

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2024

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
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YEAR ENDED DECEMBER 31, 2024**

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Independent Auditor's Report

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

Opinions

We have audited the cash basis financial statements of the governmental activities, and each major fund, of the Birchwood Four Corners Emergency Services District, as of and for the year ended December 31, 2024, 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, and each major fund, of the Birchwood Four Corners Emergency Services District as of December 31, 2024, 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Birchwood Four Corners Emergency Services District's ability to continue as a going concern for a reasonable amount of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming 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 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, 2023, 2022, 2021, 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 funds 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, and 2015 which are not presented with the accompanying financial statements and expressed unmodified opinions on the financial statements of the governmental activities and the major funds 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 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015 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's basic financial statements. Our report dated September 9, 2024, 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 2023, 2022, 2021, 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, and 2015 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Two Rivers Accounting, LLC

Two Rivers Accounting, LLC

Rice Lake, Wisconsin

November 15, 2025

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
STATEMENT OF ACTIVITIES AND NET POSITION – CASH BASIS
YEAR ENDED DECEMBER 31, 2024**

		Program Cash Receipts			Net (Disbursements)
	Cash	Charges	Operating	Capital	Receipts and
	Disbursements	for	Grants and	Grants and	Changes in
		Services	Contributions	Contributions	Net Position
Governmental Activities:					
Ambulance and Fire Protection	<u>\$ 665,572</u>	<u>\$ 550,045</u>	<u>\$ 41,992</u>	<u>\$ 48,761</u>	\$ (24,774)
General Receipts:					
Donations					261
Interest and Investment Earnings					15,526
Miscellaneous					<u>35,152</u>
Total General Receipts					<u>50,939</u>
Change in Net Position					26,165
Net Position - Beginning of Year					<u>664,853</u>
Net Position - End of Year					<u>\$ 691,018</u>
Cash Basis Assets, End of Year					
General Checking Account					<u>\$ 691,018</u>
Cash Basis Net Position, End of Year					
Unrestricted					<u>\$ 691,018</u>

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, 2024

	General Fund	Building Fund	Ambulance Capital Campaign Fund	Total
Receipts:				
Assessments to Member Municipalities	\$ 457,403	\$ -	\$ -	\$ 457,403
Ambulance Receipts:				
Payments Received for Ambulance Services	92,642	-	-	92,642
Grant Payments	12,742	-	-	12,742
CPR Training Aid	2,477	-	-	2,477
Donations	250	-	35,151	35,401
Fire Receipts:				
State 2% Fire Dues	39,515	-	-	39,515
Other Receipts:				
Donations	11	868	-	879
Sleik Memorial Golf Outing	-	24,251	-	24,251
Sale of Supporter T-Shirts	-	4,742	-	4,742
Bank Interest	14,614	908	4	15,526
Miscellaneous	6,159	-	-	6,159
Total Receipts	625,813	30,769	35,155	691,737
Disbursements:				
Ambulance Disbursements:				
Officers' Salaries	23,000	-	-	23,000
Ambulance Wages	241,111	-	-	241,111
Social Security and Medicare	20,429	-	-	20,429
Workers' Compensation	654	-	-	654
Rent/Heat Ambulance Bays	3,132	-	-	3,132
Maintenance	2,665	-	-	2,665
Dues/Memberships	460	-	-	460
Continuing Education	2,160	-	-	2,160
Office Supplies	201	-	-	201
Telephone	2,340	-	-	2,340
Property and Liability Insurance	5,885	-	-	5,885
Utilities	2,035	-	-	2,035
Billing Service Fees	2,514	-	-	2,514
FAP Training	1,892	-	-	1,892
CPR Training	2,477	-	-	2,477
Ambulance Retirement Contributions	3,296	-	-	3,296
Fuel	2,592	-	-	2,592
Mileage	444	-	-	444
Ambulance Supplies	13,471	-	-	13,471
Ambulance Uniforms	757	-	-	757
New Equipment Capital Outlay	25,953	-	155	26,108

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, 2024**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Ambulance Capital Campaign Fund</u>	<u>Total</u>
Disbursements (Continued):				
Fire Disbursements:				
Officers' Salaries	\$ 9,600	\$ -	\$ -	\$ 9,600
Training Officer	465	-	-	465
Firefighters' Wages	29,190	-	-	29,190
Social Security and Medicare	5,176	-	-	5,176
Life Insurance	1,548	-	-	1,548
Workers' Compensation	1,525	-	-	1,525
Fire Chief Car Allowance	1,800	-	-	1,800
Water and Sewer	2,238	-	-	2,238
Office Supplies	50	-	-	50
Property and Liability Insurance	13,732	-	-	13,732
Telephone and Electricity	6,148	-	-	6,148
Heat of Bays	7,392	-	-	7,392
Gas, Oil, Tires	2,229	-	-	2,229
Repairs and Maintenance	34,349	-	-	34,349
Operating Supplies	3,588	-	-	3,588
Mileage Reimbursements	328	-	-	328
Fire Inspections	4,973	-	-	4,973
Dues/Memberships	710	-	-	710
Training	10,594	-	-	10,594
Continuing Education	11,791	-	-	11,791
Meetings	5,850	-	-	5,850
Retirement Payment	479	-	-	479
Fire SAP Account	10,784	-	-	10,784
Equipment Capital Outlay	45,967	-	-	45,967

