

**BIRCHWOOD FOUR CORNERS
EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2021

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
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Independent Auditor's Report

The Board of Commissioners
Birchwood Four Corners Emergency Services District
Birchwood, Wisconsin

Report on the Financial Statements

Opinions

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Birchwood Four Corners Emergency Services District, as of and for the year ended December 31, 2021, and the related notes to the financial statements which collectively comprise the Birchwood Four Corners Emergency Services District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Birchwood Four Corners Emergency Services District as of December 31, 2021, and the respective changes in financial position – cash basis, thereof for the year then ended in accordance with the cash basis of accounting described in Note 1 C.

Basis for Opinions

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

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1. C. of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Birchwood Four Corners Emergency Services District's management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1.C., and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Birchwood Four Corners Emergency Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Birchwood Four Corners Emergency Services District's basic financial statements as a whole. The supplementary information and statistical information as referenced in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole on the cash basis of accounting described in Note 1. C.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the years ended December 31, 2020 and 2019, which are not presented with the accompanying financial statements, and expressed unmodified opinions on the financial statements of the governmental activities, and the major fund, for each of these years. CliftonLarsonAllen, LLP previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the years ended December 31, 2018, 2017, 2016, 2015, 2014, 2013, and 2012, which are not presented with the accompanying financial statements, and expressed unmodified opinions on the financial statements of the governmental activities, and the major fund, for each of these years. Those audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Birchwood Four Corners Emergency Services District's basic financial statements. The 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, and 2012 supplementary information as referenced in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statements. Our report dated July 27, 2021, stated that the information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the 2020 and 2019 supplementary information as referenced in the table of contents is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

In their opinion, the 2018, 2017, 2016, 2015, 2014, 2013, and 2012 supplementary information as referenced in the table of contents is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

The statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC

Rice Lake, Wisconsin

September 6, 2022

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
STATEMENT OF ACTIVITIES AND NET POSITION – CASH BASIS
YEAR ENDED DECEMBER 31, 2021**

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Ambulance and Fire Protection	\$ 625,915	\$ 501,256	\$ 31,070	(93,589)
General Receipts:				
Donations				370,114
Interest and Investment Earnings				906
Miscellaneous				2,991
Total General Receipts				388,191
Change in Net Position				294,602
Net Position - Beginning of Year				733,705
Net Position - End of Year				\$ 1,028,307
Cash Basis Assets, End of Year				
General Checking Account				\$ 1,028,307
Cash Basis Net Position, End of Year				
Unrestricted				\$ 1,028,307

See Notes to the Basic Financial Statements.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES,
CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS
FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Total</u>
Receipts:			
Assessments to Member Municipalities	\$ 398,390	\$ -	\$ 398,390
Ambulance Receipts:			
Payments Received for Ambulance Services	102,866	-	102,866
Grant Payments	5,430	-	5,430
Fire Receipts:			
State 2% Fire Dues	25,640	-	25,640
Sale of Equipment	14,180	-	14,180
Donations	2,201	-	2,201
Other Receipts:			
Donations	2,892	165,021	167,913
Matching Grant Donations	-	200,000	200,000
Bank Interest	565	341	906
Miscellaneous	2,991	-	2,991
Total Receipts	<u>555,155</u>	<u>365,362</u>	<u>920,517</u>
Disbursements:			
Ambulance Disbursements:			
Officers' Salaries	17,400	-	17,400
Ambulance Wages	189,230	-	189,230
Social Security and Medicare	16,054	-	16,054
Workers' Compensation	814	-	814
Office Rent/On-Call Housing	3,720	-	3,720
Rent/Heat Ambulance Bays	7,156	-	7,156
Maintenance	1,817	-	1,817
Dues/Memberships	480	-	480
Continuing Education	228	-	228
Collection Fees	6,521	-	6,521
Office Supplies	69	-	69
Telephone	2,653	-	2,653
Property and Liability Insurance	4,282	-	4,282
Ambulance Retirement Contributions	1,790	-	1,790
Fuel	3,362	-	3,362
Ambulance Supplies	9,078	-	9,078
Ambulance Uniforms	1,133	-	1,133
Ambulance Purchase and Expenses	145,817	-	145,817
New Equipment Capital Outlay	10,342	-	10,342

See Notes to the Basic Financial Statements.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES,
CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS
FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Total</u>
Disbursements (Continued):			
Fire Disbursements:			
Officers' Salaries	\$ 9,600	\$ -	\$ 9,600
Mechanic Wages	4,800	-	4,800
Training Officer	300	-	300
Firefighter's Wages	15,209	-	15,209
Social Security and Medicare	3,931	-	3,931
Life Insurance	1,533	-	1,533
Workers' Compensation	1,899	-	1,899
Fire Chief Car Allowance	1,800	-	1,800
Office Rent	3,720	-	3,720
Water and Sewer	55	-	55
Office Supplies	758	-	758
Property and Liability Insurance	9,991	-	9,991
Telephone and Electricity	2,088	-	2,088
Rent of Bays	13,000	-	13,000
Heat of Bays	1,531	-	1,531
Gas, Oil, Tires	1,664	-	1,664
Repairs and Maintenance	16,202	-	16,202
Operating Supplies	1,255	-	1,255
Mileage Reimbursements	1,084	-	1,084
Fire Inspections	4,821	-	4,821
Dues/Memberships	802	-	802
Training	9,392	-	9,392
Continuing Education	6,737	-	6,737
Meetings	3,230	-	3,230
Retirement Payment	830	-	830
Fire SAP Account	9,908	-	9,908
Equipment Capital Outlay	55,967	-	55,967

