



Sawyer County

Agenda

Finance Committee Meeting

Thursday, September 12, 2024 @ 8:30 AM

Sawyer County Board Room

Revised: Tuesday, September 10, 2024 1:29 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

[7.11.24 Finance Meeting Minutes DRAFT](#)

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a.

8. TREASURER'S REPORT

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a. [09.2024 Finance Meeting \(1\)](#)

9. FINANCE DEPARTMENT REPORT

7

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

8 - 11

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

12

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

13

d. Attorney Fees Breakout
[Mid-Year Legal Fees by Department 2024](#)

e. Presenting the Budget to County Board

10. INVESTMENTS REVIEW AND UPDATE

14

a. [July 2024 Investment Report](#)

11. EMS-AMBULANCE

15 - 29

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

30 - 36

b. Month-end Report
[County of Sawyer Month-End Report 07 2024](#)

12. FUTURE AGENDA ITEMS

13. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

14. 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 – September 12, 2024

Treasurer's Report

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.

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
Aug	5 parcels	Aug	17 parcels

On August 15, 2024, Sawyer County acquired 5 properties in the 2019 In Rem process. Preference to Previous Owner (PPO) letters and one eviction notice were mailed following the court hearing. In this process the former owner of the tax deed property can regain ownerships of the property within the 3 months from the date of judgement by submitting an application to the Sawyer County Land, Water and Forestry Resources Committee (LWFR) to purchase the county owned property. Under the current Resolution 6-2014, the former owner must pay all back taxes, interest, penalties for those taxes, a \$200.00 administrative charge, the fee for the tax deed expense for that tax year, the current fee for verifying ownership of the parcel, advertisement fees as determined by the County Treasurer, and the prevailing Register of Deeds recording fee. After the 3 month period expires, Sawyer County will offer the property to the public for sale. An updated resolution will be provided to the LWFR Committee for review and approval in accordance with [ACT 207](#) and [75.35 \(3\)](#).

August Settlement deadline was August 20, 2024. A total of \$11,936,279.38 in payments were mailed to the taxing jurisdictions to settle school levy tax and first dollar credits.

A tax certificate for the 2023 tax roll, which includes all parcels of real property included in the tax roll for which property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31st, were issued on September 1st. The Notice of Issuance of Tax Certificate will be mailed to all owners of delinquent taxes in the first part of September.

Phone and online payment methods via credit card, debit card and electronic check received for delinquent and second installment tax payments continue to increase.

	2021 Jan to Aug	2022 Jan to Aug	2023 Jan to Aug	2024 Jan to Aug
Credit Card/Debit Card	39	206	665	631
Electronic Check	20	140	363	730
Total Transactions	59	346	1028	1361
Total Dollar Collected	\$65, 481.26	\$392,610.64	\$1,095,287.05	\$1,381,438.46

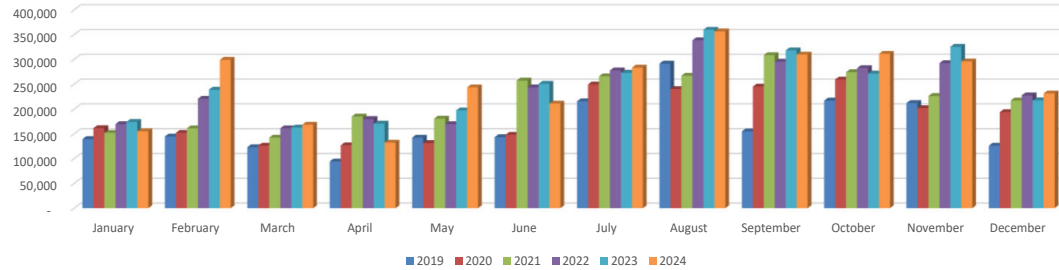
Point & Pay charges and retains a convenience fee of \$1.50 for electronic check, 2.39% for credit card, and \$3.95 for debit card for which the taxpayer is responsible.

Sawyer County Monthly Sales Tax Distributions

Projected numbers in RED

Year	January	February	March	April	May	June	July	August	Average	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	291,426	161,642	154,752	96%	216,861	134%	212,000	131%	125,937	78%	2,002,686	
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	166,851	245,188	147%	259,373	155%	201,664	121%	193,515	116%	2,234,547	11.58%
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	201,278	308,640	153%	274,157	136%	226,158	112%	217,112	108%	2,636,288	17.98%
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	219,952	295,423	134%	282,416	128%	292,345	133%	227,311	103%	2,857,109	8.38%
2023	173,881	238,746	162,431	170,325	197,071	250,657	272,963	359,677	228,219	318,236	139%	271,466	119%	325,289	143%	217,279	95%	2,958,021	3.53%
2024	155,057	299,109	168,295		243,566	210,938	283,307	356,328	231,107	309,584		311,149		295,737		231,251		2,996,575	1.30%
5 Year Ave											134%		135%		128%		100%		

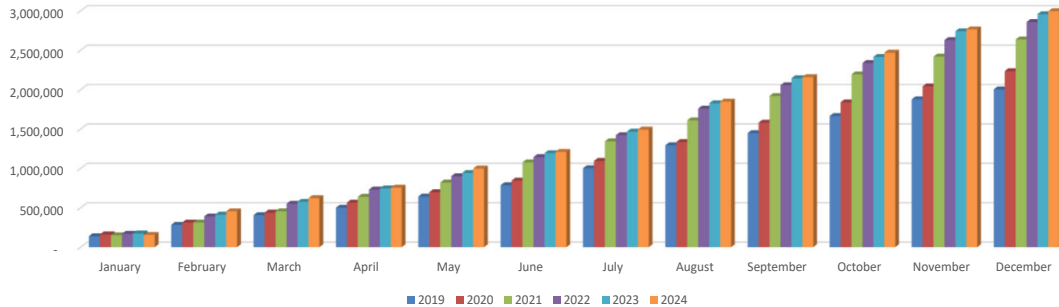
2019-Projected 2024 Sawyer County Sales Tax Month-to-Month



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	1,848,855	2,158,439	2,469,587	2,765,324	2,996,575
'24 vs '23 (%)	-10.8%	10.1%	8.2%	1.3%	5.9%	1.4%	1.8%	1.3%	0.7%	2.2%	0.9%	1.3%
'24 vs '23 (\$)	(18,824)	41,539	47,403	9,333	55,828	16,109	26,453	23,104	14,452	54,134	24,582	38,554

2019-Projected 2024 Sawyer County Sales Tax Total



Budget Performance Report

Date Range 01/01/24 - 08/31/24

Include Rollup Account and Rollup to Account

August 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	3,980,947.36	1,990,473.64	67
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	100,863.72	59,136.28	63
41802	Penalties on Taxes	40,000.00	25,241.38	14,758.62	63
41803	Tax Deed Reimb. Fees	5,000.00	2,170.00	2,830.00	43
41804	Advertising Fees	3,000.00	1,645.16	1,354.84	55
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	15,795.00	(2,295.00)	117
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	1,848,855.03	951,144.97	66
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	1,754,500.87	(89,500.87)	105
46810-000	FORESTRY PERMITS	.00	160.00	(160.00)	+++
46810-10%	Cty Stumpage Due to Townships	.00	194,458.67	(194,458.67)	+++
46900	Public Records Request	.00	424.45	(424.45)	+++
48100	Interest on Investments	500,000.00	711,229.11	(211,229.11)	142
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	1,807.07	(807.07)	181
48610	Proceeds from CH Vending Machine	200.00	12.62	187.38	6
48915	Indirect Cost	265,000.00	172,720.64	92,279.36	65
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0