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, 2024

	General Fund	Building Fund	Ambulance Capital Campaign Fund	Total
Disbursements (Continued):				
District Administration:				
Auditing	\$ 4,500	\$ -	\$ -	\$ 4,500
Legal and Crisis Support	40	-	-	40
District Bookkeeper Wages	8,400	-	-	8,400
District Bookkeeper Social Security and Medicare	643	-	-	643
Postage and Office Supplies	3,389	-	-	3,389
Property Maintenance	3,985	-	-	3,985
Snow Removal	280	-	-	280
Office Equipment	40	-	-	40
Building Fund:				
Grant Expenses	-	57,787	-	57,787
Fundraising Activities	-	10,691	-	10,691
EMS CPE Expenses	-	4,214	-	4,214
Friends Expenses	-	3,474	-	3,474
Total Disbursements	<u>589,251</u>	<u>76,166</u>	<u>155</u>	<u>665,572</u>
Excess (Deficiency) of Receipts Over Disbursements	36,562	(45,397)	35,000	26,165
Interfund Transfer	<u>13,520</u>	<u>-</u>	<u>(13,520)</u>	<u>-</u>
Net Change in Fund Balance	50,082	(45,397)	21,480	26,165
Cash Basis Fund Balance, Beginning of Year	<u>576,824</u>	<u>88,029</u>	<u>-</u>	<u>664,853</u>
Cash Basis Fund Balance, End of Year	<u>\$ 626,906</u>	<u>\$ 42,632</u>	<u>\$ 21,480</u>	<u>\$ 691,018</u>
Cash Basis Assets, End of Year				
General Checking Accounts	<u>\$ 626,906</u>	<u>\$ 42,632</u>	<u>\$ 21,480</u>	<u>\$ 691,018</u>
Cash Basis Fund Balance, End of Year				
Assigned for:				
Ambulance Capital Equipment	\$ 98,243	\$ -	\$ 21,480	\$ 119,723
Fire Capital Equipment	292,259	-	-	292,259
Fire Pagers	4,639	-	-	4,639
Fire Turnout Gear	31,672	-	-	31,672
Building Fund	-	42,632	-	42,632
Unassigned	200,093	-	-	200,093
Total Cash Basis Fund Balance	<u>\$ 626,906</u>	<u>\$ 42,632</u>	<u>\$ 21,480</u>	<u>\$ 691,018</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, 2024**

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, 2024 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, 2024

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 funds:

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.

Ambulance Capital Campaign Fund – The Ambulance Capital Campaign Fund is to track the donations, grants, and expenditures related to the purchase of a new ambulance.

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, 2024

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, 2024

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 the capital assets classification does not apply to these financial statements. 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 these financial statements.

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, 2024**

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 first use committed, then 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, 2024**

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, by maintaining a list of public depositories, financial institutions, and broker/dealers authorized to provide deposit and investment services. Each entity 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 the 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 \$1,000,000 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 not been considered in determining custodial credit risk.

The District's deposits were insured and collateralized at December 31, 2024 as follows:

	FDIC Insured	Dairy State Bank Trust Department Collateralized	Total
Demand Deposit Accounts	\$ 250,000	\$ 421,582	\$ 671,582
Time and Savings Accounts	18,979	-	18,979
Total	<u>\$ 268,979</u>	<u>\$ 421,582</u>	<u>\$ 690,561</u>

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

NOTE 3 – COMMITMENTS CURRENTLY DUE

At December 31, 2024, the District owed \$40,102 for December operating expenses. This amount is not reflected in these cash basis financial statements.

NOTE 4 – 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 2023 paid in 2024). 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 2024 and 2023, the District made contributions of \$10,784 and \$10,203, respectively, as its share of contributions for District firefighters to the LOSA program for the coverage years of 2023 and 2022.

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, 2024

NOTE 4 – 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 2024 and 2023, the District made contributions of \$3,296 and \$2,681, respectively, as its share of contributions for District EMTs to the LOSA program for the coverage years of 2023 and 2022.

NOTE 5 – 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.

SUPPLEMENTARY INFORMATION

SCHEDULE 1

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS
AMBULANCE OPERATING FUND
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Assessments to Member Municipalities:				
Village of Birchwood	\$ 42,058	\$ 42,058	\$ 42,058	\$ -
Town of Birchwood	68,123	68,123	68,123	-
Town of Cedar Lake	79,734	79,734	79,734	-
Town of Edgewater	76,418	76,418	76,418	-
Town of Wilson	9,297	9,297	9,298	1
Private Pay and Insurance Payments	104,000	104,000	92,642	(11,358)
Grants	-	-	8,307	8,307
Donations	-	-	250	250
Interest Income	400	400	4,404	4,004
Miscellaneous	-	-	2,399	2,399
Total Receipts	380,030	380,030	383,633	3,603
Disbursements:				
Ambulance Operations:				
Salaries and Wages:				
Director	20,000	20,000	20,000	-
Secretary/Treasurer	3,000	3,000	3,000	-
Weekday On-Call	163,000	163,000	163,306	(306)
Weekend On-Call	82,000	82,000	77,805	4,195
Social Security and Medicare	21,000	21,000	20,429	571
Workers' Compensation	1,100	1,100	654	446
Heating for Bays	2,500	2,500	3,132	(632)
Ambulance Maintenance	5,000	5,000	2,665	2,335
Dues/Memberships	300	300	460	(160)
Continuing Education	2,000	2,000	2,160	(160)
Office Supplies	500	500	201	299
Telephone and Internet	2,480	2,480	2,340	140
Uniforms	1,500	1,500	757	743