See Notes to the Basic Financial Statements.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES,
CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS
FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Total</u>
Disbursements (Continued):			
District Administration:			
Auditing	\$ 3,900	\$ -	\$ 3,900
Legal and Crisis Support	32	-	32
District Bookkeeper Wages	8,400	-	8,400
District Bookkeeper Social Security and Medicare	643	-	643
Postage and Office Supplies	965	-	965
Fund Raising Activities	2,892	-	2,892
Property Maintenance	5,000	-	5,000
Building Fund:			
Other	-	30	30
Total Disbursements	<u>625,885</u>	<u>30</u>	<u>625,915</u>
Excess (Deficiency) of Receipts Over Disbursements	(70,730)	365,332	294,602
Interfund Transfer	<u>2,892</u>	<u>(2,892)</u>	<u>-</u>
Net Change in Fund Balance	(67,838)	362,440	294,602
Cash Basis Fund Balance, Beginning of Year	<u>547,032</u>	<u>186,673</u>	<u>733,705</u>
Cash Basis Fund Balance, End of Year	<u>\$ 479,194</u>	<u>\$ 549,113</u>	<u>\$ 1,028,307</u>
Cash Basis Assets, End of Year			
General Checking Accounts	<u>\$ 479,194</u>	<u>\$ 549,113</u>	<u>\$ 1,028,307</u>
Cash Basis Fund Balance, End of Year			
Assigned for:			
Ambulance Capital Equipment	\$ 22,072	\$ -	\$ 22,072
Fire Capital Equipment	228,100	-	228,100
Fire Turnout Gear	20,501	-	20,501
Building Fund	-	549,113	549,113
Unassigned	<u>208,521</u>	<u>-</u>	<u>208,521</u>
Total Cash Basis Fund Balance	<u>\$ 479,194</u>	<u>\$ 549,113</u>	<u>\$ 1,028,307</u>

See Notes to the Basic Financial Statements.

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1 C, Basis of Accounting, the financial statements of the Birchwood Four Corners Emergency Services District (District) are presented on the cash basis of accounting which differs from accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

A. Reporting Entity

By an agreement effective on January 1, 2008, by and between the Village of Birchwood and Towns of Birchwood, Cedar Lake, Edgewater, Doyle, Long Lake, and Wilson, a joint municipal fire and ambulance protection district to be known as the “Birchwood Four Corners Emergency Services District” was created and established to operate a joint fire and ambulance department.

The purpose of the District is to provide fire protection, ambulance services, fire prevention inspections, water rescue, public fire prevention education, assistance to law enforcement agencies, natural disaster assistance and other emergency services within the area of member municipalities.

The District is governed by a Joint Board of Commissioners with one commissioner appointed by each member municipality.

The costs of operating and equipping the District are allocated to member municipalities on the basis of equalized valuation for fire protection and equalized valuation and the number of ambulance calls to member municipalities for the immediately preceding three years for ambulance services.

Cash receipt and disbursement transactions and cash and investment balances presented in the financial statements for the year ending December 31, 2021 do not include transactions or balances of the firefighters’ fundraising account.

The basic financial statements of the District consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the District.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements

The District's basic financial statements include both government-wide financial statements (reporting the District as a whole) and fund financial statements (reporting the District's major funds) as described below:

(1) Basic Financial Statements – Government-Wide Financial Statements

The statement of activities and net position – cash basis (page 4) presents financial information about the District's governmental type activities. This statement includes the financial activities of the overall government in its entirety. The statement of activities presents a comparison between disbursements and program receipts for each function of the District's governmental activities. Program receipts include (a) charges paid by the recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program revenues are presented as general receipts.

(2) Basic Financial Statements – Fund Financial Statements

Transactions of the District are presented on the basis of funds, each considered as a separate accounting entity. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District has the following major governmental fund:

General Fund – The General Fund is the operating fund of the District. It is used to account for all financial resources.

Building Fund – The Building Fund is to track the donations, grants and expenditures related to the new emergency services district building.

C. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the current financial resources measurement focus and the cash basis of accounting. The cash basis recognizes assets, liabilities, net position/fund balance, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Under the cash basis of accounting, the District recognizes revenues when received. As a result, certain assets and their related revenues (such as accounts receivable and revenue billed for provided services not yet collected) are not recorded in the District's basic financial statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues when received if all eligibility requirements imposed by the provider have been met. Property taxes and grants received in advance of being earned or meeting eligibility requirements are reported as deferred inflows of resources. Debt proceeds are recognized as other financing sources and general revenue when received. Additionally, capital assets such as property, equipment, and infrastructure are not capitalized or reported in the government-wide financial statements.

Under the cash basis of accounting, the District generally records expenditures when paid, except for certain payroll withholdings. As a result, certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the District's basic financial statements. Additionally, long-term liabilities such as debt payable and compensated absences are not reported. The District did not have any long-term debt in the current year.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Budgets

While the District did not adopt a District wide composite budget, the District did adopt individual fire department operating and ambulance department operating budgets as presented in the Supplementary Information section of this report.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments of the District are stated at fair value. The District is required to invest its funds in accordance with Wisconsin Statutes 66.0603 and 67.11(2). State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, United States Treasury obligations, United States agency issues, high-grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Additional restrictions may arise from local charters, ordinances, resolutions, and grant resolutions.

F. Equity Classifications

Fund equity, representing the difference between assets and liabilities, is classified as follows in the District's financial statements:

(1) Government-Wide Financial Statements

Fund equity is classified as net position in the government-wide financial statements and is shown in three components, as applicable. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws or regulations of governments. Net investment in capital assets classification does not apply to this financial statement. All other net position is reported as unrestricted.

(2) Fund Financial Statements

In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance represents amounts that are inherently nonspendable or assets that are legally or contractually required to be maintained intact. The nonspendable fund balance classification does not apply to this financial statement.

Restricted fund balance represents amounts available for appropriation but intended for specific use and is legally restricted by outside parties.

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Equity Classifications (Continued)

(2) Fund Financial Statements (Continued)

Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Committed fund balance is required to be established, modified, or rescinded by resolution of the District Commission prior to each year end.

Assigned fund balance represents resources intended for spending for a purpose set by the Board of Commissioners itself or by some person or body delegated to exercise such authority in accordance with policy established by the board. The District Commission has retained the authority to assign fund balance.

Unassigned fund balance is the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. The District has established a minimum unassigned fund balance to a level of 33 percent of expenditures.

When restricted and unrestricted fund balance is available for expenditure, it is the District's practice to first use restricted fund balance. When committed, assigned, and unassigned fund balance is available for expenditure, it is the District's practice to use committed, assigned and finally unassigned fund balance.

