

East Montpelier Volunteer Fire Department/Ambulance Service

Balance Sheet

11/25/20

As of October 31, 2020

Cash Basis

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1110 NSB Donations/2050175591	8,674.51
1120 NSB Contingency/2050175583	34,331.60
1130 NSB Capital/2050175575	88,452.87
1180 NSB Savings-Amb/2050273982	28,368.75
1190 NSB Oper Cking/6050131330	181,179.62
1200 North Country FCU	13.87
Total Checking/Savings	<u>341,021.22</u>
Total Current Assets	<u>341,021.22</u>
TOTAL ASSETS	<u>341,021.22</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
2550 NCFCU Rescue Pumper Loan	123,639.30
2551 NCFCU Ambulance loan	121,528.39
Total Long Term Liabilities	<u>245,167.69</u>
Total Liabilities	245,167.69
Equity	
Accrual conversion Net assets	-245,167.69
Ambulance equity	32,483.92
Capital equity	98,835.44
Contingency equity	41,129.72
Donations equity	100.00
Fire equity	2,561.73
Unrestricted Net Assets	2,363.98
Net Income	163,546.43
Total Equity	<u>95,853.53</u>
TOTAL LIABILITIES & EQUITY	<u>341,021.22</u>

East Montpelier Volunteer Fire Department/Ambulance Service

11/25/20

Profit & Loss by Class

Cash Basis

July through October 2020

	Ambulance Service	Fire Department	TOTAL
Ordinary Income/Expense			
Income			
4100 E. Montpelier Contribution	0.00	64,898.00	64,898.00
4120 Calais Contribution	0.00	64,833.00	64,833.00
4800 Insurance Reimbursements	2,537.50	0.00	2,537.50
4959 Plainfield Budget Pt (Amb)	17,354.00	0.00	17,354.00
4960 E. Mont. Budget Pmt (Amb)	95,120.50	0.00	95,120.50
4961 Calais Budget Pmt (Amb)	47,516.50	0.00	47,516.50
4963 Marshfield Budget Pmt (Amb)	21,218.00	0.00	21,218.00
COVID Hazard Pay	17,200.00	0.00	17,200.00
Total Income	200,946.50	129,731.00	330,677.50
Expense			
5010 Audit	0.00	5,500.00	5,500.00
5030 Building 2	0.00	2,673.75	2,673.75
5050 Bookkeeping	433.15	4,177.00	4,610.15
5060 Cellular Phone	0.00	657.84	657.84
5070 Diesel	1,463.90	118.35	1,582.25
5080 Dispatch	0.00	12,061.34	12,061.34
5100 Electric-Station 1	0.00	198.20	198.20
5110 Electric-Station 2	0.00	3,069.63	3,069.63
5150 Gasoline	0.00	134.80	134.80
5160 Heating Oil-Station 1	0.00	160.56	160.56
5200 Insurance	4,120.44	15,728.00	19,848.44
5230 Legal	0.00	125.00	125.00
5240 Bank Charges	50.00	0.00	50.00
5250 Admin/Office Supp (Amb)	694.75	0.00	694.75
5260 Office Supplies (Fire)	0.00	900.35	900.35
5265 Office Computer/Software	2,954.70	0.00	2,954.70
5280 Personal Gear	0.00	881.42	881.42
5285 Physicals	219.50	0.00	219.50
5300 Postage	0.00	10.00	10.00
5380 Telephone	0.00	1,640.19	1,640.19
5400 Vehicle Repairs	1,696.87	3,551.24	5,248.11
5420 Training	0.00	150.00	150.00
5500 Salary			
5501 Salary - Marshfield	21,218.00	0.00	21,218.00
5500 Salary - Other	89,250.48	0.00	89,250.48
Total 5500 Salary	110,468.48	0.00	110,468.48
5510 Payroll Tax	13,336.55	0.00	13,336.55
5515 Payroll Fee	248.50	0.00	248.50
5520 Medical Supplies	6,405.22	0.00	6,405.22
5540 COVID Related Supplies	2,294.96	0.00	2,294.96
5550 Oxygen	402.56	0.00	402.56
Total Expense	144,789.58	51,737.67	196,527.25
Net Ordinary Income	56,156.92	77,993.33	134,150.25
Other Income/Expense			
Other Income			
6000 Donations Income/Expense			
4500 Donations	0.00	225.00	225.00
4510 Donations interest	0.00	1.43	1.43
Total 6000 Donations Income/Expense	0.00	226.43	226.43
7000 Contingency			
4910 Contingency interest	0.00	8.12	8.12
Transfer from amb to contingenc	11,321.70	0.00	11,321.70
Total 7000 Contingency	11,321.70	8.12	11,329.82
8000 Amb insurance rev and exp			
4962 Insurance Revenue (Amb)	57,800.05	0.00	57,800.05
4970 Ambulance interest	7.71	0.00	7.71
5890 Amb insurance expenses			