SCHEDULE 1

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS (CONTINUED)
AMBULANCE OPERATING FUND
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Disbursements (Continued):				
Ambulance Operations (Continued):				
Property and Liability Insurance	\$ 5,900	\$ 5,900	\$ 5,885	\$ 15
Utilities	1,700	1,700	2,035	(335)
Ambulance Retirement Contributions	3,000	3,000	3,296	(296)
Fuel	3,000	3,000	2,592	408
Ambulance Mileage	1,000	1,000	444	556
Ambulance Supplies	8,000	8,000	13,471	(5,471)
Billing Service Fees	5,000	5,000	2,514	2,486
FAP Training	-	-	1,892	(1,892)
CPR Training	-	-	2,477	(2,477)
Capital Outlay	10,000	10,000	18,215	(8,215)
Total Ambulance Department Operations	341,980	341,980	349,730	(7,750)
District Administration:				
Property and Liability Insurance	300	300	-	300
Auditing	2,100	2,100	2,250	(150)
Legal and Crisis Support	1,000	1,000	20	980
District Bookkeeper	4,200	4,200	4,200	-
District Bookkeeper FICA	350	350	322	29
Postage and Office Supplies	1,600	1,600	1,695	(95)
Website	300	300	-	300
Property Maintenance	-	2,000	1,993	8
Snow Removal	-	1,000	140	860
Office Equipment	200	200	20	180
Ambulance Share of District Administration	10,050	13,050	10,639	2,412
Total Disbursements	352,030	355,030	360,369	(5,339)
Excess (Deficiency) of Receipts Over				
Disbursements	28,000	25,000	23,265	(1,736)
Transfer from Ambulance Capital Equipment Account	(25,000)	(25,000)	(11,480)	13,520
Net Change in Cash Basis Fund Balance	3,000	-	11,785	11,785
Cash Basis Fund Balance, Beginning of Year	53,245	53,245	53,245	-
Cash Basis Fund Balance, End of Year	\$ 56,245	\$ 53,245	\$ 65,030	\$ 11,785

SCHEDULE 2

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS
FIRE DEPARTMENT OPERATING FUND
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Assessments to Member Municipalities:				
Village of Birchwood	\$ 6,341	\$ 6,341	\$ 6,341	\$ -
Town of Birchwood	29,075	29,075	29,075	-
Town of Cedar Lake	59,779	59,779	59,779	-
Town of Doyle	9,156	9,156	9,156	-
Town of Edgewater	36,587	36,587	36,586	(1)
Town of Long Lake	38,959	38,959	38,959	-
Town of Wilson	1,876	1,876	1,876	-
2% Fire Dues from State	36,246	36,246	39,515	3,269
Donations	-	-	11	11
Interest Income	400	400	1,175	775
Miscellaneous	-	-	1,495	1,495
Total Receipts	218,419	218,419	223,968	5,549
Disbursements:				
Fire Department Operations:				
Salaries and Wages:				
Chief Salary	4,800	4,800	4,800	-
Secretary/Treasurer	4,800	4,800	4,800	-
Training Officer	600	600	465	135
Firefighters - Fire Suppression	24,800	24,800	29,190	(4,390)
Firefighter Training	11,000	11,000	10,594	406
Firefighter Meetings	6,000	6,000	5,850	150
Fire Inspections	4,700	4,700	4,392	308
Fire Inspections Mileage	700	700	581	119
Retirement Payments	500	500	479	21
Fire Chief Car Allowance	1,800	1,800	1,800	-
Social Security and Medicare	4,200	4,200	5,176	(976)
Life Insurance	2,000	2,000	1,548	452
Workers' Compensation	2,500	2,500	1,525	975
Water and Sewer	2,500	2,500	2,238	262
Office Supplies	1,300	1,300	50	1,250
Property and Liability Insurance	13,769	13,769	13,732	37
Telephone and Electricity	5,500	5,500	6,148	(648)
Fire Hall Heat	6,000	6,000	7,392	(1,392)