G. Capital Assets

The accounting treatment over capital assets normally depends on whether the assets are reported in the government-wide or fund financial statements and used in governmental fund operations. However, the District has elected not to capitalize such assets and therefore the statements account for them as capital outlay expenditures upon acquisition.

H. Use of Estimates

The preparation of financial statements in accordance with cash basis requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The District has a custodial credit risk policy to minimize custodial risk maintain a list of public depositories, financial institutions, and broker/dealers authorized to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

The District's deposits were insured and collateralized at December 31, 2021 as follows:

	<u>FDIC Insured</u>	<u>State Guarantee</u>	<u>Uncollateralized</u>	<u>Total</u>
Demand Deposit Accounts	<u>\$ 250,000</u>	<u>\$ 400,000</u>	<u>\$ 383,590</u>	<u>\$1,033,590</u>

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

NOTE 3 – COMMITMENTS CURRENTLY DUE

At December 31, 2021, the District owed \$15,757 for December operating expenses. This amount is not reflected in these cash basis financial statements.

NOTE 4 – PUBLIC SAFETY BUILDING

During 2017 the District purchased land at a price of \$57,000 for a new public safety building for both the fire department and ambulance operations. At the time of this report, the District Commissioners had approved preliminary plans for the facility at an estimated cost of \$1,820,000. Facility costs will be funded through assessments to the participating municipalities and/or grants and public donations.

NOTE 5 – EMPLOYEE RETIREMENT PLANS

Wisconsin Volunteer Firefighter and Emergency Medical Technicians Length of Service Award (LOSA) Program – Defined Benefit

In accordance with a resolution adopted August 10, 2009, the Town of Birchwood agreed to sponsor the District as a participant in the Wisconsin Firefighter and Emergency Medical Technician (EMT) Length of Service Award Program, commonly referred to as LOSA. Under this program municipalities must pay annual contributions for each volunteer firefighter and EMT in an amount determined by the State, \$398 for 2020 paid in 2021. The state then matches all annual municipal contributions per volunteer firefighter or EMT up to the required contribution per firefighter or EMT. The State LOSA Board contracts with a limited number of private vendors for administration of the program. During 2021 and 2020, the District made contributions of \$9,908 and \$7,650, respectively, as its share of contributions for District firefighters to the LOSA program for the coverage years of 2020 and 2019.

A vesting period of ten years of volunteer fire fighting or emergency medical technical service is required before a volunteer firefighter or EMT qualifies to receive any benefits under the program. Volunteer firefighters or EMTs will be paid a lump sum, consisting of all municipal and state contributions made on behalf of the firefighter or EMT and all earnings on the contributions made on behalf of the firefighter or EMT and all earnings on the contributions, less any amount used to fund the administrative costs of the program, after the firefighter or EMT attains twenty years of service for a municipality and reaches the age of sixty. Volunteers who serve between ten and twenty years will receive smaller payments when they turn sixty, depending on their years of service. A municipality may purchase additional years of service for volunteer firefighters and EMTs who have at least five years of service.

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

NOTE 5 – EMPLOYEE RETIREMENT PLANS (Continued)

Wisconsin Volunteer Firefighter and Emergency Medical Technicians Length of Service Award (LOSA) Program – Defined Benefit (Continued)

District emergency medical technicians were enrolled in the program effective January 1, 2013 with the District purchasing up to twenty years of prior service per EMT. During 2021 and 2020, the District made contributions of \$1,790 and \$2,182, respectively, as its share of contributions for District EMTs to the LOSA program for the coverage years of 2020 and 2019.

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, and destruction of assets; errors or omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 7 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
- Statement No. 98, *The Annual Comprehensive Financial Report*

The Statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, Postponement of Effective Dates of Certain Authoritative Guidance, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

SUPPLEMENTARY INFORMATION

SCHEDULE 1

BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
 BIRCHWOOD, WISCONSIN
 BUDGETARY COMPARISON SCHEDULE – CASH BASIS
 AMBULANCE OPERATING FUND
 YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Receipts:				
Assessments to Member Municipalities:				
Village of Birchwood	\$ 33,306	\$ 33,306	\$ 33,306	\$ -
Town of Birchwood	34,242	34,242	34,242	-
Town of Cedar Lake	63,831	63,831	63,831	-
Town of Edgewater	65,556	65,556	65,556	-
Town of Wilson	5,315	5,315	5,315	-
Private Pay and Insurance Payments	104,000	104,000	102,866	(1,134)
Grants	-	-	5,430	5,430
Donations	-	-	1,446	1,446
Interest Income	1,500	1,500	265	(1,235)
Miscellaneous	-	-	30	30
Total Receipts	307,750	307,750	312,287	4,537
Disbursements:				
Ambulance Operations:				
Salaries and Wages:				
Director	16,200	16,200	16,200	-
Secretary/Treasurer	1,200	1,200	1,200	-
Weekday On-Call	125,160	125,160	130,950	(5,790)
Weekend On-Call	62,550	62,550	55,880	6,670
Mechanic	2,400	2,400	2,400	-
Social Security and Medicare	16,500	16,500	16,054	446
Workers' Compensation	3,000	3,000	814	2,186
On-Call Housing	3,840	3,840	3,720	120
Rent - Ambulance Bays	6,500	6,500	6,500	-
Heating for Bays	2,500	2,500	656	1,844
Ambulance Maintenance	7,000	7,000	1,817	5,183
Dues/Memberships	250	250	480	(230)
Continuing Education	2,000	2,000	228	1,772
Collection Fees	4,500	4,500	6,521	(2,021)
Office Supplies	500	500	69	431
Telephone	3,000	3,000	2,653	347
Uniforms	1,500	1,500	1,133	367

