



South Area Fire Emergency Response OFFICIAL MEETING AGENDA OF THE BOARD OF DIRECTORS

This regular meeting of the SAFER Board of Directors, composed of five (5) members, will convene at Rib Mountain Town Hall, 3700 N. Mountain Rd., Wausau, WI 54401 on **Tuesday, June 28, 2016 at 6:00 P.M.**, to consider the following matters:

A. Opening of Session.

1. Meeting called to order by Chairman Opall at 6:00 p.m.
2. Pledge of Allegiance to the Flag.
3. Clerk will take attendance and roll call.
4. Request for silencing of cellphones and other electronic devices.

B. Correspondence/Comments from the public.

5. Comments from the public on issues, or matters which the SAFER Board of Directors has oversight over.

C. Presentations

6. 2015 Audited Financial Statements – Krause Howard & Company

D. Consent Items

7. Approval of prior meeting minutes from May 24, 2016

E. Business Items.

8. SAFER Charter proposed changes discussion and possible action
9. Job description for Admin Assistant
10. RFP for third party fiscal agent
11. December 2015 Budget Status Report
12. June 2016 Budget Status Report

F. Staff Reports

13. Report from Fire Chief
14. Report from Administrators.

G. Remarks from the Board of Directors to set the next meeting date, as well as discuss items for the next meeting agenda. (No motions will be made, and no action will be taken related to policy affecting S.A.F.E.R. as a result of this agenda item):

H. Adjourn

This notice was posted at the Rib Mountain and Weston Municipal Centers, and on the Village of Weston's website at www.westonwi.gov, and was emailed to local media outlets (Print, TV, and Radio) on 6/24/16 @ 3:00 p.m. A quorum of members from other SAFER District, Town of Rib Mountain, and Village of Weston governmental bodies (boards, commissions, and committees) may attend the above noticed meeting in order to gather information. No actions will be taken by any other board, commission, or committee of SAFER / Town / Village, aside from the SAFER Board of Directors. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). Wisconsin State Statutes require all agendas for public meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. Any person who has a qualifying disability as defined by the Americans with Disabilities Act requires that meeting or material to be in accessible location or format must contact the Rib Mountain Municipal Center at 715-842-0983, by 2pm the Friday prior to the meeting so any necessary arrangements can be made to accommodate each request.

**SOUTH AREA FIRE & EMERGENCY
RESPONSE DISTRICT
MARATHON COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS
Year Ended December 31, 2015**

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

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INDEPENDENT AUDITOR'S REPORT

Board of Directors/Fire Commission
South Area Fire and Emergency Response District
Marathon County, Wisconsin

We have audited the accompanying financial statements of the governmental activities, and the major fund (General Fund) of the South Area Fire and Emergency Response District, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the South Area Fire and Emergency Response District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund (General Fund) of the South Area Fire and Emergency Response District, as of December 31, 2015, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information be presented to supplement the basic financial statements, see the Table of Contents. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The South Area Fire and Emergency Response District has not presented the management discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Krause Howard & Company, S.P.A.

Certified Public Accountants
Wausau, Wisconsin
June 27, 2016

BASIC FINANCIAL STATEMENTS

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

STATEMENT OF NET POSITION

December 31, 2015

	<u>Primary Government Governmental Activities</u>
ASSETS	
Current:	
Cash and investments	\$ 160,494
Receivables	
Intergovernmental receivables	289,445
Ambulance receivables	324,759
Other receivables	10,371
Total current assets	<u>785,069</u>
Non-current:	
Capital assets, net of depreciation	<u>2,085,364</u>
TOTAL ASSETS	<u>2,870,433</u>
LIABILITIES	
Current:	
Accounts payable	106,164
Other accrued liabilities	61,496
Intergovernmental payables	574,286
Total current liabilities	<u>741,946</u>
Non-current:	
Non-current portion of long-term obligations	<u>21,673</u>
Total noncurrent liabilities	<u>21,673</u>
Total Liabilities	<u>763,619</u>
NET POSITION	
Net investment in capital assets	2,085,364
Unrestricted	21,450
TOTAL NET POSITION	<u>\$ 2,106,814</u>

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government					
Governmental Activities:					
Public safety	\$ 2,276,531	\$ 1,270,528	\$ 8,109	\$ -	\$ (997,894)
Total Governmental Activities	\$ 2,276,531	\$ 1,270,528	\$ 8,109	\$ -	\$ (997,894)
General Revenues					
Taxes					
Property taxes, levied by Town of Rib Mountain					325,756
Property taxes, levied by Village of Weston					640,305
Investment earnings					164
Miscellaneous					8,266
Total General Revenues					974,491
Change in net position					(23,403)
NET POSITION - Beginning					2,130,217
NET POSITION - Ending					\$ 2,106,814

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS December 31, 2015

		Capital Projects		Total Governmental Funds
	General	Capital Equipment		
ASSETS				
Cash and investments	\$ 160,494	\$ -		\$ 160,494
Receivables (net of allowance for uncollectibles)				
Intergovernmental receivables	289,445	-		289,445
Ambulance receivables	324,759	-		324,759
Other receivables	10,371	-		10,371
	<u>785,069</u>	<u>-</u>		<u>785,069</u>
TOTAL ASSETS	\$ 785,069	\$ -		\$ 785,069
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 106,164	\$ -		\$ 106,164
Other accrued liabilities	61,496	-		61,496
Intergovernmental payables	574,286	-		574,286
Total Liabilities	<u>741,946</u>	<u>-</u>		<u>741,946</u>
FUND BALANCES				
Assigned				
Public safety programs	23,401	-		23,401
Unassigned	19,722	-		19,722
Total Fund Balances	<u>43,123</u>	<u>-</u>		<u>43,123</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 785,069	\$ -		\$ 785,069

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET WITH THE STATEMENT OF NET POSITION December 31, 2015

Total fund balance - Governmental fund \$ 43,123

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements.

Capital assets at year end consist of:

Capital assets	\$ 2,570,375	
Accumulated depreciation	<u>(485,011)</u>	2,085,364

Long-term liabilities are not due in the current period and therefore are not reported in the fund statements.

Long-term liabilities at year end consists of :

Employee benefits	<u>(21,673)</u>
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Total net position - Governmental activities \$ 2,106,814

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Year Ended December 31, 2015

	General	Capital Projects <u>Equipment</u>	Total Governmental Funds
REVENUES			
Intergovernmental revenues:			
Town of Rib Mountain	\$ 253,595	\$ 72,161	\$ 325,756
Village of Weston	498,466	141,839	640,305
Other municipalities	237,002	-	237,002
EMS state grant	8,109	-	8,109
Ambulance revenues	1,028,763	-	1,028,763
Proceeds from sale of supplies	56	-	56
Training registration fees - American Heart Association	4,707	-	4,707
Contributions and donations	7,290	-	7,290
Investment earnings	164	-	164
Insurance recoveries	910	-	910
Miscellaneous general revenues	66	-	66
Total Revenues	2,039,128	214,000	2,253,128
EXPENDITURES			
Current			
Public safety:			
Salaries/Wages - Full-time employees	499,249	-	499,249
Wages - Paid-on-call employees	744,181	-	744,181
Wages - All other	20,989	-	20,989
Fringe benefits	298,915	-	298,915
Other benefits	29,158	-	29,158
Property and liability insurance	27,321	-	27,321
Legal fees	5,892	-	5,892
Schools and training	3,816	-	3,816
Telephone	6,941	-	6,941
Utilities	38,972	-	38,972
American Heart Association training	1,033	-	1,033
Computer maintenance/license	23,343	-	23,343
Vehicle maintenance	43,323	-	43,323
Equipment repair and supply	41,446	-	41,446
Supplies - ambulance	56,433	-	56,433
Supplies - all other	46,119	-	46,119
Gas and oil	27,243	-	27,243
Building maintenance	6,802	-	6,802
Contracted services	64,832	-	64,832

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (cont.)
For the Year Ended December 31, 2015

	<u>General</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
EXPENDITURES (cont.)			
Current (cont.)			
Public safety: (cont.)			
Administrative fee	\$ 2,181	\$ -	\$ 2,181
Accounting and auditing fees	4,800	-	4,800
Clothing	13,628	-	13,628
Small equipment	534	-	534
Capital outlay	<u>7,479</u>	<u>215,766</u>	<u>223,245</u>
Total Expenditures	<u>2,014,630</u>	<u>215,766</u>	<u>2,230,396</u>
 Excess (deficiency) of revenues over expenditures	<u>24,498</u>	<u>(1,766)</u>	<u>22,732</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	1,766	1,766
Transfers Out	<u>(1,766)</u>	<u>-</u>	<u>(1,766)</u>
Total Other Financing Sources (Uses)	<u>(1,766)</u>	<u>1,766</u>	<u>-</u>
 Net change in fund balance	22,732	-	22,732
FUND BALANCE - Beginning	<u>20,391</u>	<u>-</u>	<u>20,391</u>
FUND BALANCE - Ending	<u>\$ 43,123</u>	<u>\$ -</u>	<u>\$ 43,123</u>

See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015**

Net change in fund balances - total governmental funds \$ 22,732

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives with depreciation expense reported in the statement of activities.

Capital assets expensed in the functions	215,766
Depreciation is reported in the government-wide statements	(253,294)

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	<u>(8,607)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (23,403)</u></u>
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See accompanying notes to financial statements.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The South Area Fire & Emergency Response District (SAFER) was created January 1, 2014 as a joint venture between the Town of Rib Mountain and the Village of Weston. The two fire departments were consolidated into one district in order to provide more economical and efficient emergency response services for the Weston-Rib Mountain area. Each municipality pays a proportionate share of the costs for the services of the SAFER District. The district is overseen by a five-member board of directors made up of one Village of Weston official, one Town of Rib Mountain official, and three citizen members. The board approves a budget and controls all financial aspects of the department.

The SAFER District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP and used by SAFER are discussed below.

These financial statements present SAFER (the primary government). SAFER has no component units. As defined by GASB No. 14, component units are legally separate entities that are included in SAFER's reporting entity because of the significance of their operating or financial relationships with SAFER. SAFER consists of two funds, namely the General Fund and the Capital Projects – Capital Equipment Fund.

B. Basic Financial Statements - Government-Wide Statements

SAFER's basic financial statements include both government-wide (reporting SAFER as a whole) and fund financial statements (reporting SAFER's major funds, the General Fund and the Capital Projects – Capital Equipment Fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. SAFER's emergency response service is classified as a governmental activity. SAFER has no business-type activities.

In the government-wide Statement of Net Position, the governmental-type activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. SAFER's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. SAFER first utilizes restricted resources to finance qualifying activities. SAFER has no restricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of SAFER's function and business-type activities (emergency services). The functions are also supported by general government revenues (certain intergovernmental revenues, and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (emergency services). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. Basic Financial Statements - Government-Wide Statements (cont.)

The net costs (by function) are normally covered by general revenue (intergovernmental revenues, investment earnings, etc.)

This government-wide focus is more on the sustainability of SAFER as an entity and the change in SAFER's net position resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of SAFER are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by SAFER:

1. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of SAFER:

- a. General Fund is the general operating fund of SAFER. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Capital Projects – Capital Equipment Fund is used to account for the financing and acquisition of certain equipment for the fire department as designated in SAFER's annual Capital Improvements Program.

2. Major/Non-Major Funds

	<u>Major</u>
Governmental -	General Fund
Governmental -	Capital Projects – Capital Equipment Fund

SAFER has no non-major funds.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

Governmental-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Basis of Accounting (cont.)

2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

E. Financial Statement Amounts

1. Cash and Cash Equivalents

SAFER has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent, with an initial maturity of three months or less.

2. Investments

Investments are stated at cost, which approximates fair value (quoted market price or the best available estimate).

3. Allowance for Uncollectible Accounts

Accounts receivable have been shown net of an allowance for uncollectible accounts in the amount of \$174,905.

4. Inventories and Prepaid Items

Governmental fund type inventories are recorded as expenditures when consumed rather than when purchased, based on original cost using the FIFO method of accounting.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Governmental Activities/Funds - Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment/vehicles	5 - 15 years
Land improvements	20 years

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Financial Statement Amounts (cont.)

6. Equity Classification

Government-Wide Financial Statements - Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by: 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

Governmental Fund Financial Statements – Governmental fund equity is classified as fund balance. Fund balance is further classified in five components:

- a. Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- c. Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- d. Assigned fund balance – amounts a government intends to use for specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- e. Unassigned fund balance – amounts that are available for any purpose; these amounts are reported only in the general fund.

SAFER has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Financial Statement Amounts (cont.)

7. Revenues

Substantially all governmental fund revenues are accrued. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Governmental fund intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when SAFER is entitled to the aids.

Other general revenues such as fines and forfeitures, fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

8. Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

9. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments are recorded in the government-wide statements as liabilities and expenses when the related liabilities are incurred. There were no significant claims or judgments at year end. In the fund financial statements, claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the fund statements. The related expenditure is recognized when the liability is liquidated.

10. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

11. Budgets

Budgetary information, presented in the required supplementary information, is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described above. A budget was formally adopted for the general fund.

The budgeted amounts presented include those amendments properly approved by the governing body. During the year, the board of directors may authorize transfers of budgeted amounts. Appropriations lapse at year end unless specifically carried over. SAFER's expenditures were over the budget by \$42,285. Of this budget overage amount, \$40,519 is from the General Fund and \$1,766 is from the Capital Projects – Capital Equipment Fund.

The board of directors prepares an operating budget each year for SAFER. The cost sharing between the Town of Rib Mountain and the Village of Weston is prorated based on statistics showing demographics, equalized valuation, number of inspectable structures, and expenditures for services. A re-evaluation each year shall determine the appropriate cost proration. The current cost proration for 2015 is for the Village of Weston to pay 66.28%, and the Town of Rib Mountain to pay 33.72% of the actual expenditures. The 2015 difference may be allocated to the municipalities at the same proration in the next year.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Financial Statement Amounts (cont.)