SCHEDULE 2

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – CASH BASIS (CONTINUED)
FIRE DEPARTMENT OPERATING FUND
YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Disbursements (Continued):				
Fire Department Operations (Continued):				
Gas, Oil, Tires	\$ 4,500	\$ 4,500	\$ 2,229	\$ 2,271
Repairs and Maintenance	20,100	20,100	34,349	(14,249)
Operating Supplies	4,000	4,000	3,588	412
Mileage Reimbursements	1,500	1,500	328	1,172
Fire Safety/Education	5,100	5,100	5,775	(675)
Fire Schooling	4,000	4,000	6,016	(2,016)
Dues/Memberships	1,000	1,000	710	290
Retirement Fund Contribution	11,500	11,500	10,784	716
Capital Outlay	20,000	20,000	17,349	2,651
Total Fire Department Operations	169,169	169,169	181,888	(12,719)
District Administration:				
Property and Liability Insurance	300	300	-	300
Auditing	2,100	2,100	2,250	(150)
Legal and Crisis Support	1,000	1,000	20	980
District Bookkeeper	4,200	4,200	4,200	-
Social Security and Medicare	350	350	322	29
Postage and Office Supplies	1,300	1,300	1,695	(395)
Property Maintenance	-	2,000	1,993	8
Website	300	300	-	300
Snow Removal	1,000	1,000	140	860
Office Equipment	200	200	20	180
Fire Department Share of District Administration	10,750	12,750	10,639	2,112
Total Disbursements	179,919	181,919	192,527	(10,608)
Excess (Deficiency) of Receipts Over				
Disbursements	38,500	36,500	31,442	(5,059)
Transfer to Fire Capital Equipment Account	(36,500)	(36,500)	(36,500)	-
Net Change in Cash Basis Fund Balance	2,000	-	(5,059)	(5,059)
Cash Basis Fund Balance, Beginning of Year	140,122	140,122	140,122	-
Cash Basis Fund Balance, End of Year	<u>\$ 142,122</u>	<u>\$ 140,122</u>	<u>\$ 135,064</u>	<u>\$ (5,059)</u>

SCHEDULE 3

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Ambulance			Fire Department				Building	
	Operating Fund	Capital Equipment	Capital Campaign	Operating Fund	Capital Equipment	Pager Account	Turnout Gear	Fund	Totals
Receipts:									
Assessments to Member Municipalities:									
Village of Birchwood	\$ 42,058	\$ -	\$ -	\$ 6,341	\$ -	\$ -	\$ -	\$ -	\$ 48,399
Town of Birchwood	68,123	-	-	29,075	-	-	-	-	97,198
Town of Cedar Lake	79,734	-	-	59,779	-	-	-	-	139,513
Town of Doyle	-	-	-	9,156	-	-	-	-	9,156
Town of Edgewater	76,418	-	-	36,586	-	-	-	-	113,004
Town of Long lake	-	-	-	38,959	-	-	-	-	38,959
Town of Wilson	9,298	-	-	1,876	-	-	-	-	11,174
Ambulance Receipts:									
Private Pay Income	9,541	-	-	-	-	-	-	-	9,541
Insurance Payments	83,101	-	-	-	-	-	-	-	83,101
FAP Grants	1,892	6,912	-	-	-	-	-	-	8,804
Other Grants	3,938	-	-	-	-	-	-	-	3,938
CPR Training Aid	2,477	-	-	-	-	-	-	-	2,477
Ambulance Truck Donations	-	-	2,048	-	-	-	-	-	2,048
UTV Track Donations	-	-	33,103	-	-	-	-	-	33,103
General Donations	250	-	-	-	-	-	-	-	250
Fire Receipts:									
2% Fire Dues from State	-	-	-	39,515	-	-	-	-	39,515
Miscellaneous Fire	-	-	-	-	700	-	-	-	700
Other:									
Donations	-	-	-	11	-	-	-	-	11
Brick Donations	-	-	-	-	-	-	-	868	868
Fundraising Activities	-	-	-	-	-	-	-	24,251	24,251
EMS CPE Income	-	-	-	-	-	-	-	4,742	4,742
Bank Interest	4,404	1,764	4	1,175	6,588	86	597	908	15,526
Miscellaneous	2,399	1,565	-	1,495	-	-	-	-	5,459
Total Receipts	383,633	10,241	35,155	223,968	7,288	86	597	30,769	691,737

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

	Ambulance			Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Capital Campaign	Operating Fund	Capital Equipment	Pager Account	Turnout Gear		
Disbursements:									
Ambulance Disbursements:									
Salaries and Wages:									
Director	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Secretary/Treasurer	3,000	-	-	-	-	-	-	-	3,000
Weekday On-Call	163,306	-	-	-	-	-	-	-	163,306
Weekend On-Call	77,805	-	-	-	-	-	-	-	77,805
Social Security and Medicare	20,429	-	-	-	-	-	-	-	20,429
Workers' Compensation	654	-	-	-	-	-	-	-	654
Heating for Bays	3,132	-	-	-	-	-	-	-	3,132
Maintenance of Ambulances	2,665	-	-	-	-	-	-	-	2,665
Fuel	2,592	-	-	-	-	-	-	-	2,592
Ambulance Mileage	444	-	-	-	-	-	-	-	444
Ambulance Supplies	13,471	-	-	-	-	-	-	-	13,471
Ambulance Uniforms	757	-	-	-	-	-	-	-	757
Dues/Memberships	460	-	-	-	-	-	-	-	460
Continuing Education	2,160	-	-	-	-	-	-	-	2,160
Office Supplies	201	-	-	-	-	-	-	-	201
Telephone	2,340	-	-	-	-	-	-	-	2,340
Property and Liability Insurance	5,885	-	-	-	-	-	-	-	5,885
Utilities	2,035	-	-	-	-	-	-	-	2,035
Billing Service Fees	2,514	-	-	-	-	-	-	-	2,514
FAP Training	1,892	-	-	-	-	-	-	-	1,892
CPR Training	2,477	-	-	-	-	-	-	-	2,477
Ambulance Retirement Contributions	3,296	-	-	-	-	-	-	-	3,296
Ambulance Equipment Capital Outlay	18,215	7,738	155	-	-	-	-	-	26,108
Total Ambulance Department	349,730	7,738	155	-	-	-	-	-	357,623