Budget Performance Report

Date Range 01/01/24 - 08/31/24

Include Rollup Account and Rollup to Account

August 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	\$9,119,846.84	\$3,865,128.16	70%
	Department 03 - Circuit Court Totals	\$313,676.00	\$305,772.14	\$7,903.86	97%
	Department 04 - Criminal Justice Totals	\$275,000.00	\$93,176.00	\$181,824.00	34%
	Department 09 - Medical Examiner Totals	\$15,000.00	\$9,150.00	\$5,850.00	61%
	Department 11 - County Clerk Totals	\$28,400.00	\$19,287.71	\$9,112.29	68%
	Department 17 - Treasurer Totals	\$0.00	\$583.15	(\$583.15)	+++
	Department 19 - District Attorney Totals	\$36,000.00	\$17,142.63	\$18,857.37	48%
	Department 23 - Register of Deeds Totals	\$190,000.00	\$210,051.99	(\$20,051.99)	111%
	Department 24 - Land Records Totals	\$500.00	\$143.84	\$356.16	29%
	Department 25 - Surveyor Totals	\$3,000.00	\$13,025.00	(\$10,025.00)	434%
	Department 26 - University Extension Service Totals	\$17,216.00	\$0.00	\$17,216.00	0%
	Department 27 - Zoning Totals	\$255,000.00	\$238,270.40	\$16,729.60	93%
	Department 28 - Forestry Department Totals	\$77,500.00	\$55,713.60	\$21,786.40	72%
	Department 29 - County Parks Totals	\$900.00	\$1,050.00	(\$150.00)	117%
	Department 30 - 911 System Totals	\$22,000.00	\$18,475.00	\$3,525.00	84%
	Department 31 - Building Maintenance Totals	\$0.00	\$3,845.94	(\$3,845.94)	+++
	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	\$122,112.81	\$38,687.19	76%
	Department 37 - Dog Pound Totals	\$34,500.00	\$5,198.54	\$29,301.46	15%
	Department 38 - Ambulance Service Totals	\$2,868,119.00	\$1,660,299.96	\$1,207,819.04	58%
	Department 41 - Emergency Management Totals	\$52,365.00	\$0.00	\$52,365.00	0%
	Department 47 - Airport Totals	\$60,500.00	\$16,415.54	\$44,084.46	27%
	Department 56 - Child Support Agency Totals	\$344,194.00	\$179,865.52	\$164,328.48	52%
	Department 57 - Veteran's Administration Totals	\$1,300.00	\$760.00	\$540.00	58%
	REVENUE TOTALS	\$17,795,945.00	\$12,124,204.61	\$5,671,740.39	68%
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	\$46,563.39	\$35,211.61	57%

Budget Performance Report

Date Range 01/01/24 - 08/31/24

Include Rollup Account and Rollup to Account

August 31, 2024

Department	02 - Administration	Totals	\$201,126.00	\$123,042.81	\$78,083.19	61%
Department	03 - Circuit Court	Totals	\$724,001.00	\$444,916.95	\$279,084.05	61%
Department	04 - Criminal Justice	Totals	\$300,000.00	\$269,813.50	\$30,186.50	90%
Department	05 - Family Court Commissioner	Totals	\$18,000.00	\$10,500.00	\$7,500.00	58%
Department	09 - Medical Examiner	Totals	\$81,139.00	\$63,637.23	\$17,501.77	78%
Department	10 - Finance	Totals	\$293,568.00	\$186,456.66	\$107,111.34	64%
Department	11 - County Clerk	Totals	\$214,908.00	\$145,198.12	\$69,709.88	68%
Department	13 - Human Resources	Totals	\$147,531.00	\$84,979.14	\$62,551.86	58%
Department	14 - IT	Totals	\$472,557.00	\$316,245.64	\$156,311.36	67%
Department	17 - Treasurer	Totals	\$325,605.00	\$204,007.61	\$121,597.39	63%
Department	19 - District Attorney	Totals	\$282,335.00	\$167,786.15	\$114,548.85	59%
Department	23 - Register of Deeds	Totals	\$220,588.00	\$126,338.52	\$94,249.48	57%
Department	24 - Land Records	Totals	\$301,551.00	\$197,748.55	\$103,802.45	66%
Department	25 - Surveyor	Totals	\$205,196.00	\$140,156.19	\$65,039.81	68%
Department	26 - University Extension Service	Totals	\$127,049.00	\$61,960.04	\$65,088.96	49%
Department	27 - Zoning	Totals	\$505,743.00	\$298,243.41	\$207,499.59	59%
Department	28 - Forestry Department	Totals	\$454,932.00	\$300,601.27	\$154,330.73	66%
Department	29 - County Parks	Totals	\$1,700.00	\$355.64	\$1,344.36	21%
Department	30 - 911 System	Totals	\$38,000.00	\$18,794.00	\$19,206.00	49%
Department	31 - Building Maintenance	Totals	\$526,541.00	\$376,348.69	\$150,192.31	71%
Department	33 - Other Programs of General Gov.	Totals	\$1,311,247.00	\$1,134,506.06	\$176,740.94	87%
Department	35 - Sheriff's Department	Totals	\$6,412,512.00	\$3,702,223.62	\$2,710,288.38	58%
Department	37 - Dog Pound	Totals	\$101,516.00	\$48,372.97	\$53,143.03	48%
Department	38 - Ambulance Service	Totals	\$2,868,119.00	\$1,672,585.21	\$1,195,533.79	58%
Department	41 - Emergency Management	Totals	\$157,177.00	\$100,131.12	\$57,045.88	64%
Department	47 - Airport	Totals	\$134,375.00	\$65,709.47	\$68,665.53	49%
Department	56 - Child Support Agency	Totals	\$352,162.00	\$224,780.95	\$127,381.05	64%
Department	57 - Veteran's Administration	Totals	\$184,992.00	\$112,578.50	\$72,413.50	61%
EXPENSE TOTALS			\$17,795,945.00	\$10,645,887.74	\$7,150,057.26	60%
Fund	100 - General Fund	Totals				
REVENUE TOTALS			17,795,945.00	12,124,204.61	5,671,740.39	68%
						71% Net of Fund Balance Draw

Budget Performance Report

Date Range 01/01/24 - 08/31/24
Include Rollup Account and Rollup to Account
August 31, 2024

	EXPENSE TOTALS	17,795,945.00	10,645,887.74	7,150,057.26	60%	
Fund 100 - General Fund Totals		\$0.00	\$1,478,316.87	(\$1,478,316.87)		62% Net of Transfer to HHS
Fund 225 - Human Services Totals						
	REVENUE TOTALS	9,275,028.00	4,767,038.21	4,507,989.79	51%	
	EXPENSE TOTALS	9,275,028.00	5,838,537.81	3,436,490.19	63%	
Fund 225 - Human Services Totals		\$0.00	(\$1,071,499.60)	\$1,071,499.60		
Fund 701 - Highway Department Totals						
	REVENUE TOTALS	5,392,599.00	2,897,511.52	2,495,087.48	54%	
	EXPENSE TOTALS	5,392,599.00	2,416,169.23	2,976,429.77	45%	
Fund 701 - Highway Department Totals		\$0.00	\$481,342.29	(\$481,342.29)		

Monthly CIP Purchases

Date	Amount	Item	Issue
8/22/2024	\$ 18,425.82	IT - Jail Cameras	2023 CIP
8/29/2024	\$ 4,040.00	IT - Jail Cameras	2023 CIP
8/1/2024	\$ 51,136.50	Sheriff - Squad	2023 CIP
8/22/2024	\$ 390.00	Sheriff - Squad	2023 CIP
8/29/2024	\$ 350.00	Sheriff - Squad	2023 CIP
8/15/2024	\$ 10,941.85	IT - Courthouse Door Controls	2024 CIP
Total	\$ 85,284.17		