SCHEDULE 1

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS (CONTINUED)
AMBULANCE OPERATING FUND
YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Disbursements (Continued):				
Ambulance Operations (Continued):				
Property and Liability Insurance	\$ 4,000	\$ 4,000	\$ 4,282	\$ (282)
Ambulance Retirement Contributions	1,700	1,700	1,790	(90)
Fuel	2,000	2,000	3,362	(1,362)
Ambulance Mileage	1,000	1,000	-	1,000
Ambulance Supplies	6,000	6,000	9,078	(3,078)
Ambulance Purchase and Expenses	-	-	145,817	(145,817)
Capital Outlay	25,000	25,000	10,342	14,658
Total Ambulance Department Operations	<u>298,300</u>	<u>298,300</u>	<u>421,946</u>	<u>(123,646)</u>
District Administration:				
Property and Liability Insurance	300	300	-	300
Unemployment Payments	600	600	-	600
Auditing	2,000	2,000	1,950	50
Legal and Crisis Support	1,000	1,000	16	984
District Bookkeeper	4,200	4,200	4,200	-
District Bookkeeper FICA	350	350	322	29
Postage and Office Supplies	600	600	483	118
Website	200	200	-	200
Fund Raising Activities	-	-	1,446	(1,446)
Property Maintenance	-	-	2,500	(2,500)
Office Equipment	200	200	-	200
Ambulance Share of District Administration	<u>9,450</u>	<u>9,450</u>	<u>10,916</u>	<u>(1,466)</u>
Total Disbursements	<u>307,750</u>	<u>307,750</u>	<u>432,862</u>	<u>(125,112)</u>
Excess (Deficiency) of Receipts Over				
Disbursements	-	-	(120,575)	(120,575)
Transfer from Ambulance Capital Equipment Account	<u>-</u>	<u>-</u>	<u>133,709</u>	<u>133,709</u>
Net Change in Cash Basis Fund Balance	-	-	13,134	13,134
Cash Basis Fund Balance, Beginning of Year	<u>69,060</u>	<u>69,060</u>	<u>69,060</u>	<u>-</u>
Cash Basis Fund Balance, End of Year	<u>\$ 69,060</u>	<u>\$ 69,060</u>	<u>\$ 82,194</u>	<u>\$ 13,134</u>

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS
FIRE DEPARTMENT OPERATING FUND
YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Receipts:				
Assessments to Member Municipalities:				
Village of Birchwood	\$ 7,623	\$ 7,623	\$ 7,623	\$ -
Town of Birchwood	24,742	24,742	24,742	-
Town of Cedar Lake	62,411	62,411	62,411	-
Town of Doyle	11,953	11,953	11,953	-
Town of Edgewater	40,908	40,908	40,908	-
Town of Long Lake	46,063	46,063	46,063	-
Town of Wilson	2,440	2,440	2,440	-
2% Fire Dues from State	20,000	20,000	25,640	5,640
Donations	-	-	3,647	3,647
Interest Income	1,500	1,500	24	(1,476)
Miscellaneous	-	-	2,961	2,961
Total Receipts	217,640	217,640	228,412	10,772
Disbursements:				
Fire Department Operations:				
Salaries and Wages:				
Chief Salary	4,500	4,500	4,800	(300)
Secretary/Treasurer	4,800	4,800	4,800	-
Mechanic	4,800	4,800	4,800	-
Training Officer	600	600	300	300
Firefighters - Fire Suppression	20,000	20,000	15,209	4,791
Firefighter Training	10,000	10,000	9,392	608
Firefighter Meetings	5,000	5,000	3,230	1,770
Fire Inspections	4,500	4,500	4,301	199
Fire Inspections Mileage	500	500	520	(20)
Retirement Payments	1,000	1,000	830	170
Fire Chief Car Allowance	1,800	1,800	1,800	-
Social Security and Medicare	4,200	4,200	3,931	269
Life Insurance	2,300	2,300	1,533	767
Workers' Compensation	1,800	1,800	1,899	(99)
Office Rent	3,840	3,840	3,720	120
Water and Sewer	250	250	55	195
Office Supplies	1,000	1,000	758	242
Property and Liability Insurance	9,000	9,000	9,991	(991)
Telephone and Electricity	2,100	2,100	2,088	12
Heat for Bays	6,000	6,000	1,531	4,469
Rent for Bays	13,000	13,000	13,000	-

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS (CONTINUED)
FIRE DEPARTMENT OPERATING FUND
YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Disbursements (Continued):				
Fire Department Operations (Continued):				
Gas, Oil, Tires	\$ 3,500	\$ 3,500	\$ 1,664	\$ 1,836
Repairs and Maintenance	20,100	20,100	16,202	3,898
Operating Supplies	5,100	5,100	1,255	3,845
Mileage Reimbursements	1,500	1,500	1,084	416
Fire Safety/Education	5,000	5,000	2,752	2,248
Fire Schooling	4,000	4,000	3,985	15
Dues/Memberships	1,500	1,500	802	698
Retirement Fund Contribution	10,000	10,000	9,908	92
Capital Outlay	56,500	56,500	55,967	533
Total Fire Department Operations	208,190	208,190	182,107	26,083
District Administration:				
Property and Liability Insurance	300	300	-	300
Unemployment Payments	600	600	-	600
Auditing	2,000	2,000	1,950	50
Legal and Crisis Support	1,000	1,000	16	984
District Bookkeeper	4,200	4,200	4,200	-
Social Security and Medicare	350	350	322	29
Payroll Expense	300	300	-	300
Postage and Office Supplies	300	300	483	(183)
Fund Raising Activities	-	-	1,446	(1,446)
Property Maintenance	-	-	2,500	(2,500)
Website	200	200	-	200
Office Equipment	200	200	-	200
Fire Department Share of District Administration	9,450	9,450	10,916	(1,466)
Total Disbursements	217,640	217,640	193,023	24,617
Excess (Deficiency) of Receipts Over				
Disbursements	-	-	35,389	35,389
Transfer to Fire Capital Equipment Account	-	-	(24,030)	(24,030)
Net Change in Cash Basis Fund Balance	-	-	11,359	11,359
Cash Basis Fund Balance, Beginning of Year	114,968	114,968	114,968	-
Cash Basis Fund Balance, End of Year	\$ 114,968	\$ 114,968	\$ 126,327	\$ 11,359

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS
YEAR ENDED DECEMBER 31, 2021**