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

	Ambulance			Fire Department				Building Fund	Totals
	Operating Fund	Capital Equipment	Capital Campaign	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
Training Officer	-	-	-	465	-	-	-	-	465
Firefighters	-	-	-	29,190	-	-	-	-	29,190
Training	-	-	-	10,594	-	-	-	-	10,594
Meetings	-	-	-	5,850	-	-	-	-	5,850
Fire Inspections	-	-	-	4,392	-	-	-	-	4,392
Fire Inspections Mileage	-	-	-	581	-	-	-	-	581
Retirement Payments	-	-	-	479	-	-	-	-	479
Social Security and Medicare	-	-	-	5,176	-	-	-	-	5,176
Life Insurance	-	-	-	1,548	-	-	-	-	1,548
Workers' Compensation	-	-	-	1,525	-	-	-	-	1,525
Fire Chief Car Allowance	-	-	-	1,800	-	-	-	-	1,800
Water and Sewer Service	-	-	-	2,238	-	-	-	-	2,238
Office Supplies	-	-	-	50	-	-	-	-	50
Property and Liability Insurance	-	-	-	13,732	-	-	-	-	13,732
Telephone and Electricity	-	-	-	6,148	-	-	-	-	6,148
Heat of Bays	-	-	-	7,392	-	-	-	-	7,392
Gas, Oil, Tires	-	-	-	2,229	-	-	-	-	2,229
Repairs and Maintenance	-	-	-	34,349	-	-	-	-	34,349
Operating Supplies	-	-	-	3,588	-	-	-	-	3,588
Mileage Reimbursements	-	-	-	328	-	-	-	-	328
Fire Safety/Education	-	-	-	5,775	-	-	-	-	5,775
Fire Schooling	-	-	-	6,016	-	-	-	-	6,016

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
COMBINING STATEMENT OF THE GENERAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

	Ambulance			Fire Department				Building	
	Operating	Capital	Capital	Operating	Capital	Pager	Turnout	Fund	Totals
	Fund	Equipment	Campaign	Fund	Equipment	Account	Gear		
Disbursements (Continued):									
Fire Disbursements (Continued):									
Dues/Memberships	\$ -	\$ -	\$ -	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ 710
Fires SAP Account	-	-	-	10,784	-	-	-	-	10,784
Minor Equipment Capital Outlay	-	-	-	17,349	28,618	-	-	-	45,967
Total Fire Department	-	-	-	181,888	28,618	-	-	-	210,506
District Administration:									
Auditing	2,250	-	-	2,250	-	-	-	-	4,500
Legal and Crisis Support	20	-	-	20	-	-	-	-	40
District Bookkeeper	4,200	-	-	4,200	-	-	-	-	8,400
Social Security and Medicare	322	-	-	322	-	-	-	-	643
Postage and Office Supplies	1,695	-	-	1,695	-	-	-	-	3,389
Property Maintenance	1,993	-	-	1,993	-	-	-	-	3,985
Snow Removal	140	-	-	140	-	-	-	-	280
Office Equipment	20	-	-	20	-	-	-	-	40
Total District Administration	10,639	-	-	10,639	-	-	-	-	21,277
Building Fund:									
Grant Expenses	-	-	-	-	-	-	-	57,787	57,787
Fundraising Activities	-	-	-	-	-	-	-	10,691	10,691
EMS CPE Expenses	-	-	-	-	-	-	-	4,214	4,214
Friends Expenses	-	-	-	-	-	-	-	3,474	3,474
Total Building Fund	-	-	-	-	-	-	-	76,166	76,166
Total Disbursements	360,369	7,738	155	192,527	28,618	-	-	76,166	665,572
Excess (Deficiency) of Receipts Over									
Disbursements	23,265	2,503	35,000	31,442	(21,330)	86	597	(45,397)	26,165
Interfund Transfers	(11,480)	40,000	(13,520)	(36,500)	20,000	1,500	-	-	-
Net Change in Cash Basis Fund Balance	11,785	42,503	21,480	(5,059)	(1,330)	1,586	597	(45,397)	26,165
Cash Basis Fund Balance, Beginning of Year	53,245	55,740	-	140,122	293,589	3,053	31,075	88,029	664,853
Cash Basis Fund Balance, End of Year	\$ 65,030	\$ 98,243	\$ 21,480	\$ 135,064	\$ 292,259	\$ 4,639	\$ 31,672	\$ 42,632	\$ 691,018