2024 Legal Fees by Department and Provider - Accrual Basis 2024			
Thru June 2024			
Department	Vendor	Sub Amount	Total
03 - Circuit Court	Duffy, Thomas J	\$ 2,281.65	\$ 13,062.95
	Ward, Winton Wm.	\$ 374.50	
	Kelsey, Michael	\$ 9,326.80	
	Attoles Law, SC	\$ 1,080.00	
13 - Human Resources	Von Briesen \$ Roper SC	\$ 1,345.50	\$ 1,345.50
27 - Zoning	Attoles Law, SC	\$ 36,998.00	\$ 36,998.00
33 - General Gov.	Duffy, Thomas J	\$ 17,294.64	\$ 37,181.64
	Attoles Law, SC	\$ 19,887.00	
	Von Briesen \$ Roper SC	\$ -	
	Kelsey, Michael	\$ -	
35 - Sheriff	Von Briesen \$ Roper SC	\$ -	\$ -
37 - Dog Pound	Von Briesen \$ Roper SC	\$ 621.00	\$ 621.00
38 - Ambulance	Von Briesen \$ Roper SC	\$ -	\$ -
47 - Airport	Attoles Law, SC	\$ 1,621.50	\$ 1,621.50
56 - Child Support	Attoles Law, SC	\$ -	\$ 3,450.00
	Kelsey, Michael	\$ 3,315.00	
	Duffy, Thomas J	\$ 135.00	
225- HHS	Attoles Law, SC	\$ 952.50	\$ 29,513.33
	Duffy, Thomas J	\$ 28,560.83	
	Kelsey, Michael	\$ -	
701 - Highway	Attoles Law, SC	\$ 5,589.00	\$ 5,589.00
Open Records	Attoles Law, SC	\$ 8,139.00	\$ 8,139.00
	Von Briesen \$ Roper SC	\$ -	
EXPENSE TOTALS		\$ 137,521.92	\$ 137,521.92

Vendor	Total Amount
Attoles Law, SC	\$ 74,267.00
Duffy, Thomas J	\$ 48,272.12
Ward, Winton Wm.	\$ 374.50
Kelsey, Michael	\$ 12,641.80
Von Briesen \$ Roper SC	\$ 1,966.50
Total	\$ 137,521.92

JULY 2024

Savings Accounts	<u>Current Month</u>	<u>Previous Month</u>	<u>Previous Year</u>	
LGIP - Government Invest Pool	\$7,491,279	\$7,457,058	\$10,419,706	5.42%
WISC - General Fund	\$1,407,204	\$4,393,707	\$5,296,410	5.235%
WISC - Bond Proceeds	\$0	\$0	\$549,240	5.235%
WISC- Debt Service	\$247,910	\$246,837	\$157,685	5.235%
WISC- Note Proceeds	\$3,443,781	\$3,428,543	\$40,062	5.235%
Ampersand	\$3,060,108	\$3,046,304		5.350%
Frandsen Bank & Trust	\$3,028,323	\$3,015,747		4.900%
PMA CD	\$3,000,000			5.042%
Checking Accounts				
Frandsen Bank & Trust	\$14,122,430	\$3,344,123	\$13,418,382	4.75%
FBT CDBG	\$20,092	\$57,690	\$74,410	
FBT Elderly Transport	\$45,449	\$45,449		
Chippewa Valley Bank	\$0	\$0	\$0	
CVB Debt Service Fund	\$0	\$0	\$0	
Johnson Bank	\$3,350	\$3,350	\$226,761	
Bank First - LifeQuest	\$91,939	\$65,942	\$85,535	
Wells Fargo	\$3,000	\$3,000	\$3,000	
Wells Fargo/SCA	\$268,261	\$249,791	\$490,884	
Total	\$36,233,125	\$25,357,541	\$30,762,075	
Receipts	\$13,916,709	\$2,539,504	\$13,012,694	
Disbursements	(\$3,057,436)	(\$2,581,011)	(\$3,380,202)	
Monthly Interest Earned (Debt Service)	\$16,312	\$14,722	\$721	
Monthly Interest Earned (Courthouse Bond)	\$0	\$0	\$2,377	
Monthly Interest Earned (Operating)	\$103,132	\$91,892	\$95,577	
Total Interest Earned	\$119,444	\$106,614	\$98,676	
YTD Interest Earned	\$740,993	\$621,549	\$573,667	
ARPA Unspent	\$246,345			
Opioid Unspent	\$243,973			
LATCF Unspent	\$755,464			