12. Compensated Absences

SAFER records compensated absences pursuant to the requirements of the Governmental Accounting Standards Board. Compensated absences are recorded if they normally will be liquidated with expendable available financial resources. SAFER allows for accrual of unused vacation time. If the employee terminates prior to retirement, all accumulated vacation time is paid out to the employee. Payments for vacation will be made at rates in effect when paid. Accrued vacation is presented as a long-term liability of \$21,673.

NOTE 2 - CASH AND INVESTMENTS

Investment of SAFER's funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, or trust company maturing in three years or less.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.

SAFER has not adopted an investment policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment earnings. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 2 - CASH AND INVESTMENTS (cont.)

All of the cash and investments are held in insured institutions and are insured by the Federal Deposit Insurance Corporation (FDIC) and the National Credit Union Association (NCUA) up to \$250,000 for all interest bearing accounts and \$250,000 for all non-interest bearing accounts. The accounts are also insured by the State of Wisconsin Deposit Guarantee Fund in the amount of \$400,000 for each financial institution. However, due to the relatively small size of this fund in relationship to the total deposits covered and with other legal implications, recovery of material principal losses may not be significant to individual depositors. This coverage has been considered in computing custodial credit risk. SAFER had no significant different types of investment during the year that were not held at year end.

SAFER's deposits and investments are low risk, as to interest rate, credit quality, custodial, and market risk.

SAFER's deposits at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Associated Risks</u>
Demand deposits	<u>\$ 160,494</u>	<u>\$ 86,628</u>	Custodial Risk - None

Custodial Credit Risk

Deposits - Custodial credit risk is the risk that in the event of a financial institution failure; SAFER's deposits may not be returned to SAFER.

As of December 31, 2015, none of SAFER's bank balances were exposed to custodial credit risk.

Investments - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, SAFER will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of December 31, 2015, SAFER does not have any investments exposed to custodial credit risk.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2015, SAFER does not have any investments exposed to credit risk.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2015, SAFER does not have any investments exposed to interest rate risk.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 3 - CAPITAL ASSETS

Governmental Activities:

Capital activity for the year ended December 31, 2015 was as follows:

<u>Capital Assets</u>	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Removals</u>	<u>Balance 12/31/15</u>
Land improvements	\$ -	\$ -	\$ -	\$ -
Equipment and vehicles	<u>2,354,609</u>	<u>215,766</u>	<u>-</u>	<u>2,570,375</u>
Totals at historical cost	<u>\$ 2,354,609</u>	<u>\$ 215,766</u>	<u>\$ -</u>	<u>\$ 2,570,375</u>
<u>Less Accumulated Depreciation for:</u>				
Land improvements	\$ -	\$ -	\$ -	\$ -
Equipment and vehicles	<u>231,717</u>	<u>253,294</u>	<u>-</u>	<u>485,011</u>
Total accumulated depreciation	<u>\$ 231,717</u>	<u>\$ 253,294</u>	<u>\$ -</u>	<u>\$ 485,011</u>
Net capital assets	<u>\$ 2,122,892</u>	<u>\$ (37,528)</u>	<u>\$ -</u>	<u>\$ 2,085,364</u>

Depreciation expense was charged to SAFER functions as follows:

Public safety	<u>\$ 253,294</u>
Total depreciation expense	<u>\$ 253,294</u>

NOTE 4 - RETIREMENT PLAN

Through the Town of Rib Mountain and the Village of Weston, all eligible SAFER employees participate in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

Prior to June 29, 2011, covered employees in the General/Teacher/Educational Support Personnel category were required by statute to contribute 6.5% of their salary (3.9% for Executives and Elected Officials, and 5.8% for Protective Occupations with Social Security and 4.8% for Protective Occupations without Social Security) to the plan. Employers could make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 4 - RETIREMENT PLAN (cont.)

Contribution rates for 2015 are:

	<u>Employee</u>	<u>Employer</u>
General	6.80%	6.80%
Executives & Elected Officials	7.70%	7.70%
Protective with Social Security	6.80%	9.63%
Protective without Social Security	6.80%	13.23%

The payroll for SAFER's employees covered by the WRS for the year ended December 31, 2015, was \$527,913. The amount of eligible wages on the Town of Rib Mountain's WRS report was \$198,510, and the amount of eligible wages reported on the Village of Weston's WRS report was \$329,403. The amount of employer's total payroll was \$1,276,995. The total required contribution for the year ended December 31, 2015, was \$86,736, which consisted of \$32,615 reported on the Town's WRS report and \$54,121 reported on the Village's WRS report. Of the \$32,615 reported by the Town, \$19,117 or 9.63% of payroll is paid by the employer, and \$13,498 or 6.80% of payroll is paid by employees. Of the \$54,121 reported by the Village, \$31,722 or 9.63% of payroll is paid by the employer, and \$22,399 or 6.80% is paid by the employees. The SAFER District is reimbursing the municipalities for the amounts paid into WRS for 2015.

Employees who retire at or after age 65 (62 for Elected Officials and 54 for Protective Occupation employees with less than 25 years of service, 53 for Protective Occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for Protective Occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment before becoming eligible for retirement benefits may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefits. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 through June 30, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 2, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report, which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, Wisconsin 53707-7931.

NOTE 5 - RISK MANAGEMENT

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

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

NOTES TO FINANCIAL STATEMENTS December 31, 2015

NOTE 6 - FUND BALANCE - GOVERNMENTAL FUND

As of December 31, 2015, the fund balance components consisted of the following:

Assigned:

Public Safety Programs:		
EMS donations	\$ 4,215	
Fire donations	6,652	
American Heart Association	3,826	
Life Run	1,420	
EMS/FAP Funds	6,472	
Antique Fire Truck	<u>817</u>	
Total Public Safety Programs		23,401
Unassigned		<u>19,722</u>
Total Fund Balance		<u>\$ 43,123</u>

NOTE 7 - OTHER INFORMATION - RELATED PARTIES

The financial and payroll administration of SAFER is performed by the employees of the Village of Weston. Currently, there is no charge for this service. At December 31, 2015, SAFER owed the Village an amount of \$574,286. This amount includes the fringe benefits from the July - December payrolls (\$89,057) and an amount given to SAFER for startup costs. This amount is expected to be reimbursed to the Village of Weston in the next year as the cash reserves in SAFER increase.

NOTE 8 - FACILITY LEASES

When SAFER was created on January 1, 2014, separate rental agreements were developed between SAFER and the Town of Rib Mountain and between SAFER and the Village of Weston, whereas SAFER pays rent to the Town of Rib Mountain and Village of Weston for the use of their individual fire station facilities, which are owned by each municipality. However, for the first two years of the lease agreement (years 2014 and 2015), no rental expense is being charged to SAFER by the two individual municipalities.

NOTE 9 - TRANSFER OF OPERATIONS

The South Area Fire & Emergency Response District (SAFER) is a separate municipal corporation, organized as a regional fire district. Under an intergovernmental agreement (charter) between the Village of Weston and the Town of Rib Mountain, the municipalities have determined that it is in their best interest to create a fire department and ambulance service to be called the South Area Fire & Emergency Response District (SAFER) pursuant to Wisconsin Statutes 60.55, 61.65, and 66.0301. It is the common understanding of the municipalities that creating SAFER would provide for greater protection against fire losses within the municipalities, a more effective and efficient firefighting and emergency medical service agency, and financial savings and benefits to the municipalities' taxpayers. When SAFER was created on January 1, 2014, the Village of Weston and Town of Rib Mountain transferred capital assets (vehicles and equipment) comprising of their own fire and ambulance service operations to SAFER. The Village transferred fire engines, trucks, ambulances, and various other equipment having a carrying value of \$973,865. The Town transferred fire engines, trucks, ambulances, and various other equipment having a carrying value of \$1,380,744. SAFER did not assume any of the Village's or Town's long-term debt related to fire or ambulance service operations. There were no deferred outflows of resources or deferred inflows of resources to SAFER that was associated with these transfers of operations from the Village's or Town's fire and ambulance service operations.

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
REVENUES				
Intergovernmental revenues:				
Town of Rib Mountain	\$ 253,595	\$ 253,595	\$ 253,595	\$ -
Village of Weston	498,466	498,466	498,466	-
Other municipalities	168,150	168,150	237,002	68,852
EMS state grant	10,000	10,000	8,109	(1,891)
Ambulance revenues	1,040,000	1,040,000	1,028,763	(11,237)
Proceeds from sale of supplies	-	-	56	56
Training registration fees-American Heart Assoc.	1,200	1,200	4,707	3,507
Contributions and donations	2,100	2,100	7,290	5,190
Investment earnings	100	100	164	64
Insurance recoveries	-	-	910	910
Miscellaneous general revenues	500	500	66	(434)
Total Revenues	1,974,111	1,974,111	2,039,128	65,017
CURRENT EXPENDITURES				
Public safety:				
Salaries/Wages - Full-time employees	501,105	501,105	499,249	1,856
Wages - Paid-on-call employees	676,907	676,907	744,181	(67,274)
Wages - All other	20,348	20,348	20,989	(641)
Fringe benefits	321,467	321,467	298,915	22,552
Other benefits	32,630	32,630	29,158	3,472
Property and liability insurance	18,280	18,280	27,321	(9,041)
Legal fees	10,000	10,000	5,892	4,108
Schools and training	5,200	5,200	3,816	1,384
Public relations	150	150	-	150
Telephone	11,900	11,900	6,941	4,959
Utilities	58,000	58,000	38,972	19,028
American Heart Association training	2,050	2,050	1,033	1,017
Computer maintenance/license	14,000	14,000	23,343	(9,343)
Vehicle maintenance	30,100	30,100	43,323	(13,223)
Equipment repair and supply	24,900	24,900	41,446	(16,546)
Supplies - ambulance	50,000	50,000	56,433	(6,433)
Supplies - all other	41,709	41,709	46,119	(4,410)
Gas and oil	44,000	44,000	27,243	16,757
Building maintenance	11,300	11,300	6,802	4,498
Contracted services	65,320	65,320	64,832	488

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - (cont.)
 For the Year Ended December 31, 2015

CURRENT EXPENDITURES (cont.)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Public safety: (cont)				
Administrative fee	\$ 7,875	\$ 7,875	\$ 2,181	\$ 5,694
Accounting and auditing fees	3,500	3,500	4,800	(1,300)
Clothing	10,720	10,720	13,628	(2,908)
Small equipment	4,150	4,150	534	3,616
Capital outlay	8,500	8,500	7,479	1,021
Total Expenditures	1,974,111	1,974,111	2,014,630	(40,519)
Excess (deficiency) of revenues over expenditures	-	-	24,498	24,498
OTHER FINANCING USES				
Transfer out to Capital Equipment Fund	-	-	(1,766)	(1,766)
Net change in fund balance	-	-	22,732	22,732
Fund Balance - Beginning	20,391	20,391	20,391	-
Fund Balance - Ending	<u>\$ 20,391</u>	<u>\$ 20,391</u>	<u>\$ 43,123</u>	<u>\$ 22,732</u>

SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT

CAPITAL EQUIPMENT - CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
REVENUES				
Intergovernmental revenues:				
Town of Rib Mountain	\$ 72,161	\$ 72,161	\$ 72,161	\$ -
Village of Weston	141,839	141,839	141,839	-
Total Revenues	<u>214,000</u>	<u>214,000</u>	<u>214,000</u>	<u>-</u>
EXPENDITURES				
Current				
Capital outlay	<u>214,000</u>	<u>214,000</u>	<u>215,766</u>	<u>(1,766)</u>
Excess (deficiency) of revenues over expenditures	-	-	(1,766)	(1,766)
OTHER FINANCING SOURCES				
Transfer In from General Fund	<u>-</u>	<u>-</u>	<u>1,766</u>	<u>1,766</u>
Net change in fund balance	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Board of Directors/Fire Commission
South Area Fire and Emergency Response District
Marathon County, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, and the major fund (General Fund), of the South Area Fire and Emergency Response District as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the South Area Fire and Emergency Response District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the South Area Fire and Emergency Response District's internal control. Accordingly, we do not express an opinion on the effectiveness of the South Area Fire and Emergency Response District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be a material weakness. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the governing body, and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

Krause Howard & Company S.C.

Certified Public Accountants
Wausau, Wisconsin
June 27, 2016



June 27, 2016

Board of Directors/Fire Commission
South Area Fire and Emergency Response District
Marathon County, Wisconsin

We have audited the financial statements of the governmental activities, and each major fund (General Fund) of the South Area Fire and Emergency Response District for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain previously provided information related to the planned scope and timing of our audit, previously communicated to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the South Area Fire and Emergency Response District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2015 year, that had a material effect on the financial statements. We noted no transactions entered into by the South Area Fire and Emergency Response District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the South Area Fire and Emergency Response District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the South Area Fire and Emergency Response District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the presented required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

South Area Fire and Emergency Response District
Page Three

Restriction on Use

This information is intended solely for the use of the governing body of the South Area Fire and Emergency Response District and for the management of the South Area Fire and Emergency Response District and is not intended to be and should not be used by anyone other than these specified parties.

Krause Howard & Company S.C.

Krause, Howard & Company, S.C.
Wausau, Wisconsin
Certified Public Accountants



Board of Directors
South Area Fire & Emergency
Response District
Marathon County, Wisconsin

In planning and performing our audit of the financial statements of the South Area Fire & Emergency Response District for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the South Area Fire & Emergency Response District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the South Area Fire & Emergency Response District's internal control. Accordingly, we do not express an opinion on the effectiveness of the South Area Fire & Emergency Response District's internal control.