SCHEDULE 4

**BIRCHWOOD FOUR CORNERS EMERGENCY SERVICES DISTRICT
BIRCHWOOD, WISCONSIN
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH FUND BALANCES – GOVERNMENTAL FUNDS
YEARS ENDED DECEMBER 31, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Receipts:										
Ambulance:										
Assessments to Member Municipalities:										
Village of Birchwood	\$ 42,058	\$ 37,098	\$ 35,254	\$ 33,306	\$ 19,030	\$ 22,620	\$ 23,462	\$ 21,580	\$ 28,915	\$ 27,619
Town of Birchwood	68,123	44,095	32,253	34,242	19,416	21,700	20,989	19,603	22,809	22,591
Town of Cedar Lake	79,734	72,420	64,979	63,831	36,591	41,720	38,854	35,302	46,373	40,898
Town of Edgewater	76,418	66,277	66,743	65,556	36,766	39,050	37,583	32,776	44,323	42,883
Town of Wilson	9,298	7,816	5,126	5,315	2,682	3,980	3,431	3,125	4,366	4,203
Other Ambulance Receipts:										
Private Pay Income	9,541	12,548	19,689	13,003	16,040	16,850	5,931	11,877	8,340	8,999
Insurance Payments	83,101	66,558	90,217	89,863	78,820	52,310	40,001	49,580	70,090	69,064
Federal Payment via Village	-	-	-	-	-	-	4,629	4,907	-	-
Homeland Security Grant for Radios	-	-	-	-	-	-	2,450	6,900	-	-
Enbridge Grants	-	-	-	-	-	3,000	-	-	-	-
Paramedic Transport Charge	-	600	-	-	3,000	-	-	-	-	-
FAP Grants	8,804	-	24,880	5,430	-	5,200	-	-	-	-
Other Grants	3,938	-	-	-	-	-	-	-	-	-
CPR Training Aid	2,477	-	-	-	-	-	-	-	-	-
State Aid - Act 102	-	-	-	-	-	-	-	-	5,125	4,697
Ambulance Truck Donations	2,048	-	-	-	-	-	-	-	-	-
UTV Track Donations	33,103	-	-	-	-	-	-	-	-	-
General Donations	250	-	250	-	1,500	1,200	-	-	3,250	23,908
Refund of Prior Year Expenditures	-	-	-	-	-	-	-	-	24,056	-
Sale of Equipment	-	-	-	14,180	-	-	-	-	-	-
Bank Interest	6,172	5,534	1,122	286	896	2,296	1,663	1,203	643	474
Miscellaneous	3,964	879	-	30	480	-	-	416	7,401	5,722

SCHEDULE 4

**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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Receipts (Continued):										
Fire:										
Assessments to Member Municipalities:										
Village of Birchwood	\$ 6,341	\$ 6,497	\$ 7,542	\$ 7,623	\$ 7,636	\$ 7,866	\$ 7,898	\$ 15,217	\$ 7,213	\$ 6,646
Town of Birchwood	29,075	29,702	24,263	24,742	25,285	25,299	25,523	52,866	24,024	22,989
Town of Cedar Lake	59,779	61,957	64,430	62,411	65,578	68,776	66,262	133,345	66,070	58,562
Town of Doyle	9,156	10,645	11,488	11,953	12,014	12,349	11,841	23,789	11,541	10,442
Town of Edgewater	36,586	37,564	41,205	40,908	40,936	41,986	42,299	82,312	40,723	37,284
Town of Long Lake	38,959	41,420	43,497	46,063	49,458	51,951	53,269	101,034	47,360	44,661
Town of Wilson	1,876	2,146	2,320	2,440	2,577	2,573	2,483	5,243	2,421	2,225
Other Fire Receipts:										
2% Fire Dues from State	39,515	32,154	27,079	25,640	24,658	24,261	22,498	31,627	13,273	20,409
Grant	-	2,092	-	-	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	1,266	869	948	4,616	460
Donations	11	1,283	2,795	2,201	1,550	1,450	315	15,222	76,102	3,461
Refund of Prior Year Expenditures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,195	275	-	2,961	-	-	2,838	1,916	5,401	1,761
Sale of Equipment	-	-	-	-	-	-	4,781	-	-	-
Bank Interest	8,446	5,919	1,092	279	2,028	4,053	2,484	1,600	972	590
Building Fund:										
Municipality Building Payments	-	934,951	465,459	-	-	-	-	-	-	-
State Aid	-	75,883	63,688	-	-	-	-	-	-	-
Donations	868	2,682	309,917	167,913	71,675	33,940	21,640	-	-	-
Matching Grant Donations	-	-	200,847	200,000	98,025	-	-	-	-	-
Fundraising Activities	24,251	31,174	1,700	-	-	-	-	-	-	-
Sale of Supporter T-Shirts	4,742	-	663	-	-	-	-	-	-	-
Bank Interest	908	6,764	3,092	341	244	131	9	-	-	-
Total Receipts	691,737	1,596,933	1,611,590	920,517	616,885	485,827	444,002	652,388	565,407	460,548