Ambulance Billing Analysis

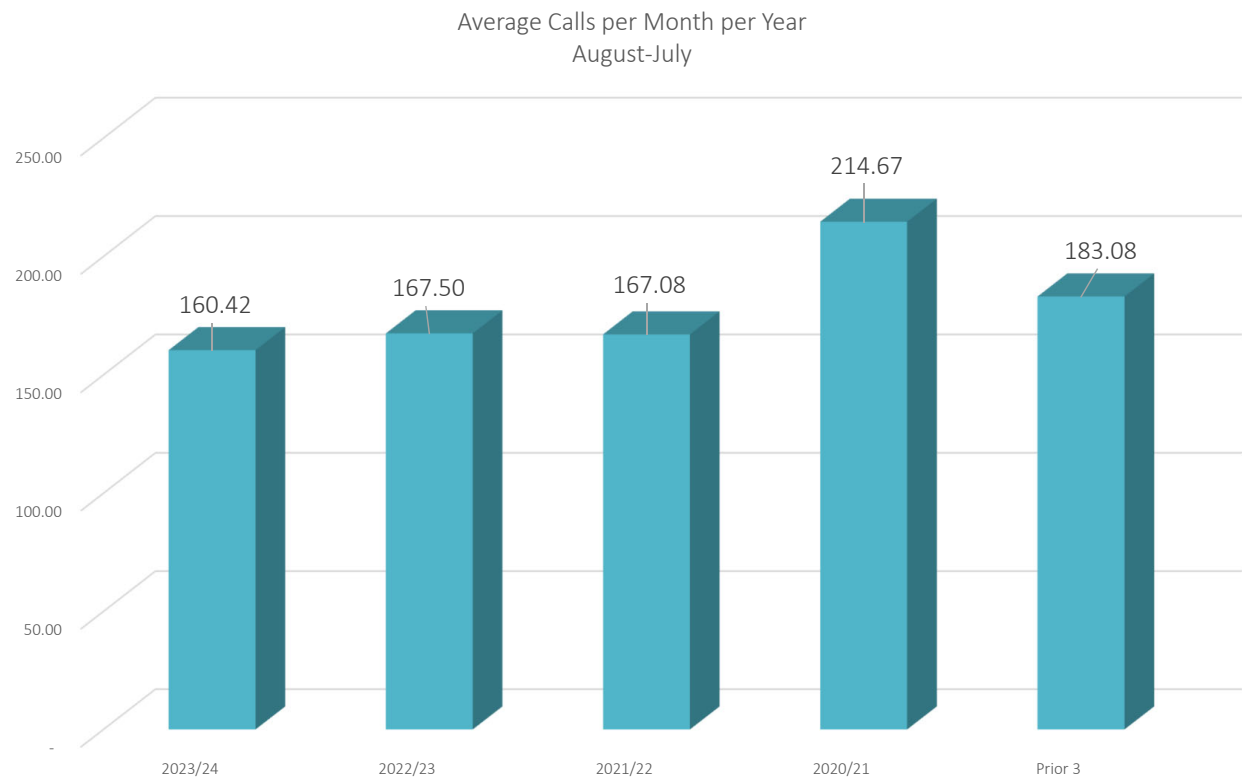
July-June 2020-2024

About the Data

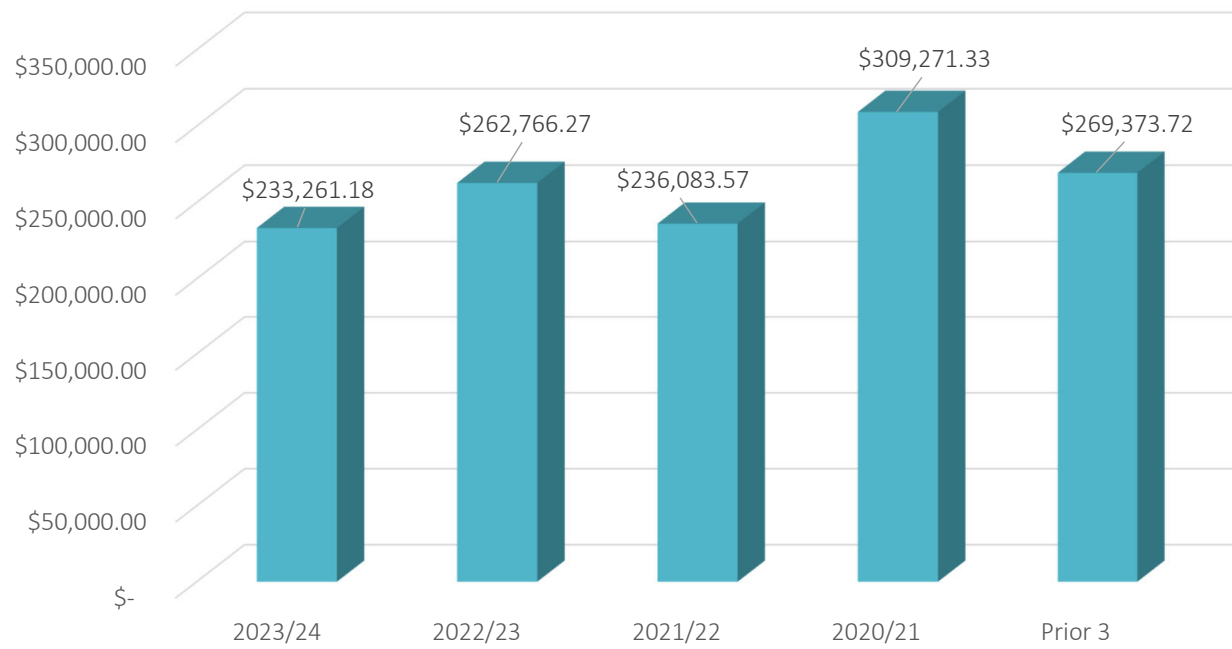
- Years compared – 2020-2024.
- Months compared – July-June
- I also computed the three-year average.
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call.
- I've added to the aging schedule the percent of dollars owed 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%

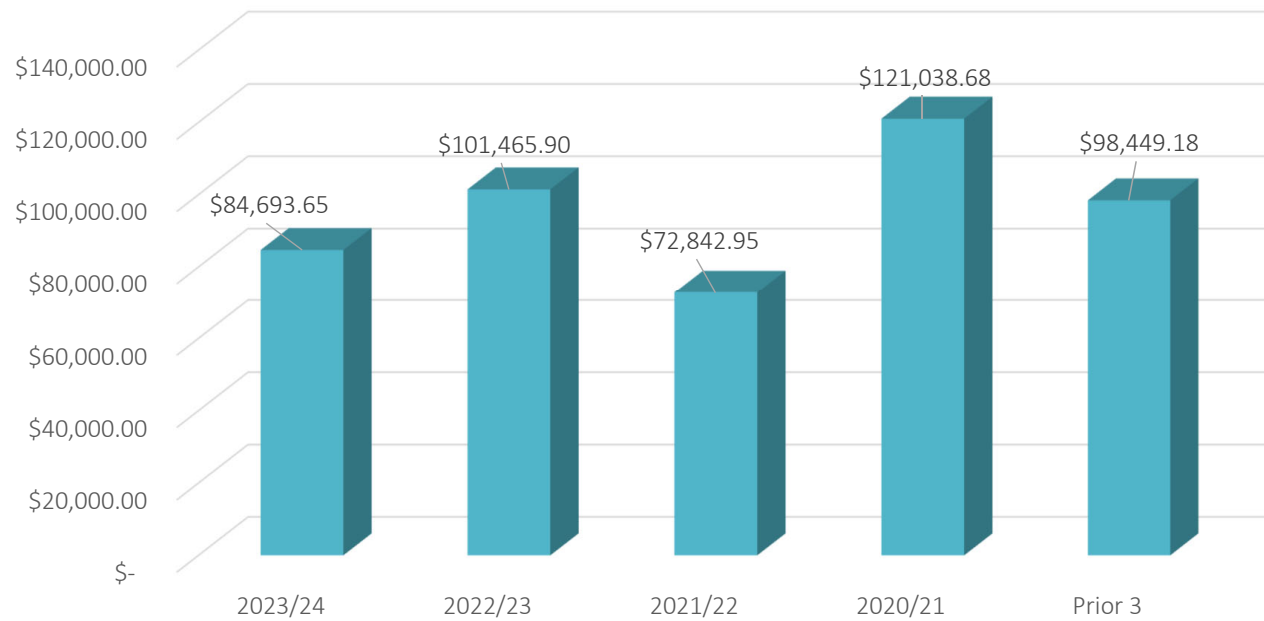
Ambulance Billing Aging Report - Combined											
Month	Year	Count	Current	31 to 60	61 to 90	91 to 120	121 to 180	Over 180	Total	% Current	% > 120
June	2024		\$ 505,631.95	\$ 111,609.39	\$ 63,509.41	\$ 68,225.52	\$ 127,469.43	\$ 167,831.28	\$ 1,044,276.98	48.42%	28.28%
May	2024		\$ 377,851.73	\$ 99,863.85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



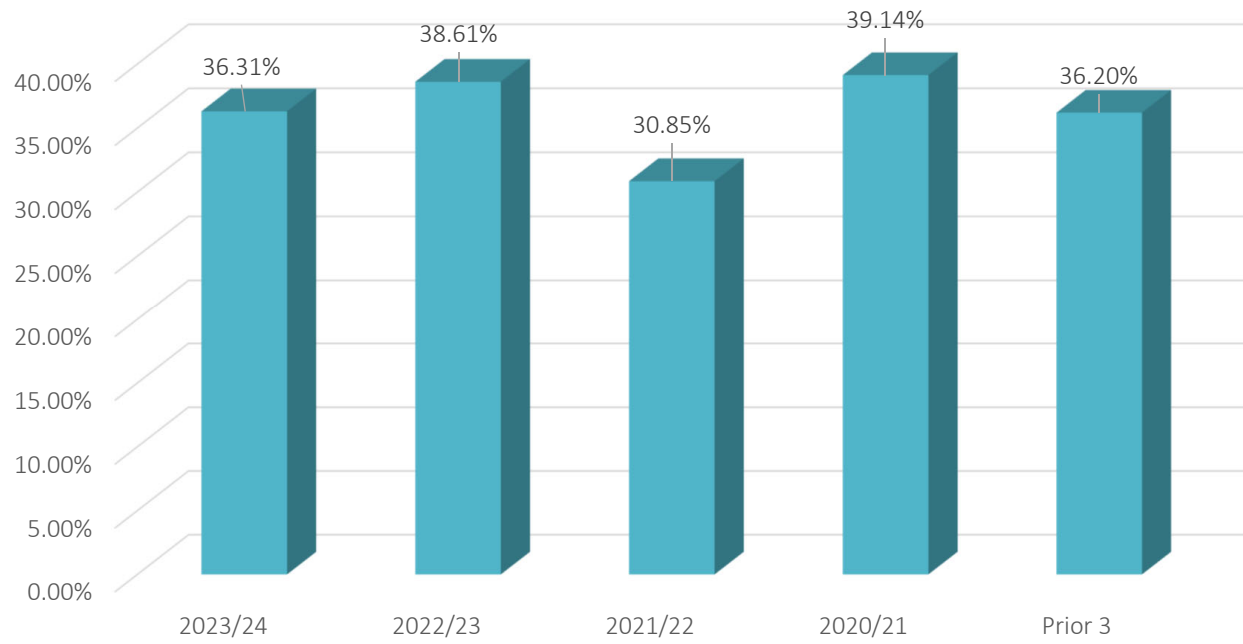
Average Billed per Month per Year
August-July