However, during our audit we became aware of matters that affect internal controls and operating efficiency. The next section of this letter summarizes our comments regarding these matters. This letter does not affect our report dated June 27, 2016 on the financial statements of the South Area Fire & Emergency Response District.

The following are items that will strengthen internal control and help to insure the fiscal agent is able to properly complete the fiscal agent/accounting duties, they have agreed to perform:

1. The fiscal agent needs access and transaction authority for all bank accounts. The District staff should be limited to inquiry status. This will help the fiscal agent to properly manage cash and transfer funds as needed.
2. The information to prepare billings for services should be sent to the fiscal agent, so that invoices can be prepared, mailed and recorded on the financial records. Without this information, the records are not complete.
3. The fiscal agent needs to be listed as an authorized person on the credit card, so that charges, fees, and interest can be discussed, as necessary, and possibly removed.
4. The Board should approve and sign all agreements/contracts. This would include large equipment purchases, debt issues, agreements with other governments, and insurance coverage. This will help to reduce the risk of misunderstandings, duplicate or lack of insurance coverage, and unauthorized debt issues.
5. Communication and the transfer of information between District staff and fiscal agent staff is very important, to insure proper management and maintenance of the financial records and system. The following are some examples:
 - Invoices for payment need to be sent to fiscal agent staff on a timely basis to be paid on time.

- New payroll codes, budget changes and ledger accounts need to go through fiscal agent staff, so that proper steps can be taken to get information to ADP for payroll and the changes can be made on the financial records. This will help to insure more complete and accurate financial records.
- District staff, fiscal agent staff and possibility the Everest Metro (for certain issues) need to maintain open lines of communication. This would not only relate to operations and the financial records, but also meetings related to equipment, software, services and meetings with vendors, such as the AccuMed Group and the county communication center.

These items will help to insure more accurate and complete monthly financial statements, and help to maintain appropriate duty separation, as part of the internal control system.

We will review the status of these comments during our next audit engagement. We have already discussed these comments with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Krause Howard & Company, S.C.

Certified Public Accountants
Wausau, Wisconsin
June 27, 2016



**OFFICIAL MEETING MINUTES
SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT
Board of Directors Regular Meeting
Tuesday, May 24, 2016 @ 6:00 P.M.**

A. Call to Order

The regular meeting of the South Area Fire and Emergency Response District Board of Directors was called to order at 6:00 PM by SAFER Chairman Allen Opall.

MEMBERS PRESENT – Opall, White, Ermeling, Langenhahn and Kachel. Chief Savage, DC Finke, Administrator Rhoden, Town of Weston Chairman, Milt Olson were also present. No audience members were present.

B. Correspondence/Comments from the public on issues related to the SAFER District

There was no public comment or correspondence.

C. Consent Items

Approval of prior meeting minutes from April 26, 2016 meeting

Langenhahn/Ermeling to approve prior meeting minutes from April 26, 2016 meeting. Motion carries unanimously.

D. Business Items

1. SAFER Charter proposed changes discussion and possible action
A current version was not available. No action was taken.
2. Fire Contracts discussion and possible action
White/Kachel to approve the fire contract with the Town of Weston with corrections and also pending counsel approval. Motion carries unanimously.
3. Budget Status report
DC Finke reviewed the report stating SAFER is right on or slightly under budget for 2015 and 2016.

E. Staff Reports

1. Report from Fire Chief
Chief Savage stated SAFER was notified they are no longer needed at the State Park Speedway. He and DC Finke reviewed the discussions that took place between the parties involved. DC Finke stated the SAFER Commission is meeting tomorrow night.
2. Report from Administrator
Admin Rhoden stated the Town of Rib Mountain has been in contact with their financial advisor regarding borrowing late this summer.

F. Remarks from the Board of Directors to set the next meeting date, as well as discuss items for the next meeting agenda (No motions will be made, and no action will be taken related to policy affecting SAFER as a result of this agenda item): Opall requested information be brought to the next meeting regarding a fiscal agent for SAFER. Ermeling reported on a meeting she has been asked to attend. (Chairman Opall was excused at 6:30 from the meeting, Vice Chair Ermeling filled in). Chief Savage briefly touched on the topic of the meeting Ermeling will be attending. (Kachel was excused at 6:45 from the meeting). Next meeting date is June 28, 2016.

G. Langenhahn/White to adjourn at 6:50 p.m. Motion carries unanimously.

**FIRST AMENDMENT TO
CHARTER OF
SOUTH AREA FIRE & EMERGENCY RESPONSE DISTRICT**

THIS AGREEMENT is made, this ____ day of ~~May~~June, 2016, by and between the Town of Rib Mountain (“Rib Mountain”), a political subdivision of the State of Wisconsin, Marathon County, ~~the Town of Weston (“Town of Weston”), a political subdivision of the State of Wisconsin, Marathon County,~~ and the Village of Weston (“Village of Weston”), a political subdivision of the State of Wisconsin, Marathon County, (collectively referred to herein as “the Municipalities” or singularly “the Municipality”), is entered into pursuant to the authority of Wis. Stats. §§66.0301, 60.55, and 61.65; and

WHEREAS, the Village of Weston and the Town of Rib Mountain provide fire protection, emergency medical services and certain other approved and related emergency services within and for the geographical area in each political jurisdiction, and beyond, as described in the SAFER Charter entered into between them on June 11, 2013 (the “SAFER Charter”); and

WHEREAS, the Village of Weston and Town of Rib Mountain reaffirm their commitment wish to expand SAFER through the joining of the Town of Weston and each of the Municipalities and determination ~~have determined t~~that is it is in their best interest to continue a fire department and ambulance service to be called the South Area Fire & Emergency Response District (hereinafter “the District”) pursuant to Wis. Stats. §§60.55, 61.65 and 66.0301; and

WHEREAS, it is the common understanding of the Municipalities that creating and continuing the District will provide greater protection against fire losses within the Municipalities, a more effective and efficient firefighting and emergency medical service agency, and financial savings and benefits to the Municipalities' taxpayers; and

WHEREAS, the Municipalities have agreed that the District shall continue to be a hybrid model, combining full-time and paid-on-call professionals; and

WHEREAS, the Municipalities shall continue to retain ownership of their buildings where SAFER is housed; and

~~**WHEREAS**, the Town of Weston seeks membership in the SAFER District under certain terms and conditions set forth herein; and~~

WHEREAS, by this First Amendment, the Municipalities wish to amend, update and supersede the SAFER Charter dated June 11, 2013; and

NOW, THEREFORE, the Municipalities jointly agree that the SAFER Charter is hereby amended and superseded as set forth herein. However, the purpose and establishment set forth in the SAFER Charter shall continue. Specifically, for the furnishing of firefighting services and

medical ambulance services to the territory included within that area defined herein to be maintained and operated in accordance with the following, terms, conditions and plan:

I. PURPOSE

The purpose of the District is to provide fire protection, emergency medical service and certain other approved and related emergency services to the Municipalities and to such other areas with whom the District may contract.

The "primary service area" shall include the member Municipalities and the service area of the District may include contracted Fire/EMS response services.

II. GOVERNANCE

The District shall be governed by the South Area Fire & Emergency Response District Board of Directors (hereinafter "the Board").

1. **Board Members and Terms of Office.** The Board shall consist of the Rib Mountain Town Board Chairperson or his/her designee, the Village of Weston President or his/her designee, and the highest ranking official or his/her designee of each member municipality. The Village of Weston and Town of Rib Mountain shall each designate one additional member. At such time as a sixth member municipality joins the District, the Village of Weston and Town of Rib Mountain shall each designate one additional member to the Board. Members shall serve at the pleasure of the municipality that appointed him/her. The Town of Marathon's highest ranking official shall continue to serve as a Board member through December 31, 2016.

2. **Future Board Expansion.** If a new member Municipality joins SAFER, then the chief elected official or his/her designee of the new municipality shall join the Board.

3. **Quorum.** A majority of the members of the Board shall constitute a quorum.

4. **Official Action.** Except as expressly provided in this Amended Charter, an act of a majority of the members of the Board present at a meeting in which a quorum is present shall be the act of the Board.

5. **Meetings.** Meetings of the Board shall be held at least once each calendar quarter and otherwise at the call of the Chair or upon the written request of at least two (2) members of the Board. Notice of a meeting of the Board shall be given to the members in writing not less than 24 hours prior to the time of the meeting.

6. **Voting Requirements Exception.** The affirmative vote of all Board members shall be required for:

- a. The purchase or sale of any asset having a value in excess of \$50,000.00;

- b. The abandonment or relocation of any fire station; and
- c. Any amendments to this Amended Charter.

7. Officers. The Board shall elect a Chair and a Vice Chair. The officers shall be elected at the first meeting of the Board occurring after May 1 of each year, and officers elected shall hold office until their successors are duly elected and qualified.

8. Compensation. The District shall not compensate the Board members for their services. However, Board members may be reimbursed for actual necessary expenses incurred if so authorized by the Board. Board members may be compensated by their respective Municipality as each Municipality may determine.

9. Powers. Except as limited by this Amended Charter or amendments hereto, the Board shall have all the power and duties authorized under the Wisconsin Statutes relating to the operation of the District. Such powers shall include, but not be limited to, the following:

- a. In case of the death, disability, resignation, discipline or termination of the Fire Chief for cause, to designate an interim Fire Chief until a new Fire Chief is accepted by the Commission.
- b. To negotiate, and approve or reject mutual aid agreements with other fire departments and to authorize execution of such agreements.
- c. To own, purchase, encumber, sell, or lease real property in the name of the Department, for the purposes of the Department, upon such terms and conditions as it deems appropriate.
- d. To own, hire, rent, lease, purchase, encumber and sell vehicles, equipment, services or other personal property or supplies for Department purposes, upon such terms and conditions as it deems appropriate.
- e. To adopt procedures, personnel rules, and operating policies and rules.
- f. To contract to provide fire protection services or ambulance services or both to or for other Municipalities or portions of other Municipalities upon such terms and conditions as it deems appropriate.
- g. To establish rates of pay and fringe benefits for the Fire Chief and other employees and members of the Department.
- h. No more often than annually to establish a uniform fee for fire inspections within the Municipalities and primary service area of the Department to be paid by the property owner. In addition to the uniform fee, a mileage rate may be charged for inspections.

- i. To establish annually a base fee to be paid by each municipality in the District.
- j. To establish annually a uniform rate per call to be charged for fire services provided outside the primary service area.
- k. To establish a uniform rate per call to be charged to each individual for ambulance services provided within the primary service area; a uniform rate per call to be charged to each individual for ambulance services provided outside the primary service area; mileage rates to be charged for use of department vehicles; and rates to be charged for supplies expended.
- l. To designate a depository for Department funds.
- m. To secure insurance for the Department including, without limitation, fire and casualty, liability, workers' compensation, and errors and omissions coverage.
- n. To sue and be sued in accord with state law.
- o. To designate an official newspaper for required publications by the District.
- p. To exercise such additional powers as are authorized by law and as are reasonably necessary to effectuate the purposes of the District and to the exercise of the authorities granted by this Amended Charter.

10. To the extent necessary, the competitive bidding requirements of the state statutes shall be complied with. However, at a minimum, all purchases which exceed \$50,000.00 shall require an attempt to obtain a minimum of three (3) bids from vendors. Purchases exceeding \$150,000.00 shall require a sealed bid process to be opened by the Board of Directors at a board meeting.

III. FIRE COMMISSION

The Municipalities hereby wish to continue a Fire Commission ("the Commission") as provided by Wis. Stat. §§ 61.65 and 62.13.

1. Selection of Commissioners. The Commission shall continue to have five (5) members. One (1) commissioner shall be selected by the Village of Weston President, one (1) commissioner shall be selected by the Town of Rib Mountain. The Village of Weston commissioner appointment shall serve for four (4) years. The Commissioner appointment by Rib Mountain shall serve for three (3) years. The remaining commissioners shall be jointly selected by the Board -who shall each serve one (1) year terms and may be reappointed for unlimited additional terms. After their initial terms, the terms of all other Commissioners will

be for a five (5) year period. Vacancies shall be filled by appointment for any unexpired term by the appointing municipality in the same manner as original appointments are made.

2. Quorum. A majority of the members of the Commission shall constitute a quorum.
3. Official Action. The act of a majority of the members of the Commission present at a meeting in which a quorum is present shall be the act of the Commission.
4. Meetings. Meetings of the Commission shall be held as required, but at least once during each calendar year. Meetings of the Commission shall be held upon the call of the Chair or upon the written request of at least two (2) members of the Commission. Notice of a meeting of the Commission shall be given to the members in writing not less than 24 hours prior to the time of the meeting.
5. Officers. As soon as practicable after the initial appointments, the Commission shall elect a Chair and a Vice Chair. Officers shall thereafter be elected at the first meeting of the Commission occurring after January 1 of each year. An officer so elected shall hold office until the replacements are duly elected and qualified.
6. Compensation. As compensation for their service, the Commissioners shall receive a per diem dollar amount which shall be set by the Board of Directors. In addition, the Commissioners may be reimbursed for actual necessary expenses incurred if so authorized by the Board of Directors and if funds are contained within the approved budget.
7. Powers. The Commission is to be subject to the provisions of Wis. Stats. §62.13 (2) to (12), exclusive of (6), pertaining to a board of police or fire commissioners or to appointments, promotions, suspensions, removals, dismissals, reemployment, compensation, rest days, exemptions, organization and supervision of departments, contracts and audits to the extent that the provisions apply to 2nd and 3rd class cities.

IV. ADMINISTRATION

Day-to-day administration of the District personnel and equipment shall be conducted by the Fire Chief, subject to the approval of the Board. The District may employ the following positions, who shall have those duties and responsibilities as set forth below and as described and set forth in each position's Job Description:

1. Fire Chief. The Fire Chief shall be generally responsible for the supervision, scheduling, education, organization and administration of the firefighting personnel and equipment.
 - a. The Fire Chief shall be selected by the Commission. Qualified candidates will be subject to the interview process and a final selection will be made by a majority vote by the Commission.