SCHEDULE 4

**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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Disbursements:										
General District:										
Property and Liability Insurance	\$ -	\$ 599	\$ 562	\$ -	\$ 553	\$ 976	\$ 522	\$ 503	\$ 818	\$ 294
Unemployment Payments	-	-	-	-	1,107	-	602	255	-	-
Legal Fees and Crisis Support	40	10	145	32	2,117	3,405	510	793	-	-
Auditing	4,500	4,100	3,900	3,900	3,800	4,300	4,200	4,100	4,000	4,000
Engineering/Architectural Fees	-	-	-	-	-	-	-	5,000	2,997	875
District Bookkeeper	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Social Security and Medicare	643	643	643	643	643	642	643	643	643	643
Postage and Office Supplies	3,389	3,073	1,106	965	1,454	1,209	1,626	1,814	1,592	2,533
Website	-	-	-	-	200	-	-	-	-	-
Fundraising Activities	-	-	-	2,892	-	-	-	-	-	-
Property Maintenance	3,985	215	-	5,000	-	-	-	-	-	-
Snow Removal	280	-	-	-	-	-	-	-	-	-
Office Equipment	40	-	-	-	153	243	-	-	88	1,152
Other	-	-	-	-	-	-	-	290	-	-
Ambulance:										
Salaries and Wages:										
Director	20,000	17,820	16,200	16,200	16,199	16,200	16,200	15,660	15,660	15,780
Secretary/Treasurer	3,000	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,000
Run Pay	-	1,200	-	-	14,560	11,280	7,790	7,890	8,670	9,610
Weekday On-Call	163,306	145,123	129,550	130,950	63,480	63,411	59,454	46,921	45,367	44,366
Weekend On-Call	77,805	67,452	62,600	55,880	25,610	25,900	26,790	27,055	26,293	19,439
Assist Rate	-	-	-	-	-	-	34	84	266	392
No Load Rate	-	-	-	-	2,960	1,580	1,605	1,515	1,350	832
Special Rate	-	-	-	-	-	-	-	-	60	180
Fire Assistance	-	-	-	-	624	1,040	120	130	120	150

SCHEDULE 4

**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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Disbursements (Continued):										
Ambulance (Continued):										
Training	\$ -	\$ -	\$ -	\$ -	\$ 1,226	\$ 2,490	\$ -	\$ 180	\$ 120	\$ -
Meetings	-	-	-	-	1,072	1,440	2,550	2,460	2,760	2,700
Mechanic	-	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,300	1,773
Social Security and Medicare	20,429	17,995	16,231	16,054	10,017	9,711	9,038	8,060	7,962	7,317
Workers' Compensation	654	875	881	814	1,176	1,364	649	2,623	7,173	3,348
Office Rent/On-Call Housing	-	1,550	3,720	3,720	3,670	3,900	3,600	3,600	3,600	3,900
Heating for Bays	3,132	3,133	1,318	656	1,490	1,284	705	333	163	-
Rent for Bays	-	3,683	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Maintenance of Ambulances	2,665	2,776	13,175	1,817	3,144	2,937	7,082	5,127	4,826	9,204
Fuel	2,592	2,792	4,520	3,362	2,105	1,570	1,723	1,144	1,652	1,903
Ambulance Mileage	444	544	121	-	1,294	-	-	-	-	-
Ambulance Supplies	13,471	6,180	7,278	9,078	9,609	10,372	7,642	8,885	9,129	15,093
Ambulance Uniforms	757	691	517	1,133	-	-	-	-	-	-
Dues/Memberships	460	580	300	480	300	540	450	580	206	458
Continuing Education	2,160	4,706	2,072	228	3,947	836	2,001	-	5,477	685
Collection Fees	-	2,808	5,382	6,521	4,098	3,648	3,138	3,387	3,498	4,020
Office Supplies	201	252	167	69	2,607	1,177	2,866	2,751	5,502	1,391
Telephone	2,340	2,157	2,314	2,653	2,718	2,814	2,999	2,335	1,713	1,916
Property and Liability Insurance	5,885	5,802	3,342	4,282	2,900	3,539	1,379	5,367	4,504	4,872
Utilities	2,035	1,723	-	-	-	-	-	-	-	-
Billing Service Fees	2,514	-	-	-	-	-	-	-	-	-
FAP Equipment Purchases	-	-	7,411	-	-	-	-	-	-	-
FAP Training	1,892	-	2,381	-	-	-	-	-	-	-
FAP ARPA Grant Purchases	-	13,655	2,525	-	-	-	-	-	-	-
CPR Training	2,477	-	-	-	-	-	-	-	-	-
Recertification of Lifepacs, AEDs	-	-	-	-	-	-	-	-	-	7,984
Ambulance Retirement Contributions	3,296	2,681	2,122	1,790	2,182	2,978	2,930	4,091	4,088	3,327
Promotions	-	-	-	-	-	-	-	400	-	-
Ambulance Refurbish	-	-	-	-	-	-	-	-	-	24,047
Capital Outlay	26,108	22,504	7,212	156,159	21,739	6,576	9,756	22,295	14,562	13,988
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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Disbursements (Continued):										
Fire Disbursements:										
Salaries and Wages:										
Chief Salary	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,000	\$ 4,000	\$ 3,726	\$ 3,726	\$ 3,416	\$ 3,726
Secretary/Treasurer	4,800	4,800	4,800	4,800	4,800	4,800	4,800	3,726	3,416	4,037
Mechanic	-	-	2,400	4,800	4,800	4,800	4,800	4,000	4,000	4,000
Training Officer	465	475	525	300	350	500	450	-	-	-
Firefighters	29,190	30,520	21,293	15,209	14,895	15,344	18,400	12,705	14,820	15,780
Training	10,594	7,722	9,211	9,392	7,088	12,640	8,163	8,310	6,330	8,670
Meetings	5,850	5,472	3,162	3,230	4,222	3,984	4,400	4,710	4,155	4,245
Fire Inspections	4,392	5,508	4,097	4,301	3,104	3,136	3,440	2,820	3,810	4,050
Fire Refunds	581	678	413	520	416	463	402	329	-	-
Retirement Payments	479	450	841	830	1,217	1,194	1,170	1,032	1,121	1,015
Social Security and Medicare	5,176	5,068	4,401	3,931	3,549	3,960	3,850	3,279	3,259	3,602
Unemployment Taxes	-	-	-	-	-	-	-	-	80	54
Life Insurance	1,548	1,423	1,513	1,533	1,554	1,625	1,604	1,986	1,785	1,917
Workers' Compensation	1,525	2,041	2,055	1,899	2,743	2,515	2,496	1,124	2,767	1,292
Fire Chief Car Allowance	1,800	1,800	1,800	1,800	1,500	1,500	1,500	1,500	1,500	1,500
Office Rent	-	1,550	3,720	3,720	3,670	3,900	3,600	3,600	3,600	3,300
Office Supplies	50	631	473	758	989	816	530	974	1,062	302
Property and Liability Insurance	13,732	13,539	7,799	9,991	6,766	8,258	9,051	6,772	4,504	4,872
Telephone and Electricity	6,148	4,914	1,993	2,088	2,423	1,833	1,905	3,046	3,544	2,571
Heat	7,392	7,309	3,076	1,531	3,477	2,997	1,646	777	381	-
Rent	-	7,692	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Water and Sewer	2,238	980	221	55	-	-	221	55	-	-
Gas, Oil, Tires	2,229	2,885	4,250	1,664	1,486	2,321	2,761	1,515	2,122	2,102
Repairs and Maintenance	34,349	42,966	20,732	16,202	84,257	12,143	20,069	17,263	12,557	9,773
Operating Supplies	3,588	2,546	1,160	1,255	867	4,694	3,882	6,958	2,679	8,072

