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East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Balance Sheet

Cash Basis

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 FASNY Savings Acct	5.00
1100 NSB Checking/6050077400	114,727.61
1110 NSB Donations/2050175591	3,960.79
1120 NSB Contingency/2050175583	27,507.10
1130 NSB Capital/2050175575	108,055.83
1180 NSB Savings-Amb/2050273982	7,723.31
1190 NSB Cking-Amb/6050131330	17,237.80
1200 North Country FCU	50.59
Total Checking/Savings	<u>279,268.03</u>
Total Current Assets	<u>279,268.03</u>
TOTAL ASSETS	<u>279,268.03</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
2550 NCFCU Rescue Pumper Loan	186,897.92
Total Long Term Liabilities	<u>186,897.92</u>
Total Liabilities	186,897.92
Equity	
Accrual conversion Net assets	-186,897.92
Ambulance equity	32,483.92
Ambulance equity (salary)	10,830.56
Capital equity	93,143.13
Contingency equity	40,027.73
Donations equity	3,371.98
Fire equity	2,561.73
Net Income	96,848.98
Total Equity	<u>92,370.11</u>
TOTAL LIABILITIES & EQUITY	<u>279,268.03</u>

East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss by Class

Cash Basis

July through October 2018

	Ambulance Service	Fire Department	TOTAL
Ordinary Income/Expense			
Income			
4100 E. Montpelier Contribution	0.00	56,785.00	56,785.00
4120 Calais Contribution	0.00	56,785.00	56,785.00
4959 Plainfield Budget Pt (Amb)	16,358.02	0.00	16,358.02
4960 E. Mont. Budget Pmt (Amb)	76,399.00	0.00	76,399.00
4961 Calais Budget Pmt (Amb)	38,199.50	0.00	38,199.50
4963 Marshfield Budget Pmt (Amb)	20,000.00	0.00	20,000.00
Transfer from contingency to op	14,324.14	0.00	14,324.14
Total Income	165,280.66	113,570.00	278,850.66
Expense			
5020 Building 1	0.00	73.74	73.74
5030 Building 2	0.00	5,439.57	5,439.57
5050 Bookkeeping	298.75	7,690.00	7,988.75
5060 Cellular Phone	0.00	442.82	442.82
5070 Diesel	2,076.41	416.46	2,492.87
5080 Dispatch	9,853.61	9,667.68	19,521.29
5090 Dues	138.99	22.71	161.70
5100 Electric-Station 1	0.00	161.83	161.83
5110 Electric-Station 2	0.00	3,165.54	3,165.54
5130 Equipment Repair	380.00	595.00	975.00
5140 Firefighting Supplies	0.00	2,254.75	2,254.75
5150 Gasoline	0.00	453.44	453.44
5160 Heating Oil-Station 1	0.00	276.23	276.23
5200 Insurance	7,612.00	7,612.00	15,224.00
5230 Legal	0.00	1,040.00	1,040.00
5240 Bank Charges	0.00	110.46	110.46
5250 Admin/Office Supp (Amb)	978.10	364.80	1,342.90
5260 Office Supplies (Fire)	0.00	239.38	239.38
5265 Office Computer/Software	5,106.53	0.00	5,106.53
5280 Personal Gear	0.00	6,394.77	6,394.77
5300 Postage	0.00	3.95	3.95
5320 Radio Repairs	119.97	854.75	974.72
5340 Refreshments	0.00	159.88	159.88
5380 Telephone	0.00	1,556.36	1,556.36
5400 Vehicle Repairs	16,338.55	5,529.69	21,868.24
5420 Training	505.00	371.17	876.17
5430 Defibrillator Maintenance	1,402.08	0.00	1,402.08
5500 Salary			
5501 Salary - Marshfield	20,000.00	0.00	20,000.00
5502 Salary - from reserves	10,830.56	0.00	10,830.56
5500 Salary - Other	43,727.19	0.00	43,727.19
Total 5500 Salary	74,557.75	0.00	74,557.75
5510 Payroll Tax	9,225.45	0.00	9,225.45
5515 Payroll Fee	252.00	0.00	252.00
5520 Medical Supplies	6,920.53	0.00	6,920.53
5550 Oxygen	190.59	0.00	190.59
Total Expense	135,956.31	54,896.98	190,853.29
Net Ordinary Income	29,324.35	58,673.02	87,997.37
Other Income/Expense			
Other Income			
6000 Donations Income/Expense			
4500 Donations	0.00	535.00	535.00
4510 Donations interest	0.00	3.81	3.81
Total 6000 Donations Income/Expense	0.00	538.81	538.81
7000 Contingency			
4910 Contingency interest	0.00	39.17	39.17
Transfer from amb to contingenc	1,764.34	0.00	1,764.34
transfer from contingency to am	-14,324.14	0.00	-14,324.14
Total 7000 Contingency	-12,559.80	39.17	-12,520.63
8000 Amb insurance rev and exp			
4962 Insurance Revenue (Amb)	47,825.03	0.00	47,825.03
4970 Ambulance interest	19.17	0.00	19.17