- b. The Fire Chief shall have authority, subject to approval by the Commission, to designate the Deputy Fire Chief.
- c. The Fire Chief shall evaluate firefighting personnel, vehicles, supplies, equipment, and services available to the District and shall make recommendations for their purchase or hiring to the Board and/or Commission.
- d. Upon notification to the Chair of the Board or the Vice Chair of the Board, the Fire Chief may purchase any unbudgeted items he/she deems necessary without prior approval of the Board not to exceed \$5,000.00 per item.
- e. The Fire Chief shall perform such other and additional related duties as are authorized by law and/or as accorded to him by the Board to achieve the purposes of the District.

2. Deputy Fire Chief. The Deputy Fire Chief shall act as Fire Chief during the absence of the Fire Chief, and shall perform such district duties as are assigned to him by the Fire Chief.

3. EMS Division Chief. The EMS Division chief shall plan, direct, manage and evaluate the Emergency Medical Services of the district while maintaining department records and assisting in the day to day administrative duties, and all tasks assigned by the Board of Directors.

4. Battalion Chief. The Battalion Chiefs (Shift Commanders) shall be generally responsible for the supervision of personnel during their shift for both nonemergency and emergency activities in accordance with the Board of Directors approved current S.A.F.E.R. Job Descriptions. The Fire Chief shall appoint, subject to the approval of the Commission, all Battalion Chiefs.

5. Fire Inspector. The Captain of the Inspection Bureau (Fire Inspector) shall be responsible for; completing fire inspections in all S.A.F.E.R. responsible municipalities, approve or deny occupancy variances pertaining to fire protection, work with building inspection departments for the betterment of fire protection, and when needed, participate in fire cause and origin investigations. In addition, he / she shall perform all tasks assigned by the Board of Directors.

6. Paid-on-Call Professionals. The balance of personnel shall consist of paid-on-call professionals with various rank from probationary Firefighter, Firefighter, First Responders, Transfer Paramedic, Transfer Nurse, Firefighter/EMT, Firefighter/Paramedic, Motor Pump Operator (MPO), Safety Officers, Lieutenants, Captains and any additional positions created by the by the Board of Directors. In addition, tasks assigned by the Board of Directors.

V. OWNERSHIP OF ASSETS

1. The Village of Weston and Town of Rib Mountain have transferred to the District's custody, use and control, but not ownership, of the buildings used by the District.

2. Rib Mountain Public Safety Building. The first station, and primary operating place of business, shall continue to be the Rib Mountain Public Safety Building, which is located at 5901 Hummingbird Road, Wausau, WI 54401. The Municipalities acknowledge and understand the Public Safety Building shall remain fee titled in the name of the Town of Rib Mountain.

3. Weston Public Safety Building. The secondary station and additional operating place of business shall be portions of the Weston Public Safety Building, located at 5303 Mesker Street, Weston, WI 54476. The Municipalities acknowledge and understand the Public Safety Building shall remain fee titled in the name of the Village of Weston.

4. General maintenance costs, capital improvements and other matters related to the upkeep of both of the Public Safety Buildings, shall be as set forth in the SAFER Department Occupancy Cost-Sharing Agreement to be executed and approved by the Board and the Municipalities and when so executed and approved a copy of which will be attached hereto and incorporated herein as Exhibit ~~CB~~.

5. The District currently maintains and owns extensive equipment necessary for the operation of its respective fire/ems department. It is agreed that this equipment shall continue to remain the exclusive property of the District. All future equipment acquisitions and/or capital expenditure acquisitions for or on behalf of the District will be determined by the operating budget of the District and which shall have ownership vested in it.

6. The Municipalities hereby agree that the District has purchased title to and possesses all of the firefighting, rescue, and ambulance vehicles, equipment and supplies in possession of the District and that such vehicles, equipment, and supplies then are the sole and exclusive property of the District.

VI. BUDGET AND FINANCE

1. Commencing October 1, 2016 and each October 1 thereafter, the District shall submit a proposed budget to cover the District's income, operating expenses, capital expenditures and capital improvement projects for the succeeding year to the Municipalities. No expenditure shall be made by the District until the budget has been approved by all of the Municipalities' governing bodies as approved for herein. Budget amendments shall be approved by the Board of Directors and all of the Municipalities' governing bodies.

2. Costs for the District shall be shared by the Municipalities based upon the funding formula in Article VIII.

3. If it is determined by the Board of Directors that non-budgeted expenditures requiring additional funds from the Municipalities are required during any time throughout a

year, the Municipalities shall have the right to approve any proposed non-budgeted expenditures. Notice of such proposed and non-budgeted expenditures shall be given in writing to each of the Municipalities. The Municipalities shall then place the expenditure request on each of their respective agenda's at their next regularly scheduled board/council meeting for discussion and approval in accordance with Wis. Stats. §§65.06(6), 60.40(5) and 65.90.

4. Depository. The Board shall designate a public depository or depositories for its accounts. All funds of the District shall be considered public deposits.

5. Disasters/State of Emergencies. Should a disaster/state of emergency be declared by the appropriate State and/or Federal officials/entities, the Municipalities agree that if funds/grants become available to defray the cost and expense related to the services of the District for responding and providing service in said Municipalities' territory. Payment for said services by the District shall be made by the Municipality to the District within thirty (30) days of receipt of the funds/grant monies being received by the Municipality.

VII. FISCAL AGENT

1. The Village of Weston agrees to be the District's Fiscal Agent for the calendar year 2016 without charging a fee for such services. Proposals for the appointment of the District's Fiscal Agent for future years shall be submitted by the Municipalities, contracted municipalities or third parties for the calendar year 2017 and beyond. Proposals shall include the term and annual fee for such services. The Board shall select the Fiscal Agent.

2. Duties of the Fiscal Agent shall include:

- a. Maintaining financial records;
- b. Receiving and disbursing funds;
- c. Providing payroll administration;
- d. Administering insurance program(s);
- e. Reporting to member Municipalities on at least a quarterly basis the financial condition of the District.
- f. Any other duties as directed by the Board of Directors.

VIII. PAYMENT OF EXPENSES

The Municipalities shall bear and pay the net operating expenses and capital expenditures of the District as established according to the following procedures and proportions.

1. Financing Formula. Each participating municipality's annual financial contribution to the District's operating, maintenance and capital budget shall be calculated based on the following formula:

- a. Population. Thirty-three and 33/100 percent (33.33%) of the total budget contribution shall be shared among the Municipalities in proportion to each municipality's percentage share of the total population of the Municipalities, as determined by the State of Wisconsin for the prior year.
- b. Equalized valuation. Thirty-three and 33/100 percent (33.33%) of the total budget contribution shall be shared among the Municipalities in proportion to each municipality's percentage share of the total equalized valuation, excluding land, of all the Municipalities, as determined by the State of Wisconsin for the prior year and as adjusted as hereafter provided.

Total equalized valuation, excluding land, shall be divided into residential, commercial and industrial classifications and shall include valuation from TIF Districts. A multiplier of one for total residential valuation (including value of "other" under the equalized valuation formula), two for total commercial valuation and three for total industrial valuation shall be applied. The total of the multiplied valuations for each municipality shall be divided by the total of the multiplied valuations for all the municipalities and multiplied by 100 to determine each municipality's proportionate percentage share.

- c. Inspectable Structures. Thirty-three and 34/100 percent (33.34%) of the total budget contribution shall be shared among the Municipalities in proportion to each municipality's percentage of inspectable structures. There shall be attributed to each Municipality a minimum of ten (10) structures.

2. Municipality Payments. The Fiscal Agent will submit to each municipality a statement requiring payment of that municipality's share of the estimated net operating expenses and capital expenditures for the fiscal year which must be paid to the Fiscal Agent in quarterly payments. This notice shall be given not later than fifteen days following approval of the District's budget. Payment shall be due by the Municipalities on the 1st, 4th, 7th and 10th month of the year. If any Municipality fails to pay in full each payment to be made by it as provided by this Amended Charter on the due date, such defaulting Municipality shall be indebted to the other Municipalities for the payment due plus interest at the prevailing prime rate in Wausau, Wisconsin from the due date until payment. Legal action to enforce such payment due by the defaulting Municipality may be taken by the Board.

3. If the Board of Directors recommends adopting a modification of the contribution ratio or contribution formula, then this shall be amended as recommended by the Board of Directors upon the approval of a three-quarter majority vote of each Municipalities' respective boards.

IX. EXPANSION OF DISTRICT MEMBERSHIP

1. Additional municipalities may join the District upon the following conditions:

- a. The proposed additional territory is contiguous to the then-existing boundaries of the District or geographically advantageous for the operation of the District;
- b. The addition of either members or proposed territory and the terms and conditions pertaining to such additions are approved by the Board and ratified by each of the Municipalities participating in the District; and
- c. That each municipal applicant agrees with the vision, mission, and operating principles of this District, which is a hybrid model of using a combination of full-time and paid-on-call professionals.

2. Buy-In. Buy-in for a municipality will be upon mutual agreement of the Board of Directors and the municipality entering SAFER and based on how the joining municipality is identified in each category of the four (4) following categories.

- a. Municipality without any current services (contracted out for fire/ems protection). The buy-in shall be calculated to meet the increased need for staffing, maintenance and supplies needed to adequately protect the municipality as determined by the Fire Chief with the advice and consent of the member municipalities. The buy-in funds shall be paid to the District amortized over the first three (3) years of membership and then incorporated into the annual funding calculations. ~~Except as provided for in Exhibit A, d~~ During the initial three (3) year buy-in period, the joining municipality shall be responsible and assessed its share of the budgetary obligations as provided in Article VIII.
- b. Municipality with EMS services without a firehouse. The buy-in shall be calculated to meet the increased need for staffing, maintenance and supplies needed to adequately protect the municipality as determined by the Fire Chief with the advice and consent of the member municipalities. Additional funds could include but not limited to apparatus and erecting a firehouse if the municipality wanted 24/7 staffing in their municipality. Existing staff would be required to apply to the District and could be granted a grace period of 24 months to obtain certifications to meet existing District job descriptions. The buy-in funds shall be paid to the District amortized over the first three (3) years of membership and then incorporated into the annual funding calculations. In addition, during the initial three (3) year buy-in period, the joining municipality shall be responsible and assessed its share of the budgetary obligations as provided in Article VIII.

- c. Municipality with volunteer Fire/EMS services with a firehouse without quarters. The buy-in shall be calculated to meet the increased need for staffing, maintenance and supplies needed to adequately protect the municipality as determined by the Fire Chief with the advice and consent of the member municipalities. Existing staff would be required to apply to the District and could be granted a grace period not to exceed 24 months to obtain certifications to meet existing District job descriptions. The buy-in amount would be offset by the transferred ownership of all equipment and apparatus to SAFER District. Additional funds could include but not be limited to additional apparatus or retrofitting the existing firehouse for living quarters to include, offices, bunk rooms, kitchen, locker rooms and a day room as deemed appropriate by the Fire Chief. The buy-in funds shall be paid to the District amortized over the first three (3) years of membership and then incorporated into the annual funding calculations. In addition, during the initial three (3) year buy-in period, the joining municipality shall be responsible and assessed its share of the budgetary obligations as provided in Article VIII.

- d. Municipality with full time Fire/EMS services with a full functional firehouse. The buy-in shall be calculated to meet the increased need for staffing, maintenance and supplies needed to adequately protect the municipality as determined by the Fire Chief with the advice and consent of the member municipalities. The buy-in amount would be offset by the transferred ownership of all equipment and apparatus to SAFER District. Existing POC (Paid On Call) staff, if any, would be required to apply to the District and may be granted a grace period not to exceed 24 months to obtain certifications to meet existing District job descriptions. Existing career staff would be required to apply to the District and be offered full time employment only after passing the written and practical assessment center, interview with the District Deputy Chief and Chief, and approval of District Fire Commission. The buy-in funds shall be paid to the District amortized over the first three (3) years of membership and then incorporated into the annual funding calculations. In addition, during the initial three (3) year buy-in period, the joining municipality shall be responsible and assessed its share of the budgetary obligations as provided in Article VIII.

~~3. The Town of Weston's buy-in is as set forth on Exhibit A attached hereto and incorporated herein.~~

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X. WITHDRAWAL FROM DISTRICT

The Municipalities pledge to participate in the District for a minimum of five (5) years from their joining of the District. The procedure for withdrawal and distribution of assets shall be accomplished as follows:

1. Withdrawal from the District is permitted at the end of any calendar year (after five (5) years) providing that such withdrawing Municipality gives at least nine (9) months written notice to the other participating Municipalities and to the Board.

2. The withdrawing Municipality shall receive seventy-five percent (75%) of the amount of its financial contribution set forth on Exhibit ~~BA~~. Exhibit ~~BA~~ represents seventy-five percent (75%) of the withdrawing Municipality's buy-in determined in Article IX.2. No withdrawing Municipality may claim any portion of the assets of the District or be entitled to any other compensation for past contributions for vehicles, equipment or supplies purchased whatsoever. Any such withdrawal shall not affect the obligations of the remaining Municipalities under the terms of this First Amendment to Charter.

3. The District shall name the withdrawing Municipality as an additional insured on any and all insurance policies providing liability coverage for occurrences or claims made prior to the effective date of withdrawal. Any additional charges incurred by the District for such coverage will be paid by the withdrawing Municipality.