SCHEDULE 4

**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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Disbursements (Continued):										
Fire Disbursements (Continued):										
Mileage Reimbursements	\$ 328	\$ 1,159	\$ 1,853	\$ 1,084	\$ 923	\$ 2,327	\$ 1,122	\$ 3,355	\$ 1,842	\$ 1,411
Fire Prevention	-	-	5,539	-	-	-	-	-	-	-
Fire Safety/Education	5,775	5,149	4,517	2,752	2,976	4,181	6,506	4,711	4,270	5,442
Fire Schooling	6,016	4,121	1,689	3,985	740	1,264	1,600	259	2,658	992
Dues/Memberships	710	653	9,611	802	845	935	895	1,020	1,070	1,655
Fire SAP Account	10,784	10,203	-	9,908	7,650	8,347	9,410	8,041	9,469	8,274
Prior Years Reimbursement to Village	-	-	-	-	-	-	-	-	-	-
Truck Purchase/Loan Payments	-	-	-	-	-	-	-	382,747	-	-
Capital Outlay	45,967	17,583	12,975	55,967	34,536	16,565	51,199	16,304	89,368	19,957
Building Fund:		-								
Architectural/Planning Services	-	-	-	-	-	-	33,081	-	-	-
New Building Construction	-	1,916,650	552,138	-	-	-	-	-	-	-
Grant Expenses	57,787	55,670	19,102	-	-	-	-	-	-	-
Fundraising Activities	10,691	12,392	1,900	-	-	-	-	-	-	-
EMS CPE Expenses	4,214	-	-	-	-	-	-	-	-	-
Friends Expenses	3,474	-	-	-	-	-	-	-	-	-
Site Preparation	-	-	-	-	-	-	1,450	-	-	-
Property Taxes	-	-	-	-	-	-	979	-	-	-
Property Maintenance	-	-	-	-	552	125	-	-	-	-
Water and Sewer Utility Service	-	-	-	-	-	221	-	-	-	-
Other	-	52	-	30	6	5,868	642	-	-	-
Total Disbursements	<u>665,572</u>	<u>2,528,723</u>	<u>1,043,254</u>	<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>
Excess (Deficiency) of Receipts										
Over Disbursements	26,165	(931,790)	568,336	294,602	170,230	129,709	24,148	(128,686)	159,222	100,865
Cash Basis Fund Balance, January 1	<u>664,853</u>	<u>1,596,643</u>	<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>
Cash Basis Fund Balance, December 31	<u>\$ 691,018</u>	<u>\$ 664,853</u>	<u>\$ 1,596,643</u>	<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>

Bank Account Detail on Next Page

SCHEDULE 4

**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, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Checking	\$ 626,906	\$ 576,824	\$ 575,304	\$ 479,194	\$ 542,857	\$ 150,368	\$ 433,716	\$ 227,664	\$ 283,216	\$ 168,233
General Savings	-	-	-	-	4,175	50	50	50	50	50
Fire Capital Equipment Account	-	-	-	-	-	269,765	-	85,739	160,607	131,797
Fire Capital Account Certificate of Deposit	-	-	-	-	-	6,341	-	6,185	6,185	6,142
Ambulance Capital Equipment Account	-	-	-	-	-	121,633	-	89,980	88,246	72,860
Ambulance Capital Campaign Checking Account	2,000	-	-	-	-	-	-	-	-	-
Ambulance UTV Tracks Savings Account	19,480	-	-	-	-	-	-	-	-	-
Building Fund Account	42,632	88,029	1,021,339	549,113	186,673	15,318	-	-	-	-
	<u>\$ 691,018</u>	<u>\$ 664,853</u>	<u>\$ 1,596,643</u>	<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>