	Ambulance		Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Operating Fund	Capital Equipment	Pager Account	Turnout Gear		
Receipts:								
Assessments to Member Municipalities:								
Village of Birchwood	\$ 33,306	\$ -	7,623	\$ -	\$ -	\$ -	\$ -	\$ 40,929
Town of Birchwood	34,242	-	24,742	-	-	-	-	58,984
Town of Cedar Lake	63,831	-	62,411	-	-	-	-	126,242
Town of Doyle	-	-	11,953	-	-	-	-	11,953
Town of Edgewater	65,556	-	40,908	-	-	-	-	106,464
Town of Long lake	-	-	46,063	-	-	-	-	46,063
Town of Wilson	5,315	-	2,440	-	-	-	-	7,755
Ambulance Receipts:								
Private Pay Income	13,003	-	-	-	-	-	-	13,003
Insurance Payments	89,863	-	-	-	-	-	-	89,863
FAP Grants	5,430	-	-	-	-	-	-	5,430
Fire Receipts:								
2% Fire Dues from State	-	-	25,640	-	-	-	-	25,640
DNR Grants	-	-	2,201	-	-	-	-	2,201
Sale of Equipment	-	14,180	-	-	-	-	-	14,180
Other:								
Donations	-	-	-	-	-	-	161,021	161,021
Matching Grant Donations	-	-	-	-	-	-	200,000	200,000
Brick Donations	1,446	-	1,446	-	-	-	4,000	6,892
Bank Interest	265	21	24	229	6	20	341	906
Miscellaneous	30	-	2,961	-	-	-	-	2,991
Total Receipts	312,287	14,201	228,412	229	6	20	365,362	920,517

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Ambulance		Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Operating Fund	Capital Equipment	Pager Account	Turnout Gear		
Disbursements:								
Ambulance Disbursements:								
Salaries and Wages:								
Director	\$ 16,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,200
Secretary/Treasurer	1,200	-	-	-	-	-	-	1,200
Weekday On-Call	130,950	-	-	-	-	-	-	130,950
Weekend On-Call	55,880	-	-	-	-	-	-	55,880
Mechanic	2,400	-	-	-	-	-	-	2,400
Social Security and Medicare	16,054	-	-	-	-	-	-	16,054
Workers' Compensation	814	-	-	-	-	-	-	814
Office Rent/On-Call Housing	3,720	-	-	-	-	-	-	3,720
Heating for Bays	656	-	-	-	-	-	-	656
Rent for Bays	6,500	-	-	-	-	-	-	6,500
Maintenance of Ambulances	1,817	-	-	-	-	-	-	1,817
Fuel	3,362	-	-	-	-	-	-	3,362
Ambulance Supplies	9,078	-	-	-	-	-	-	9,078
Ambulance Uniforms	1,133	-	-	-	-	-	-	1,133
Dues/Memberships	480	-	-	-	-	-	-	480
Continuing Education	228	-	-	-	-	-	-	228
Collection Fees	6,521	-	-	-	-	-	-	6,521
Office Supplies	69	-	-	-	-	-	-	69
Telephone	2,653	-	-	-	-	-	-	2,653
Property and Liability Insurance	4,282	-	-	-	-	-	-	4,282
Ambulance Retirement Contributions	1,790	-	-	-	-	-	-	1,790
Ambulance Purchase and Expenses	145,817	-	-	-	-	-	-	145,817
Ambulance Equipment Capital Outlay	10,342	-	-	-	-	-	-	10,342
Total Ambulance Department	421,946	-	-	-	-	-	-	421,946

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Ambulance		Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Operating Fund	Capital Equipment	Pager Account	Turnout Gear		
Disbursements (Continued):								
Fire Disbursements:								
Salaries and Wages:								
Chief Salary	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ 4,800
Secretary/Treasurer	-	-	4,800	-	-	-	-	4,800
Mechanic	-	-	4,800	-	-	-	-	4,800
Training Officer	-	-	300	-	-	-	-	300
Firefighters	-	-	15,209	-	-	-	-	15,209
Training	-	-	9,392	-	-	-	-	9,392
Meetings	-	-	3,230	-	-	-	-	3,230
Fire Inspections	-	-	4,301	-	-	-	-	4,301
Fire Inspections Mileage	-	-	520	-	-	-	-	520
Retirement Payments	-	-	830	-	-	-	-	830
Social Security and Medicare	-	-	3,931	-	-	-	-	3,931
Life Insurance	-	-	1,533	-	-	-	-	1,533
Workers' Compensation	-	-	1,899	-	-	-	-	1,899
Fire Chief Car Allowance	-	-	1,800	-	-	-	-	1,800
Office Rent	-	-	3,720	-	-	-	-	3,720
Water and Sewer Service	-	-	55	-	-	-	-	55
Office Supplies	-	-	758	-	-	-	-	758
Property and Liability Insurance	-	-	9,991	-	-	-	-	9,991
Telephone and Electricity	-	-	2,088	-	-	-	-	2,088
Heat of Bays	-	-	1,531	-	-	-	-	1,531
Rent of Bays	-	-	13,000	-	-	-	-	13,000
Gas, Oil, Tires	-	-	1,664	-	-	-	-	1,664
Repairs and Maintenance	-	-	16,202	-	-	-	-	16,202
Operating Supplies	-	-	1,255	-	-	-	-	1,255
Mileage Reimbursements	-	-	1,084	-	-	-	-	1,084
Fire Safety/Education	-	-	2,752	-	-	-	-	2,752
Fire Schooling	-	-	3,985	-	-	-	-	3,985

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

	Ambulance		Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Operating Fund	Capital Equipment	Pager Account	Turnout Gear		
Disbursements (Continued):								
Fire Disbursements (Continued):								
Dues/Memberships	\$ -	\$ -	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ 802
Fires SAP Account	-	-	9,908	-	-	-	-	9,908
Minor Equipment Capital Outlay	-	-	55,967	-	-	-	-	55,967
Total Fire Department	-	-	182,107	-	-	-	-	182,107
District Administration:								
Auditing	1,950	-	1,950	-	-	-	-	3,900
Legal and Crisis Support	16	-	16	-	-	-	-	32
District Bookkeeper	4,200	-	4,200	-	-	-	-	8,400
Social Security and Medicare	322	-	322	-	-	-	-	643
Postage and Office Supplies	483	-	483	-	-	-	-	965
Fund Raising Activities	1,446	-	1,446	-	-	-	-	2,892
Property Maintenance	2,500	-	2,500	-	-	-	-	5,000
Total District Administration	10,916	-	10,916	-	-	-	-	21,832
Building Fund:								
Other	-	-	-	-	-	-	30	30
Total Disbursements	432,862	-	193,023	-	-	-	30	625,915
Excess (Deficiency) of Receipts Over Disbursements	(120,575)	14,201	35,389	229	6	20	365,332	294,602
Interfund Transfers	133,709	(130,817)	(24,030)	25,406	(6,376)	5,000	(2,892)	-
Net Change in Cash Basis Fund Balance	13,134	(116,616)	11,359	25,635	(6,370)	5,020	362,440	294,602
Cash Basis Fund Balance, Beginning of Year	69,060	138,688	114,968	202,465	6,370	15,481	186,673	733,705
Cash Basis Fund Balance, End of Year	\$ 82,194	\$ 22,072	\$ 126,327	\$ 228,100	\$ -	\$ 20,501	\$ 549,113	\$ 1,028,307