4. Except as the parties may otherwise agree, the withdrawing Municipality shall be responsible for its proportionate share of all liabilities incurred by the District prior to the effective date of its withdrawal, including, but not limited to, attorney fees, settlements, damages, or any form of debt or bonded indebtedness or notes, any retirement incentives or any other liabilities incurred by the District pursuant to its approved budget. For any liabilities due or incurred before but continuing after the effective date of the withdrawal, the withdrawing Municipality shall be responsible for its share of liabilities as that share is determined under the financing formula in Article VIII herein in the year immediately preceding the effective date of the withdrawal

XI. DISSOLUTION OF DISTRICT

The District may be dissolved by a two-thirds (2/3) vote of the entire Board. Notice of Intent to Request Dissolution shall be given at least nine months before the end of any calendar year. A dissolution resolution shall be effective at the end of the calendar year. All equipment purchased by the District shall be sold and the net proceeds shall be distributed to each Municipality based on each Municipality's percentage as determined under the formula in Article VIII, paragraph 1 above.

XII. DISPUTE RESOLUTION

If a dispute arises between the parties concerning any terms or conditions of this Charter, the following procedures shall be utilized to resolve the dispute:

- Step One: Meeting between Administrator/Chief Elected Official and Fire Chief of each participating municipality.
- Step Two: Mediation
- Step Three: Arbitration

In the event that mediation occurs, the parties shall mutually agree upon a Mediator. In the event that arbitration occurs, the arbitration shall result in a hearing before a panel of three individuals, which shall include one arbitrator or independent hearing officer selected by each party and one individual selected by mutual agreement of the parties. Any decision by the arbitration panel shall be legally binding and final. The parties shall split equally the total cost of the arbitrators and each party shall bear their own costs incurred during the dispute resolution process.

XIII. INDEMNIFICATION

Each hereby agrees to indemnify and hold harmless the other participating Municipalities, its elected and appointed officials, officers, employees, agents, representatives and volunteers, and each of them, from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, attorney’s fees, costs and expenses of whatsoever kind or nature in any manner directly or indirectly caused, occasioned, or contributed to in whole or in part or claimed to be caused, occasioned, or contributed to in whole or in part, by reason of any act, omission, fault or negligence, whether active or passive, of the municipality or of anyone acting under its direction or control or on its behalf, even if liability is also sought to be imposed on other participating Municipalities, its elected and appointed officials, officers, employees, agents, representatives and volunteers, and each of them, shall be applicable unless liability results from the sole negligence of the other participating Municipalities, its elected and appointed officials, officers, employees, agents, representatives and volunteers.

Each shall reimburse the other participating Municipalities, its elected and appointed officials, officers, employees, agent or authorized representatives or volunteers for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

XIV. INSURANCE

The Board of Directors shall obtain liability insurance sufficient to cover the District for claims of loss or damages, which may be occasioned by acts of the District. The costs for the insurance will be included in the operating budget of the District. In the event that liability is incurred for any claim for damages, injury or loss arising out of the operations of the District, either through policy exclusions, under insurance, policy lapse or any other reason, the Town of Rib Mountain, ~~the Town of Weston~~ and the Village of Weston agree to indemnify each other for said uninsured costs and/or damages in accordance with the annual formula contributions established herein.

XV. AMENDMENTS

The Board may, from time to time, propose amendments to this Amended Charter. Any amendment must be unanimously approved by the Board and by each of the participating Municipalities. It is understood and agreed that this Amended Charter shall be regularly reviewed after the date of ratification and amended as necessary.

XVI. EFFECTIVE DATE

This Amended Charter shall be effective upon its ratification by the governing bodies of each Municipality.

VILLAGE OF WESTON

Dated: _____

By: _____
Barbara Ermeling, Village President

Attest: _____
Sherry Weinkauff, Village Clerk

TOWN OF RIB MOUNTAIN

Dated: _____

By: _____
Allen Opall, Chairman

Attest: _____
Jessica Trautman, Town Clerk

TOWN OF WESTON

Dated: _____ By: _____

Milton Olson, Chairman

Attest: _____

Sara Stevens, Town Clerk

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**SOUTH AREA FIRE & EMS RESPONSE DISTRICT
OFFICE MANAGER / ADMINISTRATIVE ASSISTANT
JOB DESCRIPTION**

GENERAL PURPOSE:

Provides office support for the day-to-day operations of the District. This includes administrative, human resources, financial and clerical duties. Serve as the recording Clerk for all District meetings.

SUPERVISOR:

Position reports to the Fire Chief and in their absence to the Deputy Fire Chief.

ESSENTIAL DUTIES:

- Serve as the first point of contact with the public via visitors and/or phone.
- Handle mailings and other correspondence received by the District.
- Process accounts payable and receivable including account numbers to revenues and expenses
- Process payroll including all benefits.
- Assists in the preparation of District budget and expenses.
- Transcribe meeting proceedings for District meetings.
- Responsible for meeting notification and proper public postings.
- Process reports as requested by the Chiefs. This would include data reports and written reports.
- Handle new employee processing and orientation.
- Maintain records for SAFER and able to respond to open records requests.
- Maintain SAFER's website information and social media materials.
- Draft and submit public information to be used by District members (i.e. newsletter, reports).
- Reconcile monthly bank statements, District credit cards and fuel statements.
- Work on year-end financials and complete necessary tasks associated with the annual audit.

KNOWLEDGE AND SKILLS REQUIRED:

- Strong communication skills both written and oral.
- Excellent computer skills including accounting software, Microsoft Office and standard office equipment (telephone and fax). Ability to learn specialized software exclusive to Fire/EMS departments.
- Knowledge and understanding of accounting terms.
- Accurate note taking a must.
- Ability to work with the public and other District contacts.
- Capable to handle deadlines and fast-past work environment.
- Proper customer service skills needed.

OTHER JOB FUNCTIONS:

Performs other tasks as assigned by the Fire Chief and Deputy Fire Chief.

MINIMUM QUALIFICATIONS:

Minimum Associate Degree in Accounting or equivalent experience, Governmental accounting and Bachelor's degree highly desirable. Experience working in Fire/EMS is beneficial but not required. Wisconsin EMS license at any level is also desirable but not required.

TOOLS AND EQUIPMENT USED:

Personal computer, telephone, fax machine, calculator, copy machine.

WORK ENVIRONMENT:

Work is performed primarily in an office environment while sitting at a desk for extended periods of time. However, some travel to a variety of locations to perform work and/or attend evening meetings is required. Physical exertion may be required to lift office supplies, move equipment, etc.

FLSA Classification: Hourly – Wage of \$19.47 to \$23.72 per hour. Health insurance and retirement package.

DRAFT

SOUTH AREA FIRE & EMERGENCY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

OPERATING
BUDGET

GENERAL FUND - SAFER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
15-00-43530-000-000	STATE GRANTS - EMS ACT 102	8,109.02	8,109.02	10,000.00	1,890.98	81.1
	TOTAL INTERGOVERNMENTAL REVE	8,109.02	8,109.02	10,000.00	1,890.98	81.1
<u>PUBLIC CHARGES FOR SERVICE</u>						
15-00-46230-000-000	AMBULANCE/EMS FEES (COLLECTED	155,388.63	1,011,787.62	1,030,000.00	18,212.38	98.2
15-00-46231-000-000	SPECIAL EVENTS - AMB STANDBY	.00	16,975.00	10,000.00	(6,975.00)	169.8
15-00-46240-000-000	PUB SAFETY-PUBLIC HWY CHARGES	.00	.00	500.00	500.00	.0
15-00-46250-000-000	PUB SAFETY-AHA CLASS REGIS FEE	149.00	4,707.26	1,200.00	(3,507.26)	392.3
	TOTAL PUBLIC CHARGES FOR SERVI	155,537.63	1,033,469.88	1,041,700.00	8,230.12	99.2
<u>INTERGOVT CHARGES FOR SERVICE</u>						
15-00-47318-581-000	INTERGOV'T-TOWN/RIB MOUNTAIN	63,398.75	253,595.00	253,595.00	.00	100.0
15-00-47320-581-000	INTERGOV'T-VILLAGE OF WESTON	.00	498,466.00	498,466.00	.00	100.0
15-00-47323-000-000	INTERGOV'T-TOWNS/FIRE SERVICES	49,819.03	49,819.03	50,000.00	180.97	99.6
15-00-47324-000-000	INTERGOV'T-TOWNS/EMS SERVICES	184,783.10	187,183.10	118,150.00	(69,033.10)	158.4
	TOTAL INTERGOVT CHARGES FOR S	298,000.88	989,063.13	920,211.00	(68,852.13)	107.5
<u>MISCELLANEOUS REVENUE</u>						
15-00-48110-001-000	INTEREST - INVESTMENTS	9.01	163.74	100.00	(63.74)	163.7
15-00-48302-002-000	SALE OF EQUIPMENT-EMS	.00	56.30	.00	(56.30)	.0
15-00-48440-000-000	INS RECOVERIES-EQUIP/PROP	.00	910.40	.00	(910.40)	.0
15-00-48510-000-000	CONTRIBUTIONS-FIREMEN'S DONAT	1,331.31	6,778.09	600.00	(6,178.09)	1129.7
15-00-48511-000-000	CONTRIBUTIONS-EMS DIVISION	.00	500.00	100.00	(400.00)	500.0
15-00-48512-000-000	CONTRIBUTIONS-ANTIQUE FIRETRU	.00	11.76	.00	(11.76)	.0
15-00-48520-000-000	CONTRIBUTIONS-LIFE RUN	.00	.00	1,400.00	1,400.00	.0
15-00-48700-000-000	MISC OTHER REV-UNBUDGETED	(11,023.60)	66.08	.00	(66.08)	.0
	TOTAL MISCELLANEOUS REVENUE	(9,683.28)	8,486.37	2,200.00	(6,286.37)	385.7
	TOTAL FUND REVENUE	451,964.25	2,039,128.40	1,974,111.00	(65,017.40)	103.3

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT-OPERATIONS</u>					
15-02-52200-105-000	.00	.00	1,500.00	1,500.00	.0
15-02-52200-110-000	2,571.28	23,101.13	22,840.00	(261.13)	101.1
15-02-52200-115-000	.00	.00	2,432.00	2,432.00	.0
15-02-52200-120-000	6,145.34	51,479.18	51,876.00	396.82	99.2
15-02-52200-122-000	209.94	600.62	.00	(600.62)	.0
15-02-52200-125-000	3,925.27	41,264.47	79,420.00	38,155.53	52.0
15-02-52200-126-000	.00	.00	202.00	202.00	.0
15-02-52200-128-000	.00	998.81	13,949.00	12,950.19	7.2
15-02-52200-132-000	.00	188.18	.00	(188.18)	.0
15-02-52200-134-000	1,606.31	2,786.79	4,224.00	1,437.21	66.0
15-02-52200-135-000	2,563.17	28,497.63	20,505.00	(7,992.63)	139.0
15-02-52200-139-000	.00	311.38	.00	(311.38)	.0
15-02-52200-140-000	.00	14.55	.00	(14.55)	.0
15-02-52200-141-000	22.50	45.00	.00	(45.00)	.0
15-02-52200-151-000	1,174.49	10,643.11	13,751.00	3,107.89	77.4
15-02-52200-152-000	(636.18)	8,633.51	7,499.00	(1,134.51)	115.1
15-02-52200-153-000	.00	.00	487.00	487.00	.0
15-02-52200-154-000	1,404.95	12,849.71	16,236.00	3,386.29	79.1
15-02-52200-155-000	6.48	113.74	135.00	21.26	84.3
15-02-52200-156-000	4,321.16	9,360.64	10,114.00	753.36	92.6
15-02-52200-157-000	571.60	5,696.14	4,700.00	(996.14)	121.2
15-02-52200-158-000	74.33	284.13	.00	(284.13)	.0
15-02-52200-161-000	.00	.00	4,500.00	4,500.00	.0
15-02-52200-164-000	.00	180.00	150.00	(30.00)	120.0
15-02-52200-165-000	.00	43.65	75.00	31.35	58.2
15-02-52200-166-000	636.60	628.35	655.00	26.65	95.9
15-02-52200-212-000	78.75	883.78	1,500.00	616.22	58.9
15-02-52200-213-000	.00	720.00	570.00	(150.00)	126.3
15-02-52200-214-000	494.50	3,272.64	3,700.00	427.36	88.5
15-02-52200-221-000	114.43	729.25	1,200.00	470.75	60.8
15-02-52200-222-000	1,453.44	4,461.28	4,000.00	(461.28)	111.5
15-02-52200-224-000	229.76	1,191.81	3,100.00	1,908.19	38.5
15-02-52200-225-000	25.35	923.29	.00	(923.29)	.0
15-02-52200-241-000	.00	26,477.40	15,000.00	(11,477.40)	176.5
15-02-52200-242-000	5,226.67	17,868.06	11,000.00	(6,868.06)	162.4
15-02-52200-247-000	213.98	1,333.90	2,500.00	1,166.10	53.4
15-02-52200-249-000	.00	28.45	150.00	121.55	19.0
15-02-52200-278-000	.00	35.40	375.00	339.60	9.4
15-02-52200-280-000	.00	83.40	104.00	20.60	80.2
15-02-52200-284-000	809.67	2,657.29	.00	(2,657.29)	.0
15-02-52200-290-000	.00	427.14	20.00	(407.14)	2135.7
15-02-52200-297-000	31.40	185.54	300.00	114.46	61.9
15-02-52200-310-000	.00	397.24	500.00	102.76	79.5
15-02-52200-311-000	7.80	39.50	200.00	160.50	19.8
15-02-52200-312-000	.00	16.80	100.00	83.20	16.8
15-02-52200-314-000	.00	386.47	650.00	263.53	59.5
15-02-52200-317-000	20.48	205.61	.00	(205.61)	.0
15-02-52200-322-000	1,591.70	1,575.41	2,200.00	624.59	71.6
15-02-52200-324-000	.00	140.00	375.00	235.00	37.3
15-02-52200-325-000	.00	595.00	500.00	(95.00)	119.0
15-02-52200-326-000	.00	.00	50.00	50.00	.0
15-02-52200-334-000	1.50	65.66	500.00	434.34	13.1