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East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss by Class

Cash Basis

July through October 2018

	Ambulance Service	Fire Department	TOTAL
5890 Amb insurance expenses			
5893-Unbudgeted-Defib Loan	-2,057.12	0.00	-2,057.12
5898 Unbudgeted-Amb Billing	-4,350.14	0.00	-4,350.14
5899 Unbudgeted-Paramedic	-1,000.00	0.00	-1,000.00
Total 5890 Amb insurance expenses	-7,407.26	0.00	-7,407.26
Transfer amb to capital	-38,672.60	0.00	-38,672.60
Transfer amb to contingency	-1,764.34	0.00	-1,764.34
Total 8000 Amb insurance rev and exp	0.00	0.00	0.00
9000 Capital activity			
4700 Interest/Dividends	0.00	126.19	126.19
6005-Capital Expense-Trucks	0.00	-17,965.36	-17,965.36
Transfer from amb to capital	38,672.60	0.00	38,672.60
Total 9000 Capital activity	38,672.60	-17,839.17	20,833.43
Total Other Income	26,112.80	-17,261.19	8,851.61
Net Other Income	26,112.80	-17,261.19	8,851.61
Net Income	55,437.15	41,411.83	96,848.98

East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss Budget vs. Actual/Ambulance

Cash Basis

July through October 2018

	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4959 Plainfield Budget Pt (Amb)	16,358.02	49,074.05	-32,716.03	33.3%
4960 E. Mont. Budget Pmt (Amb)	76,399.00	152,798.00	-76,399.00	50.0%
4961 Calais Budget Pmt (Amb)	38,199.50	76,399.00	-38,199.50	50.0%
4963 Marshfield Budget Pmt (Amb)	20,000.00	40,000.00	-20,000.00	50.0%
Transfer from contingency to op	14,324.14			
Total Income	165,280.66	318,271.05	-152,990.39	51.9%
Expense				
5050 Bookkeeping	298.75	2,000.00	-1,701.25	14.9%
5070 Diesel	2,076.41	5,500.00	-3,423.59	37.8%
5080 Dispatch	9,853.61	9,000.00	853.61	109.5%
5090 Dues	138.99	300.00	-161.01	46.3%
5130 Equipment Repair	380.00	1,000.00	-620.00	38.0%
5200 Insurance	7,612.00	22,569.00	-14,957.00	33.7%
5230 Legal	0.00	25,666.00	-25,666.00	0.0%
5250 Admin/Office Supp (Amb)	978.10	3,000.00	-2,021.90	32.6%
5265 Office Computer/Software	5,106.53	5,000.00	106.53	102.1%
5320 Radio Repairs	119.97	250.00	-130.03	48.0%
5325 Radio Replacement	0.00	500.00	-500.00	0.0%
5400 Vehicle Repairs	16,338.55	4,000.00	12,338.55	408.5%
5420 Training	505.00	500.00	5.00	101.0%
5430 Defibrillator Maintenance	1,402.08	1,402.00	0.08	100.0%
5500 Salary				
5501 Salary - Marshfield	20,000.00	40,000.00	-20,000.00	50.0%
5502 Salary - from reserves	10,830.56	10,830.56	0.00	100.0%
5500 Salary - Other	43,727.19	169,169.44	-125,442.25	25.8%
Total 5500 Salary	74,557.75	220,000.00	-145,442.25	33.9%
5510 Payroll Tax	9,225.45	25,000.00	-15,774.55	36.9%
5515 Payroll Fee	252.00	1,000.00	-748.00	25.2%
5520 Medical Supplies	6,920.53	16,000.00	-9,079.47	43.3%
5530 Infection Control	0.00	250.00	-250.00	0.0%
5550 Oxygen	190.59	1,000.00	-809.41	19.1%
Total Expense	135,956.31	343,937.00	-207,980.69	39.5%
Net Ordinary Income	29,324.35	-25,665.95	54,990.30	-114.3%
Other Income/Expense				
Other Income				
7000 Contingency				
Transfer from amb to contingenc	1,764.34			
transfer from contingency to am	-14,324.14			
Total 7000 Contingency	-12,559.80			
8000 Amb insurance rev and exp				
4962 Insurance Revenue (Amb)	47,825.03			
4970 Ambulance interest	19.17			
5890 Amb insurance expenses				
5893-Unbudgeted-Defib Loan	-2,057.12			
5898 Unbudgeted-Amb Billing	-4,350.14			
5899 Unbudgeted-Paramedic	-1,000.00			
Total 5890 Amb insurance expenses	-7,407.26			
Transfer amb to capital	-38,672.60			
Transfer amb to contingency	-1,764.34			
Total 8000 Amb insurance rev and exp	0.00			
9000 Capital activity				
Transfer from amb to capital	38,672.60			
Total 9000 Capital activity	38,672.60			
Total Other Income	26,112.80			
Net Other Income	26,112.80			
Net Income	55,437.15	-25,665.95	81,103.10	-216.0%

East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss Budget vs. Actual/Fire