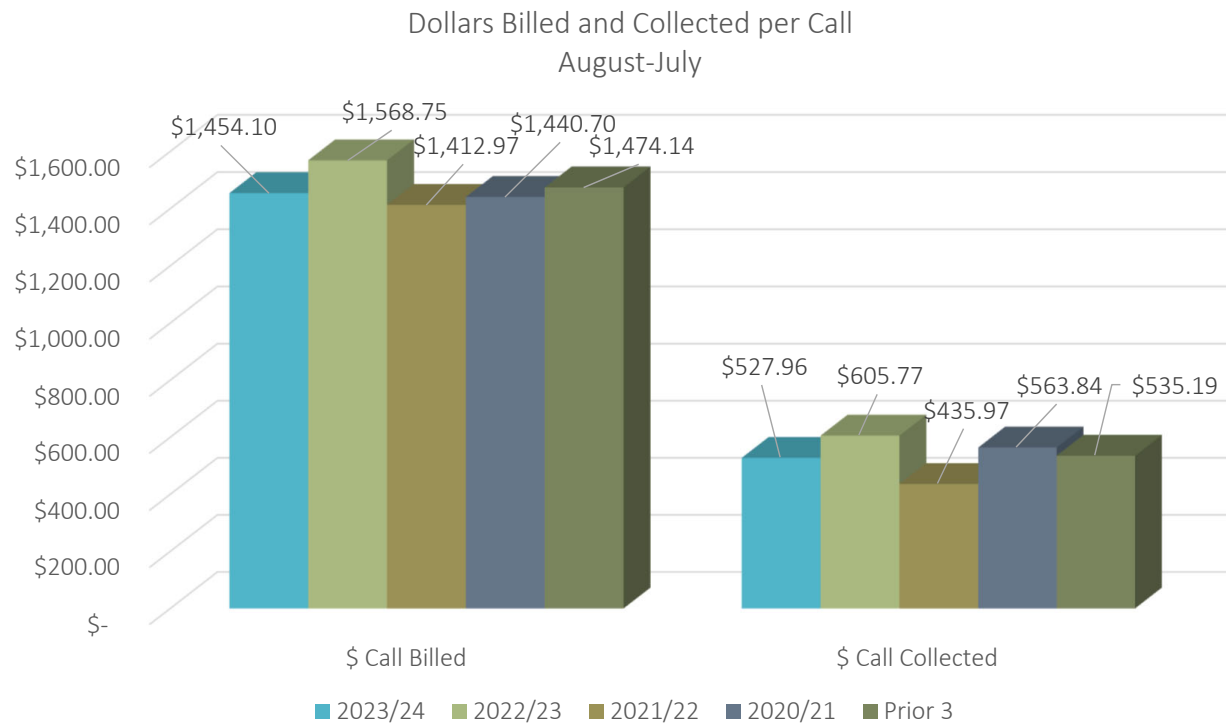


Average Collected per Month per Year
August-July



Percent Collected per Month per Year
August-July



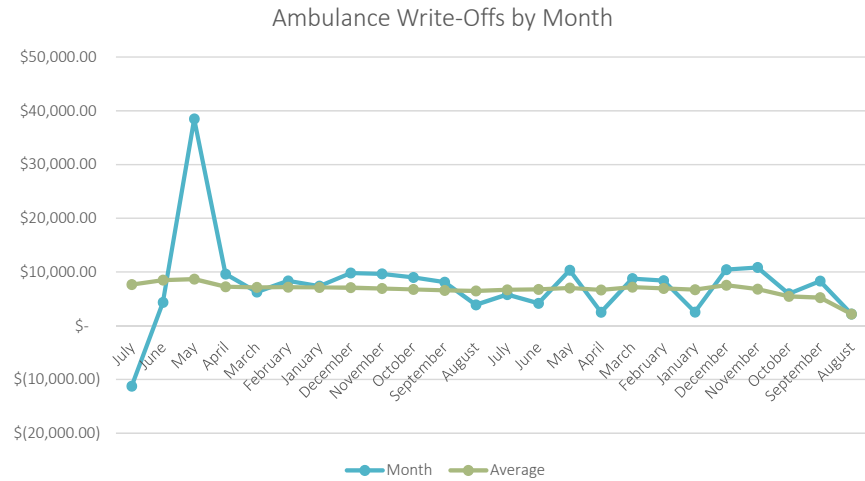


Ambulance Calls by Township	
Through August, 2024	
Municipality	Calls YTD
City of Hayward	445
Town of Hayward	351
Bass Lake	180
Winter	86
Hunter	61
Lenroot	52
Out of County	50
Radisson	40
Sand Lake	36
LCO	33
Spider Lake	31
Round Lake	27
Ojibwa	22
Edgewater	16
Exeland	12
Couderay	12
Weirgor	11
Draper	9
Meadowbrook	3
Meteor	2