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-02-52200-335-000 MEETING EXPENSES	.00	.00	30.00	30.00	.0
15-02-52200-336-000 LODGING	.00	.00	500.00	500.00	.0
15-02-52200-340-000 OPERATING SUPPLIES-LINE OPERAT	6,545.34	25,489.55	25,000.00	(489.55)	102.0
15-02-52200-344-000 OPERATING SUPPLIES-JANITORIAL/	374.64	710.76	1,500.00	789.24	47.4
15-02-52200-346-000 OPERATING SUPPLIES-CLOTHING/UN	1,338.35	1,394.20	800.00	(594.20)	174.3
15-02-52200-346-001 UNIFORMS-FINKE	(89.20)	90.00	90.00	.00	100.0
15-02-52200-346-002 UNIFORMS-SAVAGE	(49.45)	90.00	90.00	.00	100.0
15-02-52200-346-003 UNIFORMS-BECHEL	.00	17.44	90.00	72.56	19.4
15-02-52200-346-004 UNIFORMS-HIERONIMUS	(477.36)	90.00	90.00	.00	100.0
15-02-52200-346-005 UNIFORMS-LAUER	21.52	21.52	90.00	68.48	23.9
15-02-52200-346-006 UNIFORMS-LECH	26.81	90.00	90.00	.00	100.0
15-02-52200-346-007 UNIFORMS-MCBAIN	.00	25.10	90.00	64.90	27.9
15-02-52200-346-008 UNIFORMS-SCHLAGEL	25.11	48.70	90.00	41.30	54.1
15-02-52200-346-009 UNIFORMS-CHRISTIANSEN	16.34	81.23	90.00	8.77	90.3
15-02-52200-351-000 REPAIR/MAINT SUPPLIES-GASOLINE	670.69	5,934.55	13,000.00	7,065.45	45.7
15-02-52200-352-000 REPAIR/MAINT SUPPLIES-MOTOR VE	(40.00)	171.55	.00	(171.55)	.0
15-02-52200-355-000 RPR/MAINT SUPPLIES-PLUMBING/EL	(64.92)	85.67	50.00	(35.67)	171.3
15-02-52200-369-000 OTHER SUPPLIES-DEFIBRILLATOR S	.00	.00	75.00	75.00	.0
15-02-52200-386-000 OTHER SUPPLIES-COMPUTER SOFT	.00	640.98	100.00	(540.98)	641.0
15-02-52200-390-000 OTHER SUPPLIES-ALL OTHER SUPPL	69.40	154.64	.00	(154.64)	.0
15-02-52200-392-000 OTHER SUPPLIES-AMBULANCE/EMS	.00	568.15	.00	(568.15)	.0
15-02-52200-512-000 INSURANCE-VEHICLES/EQUIPMENT	584.44	2,969.71	2,500.00	(469.71)	118.8
15-02-52200-513-000 INSURANCE-PUBLIC LIABILITY	271.31	1,085.24	130.00	(955.24)	834.8
15-02-52200-519-000 INSURANCE-OTHER	.00	43.20	.00	(43.20)	.0
15-02-52200-804-000 CAPITAL EQUIP-COMMUN EQUIPMEN	4,021.00	7,478.90	8,500.00	1,021.10	88.0
TOTAL FIRE DEPARTMENT-OPERATIO	48,140.69	309,702.13	356,839.00	47,136.87	86.8
<u>FIRE DONATIONS PROGRAM</u>					
15-02-52201-390-000 OTHER SUPPLIES-ALL OTHER SUPPL	.00	126.25	1,150.00	1,023.75	11.0
TOTAL FIRE DONATIONS PROGRAM	.00	126.25	1,150.00	1,023.75	11.0
<u>ANTIQUE FIRE TRUCK</u>					
15-02-52202-352-000 REPAIR/MAINT SUPPLIES-MOTOR VE	.00	45.00	.00	(45.00)	.0
TOTAL ANTIQUE FIRE TRUCK	.00	45.00	.00	(45.00)	.0
<u>FIRE WATER ADMINISTRATION</u>					
15-02-52203-125-000 TEMPORARY WAGES-REGULAR/POC'	(126.31)	.00	.00	.00	.0
15-02-52203-151-000 SOCIAL SECURITY	(9.66)	.00	.00	.00	.0
TOTAL FIRE WATER ADMINISTRATION	(135.97)	.00	.00	.00	.0

SOUTH AREA FIRE & EMERGENCY
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GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AMBULANCE/EMS-OPERATIONS</u>					
15-02-52300-105-000	SALARIES - FIRE COMMISSION	.00	.00	1,500.00	1,500.00 .0
15-02-52300-110-000	SALARIES-REGULAR	14,570.50	129,909.83	129,427.00 (482.83)	100.4
15-02-52300-115-000	SALARIES-OFFICER PAY (POC'S)	.00	.00	13,756.00	13,756.00 .0
15-02-52300-120-000	HOURLY WAGES-REGULAR	34,823.66	289,500.21	293,962.00	4,461.79 98.5
15-02-52300-122-000	HOURLY WAGES-OVERTIME	1,189.65	3,403.52	.00 (3,403.52)	.0
15-02-52300-125-000	TEMPORARY WAGES-REGULAR/POC'	46,629.12	423,653.15	366,542.00 (57,111.15)	115.6
15-02-52300-126-000	TEMPORARY WAGES-OVERTIME	.00	6,629.60	1,010.00 (5,619.60)	656.4
15-02-52300-128-000	TEMPORARY WAGES-3RD SHIFT PAY	10,106.23	100,805.33	86,058.00 (14,747.33)	117.1
15-02-52300-132-000	VACATION PAYOUT	.00	1,066.37	.00 (1,066.37)	.0
15-02-52300-134-000	HOLIDAY PAY	11,846.54	18,202.14	16,124.00 (2,078.14)	112.9
15-02-52300-135-000	DRILL PAY-EMS	3,395.07	15,543.99	20,505.00	4,961.01 75.8
15-02-52300-136-000	INTERFACILITY PAY	4,703.14	62,634.22	44,370.00 (18,264.22)	141.2
15-02-52300-138-000	TEMPORARY WAGES-STANDBY DUTY	5,710.05	55,037.18	6,498.00 (48,539.18)	847.0
15-02-52300-139-000	SPECIAL EVENTS PAY-EMS	37.98	5,941.41	21,660.00	15,718.59 27.4
15-02-52300-141-000	TRAIN/EDUCATION PAY-EMS	802.50	2,805.00	.00 (2,805.00)	.0
15-02-52300-151-000	SOCIAL SECURITY	10,068.74	83,730.00	77,923.00 (5,807.00)	107.5
15-02-52300-152-000	RETIREMENT-EMPLOYER SHARE	(3,605.21)	47,472.90	42,491.00 (4,981.90)	111.7
15-02-52300-153-000	HSA CONTRIBUTION - EMPLOYER	.00	.00	2,757.00	2,757.00 .0
15-02-52300-154-000	HEALTH INSURANCE	7,960.99	70,344.37	92,000.00	21,655.63 76.5
15-02-52300-155-000	LIFE INSURANCE	36.84	612.80	762.00	149.20 80.4
15-02-52300-156-000	WORKER'S COMP INSURANCE	24,485.97	55,154.49	57,312.00	2,157.51 96.2
15-02-52300-157-000	EMPLOYEE EDUCATION & TRAINING	(1,013.25)	14,189.68	13,500.00 (689.68)	105.1
15-02-52300-158-000	UNEMPLOYMENT COMPENSATION	421.19	1,164.94	.00 (1,164.94)	.0
15-02-52300-161-000	LOSA	.00	.00	4,500.00	4,500.00 .0
15-02-52300-164-000	EMPLOYEE HEALTH TESTS	.00	1,526.00	850.00 (676.00)	179.5
15-02-52300-165-000	PERSONNEL TESTING	.00	247.35	.00 (247.35)	.0
15-02-52300-166-000	ACCIDENT/HEALTH/DEATH INS	3,607.40	3,560.65	3,700.00	139.35 96.2
15-02-52300-212-000	LEGAL SERVICES	446.25	5,008.22	8,500.00	3,491.78 58.9
15-02-52300-213-000	AUDITING/HR/PAYROLL	.00	4,080.00	2,930.00 (1,150.00)	139.3
15-02-52300-214-000	DATA CENTER FEES-FIRE SOFTWARE	12,086.01	12,086.01	8,500.00 (3,586.01)	142.2
15-02-52300-221-000	WATER/SEWER/STORMWATER	1,070.23	4,945.49	5,800.00	854.51 85.3
15-02-52300-222-000	ELECTRICITY	2,609.22	19,653.63	22,500.00	2,846.37 87.4
15-02-52300-224-000	NATURAL GAS	1,301.99	6,753.52	20,000.00	13,246.48 33.8
15-02-52300-225-000	TELEPHONE	590.44	6,017.96	11,900.00	5,882.04 50.6
15-02-52300-241-000	REPAIRS/MAINT-MOTOR VEHICLES	.00	16,407.25	15,000.00 (1,407.25)	109.4
15-02-52300-242-000	REPAIRS/MAINT-OTHER MACHINERY	11,131.78	22,460.48	10,750.00 (11,710.48)	208.9
15-02-52300-247-000	REPAIRS/MAINT-BUILDINGS	913.30	4,896.57	8,500.00	3,603.43 57.6
15-02-52300-249-000	REPAIRS/MAINT-SUNDRY REPAIRS	.00	95.20	500.00	404.80 19.0
15-02-52300-278-000	RADIO MAINT/REPAIR SERVICES	.00	181.04	2,125.00	1,943.96 8.5
15-02-52300-280-000	COPIER LEASE/MAINT.	.00	595.57	600.00	4.43 99.3
15-02-52300-284-000	INTERNET/EMAIL/WEBSITE SERVICE	10.36	1,053.78	.00 (1,053.78)	.0
15-02-52300-290-000	OTHER OUTSIDE CONTRACTED SER	7,125.19	64,404.48	65,000.00	595.52 99.1
15-02-52300-297-000	REFUSE COLLECTION SERVICES	177.90	1,051.35	1,100.00	48.65 95.6
15-02-52300-310-000	OFFICE SUPPLIES	969.63	3,466.72	3,500.00	33.28 99.1
15-02-52300-311-000	POSTAGE & BOX RENTAL	93.95	393.78	455.00	61.22 86.6
15-02-52300-312-000	OUTSIDE PRINTING/STATIONERY &	.00	361.45	400.00	38.55 90.4
15-02-52300-314-000	SMALL EQUIPMENT	31.50	147.84	3,500.00	3,352.16 4.2
15-02-52300-317-000	BANK CHARGES/IRS FEES	113.03	198.70	.00 (198.70)	.0
15-02-52300-322-000	SUBSCRIPTIONS-NEWSPAPERS/PERI	.00	.00	5,000.00	5,000.00 .0
15-02-52300-324-000	MEMBERSHIP DUES	.00	61.05	100.00	38.95 61.1
15-02-52300-325-000	REGISTRATION FEES/TUITION	123.79	591.39	2,000.00	1,408.61 29.6
15-02-52300-326-000	ADVERTISING	.00	.00	100.00	100.00 .0

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-02-52300-334-000	146.52	1,489.90	850.00	(639.90)	175.3
15-02-52300-335-000	.00	.00	170.00	170.00	.0
15-02-52300-336-000	70.00	1,073.68	750.00	(323.68)	143.2
15-02-52300-340-000	193.50	5,611.22	5,000.00	(611.22)	112.2
15-02-52300-344-000	72.73	2,332.26	2,000.00	(332.26)	116.6
15-02-52300-346-000	7,907.01	8,643.20	4,520.00	(4,123.20)	191.2
15-02-52300-346-001	(586.39)	510.00	510.00	.00	100.0
15-02-52300-346-002	(515.11)	510.00	510.00	.00	100.0
15-02-52300-346-003	.00	98.83	510.00	411.17	19.4
15-02-52300-346-004	.00	32.64	510.00	477.36	6.4
15-02-52300-346-005	121.94	405.89	510.00	104.11	79.6
15-02-52300-346-006	126.32	510.00	510.00	.00	100.0
15-02-52300-346-007	.00	142.23	510.00	367.77	27.9
15-02-52300-346-008	142.27	366.91	510.00	143.09	71.9
15-02-52300-346-009	92.58	460.23	510.00	49.77	90.2
15-02-52300-348-000	.00	.00	100.00	100.00	.0
15-02-52300-351-000	2,296.67	21,308.83	31,000.00	9,691.17	68.7
15-02-52300-352-000	.00	266.79	100.00	(166.79)	266.8
15-02-52300-353-000	.00	777.28	.00	(777.28)	.0
15-02-52300-355-000	(367.91)	485.45	250.00	(235.45)	194.2
15-02-52300-369-000	.00	46.66	425.00	378.34	11.0
15-02-52300-386-000	.00	3,632.22	1,700.00	(1,932.22)	213.7
15-02-52300-390-000	5,922.37	6,248.45	.00	(6,248.45)	.0
15-02-52300-392-000	7,938.80	55,864.74	50,000.00	(5,864.74)	111.7
15-02-52300-512-000	3,311.81	16,828.29	15,000.00	(1,828.29)	112.2
15-02-52300-513-000	1,537.44	6,149.76	650.00	(5,499.76)	946.1
15-02-52300-519-000	.00	244.80	.00	(244.80)	.0
TOTAL AMBULANCE/EMS-OPERATION	242,982.23	1,702,086.87	1,613,072.00	(89,014.87)	105.5
EMS DONATIONS PROGRAM					
15-02-52305-290-000	.00	.00	300.00	300.00	.0
15-02-52305-312-000	.00	.00	200.00	200.00	.0
15-02-52305-390-000	.00	.00	500.00	500.00	.0
TOTAL EMS DONATIONS PROGRAM	.00	.00	1,000.00	1,000.00	.0
AMER HEART ASSC-TRAINING CLASS					
15-02-52310-141-000	225.00	531.00	1,100.00	569.00	48.3
15-02-52310-348-000	.00	501.90	950.00	448.10	52.8
TOTAL AMER HEART ASSC-TRAINING	225.00	1,032.90	2,050.00	1,017.10	50.4
EMS/WIS FAP GRANT FUNDS					
15-02-52315-157-000	1,637.17	1,637.17	.00	(1,637.17)	.0
TOTAL EMS/WIS FAP GRANT FUNDS	1,637.17	1,637.17	.00	(1,637.17)	.0