Cash Basis

July through October 2018

	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 E. Montpelier Contribution	56,785.00	113,570.00	-56,785.00	50.0%
4120 Calais Contribution	56,785.00	56,785.00	0.00	100.0%
Total Income	113,570.00	170,355.00	-56,785.00	66.7%
Expense				
5010 Audit	0.00	5,500.00	-5,500.00	0.0%
5020 Building 1	73.74	1,000.00	-926.26	7.4%
5030 Building 2	5,439.57	8,000.00	-2,560.43	68.0%
5050 Bookkeeping	7,690.00	9,400.00	-1,710.00	81.8%
5060 Cellular Phone	442.82	2,000.00	-1,557.18	22.1%
5070 Diesel	416.46	1,500.00	-1,083.54	27.8%
5080 Dispatch	9,667.68	25,666.00	-15,998.32	37.7%
5085 Dry Hydrants	0.00	1,000.00	-1,000.00	0.0%
5090 Dues	22.71	1,100.00	-1,077.29	2.1%
5100 Electric-Station 1	161.83	650.00	-488.17	24.9%
5110 Electric-Station 2	3,165.54	9,500.00	-6,334.46	33.3%
5112 Snow Plowing	0.00	5,500.00	-5,500.00	0.0%
5130 Equipment Repair	595.00	5,000.00	-4,405.00	11.9%
5140 Firefighting Supplies	2,254.75	2,500.00	-245.25	90.2%
5150 Gasoline	453.44	1,000.00	-546.56	45.3%
5160 Heating Oil-Station 1	276.23	4,000.00	-3,723.77	6.9%
5165 Wood Pellets-Station 2	0.00	4,000.00	-4,000.00	0.0%
5170 Heating LP-Station 2	0.00	500.00	-500.00	0.0%
5200 Insurance	7,612.00	37,488.00	-29,876.00	20.3%
5230 Legal	1,040.00	1,000.00	40.00	104.0%
5240 Bank Charges	110.46	100.00	10.46	110.5%
5245 Chaplain's Fund	0.00	250.00	-250.00	0.0%
5250 Admin/Office Supp (Amb)	364.80			
5260 Office Supplies (Fire)	239.38	2,000.00	-1,760.62	12.0%
5280 Personal Gear	6,394.77	7,500.00	-1,105.23	85.3%
5285 Physicals	0.00	3,000.00	-3,000.00	0.0%
5300 Postage	3.95	600.00	-596.05	0.7%
5320 Radio Repairs	854.75	1,000.00	-145.25	85.5%
5325 Radio Replacement	0.00	2,500.00	-2,500.00	0.0%
5340 Refreshments	159.88	1,500.00	-1,340.12	10.7%
5360 Stipend, Matching Funds	0.00	9,400.00	-9,400.00	0.0%
5380 Telephone	1,556.36	4,500.00	-2,943.64	34.6%
5400 Vehicle Repairs	5,529.69	10,000.00	-4,470.31	55.3%
5420 Training	371.17	1,500.00	-1,128.83	24.7%