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Receipts:										
Ambulance:										
Assessments to Member Municipalities:										
Village of Birchwood	\$ 33,306	\$ 19,030	\$ 22,620	\$ 23,462	\$ 21,580	\$ 28,915	\$ 27,619	\$ 25,567	\$ 22,111	\$ 24,516
Town of Birchwood	34,242	19,416	21,700	20,989	19,603	22,809	22,591	21,386	18,150	18,918
Town of Cedar Lake	63,831	36,591	41,720	38,854	35,302	46,373	40,898	34,676	27,514	30,622
Town of Edgewater	65,556	36,766	39,050	37,583	32,776	44,323	42,883	39,484	30,222	32,181
Town of Long Lake	-	-	-	-	-	-	-	-	-	7,830
Town of Wilson	5,315	2,682	3,980	3,431	3,125	4,366	4,203	3,722	3,057	2,354
Other Ambulance Receipts:										
Private Pay Income	13,003	16,040	16,850	5,931	11,877	8,340	8,999	8,737	16,127	9,075
Insurance Payments	89,863	78,820	52,310	40,001	49,580	70,090	69,064	57,091	81,168	27,007
Federal Payment via Village	-	-	-	4,629	4,907	-	-	-	-	-
Homeland Security Grant for Radios	-	-	-	2,450	6,900	-	-	-	-	-
Enbridge Grants	-	-	3,000	-	-	-	-	-	-	-
Compeer Grants	-	3,000	-	-	-	-	-	-	-	-
FAP Grants	5,430	-	5,200	-	-	-	-	-	-	-
State Aid - Act 102	-	-	-	-	-	5,125	4,697	-	-	-
Donations	-	1,500	1,200	-	-	3,250	23,908	21,193	250	-
Refund of Prior Year Expenditures	-	-	-	-	-	24,056	-	-	-	1,994
Sale of Equipment	14,180	-	-	-	-	-	-	-	-	-
Bank Interest	286	896	2,296	1,663	1,203	643	474	236	94	139
Miscellaneous	30	480	-	-	416	7,401	5,722	1,564	-	-

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Receipts (Continued):										
Fire:										
Assessments to Member Municipalities:										
Village of Birchwood	\$ 7,623	\$ 7,636	\$ 7,866	\$ 7,898	\$ 15,217	\$ 7,213	\$ 6,646	\$ 6,930	\$ 5,390	\$ 5,035
Town of Birchwood	24,742	25,285	25,299	25,523	52,866	24,024	22,989	23,319	17,503	16,900
Town of Cedar Lake	62,411	65,578	68,776	66,262	133,345	66,070	58,562	52,870	38,080	41,272
Town of Doyle	11,953	12,014	12,349	11,841	23,789	11,541	10,442	10,011	6,796	6,709
Town of Edgewater	40,908	40,936	41,986	42,299	82,312	40,723	37,284	37,332	25,936	25,165
Town of Long Lake	46,063	49,458	51,951	53,269	101,034	47,360	44,661	44,709	33,966	32,766
Town of Wilson	2,440	2,577	2,573	2,483	5,243	2,421	2,225	2,320	1,587	1,411
Other Fire Receipts:										
2% Fire Dues from State	25,640	24,658	24,261	22,498	31,627	13,273	20,409	20,836	18,252	19,120
DNR Grant	-	-	-	-	-	-	-	-	-	1,565
Homeland Security Grant for Radios	-	-	-	-	-	-	-	-	-	-
Service Revenues	-	-	1,266	869	948	4,616	460	1,646	7,316	2,012
Donations	2,201	1,550	1,450	315	15,222	76,102	3,461	922	2,469	3,068
Refund of Prior Year Expenditures	-	-	-	-	-	-	-	137	-	523
Miscellaneous	2,961	-	-	2,838	1,916	5,401	1,761	1,564	11,761	686
Sale of Equipment	-	-	-	4,781	-	-	-	-	-	-
Bank Interest	279	2,028	4,053	2,484	1,600	972	590	423	314	414
Building Fund:										
Donations	167,913	71,675	33,940	21,640	-	-	-	-	-	-
Matching Grant Donations	200,000	98,025	-	-	-	-	-	-	-	-
Bank Interest	341	244	131	9	-	-	-	-	-	-
Total Receipts	<u>920,517</u>	<u>616,885</u>	<u>485,827</u>	<u>444,002</u>	<u>652,388</u>	<u>565,407</u>	<u>460,548</u>	<u>416,675</u>	<u>368,063</u>	<u>311,282</u>