1479

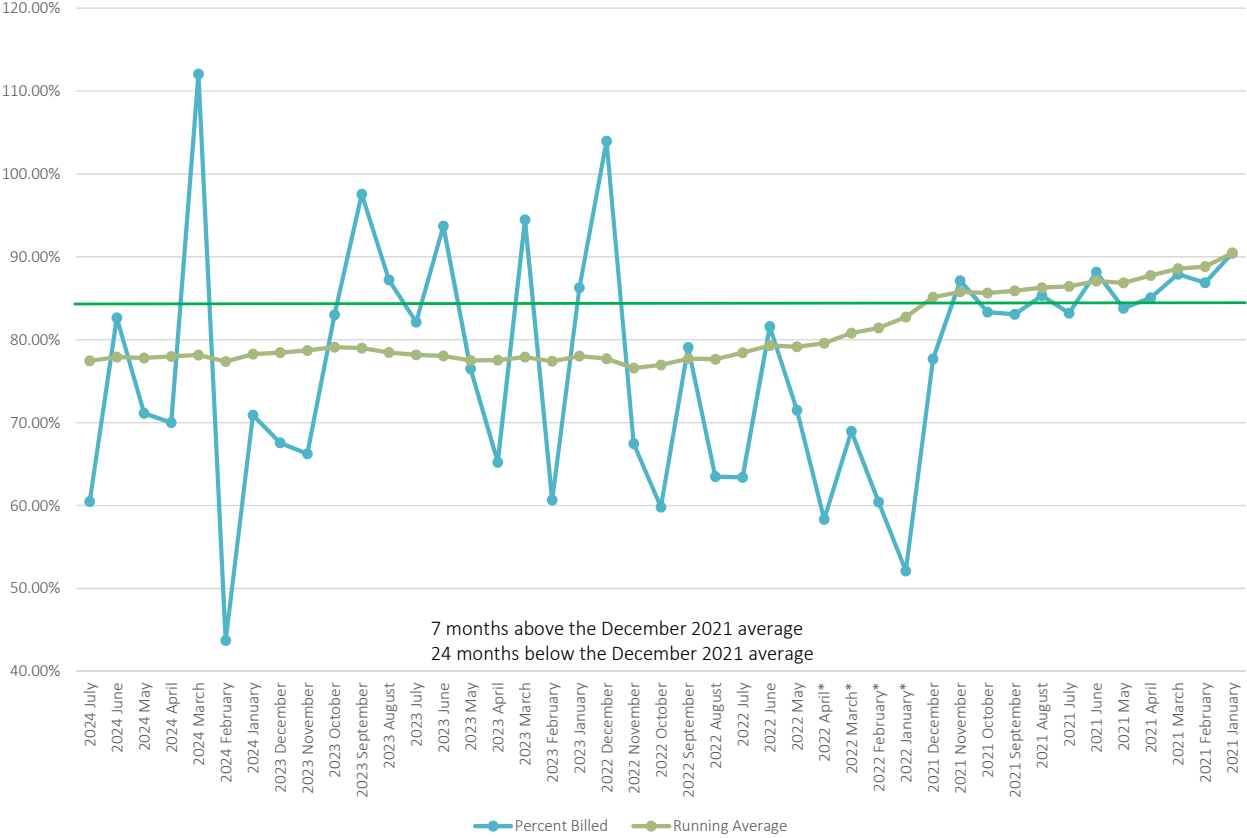
2024 Ambulance Service Net Income Thru July 31, 2024			
Account Description	2024 Amended Budget	2024 Actual Amount	Percent
REVENUE			
General Property Taxes	\$ 1,517,460.00	\$ 885,185.00	58%
St. Aid/Em. Amb. Assistance	\$ 25,000.00	\$ 7,691.58	31%
Ambulance Fees	\$ 1,200,000.00	\$ 517,219.21	43%
Ambulance Fees Outstanding	\$ 15,000.00	\$ 3,003.78	20%
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	\$ 1,410,345.71	49%
EXPENSE			
<i>Personal Services Totals</i>	\$ 2,207,038.00	\$ 1,120,744.29	51%
<i>Contractual Services Totals</i>	\$ 214,400.00	\$ 86,307.16	40%
<i>Supplies and Expense Totals</i>	\$ 180,600.00	\$ 143,567.94	79%
<i>Fixed Charges Totals</i>	\$ 266,081.00	\$ 151,130.56	57%
EXPENSE TOTALS	\$ 2,868,119.00	\$ 1,501,749.95	52%
Net Grand Totals	\$ -	\$ (91,404.24)	

Ambulance Charges Written Off			
Year	Month	Write-Off	Average
2024	July	\$ (11,244.34)	\$ 7,664.04
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

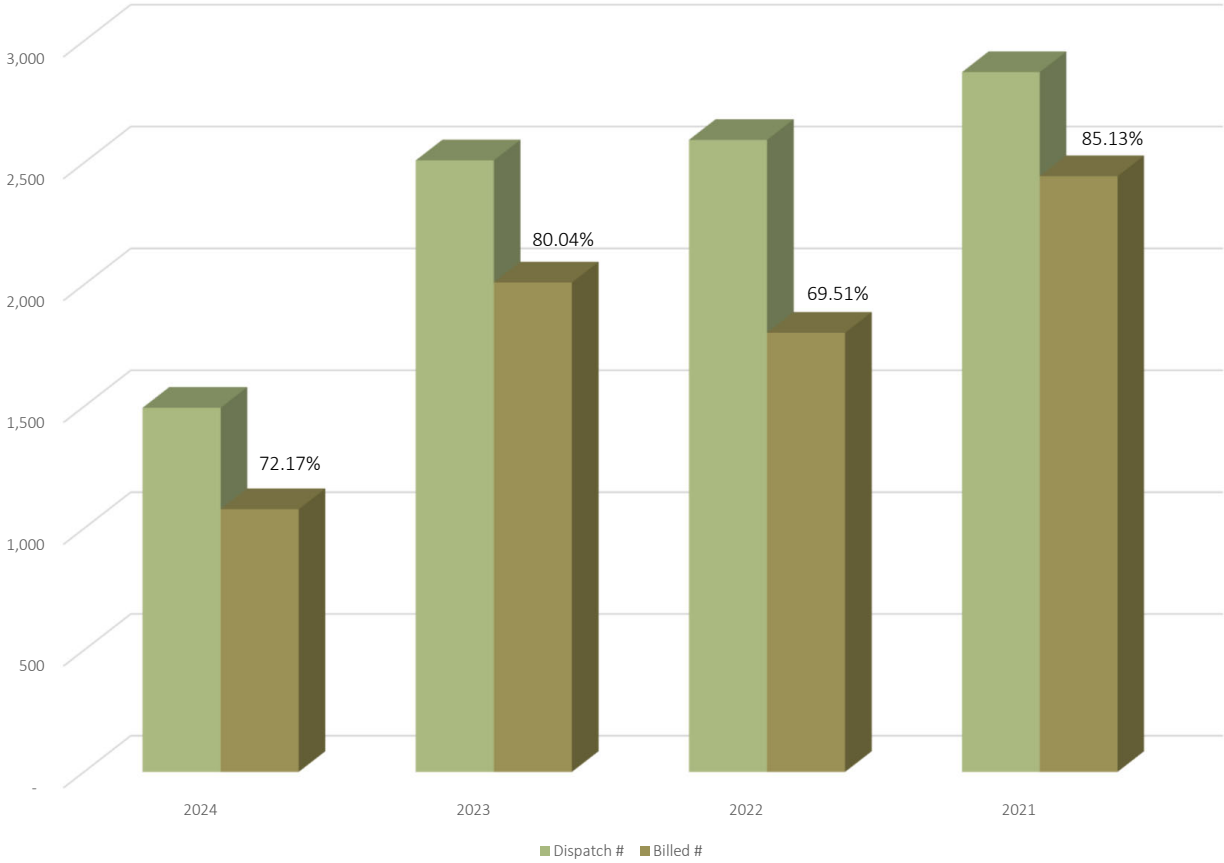


Ambulance Charges to Collections				
Year	Month	Items Placed	Items Reversed	Total Items
2024	July	\$ 31,927.98	\$ 19,522.42	\$ 51,450.40
2024	June	\$ 3,242.00	\$ -	\$ 3,242.00
2024	May	\$ 47,296.54	\$ (32,012.20)	\$ 15,284.34
2024	April	\$ 39,638.49	\$ -	\$ 39,638.49
2024	March	\$ 11,739.07	\$ -	\$ 11,739.07
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	\$ 720,990.85	\$ 77,385.49	\$ 798,376.34
	Average	\$ 30,041.29	\$ 3,224.40	\$ 33,265.68