SOUTH AREA FIRE & EMERGENCY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER OUT TO OTHER FUNDS</u>					
15-09-59216-900-000 TRANSFER TO CIP FUND	1,766.00	1,766.00	.00	(1,766.00)	.0
TOTAL TRANSFER OUT TO OTHER FU	1,766.00	1,766.00	.00	(1,766.00)	.0
TOTAL FUND EXPENDITURES	294,615.12	2,016,396.32	1,974,111.00	(42,285.32)	102.1
NET REVENUE OVER EXPENDITURES	157,349.13	22,732.08	.00	(22,732.08)	.0

SOUTH AREA FIRE & EMERGENCY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

CIP BUDGET

CAPITAL EQUIPMENT FUND - SAFER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVT CHARGES FOR SERVICE</u>						
16-00-47318-581-000	INTERGOVT-TOWN/RIB MOUNTAIN	.00	72,161.00	72,161.00	.00	100.0
16-00-47320-581-000	INTERGOVT-VILLAGE OF WESTON	.00	141,839.00	141,839.00	.00	100.0
	TOTAL INTERGOVT CHARGES FOR S	.00	214,000.00	214,000.00	.00	100.0
<u>OTHER FINANCING SOURCES</u>						
16-00-49215-000-000	TRANSFER FROM GENERAL FUND	1,766.00	1,766.00	.00	(1,766.00)	.0
	TOTAL OTHER FINANCING SOURCES	1,766.00	1,766.00	.00	(1,766.00)	.0
	TOTAL FUND REVENUE	1,766.00	215,766.00	214,000.00	(1,766.00)	100.8

SOUTH AREA FIRE & EMERGENCY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2015

CIP BUDGET

CAPITAL EQUIPMENT FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS - CAPITAL EQUIPMENT</u>					
16-02-57230-814-000 CAPITAL EQUIP-HEAVY MOTORIZED	.00	215,766.00	214,000.00	(1,766.00)	100.8
TOTAL EMS - CAPITAL EQUIPMENT	.00	215,766.00	214,000.00	(1,766.00)	100.8
TOTAL FUND EXPENDITURES	.00	215,766.00	214,000.00	(1,766.00)	100.8
NET REVENUE OVER EXPENDITURES	1,766.00	.00	.00	.00	.0

South Area Fire & Emergency Response District
Schedule of Nonspendable, Restricted, Assigned, and Unassigned Fund Balance Accounts
(Balances for Year Ending 2015)

	RESTRICTED FUND BAL.	ASSIGNED FUND BALANCE									NONSPENDABLE FUND BAL.	UNASSIGNED FUND BAL.	GRAND TOTAL FUND BALANCE
		34221 Fire Donations	34222 EMS Donations	34223 EMS/ WI FAP	34224 Amer. Heart Assoc. Training	34225 Antique Fire Truck	34226 Life Run	34227	34228	34261 Next Year's Budget			
Balance, 1/01/14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Revenues	-	550.00	5,032.44	-	3,039.50	849.62	1,420.00	-	-	-	-	1,815,430.17	1,826,321.73
2014 Transfers	-	593.18	-	-	-	-	-	-	-	-	10,056.96	(10,650.14)	-
2014 Expenditures	-	(1,143.18)	(1,317.72)	-	(2,888.19)	-	-	-	-	-	-	(1,800,581.86)	(1,805,930.95)
2014 Revs. over (under) Exps.	-	-	3,714.72	-	151.31	849.62	1,420.00	-	-	-	10,056.96	4,198.17	20,390.78
Applied to 2015 Budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance, 12/31/14	\$0.00	\$0.00	\$3,714.72	\$0.00	\$151.31	\$849.62	\$1,420.00	\$0.00	\$0.00	\$0.00	\$10,056.96	\$4,198.17	\$20,390.78
2015 Revenues	-	6,778.09	500.00	8,109.02	4,707.26	11.76	-	-	-	-	-	2,019,022.27	2,039,128.40
2015 Transfers	-	-	-	-	-	-	-	-	-	-	(10,056.96)	10,056.96	-
2015 Expenditures	-	(126.25)	-	(1,637.17)	(1,032.90)	(45.00)	-	-	-	-	-	(2,013,555.00)	(2,016,396.32)
2015 Revs. over (under) Exps.	-	6,651.84	500.00	6,471.85	3,674.36	(33.24)	-	-	-	-	(10,056.96)	15,524.23	22,732.08
Applied to 2016 Budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance, 12/31/15	\$0.00	\$6,651.84	\$4,214.72	\$6,471.85	\$3,825.67	\$816.38	\$1,420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,722.40	\$43,122.86



SAFER DISTRICT
Calculation of Net Asset Distribution Ownership by Municipalities
As of 12/31/2015 (updated 6/16/2016)

	Rib Mountain 33.72%	Weston 66.28%	Grand Total 100.00%
Fund Balance, 12/31/2015	\$ 14,541.03	\$ 28,581.83	\$ 43,122.86
Less: Compensated Absences, 12/31/2015 (run through formula)	\$ (7,308.00)	\$ (14,364.60)	\$ (21,672.60)
Plus: Capital Assets @ 1/1/2014 (SAFER inception) (actual contributed equipment by each community)	\$ 1,380,744.00	\$ 970,865.33	\$ 2,351,609.33
Less: Changes in Capital Assets in 2014-2015 (run through formula)	\$ (89,777.85)	\$ (176,467.25)	\$ (266,245.10)
TOTAL	<u>\$ 1,298,199.18</u>	<u>\$ 808,615.31</u>	<u>\$ 2,106,814.49</u>

Village of Weston Finance Dept.
6/16/2016 - updated

**** INCLUDES TARU 6/24/2016 PAYROLL DATE ****

SOUTH AREA FIRE & EMERGENCY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2016

OPERATING BUDGET

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
15-00-43530-000-000	STATE GRANTS - EMS ACT 102	.00	.00	10,000.00	10,000.00 .0
	TOTAL INTERGOVERNMENTAL REVE	.00	.00	10,000.00	10,000.00 .0
<u>FINES & FORFEITURES</u>					
15-00-45130-000-000	FINES-FALSE ALARMS/INSPECTIONS	.00	.00	1,000.00	1,000.00 .0
	TOTAL FINES & FORFEITURES	.00	.00	1,000.00	1,000.00 .0
<u>PUBLIC CHARGES FOR SERVICE</u>					
15-00-46220-000-000	PUB SAFETY FEE-FIRE CALLS/RUNS	.00	.00	10,000.00	10,000.00 .0
15-00-46230-000-000	AMBULANCE/EMS FEES (COLLECTED	85,080.61	458,370.77	1,110,900.00	652,529.23 41.3
15-00-46231-000-000	SPECIAL EVENTS - AMB STANDBY	.00	.00	23,500.00	23,500.00 .0
15-00-46235-000-000	PUB SAFETY-SALE OF EMS SUPPLIE	.00	.00	100.00	100.00 .0
15-00-46240-000-000	PUB SAFETY-PUBLIC HWY CHARGES	.00	.00	20,000.00	20,000.00 .0
15-00-46250-000-000	PUB SAFETY-AHA CLASS REGIS FEE	.00	2,525.00	2,300.00	(225.00) 109.8
	TOTAL PUBLIC CHARGES FOR SERVI	85,080.61	460,895.77	1,166,800.00	705,904.23 39.5
<u>INTERGOVT CHARGES FOR SERVICE</u>					
15-00-47317-581-000	INTERGOVT-TOWN/MARATHON	.00	.00	30,000.00	30,000.00 .0
15-00-47318-581-000	INTERGOVT-TOWN/RIB MOUNTAIN	.00	133,180.00	266,360.00	133,180.00 50.0
15-00-47319-581-000	INTERGOVT-TOWN/WESTON	.00	.00	30,000.00	30,000.00 .0
15-00-47320-581-000	INTERGOVT-VILLAGE OF WESTON	.00	277,465.00	554,930.00	277,465.00 50.0
15-00-47323-000-000	INTERGOVT-TOWNS/FIRE SERVICES	.00	.00	27,950.00	27,950.00 .0
15-00-47324-000-000	INTERGOVT-TOWNS/EMS SERVICES	.00	42,919.50	81,097.00	38,177.50 52.9
	TOTAL INTERGOVT CHARGES FOR S	.00	453,564.50	990,337.00	536,772.50 45.8
<u>MISCELLANEOUS REVENUE</u>					
15-00-48110-001-000	INTEREST - INVESTMENTS	.00	39.73	150.00	110.27 26.5
15-00-48302-001-000	SALE OF EQUIPMENT-FIRE	.00	4,500.00	1,000.00	(3,500.00) 450.0
15-00-48302-002-000	SALE OF EQUIPMENT-EMS	.00	.00	1,000.00	1,000.00 .0
15-00-48440-000-000	INS RECOVERIES-EQUIP/PROP	.00	.00	910.00	910.00 .0
15-00-48510-000-000	CONTRIBUTIONS-FIREMEN'S DONAT	.00	500.00	500.00	.00 100.0
15-00-48511-000-000	CONTRIBUTIONS-EMS DIVISION	.00	500.00	500.00	.00 100.0
15-00-48512-000-000	CONTRIBUTIONS-ANTIQUE FIRETRU	.00	.00	10.00	10.00 .0
15-00-48520-000-000	CONTRIBUTIONS-LIFE RUN	.00	.00	1,400.00	1,400.00 .0
15-00-48700-000-000	MISC OTHER REV-UNBUDGETED	.00	.00	100.00	100.00 .0
	TOTAL MISCELLANEOUS REVENUE	.00	5,539.73	5,570.00	30.27 99.5

SOUTH AREA FIRE & EMERGENCY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2016

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	85,080.61	920,000.00	2,173,707.00	1,253,707.00	42.3

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2016

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT-OPERATIONS</u>					
15-02-52200-105-000	.00	.00	1,500.00	1,500.00	.0
15-02-52200-110-000	1,863.94	11,274.12	76,339.00	65,064.88	14.8
15-02-52200-120-000	7,370.67	31,384.76	51,003.00	19,618.24	61.5
15-02-52200-122-000	148.73	148.73	.00	(148.73)	.0
15-02-52200-125-000	2,628.71	13,159.95	46,862.00	33,702.05	28.1
15-02-52200-126-000	.00	.00	202.00	202.00	.0
15-02-52200-128-000	.00	65.25	13,949.00	13,883.75	.5
15-02-52200-134-000	516.80	842.95	3,774.00	2,931.05	22.3
15-02-52200-135-000	501.58	5,033.89	29,437.00	24,403.11	17.1
15-02-52200-139-000	51.40	51.40	.00	(51.40)	.0
15-02-52200-141-000	.00	112.50	.00	(112.50)	.0
15-02-52200-151-000	968.44	4,430.96	17,064.00	12,633.04	26.0
15-02-52200-152-000	939.53	4,160.88	12,284.00	8,123.12	33.9
15-02-52200-154-000	1,696.21	7,856.51	18,477.00	10,620.49	42.5
15-02-52200-155-000	12.95	54.11	157.00	102.89	34.5
15-02-52200-156-000	.00	2,334.45	10,948.00	8,613.55	21.3
15-02-52200-157-000	.00	1,065.45	750.00	(315.45)	142.1
15-02-52200-164-000	.00	33.15	.00	(33.15)	.0
15-02-52200-166-000	.00	628.35	675.00	46.65	93.1
15-02-52200-167-000	.00	.00	568.00	568.00	.0
15-02-52200-212-000	34.20	1,151.10	1,500.00	348.90	76.7
15-02-52200-213-000	.00	.00	750.00	750.00	.0
15-02-52200-214-000	.00	2,594.00	1,500.00	(1,094.00)	172.9
15-02-52200-221-000	51.00	230.63	1,200.00	969.37	19.2
15-02-52200-222-000	390.37	579.68	3,900.00	3,320.32	14.9
15-02-52200-224-000	79.27	664.75	2,250.00	1,585.25	29.5
15-02-52200-225-000	145.81	482.28	.00	(482.28)	.0
15-02-52200-241-000	4,874.48	13,759.84	25,000.00	11,240.16	55.0
15-02-52200-242-000	.00	5,809.27	5,000.00	(809.27)	116.2
15-02-52200-247-000	239.57	816.30	900.00	83.70	90.7
15-02-52200-249-000	3.22	3.22	.00	(3.22)	.0
15-02-52200-278-000	565.00	565.00	375.00	(190.00)	150.7
15-02-52200-280-000	.00	163.05	105.00	(58.05)	155.3
15-02-52200-284-000	.00	222.83	750.00	527.17	29.7
15-02-52200-290-000	18.75	197.82	.00	(197.82)	.0
15-02-52200-297-000	16.47	82.35	225.00	142.65	36.6
15-02-52200-310-000	.00	18.45	900.00	881.55	2.1
15-02-52200-311-000	.00	.00	75.00	75.00	.0
15-02-52200-312-000	17.55	109.14	150.00	40.86	72.8
15-02-52200-317-000	.00	20.00	.00	(20.00)	.0
15-02-52200-324-000	.00	.00	375.00	375.00	.0
15-02-52200-325-000	.00	2,075.00	3,750.00	1,675.00	55.3
15-02-52200-334-000	.00	.00	203.00	203.00	.0
15-02-52200-335-000	.00	49.36	75.00	25.64	65.8
15-02-52200-336-000	.00	.00	375.00	375.00	.0
15-02-52200-340-000	257.36	4,330.63	27,500.00	23,169.37	15.8
15-02-52200-344-000	31.44	231.70	540.00	308.30	42.9
15-02-52200-346-000	30.30	338.83	960.00	621.17	35.3
15-02-52200-346-001	.00	.00	90.00	90.00	.0
15-02-52200-346-002	.00	.00	90.00	90.00	.0
15-02-52200-346-003	.00	.00	90.00	90.00	.0
15-02-52200-346-004	.00	.00	90.00	90.00	.0