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Disbursements:										
General District:										
Property and Liability Insurance	\$ -	\$ 553	\$ 976	\$ 522	\$ 503	\$ 818	\$ 294	\$ 292	\$ 8,213	\$ 7,868
Unemployment Payments	-	1,107	-	602	255	-	-	-	-	-
Legal Fees and Crisis Support	32	2,117	3,405	510	793	-	-	-	240	1,700
Auditing	3,900	3,800	4,300	4,200	4,100	4,000	4,000	3,900	3,800	3,800
Engineering/Architectural Fees	-	-	-	-	5,000	2,997	875	3,310	-	-
District Bookkeeper	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,200	7,206	5,100
Social Security and Medicare	643	643	642	643	643	643	643	627	551	390
Postage and Office Supplies	965	1,454	1,209	1,626	1,814	1,592	2,533	2,777	1,187	2,074
Assessments and Penalties	-	-	-	-	-	-	-	-	-	1,345
Website	-	200	-	-	-	-	-	-	-	-
Fund Raising Activities	2,892	-	-	-	-	-	-	-	-	-
Property Maintenance	5,000	-	-	-	-	-	-	-	-	-
Office Equipment	-	153	243	-	-	88	1,152	377	1,221	340
Other	-	-	-	-	290	-	-	-	-	-
Ambulance:										
Salaries and Wages:										
Director	16,200	16,199	16,200	16,200	15,660	15,660	15,780	15,600	15,600	15,780
Deputy Director	-	-	-	-	-	-	-	-	-	-
Secretary/Treasurer	1,200	1,200	1,200	1,200	1,200	1,200	1,000	1,200	1,200	1,200
Run Pay	-	14,560	11,280	7,790	7,890	8,670	9,610	8,490	7,550	7,620
Weekday On-Call	130,950	63,480	63,411	59,454	46,921	45,367	44,366	43,404	43,512	43,495
Weekend On-Call	55,880	25,610	25,900	26,790	27,055	26,293	19,439	21,952	22,855	22,050
Holiday On-Call	-	-	-	-	-	-	-	-	-	-
Assist Rate	-	-	-	34	84	266	392	126	258	207
No Load Rate	-	2,960	1,580	1,605	1,515	1,350	832	885	1,180	1,380
Special Rate	-	-	-	-	-	60	180	-	330	90
Fire Assistance	-	624	1,040	120	130	120	150	90	200	530

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Disbursements (Continued):										
Ambulance (Continued):										
Training	\$ -	\$ 1,226	\$ 2,490	\$ -	\$ 180	\$ 120	\$ -	\$ 30	\$ 100	\$ 180
Meetings	-	1,072	1,440	2,550	2,460	2,760	2,700	2,735	2,710	2,610
Mechanic	2,400	2,400	2,400	2,400	2,400	2,300	1,773	1,200	700	150
Social Security and Medicare	16,054	10,017	9,711	9,038	8,060	7,962	7,317	7,343	7,358	7,290
Workers' Compensation	814	1,176	1,364	649	2,623	7,173	3,348	3,734	9,261	7,998
Office Rent/On-Call Housing	3,720	3,670	3,900	3,600	3,600	3,600	3,900	8,200	7,800	7,800
Heating for Bays	656	1,490	1,284	705	333	163	-	3,365	1,010	1,887
Rent for Bays	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,000	6,000	6,000
Maintenance of Ambulances	1,817	3,144	2,937	7,082	5,127	4,826	9,204	19,677	4,821	3,057
Fuel	3,362	2,105	1,570	1,723	1,144	1,652	1,903	2,385	2,016	2,305
Ambulance Mileage	-	1,294	-	-	-	-	-	-	-	-
Ambulance Supplies	9,078	9,609	10,372	7,642	8,885	9,129	15,093	4,867	6,583	5,338
Ambulance Uniforms	1,133	-	-	-	-	-	-	-	-	-
Dues/Memberships	480	300	540	450	580	206	458	324	426	-
Continuing Education	228	3,947	836	2,001	-	5,477	685	2,684	2,195	2,111
Collection Fees	6,521	4,098	3,648	3,138	3,387	3,498	4,020	3,407	3,020	3,100
Office Supplies	69	2,607	1,177	2,866	2,751	5,502	1,391	1,724	904	966
Telephone	2,653	2,718	2,814	2,999	2,335	1,713	1,916	2,185	2,047	1,800
Property and Liability Insurance	4,282	2,900	3,539	1,379	5,367	4,504	4,872	4,186	-	-
Recertification of Lifepacs, AEDs	-	-	-	-	-	-	7,984	-	-	-
Ambulance Retirement Contributions	1,790	2,182	2,978	2,930	4,091	4,088	3,327	10,887	-	-
Promotions	-	-	-	-	400	-	-	-	2,026	143
Ambulance Refurbish	-	-	-	-	-	-	24,047	-	-	-
Capital Outlay	156,159	21,739	6,576	9,756	22,295	14,562	13,988	-	-	4,286
Property Purchase	-	-	-	-	56,659	-	-	-	-	-

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Disbursements (Continued):										
Fire Disbursements:										
Salaries and Wages:										
Chief Salary	\$ 4,800	\$ 4,000	\$ 4,000	\$ 3,726	\$ 3,726	\$ 3,416	\$ 3,726	\$ 3,726	\$ 3,726	\$ 3,726
Secretary/Treasurer	4,800	4,800	4,800	4,800	3,726	3,416	4,037	3,726	4,037	3,726
Mechanic	4,800	4,800	4,800	4,800	4,000	4,000	4,000	4,000	4,066	3,726
Training Officer	300	350	500	450	-	-	-	-	-	-
Firefighters	15,209	14,895	15,344	18,400	12,705	14,820	15,780	16,875	17,940	21,105
Training	9,392	7,088	12,640	8,163	8,310	6,330	8,670	6,645	4,640	3,030
Meetings	3,230	4,222	3,984	4,400	4,710	4,155	4,245	3,120	3,630	4,425
Fire Inspections	4,301	3,104	3,136	3,440	2,820	3,810	4,050	3,450	4,230	3,210
Fire Refunds	520	416	463	402	329	-	-	-	60	-
Retirement Payments	830	1,217	1,194	1,170	1,032	1,121	1,015	1,000	980	949
Social Security and Medicare	3,931	3,549	3,960	3,850	3,279	3,259	3,602	3,369	3,386	3,489
Unemployment Taxes	-	-	-	-	-	80	54	-	214	144
Other Payroll	-	-	-	-	-	341	-	-	-	-
Life Insurance	1,533	1,554	1,625	1,604	1,986	1,785	1,917	2,104	1,956	2,083
Workers' Compensation	1,899	2,743	2,515	2,496	1,124	2,767	1,292	1,440	2,010	2,126
Fire Chief Car Allowance	1,800	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Office Rent	3,720	3,670	3,900	3,600	3,600	3,600	3,300	-	-	-
Office Supplies	758	989	816	530	974	1,062	302	449	-	-
Property and Liability Insurance	9,991	6,766	8,258	9,051	6,772	4,504	4,872	4,186	-	-
Telephone and Electricity	2,088	2,423	1,833	1,905	3,046	3,544	2,571	2,214	2,058	2,019
Heat	1,531	3,477	2,997	1,646	777	381	-	7,852	2,356	4,437
Rent	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,500	13,500	13,500
Water and Sewer	55	-	-	221	55	-	-	-	-	-
Gas, Oil, Tires	1,664	1,486	2,321	2,761	1,515	2,122	2,102	5,603	4,235	3,230
Repairs and Maintenance	16,202	84,257	12,143	20,069	17,263	12,557	9,773	13,359	11,709	19,277
Operating Supplies	1,255	867	4,694	3,882	6,958	2,679	8,072	8,324	5,747	8,508