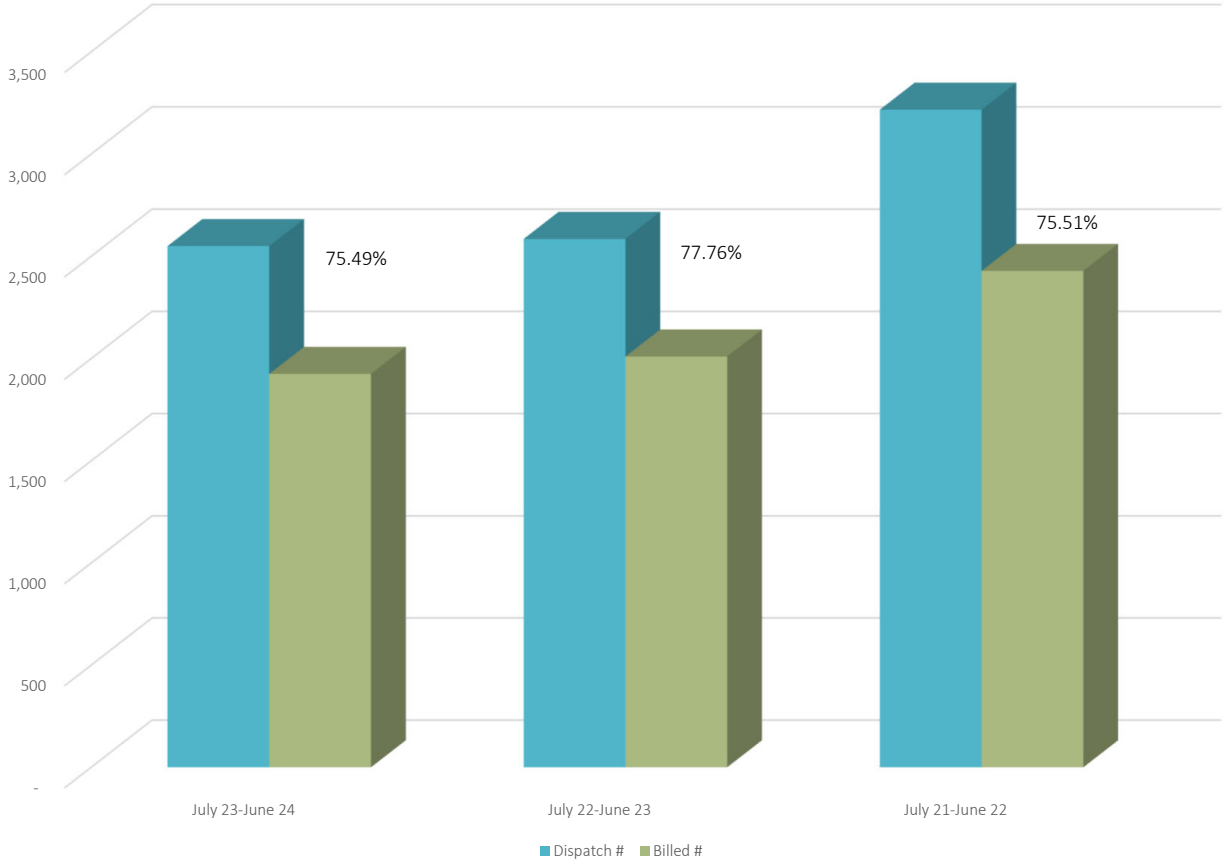
Dispatch Calls Percent Billed Runs - By Month 2021-2024



Dispatch Calls Vs Billed Runs - By Year (77.46% Over Four Years)



Dispatch Calls Vs Billings - 12 Month Cycle (76.25% 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

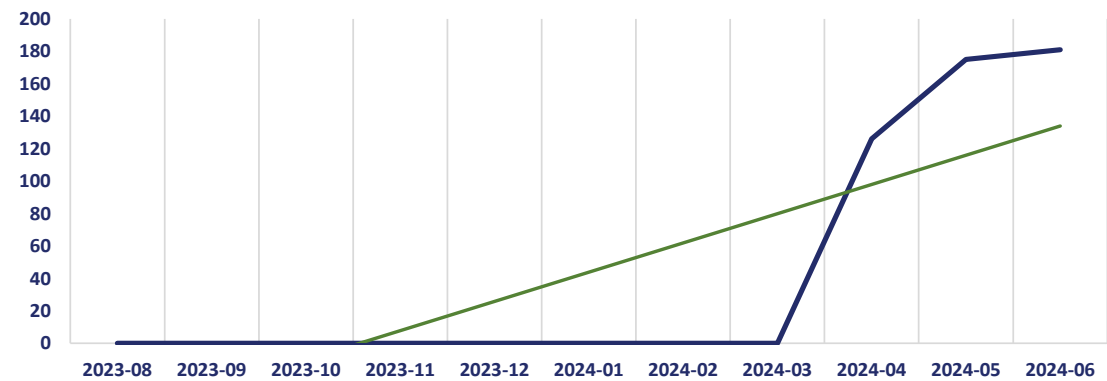
Primary Payor	Coll %
Medicare	0%
Medicare Advantage	0%
Insurance	0%
Medicaid	0%
Medicaid MCO	0%
Patient	0%
Facility	0%
Other Govt. Payers	0%
TPL	0%

Cash Per Trip
6-12 Month Mature Average

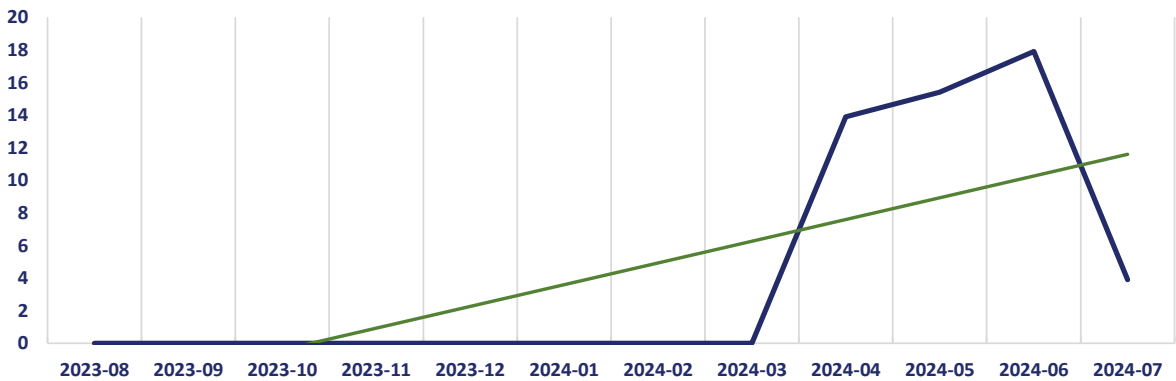
Primary Payor	CPT
Medicare	\$ -
Medicare Advantage	\$ -
Insurance	\$ -
Medicaid	\$ -
Medicaid MCO	\$ -
Patient	\$ -
Facility	\$ -
Other Govt. Payers	\$ -
TPL	\$ -

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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	55,652.71	162,039.49	-	32,286.38	-	-	129,753.11	1,727.72	1,286.03	256.24	19.9%
2024-05	175	301,602.20	90,149.22	211,452.98	-	56,842.09	-	-	154,610.89	1,723.44	1,208.30	324.81	26.9%
2024-06	181	322,662.00	42,329.28	280,332.72	-	30,872.41	-	-	249,460.31	1,782.66	1,548.80	170.57	11.0%
2024-07	150	194,315.20	3,442.17	190,873.03	-	1,508.83	-	-	189,364.20	1,295.43	1,272.49	10.06	0.8%
Totals	632	1,036,271.60	191,573.38	844,698.22	-	121,509.71	-	-	723,188.51	1,639.67	1,336.55	192.26	14.4%