SOUTH AREA FIRE & EMERGENCY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2016

GENERAL FUND - SAFER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-02-52200-346-005	UNIFORMS-LAUER	.00	.00	90.00	90.00	.0
15-02-52200-346-006	UNIFORMS-LECH	.00	39.74	90.00	50.26	44.2
15-02-52200-346-007	UNIFORMS-MCBAIN	.00	.00	90.00	90.00	.0
15-02-52200-346-008	UNIFORMS-SCHLAGEL	.00	27.75	90.00	62.25	30.8
15-02-52200-346-009	UNIFORMS-CHRISTIANSEN	.00	14.98	90.00	75.02	16.6
15-02-52200-346-010	UNIFORMS-LANG	4.80	4.80	90.00	85.20	5.3
15-02-52200-351-000	REPAIR/MAINT SUPPLIES-GASOLINE	1,137.23	1,819.82	5,250.00	3,430.18	34.7
15-02-52200-386-000	OTHER SUPPLIES-COMPUTER SOFT	.00	.00	375.00	375.00	.0
15-02-52200-392-000	OTHER SUPPLIES-AMBULANCE/EMS	.00	768.94	.00	(768.94)	.0
15-02-52200-512-000	INSURANCE-VEHICLES/EQUIPMENT	.00	6,939.52	2,500.00	(4,439.52)	277.6
15-02-52200-513-000	INSURANCE-PUBLIC LIABILITY	.00	288.52	1,000.00	711.48	28.9
15-02-52200-519-000	INSURANCE-OTHER	.00	43.20	50.00	6.80	86.4
15-02-52200-804-000	CAPITAL EQUIP-COMMUN EQUIPMEN	.00	.00	750.00	750.00	.0
	TOTAL FIRE DEPARTMENT-OPERATIO	24,595.78	127,079.91	373,172.00	246,092.09	34.1
	FIRE DONATIONS PROGRAM					
15-02-52201-390-000	OTHER SUPPLIES-ALL OTHER SUPPL	.00	.00	1,150.00	1,150.00	.0
	TOTAL FIRE DONATIONS PROGRAM	.00	.00	1,150.00	1,150.00	.0

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2016

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AMBULANCE/EMS-OPERATIONS</u>					
15-02-52300-105-000	.00	.00	1,500.00	1,500.00	.0
15-02-52300-110-000	10,562.26	63,886.29	175,070.00	111,183.71	36.5
15-02-52300-120-000	28,015.63	164,094.74	289,018.00	124,923.26	56.8
15-02-52300-122-000	842.83	842.83	.00	(842.83)	.0
15-02-52300-125-000	34,966.19	234,670.05	485,476.00	250,805.95	48.3
15-02-52300-126-000	.00	.00	6,870.00	6,870.00	.0
15-02-52300-128-000	7,409.53	45,161.14	86,058.00	40,896.86	52.5
15-02-52300-134-000	4,092.30	6,610.57	13,574.00	6,963.43	48.7
15-02-52300-135-000	656.60	5,613.47	10,950.00	5,336.53	51.3
15-02-52300-136-000	3,883.61	24,855.80	65,180.00	40,324.20	38.1
15-02-52300-138-000	2,640.74	23,366.85	6,600.00	(16,766.85)	354.0
15-02-52300-139-000	370.86	3,976.94	12,000.00	8,023.06	33.1
15-02-52300-141-000	150.00	1,837.50	.00	(1,837.50)	.0
15-02-52300-151-000	6,996.17	43,299.82	88,151.00	44,851.18	49.1
15-02-52300-152-000	4,018.94	22,272.94	45,171.00	22,898.06	49.3
15-02-52300-154-000	7,308.07	42,214.53	104,690.00	62,475.47	40.3
15-02-52300-155-000	65.02	298.75	889.00	590.25	33.6
15-02-52300-156-000	.00	13,228.55	56,854.00	43,625.45	23.3
15-02-52300-157-000	.00	1,188.01	4,250.00	3,061.99	28.0
15-02-52300-164-000	.00	187.85	.00	(187.85)	.0
15-02-52300-166-000	.00	3,560.65	3,700.00	139.35	96.2
15-02-52300-167-000	.00	.00	3,216.00	3,216.00	.0
15-02-52300-212-000	193.80	6,522.90	8,500.00	1,977.10	76.7
15-02-52300-213-000	.00	.00	4,200.00	4,200.00	.0
15-02-52300-214-000	5,263.20	7,988.20	8,500.00	511.80	94.0
15-02-52300-221-000	289.00	1,306.93	6,800.00	5,493.07	19.2
15-02-52300-222-000	2,212.18	8,912.04	22,100.00	13,187.96	40.3
15-02-52300-224-000	449.17	3,766.94	12,750.00	8,983.06	29.5
15-02-52300-225-000	826.22	3,506.39	.00	(3,506.39)	.0
15-02-52300-241-000	5,521.05	14,518.82	20,000.00	5,481.18	72.6
15-02-52300-242-000	.00	297.47	7,500.00	7,202.53	4.0
15-02-52300-247-000	125.00	2,582.38	5,100.00	2,517.62	50.6
15-02-52300-249-000	18.23	18.23	.00	(18.23)	.0
15-02-52300-278-000	1,212.09	1,212.09	2,125.00	912.91	57.0
15-02-52300-280-000	.00	923.95	595.00	(328.95)	155.3
15-02-52300-284-000	.00	1,262.72	4,250.00	2,987.28	29.7
15-02-52300-290-000	106.25	20,203.63	70,000.00	49,796.37	28.9
15-02-52300-297-000	93.35	466.75	1,275.00	808.25	36.6
15-02-52300-310-000	.00	246.42	5,100.00	4,853.58	4.8
15-02-52300-311-000	.00	.00	425.00	425.00	.0
15-02-52300-312-000	99.45	271.36	850.00	578.64	31.9
15-02-52300-314-000	547.74	547.74	.00	(547.74)	.0
15-02-52300-317-000	.00	113.31	.00	(113.31)	.0
15-02-52300-324-000	.00	.00	2,125.00	2,125.00	.0
15-02-52300-325-000	180.00	8,624.77	21,250.00	12,625.23	40.6
15-02-52300-334-000	.00	33.81	1,148.00	1,114.19	3.0
15-02-52300-335-000	.00	48.42	425.00	376.58	11.4
15-02-52300-336-000	.00	.00	2,125.00	2,125.00	.0
15-02-52300-340-000	35.25	530.68	.00	(530.68)	.0
15-02-52300-344-000	178.18	1,680.43	3,060.00	1,379.57	54.9
15-02-52300-346-000	171.66	3,548.25	5,440.00	1,891.75	65.2
15-02-52300-346-001	.00	.00	510.00	510.00	.0

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2016

GENERAL FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-02-52300-346-002 UNIFORMS-SAVAGE	.00	.00	510.00	510.00	.0
15-02-52300-346-003 UNIFORMS-BECHEL	.00	.00	510.00	510.00	.0
15-02-52300-346-004 UNIFORMS-HIERONIMUS	.00	.00	510.00	510.00	.0
15-02-52300-346-005 UNIFORMS-LAUER	.00	.00	510.00	510.00	.0
15-02-52300-346-006 UNIFORMS-LECH	.00	225.13	510.00	284.87	44.1
15-02-52300-346-007 UNIFORMS-MCBAIN	.00	463.02	510.00	46.98	90.8
15-02-52300-346-008 UNIFORMS-SCHLAGEL	.00	157.22	510.00	352.78	30.8
15-02-52300-346-009 UNIFORMS-CHRISTIANSEN	.00	84.92	510.00	425.08	16.7
15-02-52300-346-010 UNIFORMS-LANG	27.19	27.19	510.00	482.81	5.3
15-02-52300-351-000 REPAIR/MAINT SUPPLIES-GASOLINE	4,228.07	8,186.56	29,750.00	21,563.44	27.5
15-02-52300-352-000 REPAIR/MAINT SUPPLIES-MOTOR VE	3,749.00	3,749.00	.00	(3,749.00)	.0
15-02-52300-355-000 RPR/MAINT SUPPLIES-PLUMBING/EL	.00	8.00	.00	(8.00)	.0
15-02-52300-386-000 OTHER SUPPLIES-COMPUTER SOFT	.00	.00	2,125.00	2,125.00	.0
15-02-52300-390-000 OTHER SUPPLIES-ALL OTHER SUPPL	.00	14,711.46	.00	(14,711.46)	.0
15-02-52300-392-000 OTHER SUPPLIES-AMBULANCE/EMS	12,243.60	33,560.60	60,000.00	26,439.40	55.9
15-02-52300-512-000 INSURANCE-VEHICLES/EQUIPMENT	.00	3,768.96	15,000.00	11,231.04	25.1
15-02-52300-513-000 INSURANCE-PUBLIC LIABILITY	.00	1,635.00	5,000.00	3,365.00	32.7
15-02-52300-519-000 INSURANCE-OTHER	.00	244.80	250.00	5.20	97.9
15-02-52300-804-000 CAPITAL EQUIP-COMMUN EQUIPMEN	.00	.00	4,250.00	4,250.00	.0
TOTAL AMBULANCE/EMS-OPERATION	149,748.43	857,123.77	1,796,335.00	939,211.23	47.7
EMS DONATIONS PROGRAM					
15-02-52305-290-000 OUTSIDE CONTRACTED SERVICES	.00	.00	300.00	300.00	.0
15-02-52305-312-000 OUTSIDE PRINTING	.00	.00	200.00	200.00	.0
15-02-52305-390-000 OTHER SUPPLIES-ALL OTHER SUPPL	.00	.00	500.00	500.00	.0
TOTAL EMS DONATIONS PROGRAM	.00	.00	1,000.00	1,000.00	.0
AMER HEART ASSC-TRAINING CLASS					
15-02-52310-141-000 TRAINING INSTRUCTOR PAY	.00	.00	1,100.00	1,100.00	.0
15-02-52310-348-000 OPERATING SUPPLIES-EDUCATIONA	.00	.00	950.00	950.00	.0
TOTAL AMER HEART ASSC-TRAINING	.00	.00	2,050.00	2,050.00	.0
TOTAL FUND EXPENDITURES	174,344.21	984,203.68	2,173,707.00	1,189,503.32	45.3
NET REVENUE OVER EXPENDITURES	(89,263.60)	(64,203.68)	.00	64,203.68	.0

SOUTH AREA FIRE & EMERGENCY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2016

CIP
 BUDGET

CAPITAL EQUIPMENT FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVT CHARGES FOR SERVICE</u>					
16-00-47318-581-000 INTERGOVT-TOWN/RIB MOUNTAIN	.00	293,670.00	293,670.00	.00	100.0
16-00-47320-581-000 INTERGOVT-VILLAGE OF WESTON	.00	178,268.00	611,830.00	433,562.00	29.1
TOTAL INTERGOVT CHARGES FOR S	.00	471,938.00	905,500.00	433,562.00	52.1
TOTAL FUND REVENUE	.00	471,938.00	905,500.00	433,562.00	52.1

SOUTH AREA FIRE & EMERGENCY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2016

CAPITAL EQUIPMENT FUND - SAFER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>FIRE - CAPITAL EQUIPMENT</u>						
16-02-57220-803-000	CAPITAL EQUIP-FIRE EQUIPMENT	.00	.00	16,500.00	16,500.00	.0
16-02-57220-808-000	CAPITAL EQUIP-COMP SOFTWARE	.00	357.58	.00	(357.58)	.0
16-02-57220-809-000	CAPITAL EQUIP-COMP HARDWARE	226.62	3,135.24	3,750.00	614.76	83.6
16-02-57220-811-000	CAPITAL EQUIP-AUTOMOTIVE EQUIP	.00	63,324.86	64,000.00	675.14	99.0
16-02-57220-814-000	CAPITAL EQUIP-HEAVY MOTORIZED	.00	.00	650,000.00	650,000.00	.0
	TOTAL FIRE - CAPITAL EQUIPMENT	226.62	66,817.68	734,250.00	667,432.32	9.1
<u>EMS - CAPITAL EQUIPMENT</u>						
16-02-57230-808-000	CAPITAL EQUIP-COMP SOFTWARE	.00	2,026.27	.00	(2,026.27)	.0
16-02-57230-809-000	CAPITAL EQUIP-COMP HARDWARE	1,284.20	17,766.46	21,250.00	3,483.54	83.6
16-02-57230-811-000	CAPITAL EQUIP-AUTOMOTIVE EQUIP	.00	1,510.00	.00	(1,510.00)	.0
16-02-57230-814-000	CAPITAL EQUIP-HEAVY MOTORIZED	.00	.00	150,000.00	150,000.00	.0
	TOTAL EMS - CAPITAL EQUIPMENT	1,284.20	21,302.73	171,250.00	149,947.27	12.4
	TOTAL FUND EXPENDITURES	1,510.82	88,120.41	905,500.00	817,379.59	9.7
	NET REVENUE OVER EXPENDITURES	(1,510.82)	383,817.59	.00	(383,817.59)	.0