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Disbursements (Continued):										
Fire Disbursements (Continued):										
Mileage Reimbursements	\$ 1,084	\$ 923	\$ 2,327	\$ 1,122	\$ 3,355	\$ 1,842	\$ 1,411	\$ 652	\$ 719	\$ 926
Fire Prevention	-	-	-	-	-	-	-	-	-	2,116
Fire Safety/Education	2,752	2,976	4,181	6,506	4,711	4,270	5,442	3,792	3,912	-
Fire Schooling	3,985	740	1,264	1,600	259	2,658	992	1,484	1,151	-
Dues/Memberships	802	845	935	895	1,020	1,070	1,655	1,000	1,257	1,115
Fire SAP Account	9,908	7,650	8,347	9,410	8,041	9,469	8,274	7,119	9,379	8,453
Prior Years Reimbursement to Village	-	-	-	-	-	-	-	-	-	5,909
Truck Purchase/Loan Payments	-	-	-	-	382,747	-	-	13,622	14,576	14,576
Capital Outlay	55,967	34,536	16,565	51,199	16,304	89,368	19,957	48,944	38,949	23,120
Building Fund:										
Architectural/Planning Services	-	-	-	33,081	-	-	-	-	-	-
Site Preparation	-	-	-	1,450	-	-	-	-	-	-
Property Taxes	-	-	-	979	-	-	-	-	-	-
Property Maintenance	-	552	125	-	-	-	-	-	-	-
Water and Sewer Utility Service	-	-	221	-	-	-	-	-	-	-
Other	30	6	5,868	642	-	-	-	-	-	-
Total Disbursements	<u>\$ 625,915</u>	<u>\$ 446,655</u>	<u>\$ 356,118</u>	<u>\$ 419,854</u>	<u>\$ 781,074</u>	<u>\$ 406,185</u>	<u>\$ 359,683</u>	<u>\$ 379,218</u>	<u>\$ 336,003</u>	<u>\$ 332,415</u>
Excess (Deficiency) of Receipts Over Disbursements	294,602	170,230	129,709	24,148	(128,686)	159,222	100,865	37,457	32,060	(21,133)
Cash Basis Fund Balance, January 1	<u>733,705</u>	<u>563,475</u>	<u>433,766</u>	<u>409,618</u>	<u>538,304</u>	<u>379,082</u>	<u>278,217</u>	<u>240,760</u>	<u>208,700</u>	<u>229,833</u>
Cash Basis Fund Balance, December 31	<u>\$ 1,028,307</u>	<u>\$ 733,705</u>	<u>\$ 563,475</u>	<u>\$ 433,766</u>	<u>\$ 409,618</u>	<u>\$ 538,304</u>	<u>\$ 379,082</u>	<u>\$ 278,217</u>	<u>\$ 240,760</u>	<u>\$ 208,700</u>

Bank Account Detail on Next Page

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEARS ENDED DECEMBER 31, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Checking	\$ 479,194	\$ 542,857	\$ 150,368	\$ 433,716	\$ 227,664	\$ 283,216	\$ 168,233	\$ 152,239	\$ 123,540	\$ 136,087	\$ 142,916	\$ 154,928
General Savings	-	4,175	50	50	50	50	50	50	50	50	50	50
Fire Capital Equipment Account	-	-	269,765	-	85,739	160,607	131,797	82,586	95,070	66,486	80,789	25,742
Fire Capital Account Certificate of Deposit	-	-	6,341	-	6,185	6,185	6,142	6,120	6,099	6,077	6,078	6,029
Ambulance Capital Equipment Account	-	-	121,633	-	89,980	88,246	72,860	37,222	16,001	-	-	-
Building Fund Account	549,113	186,673	15,318	-	-	-	-	-	-	-	-	-
	<u>\$ 1,028,307</u>	<u>\$ 733,705</u>	<u>\$ 563,475</u>	<u>\$ 433,766</u>	<u>\$ 409,618</u>	<u>\$ 538,304</u>	<u>\$ 379,082</u>	<u>\$ 278,217</u>	<u>\$ 240,760</u>	<u>\$ 208,700</u>	<u>\$ 229,833</u>	<u>\$ 186,749</u>

STATISTICAL INFORMATION (UNAUDITED)

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
AMBULANCE ACCOUNTS RECEIVABLE BALANCE DECEMBER 31, 2021 (UNAUDITED)**

Patient Type	Total	Days in Accounts Receivable						
		Current - 30	31 - 60	61 - 90	91 - 120	121 - 150	150 - 180	Over 180
Self Pay	\$ 43,599	\$ 13,904	\$ 5,848	\$ 1,535	\$ 3,169	\$ 7,736	\$ 2,575	\$ 8,832
Commercial Insurance	18,206	2,843	3,039	8,072	489	2,721	1,042	-
Government	1,261	1,261	-	-	-	-	-	-
Medicare	42,178	12,026	6,847	21,768	-	-	-	1,537
Medicaid/PMAP	11,884	2,661	3,954	4,472	-	797	-	-
Motor Vehicle	3,170	1,166	1,004	-	-	-	-	1,000
Workers Compensation	1,348	-	-	-	-	-	-	1,348
Collections	63,857	12,313	-	-	23,102	-	-	28,442
	<u>\$ 185,503</u>	<u>\$ 46,174</u>	<u>\$ 20,692</u>	<u>\$ 35,847</u>	<u>\$ 26,760</u>	<u>\$ 11,254</u>	<u>\$ 3,617</u>	<u>\$ 41,159</u>
								Turned Over to Collection Agency