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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	53,268.60	17,525.46	35,743.14	-	11,209.90	-	-	24,533.24	1,664.64	1,116.97	350.31	31.4%
2024-05	69	120,350.60	45,234.97	75,115.63	-	27,201.98	-	-	47,913.65	1,744.21	1,088.63	394.23	36.2%
2024-06	57	101,338.20	14,684.06	86,654.14	-	8,290.75	-	-	78,363.39	1,777.86	1,520.25	145.45	9.6%
2024-07	31	54,415.00	-	54,415.00	-	-	-	-	54,415.00	1,755.32	1,755.32	-	0.0%
Totals	189	329,372.40	77,444.49	251,927.91	-	46,702.63	-	-	205,225.28	1,742.71	1,332.95	247.10	18.5%
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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	55,510.00	19,525.16	35,984.84	-	11,206.82	-	-	24,778.02	1,632.65	1,058.38	329.61	31.1%
2024-05	35	63,625.60	27,491.48	36,134.12	-	18,108.32	-	-	18,025.80	1,817.87	1,032.40	517.38	50.1%
2024-06	33	59,435.40	12,921.04	46,514.36	-	12,109.84	-	-	34,404.52	1,801.07	1,409.53	366.96	26.0%
2024-07	26	45,336.80	-	45,336.80	-	-	-	-	45,336.80	1,743.72	1,743.72	-	0.0%
Totals	128	223,907.80	59,937.68	163,970.12	-	41,424.98	-	-	122,545.14	1,749.28	1,281.02	323.63	25.3%
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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	12	21,542.00	1,264.89	20,277.11	-	2,144.66	-	-	18,132.45	1,795.17	1,689.76	178.72	10.6%
2024-05	9	16,046.00	3,668.47	12,377.53	-	4,971.09	-	-	7,406.44	1,782.89	1,375.28	552.34	40.2%
2024-06	9	16,575.40	-	16,575.40	-	3,623.00	-	-	12,952.40	1,841.71	1,841.71	402.56	21.9%
2024-07	16	26,323.20	-	26,323.20	-	-	-	-	26,323.20	1,645.20	1,645.20	-	0.0%
Totals	46	80,486.60	4,933.36	75,553.24	-	10,738.75	-	-	64,814.49	1,749.71	1,642.46	233.45	14.2%

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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	10	16,621.60	10,349.11	6,272.49	-	4,563.49	-	-	1,709.00	1,662.16	627.25	456.35	72.8%
2024-05	18	30,492.80	13,754.30	16,738.50	-	6,560.70	-	-	10,177.80	1,694.04	929.92	364.48	39.2%
2024-06	25	46,266.40	10,218.66	36,047.74	-	4,744.74	-	-	31,303.00	1,850.66	1,441.91	189.79	13.2%
2024-07	11	13,816.00	3,442.17	10,373.83	-	1,508.83	-	-	8,865.00	1,256.00	943.08	137.17	14.5%
Totals	64	107,196.80	37,764.24	69,432.56	-	17,377.76	-	-	52,054.80	1,674.95	1,084.88	271.53	25.0%
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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	10	22,667.60	6,988.09	15,679.51	-	3,161.51	-	-	12,518.00	2,266.76	1,567.95	316.15	20.2%
2024-05	2	4,242.80	-	4,242.80	-	-	-	-	4,242.80	2,121.40	2,121.40	-	0.0%
2024-06	9	19,917.40	3,523.08	16,394.32	-	1,586.52	-	-	14,807.80	2,213.04	1,821.59	176.28	9.7%
2024-07	5	12,544.60	-	12,544.60	-	-	-	-	12,544.60	2,508.92	2,508.92	-	0.0%
Totals	26	59,372.40	10,511.17	48,861.23	-	4,748.03	-	-	44,113.20	2,283.55	1,879.28	182.62	9.7%
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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	27	46,582.40	-	46,582.40	-	-	-	-	46,582.40	1,725.27	1,725.27	-	0.0%
2024-05	40	63,844.40	-	63,844.40	-	-	-	-	63,844.40	1,596.11	1,596.11	-	0.0%
2024-06	45	73,335.60	-	73,335.60	-	-	-	-	73,335.60	1,629.68	1,629.68	-	0.0%
2024-07	60	39,429.20	-	39,429.20	-	-	-	-	39,429.20	657.15	657.15	-	0.0%
Totals	172	223,191.60	-	223,191.60	-	-	-	-	223,191.60	1,297.63	1,297.63	-	0.0%

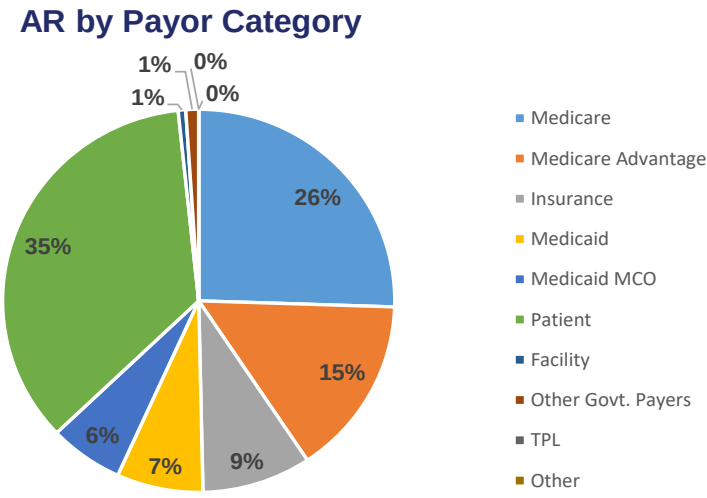
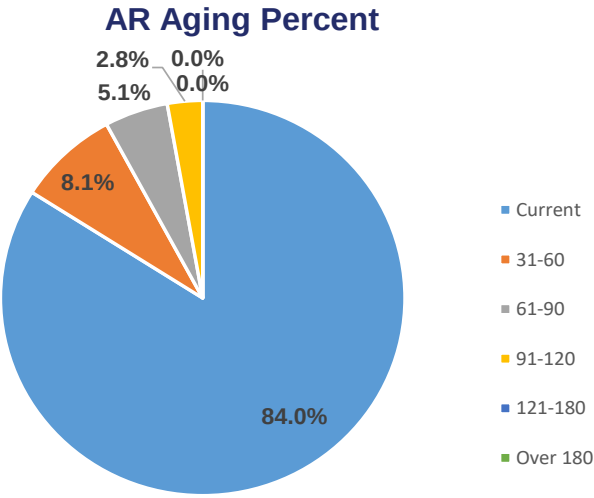
12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	2	3,000.00	-	3,000.00	-	-	-	-	3,000.00	1,500.00	1,500.00	-	0.0%
2024-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2024-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	3	4,500.00	-	4,500.00	-	-	-	-	4,500.00	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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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	5,793.60	982.44	4,811.16	-	517.56	-	-	4,293.60	1,931.20	1,603.72	172.52	10.8%
2024-07	1	2,450.40	-	2,450.40	-	-	-	-	2,450.40	2,450.40	2,450.40	-	0.0%
Totals	4	8,244.00	982.44	7,261.56	-	517.56	-	-	6,744.00	2,061.00	1,815.39	129.39	7.1%
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 %
2023-08	-	-	-	-	-	-	-	-	-	-	-	-	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%
2024-07	-	-	-	-	-	-	-	-	-	-	-	-	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	170,865.40	2,943.00	9,161.20	1,506.60	-	-	184,476.20
Medicare Advantage	81,250.62	14,626.40	12,214.60	1,352.80	-	-	109,444.42
Insurance	34,594.56	13,679.64	2,216.48	14,664.40	-	-	65,155.08
Medicaid	49,089.24	365.27	2,088.60	-	-	-	51,543.11
Medicaid MCO	29,482.80	12,975.80	1,786.00	-	-	-	44,244.60
Patient	237,903.62	9,369.86	7,610.60	1,328.60	-	-	256,212.68
Facility	1,500.00	-	1,500.00	1,500.00	-	-	4,500.00
Other Govt. Payers	2,725.40	4,752.10	134.92	-	-	-	7,612.42
TPL	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	607,411.64	58,712.07	36,712.40	20,352.40	-	-	723,188.51



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
2024-07	633,319.10	277,483.40	113,534.36	163,949.04	-	74,079.63	-	-	723,188.51
FY Total	-	1,036,271.60	191,573.38	844,698.22	-	121,509.71	-	-	723,188.51