5430 Defibrillator Maintenance	0.00	0.00	0.00	0.0%
5440 Turnout Maintenance	0.00	200.00	-200.00	0.0%
5450 Hose Testing	0.00	0.00	0.00	0.0%
Total Expense	54,896.98	170,354.00	-115,457.02	32.2%
Net Ordinary Income	58,673.02	1.00	58,672.02	5,867,302.0%
Other Income/Expense				
Other Income				
6000 Donations Income/Expense				
4500 Donations	535.00			
4510 Donations interest	3.81			
Total 6000 Donations Income/Expense	538.81			
7000 Contingency				
4910 Contingency interest	39.17			
Total 7000 Contingency	39.17			

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East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss Budget vs. Actual/Fire

Cash Basis

July through October 2018

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 Capital activity				
4700 Interest/Dividends	126.19			
6005-Capital Expense-Trucks	-17,965.36			
Total 9000 Capital activity	<u>-17,839.17</u>			
Total Other Income	<u>-17,261.19</u>			
Net Other Income	<u>-17,261.19</u>			
Net Income	<u>41,411.83</u>	<u>1.00</u>	<u>41,410.83</u>	<u>4,141,183.0%</u>

East Montpelier Volunteer Fire Department/Ambulance Service

11/29/18

Profit & Loss

Cash Basis

July through October 2018

	Jul 18	Aug 18	Sep 18	Oct 18	TOTAL
Other Income/Expense					
Other Income					
8000 Amb insurance rev and exp					
4962 Insurance Revenue (Amb)	10,680.57	14,973.26	12,009.35	10,161.85	47,825.03
4970 Ambulance interest	5.00	3.45	7.92	2.80	19.17
5890 Amb insurance expenses					
5893-Unbudgeted-Defib Loan	-514.28	-514.28	-514.28	-514.28	-2,057.12
5898 Unbudgeted-Amb Billing	-600.00	-1,619.24	-337.90	-1,793.00	-4,350.14
5899 Unbudgeted-Paramedic	-200.00	0.00	0.00	-800.00	-1,000.00
Total 5890 Amb insurance expenses	-1,314.28	-2,133.52	-852.18	-3,107.28	-7,407.26
Transfer amb to capital	-9,371.29	-12,843.19	-11,165.09	-5,293.03	-38,672.60
Transfer amb to contingency	0.00	0.00	0.00	-1,764.34	-1,764.34
Total 8000 Amb insurance rev and exp	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	0.00	0.00	0.00	0.00	0.00