Other Govt. Payers	4,018.60	134.92	-	-	-	-	4,153.52
TPL	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	480,998.07	100,217.63	52,103.40	-	-	-	633,319.10



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
2024-06	438,211.05	289,570.00	57,422.65	232,147.35	-	37,039.30	-	-	633,319.10
FY Total	-	758,788.20	78,039.02	680,749.18	-	47,430.08	-	-	633,319.10