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East Montpelier Volunteer Fire Department/Ambulance Service

11/25/20

Profit & Loss by Class

Cash Basis

July through October 2020

	Ambulance Service	Fire Department	TOTAL
5898 Unbudgeted-Amb Billing	-3,296.00	0.00	-3,296.00
5899 Unbudgeted-Paramedic	-650.00	0.00	-650.00
5900 Unbudgeted-Patient Overpay	-100.00	0.00	-100.00
Total 5890 Amb insurance expenses	-4,046.00	0.00	-4,046.00
Transfer amb to capital	-33,955.12	0.00	-33,955.12
Transfer amb to contingency	-11,321.70	0.00	-11,321.70
Total 8000 Amb insurance rev and exp	8,484.94	0.00	8,484.94
9000 Capital activity			
4700 Capital Interest	0.00	52.40	52.40
6004-Capital Exp-Equipment	0.00	-4,395.65	-4,395.65
6005-Capital Expense-Trucks	0.00	-20,256.88	-20,256.88
Transfer from amb to capital	33,955.12	0.00	33,955.12
Total 9000 Capital activity	33,955.12	-24,600.13	9,354.99
Total Other Income	53,761.76	-24,365.58	29,396.18
Net Other Income	53,761.76	-24,365.58	29,396.18
Net Income	109,918.68	53,627.75	163,546.43

East Montpelier Volunteer Fire Department/Ambulance Service Profit & Loss Budget vs. Actual/Ambulance

11/25/20

Cash Basis

July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4800 Insurance Reimbursements	2,537.50			
4959 Plainfield Budget Pt (Amb)	17,354.00	52,062.00	-34,708.00	33.3%
4960 E. Mont. Budget Pmt (Amb)	95,120.50	190,241.00	-95,120.50	50.0%
4961 Calais Budget Pmt (Amb)	47,516.50	95,120.00	-47,603.50	50.0%
4963 Marshfield Budget Pmt (Amb)	21,218.00	42,436.00	-21,218.00	50.0%
COVID Hazard Pay	17,200.00			
Transfer from contingency to op	0.00	15,000.00	-15,000.00	0.0%
Total Income	200,946.50	394,859.00	-193,912.50	50.9%
Expense				
5050 Bookkeeping	433.15	4,000.00	-3,566.85	10.8%
5070 Diesel	1,463.90	6,000.00	-4,536.10	24.4%
5080 Dispatch	0.00	10,781.00	-10,781.00	0.0%
5130 Equipment Repair	0.00	1,000.00	-1,000.00	0.0%
5200 Insurance	4,120.44	30,750.00	-26,629.56	13.4%
5240 Bank Charges	50.00			
5250 Admin/Office Supp (Amb)	694.75	3,000.00	-2,305.25	23.2%
5265 Office Computer/Software	2,954.70	6,000.00	-3,045.30	49.2%
5285 Physicals	219.50			
5400 Vehicle Repairs	1,696.87	5,000.00	-3,303.13	33.9%
5420 Training	0.00	1,000.00	-1,000.00	0.0%
5430 Defibrillator Maintenance	0.00	1,402.00	-1,402.00	0.0%
5500 Salary				
5501 Salary - Marshfield	21,218.00	42,436.00	-21,218.00	50.0%
5500 Salary - Other	89,250.48	231,350.00	-142,099.52	38.6%
Total 5500 Salary	110,468.48	273,786.00	-163,317.52	40.3%
5510 Payroll Tax	13,336.55	29,400.00	-16,063.45	45.4%
5515 Payroll Fee	248.50	1,200.00	-951.50	20.7%
5520 Medical Supplies	6,405.22	16,000.00	-9,594.78	40.0%
5530 Infection Control	0.00	250.00	-250.00	0.0%
5535 Ambulance Tax	0.00	4,290.00	-4,290.00	0.0%
5540 COVID Related Supplies	2,294.96			
5550 Oxygen	402.56	1,000.00	-597.44	40.3%
Total Expense	144,789.58	394,859.00	-250,069.42	36.7%
Net Ordinary Income	56,156.92	0.00	56,156.92	100.0%
Other Income/Expense				
Other Income				
7000 Contingency				
Transfer from amb to contingenc	11,321.70			
Total 7000 Contingency	11,321.70			
8000 Amb insurance rev and exp				
4962 Insurance Revenue (Amb)	57,800.05			
4970 Ambulance interest	7.71			
5890 Amb insurance expenses				
5898 Unbudgeted-Amb Billing	-3,296.00			
5899 Unbudgeted-Paramedic	-650.00			
5900 Unbudgeted-Patient Overpay	-100.00			
Total 5890 Amb insurance expenses	-4,046.00			
Transfer amb to capital	-33,955.12			
Transfer amb to contingency	-11,321.70			
Total 8000 Amb insurance rev and exp	8,484.94			
9000 Capital activity				
Transfer from amb to capital	33,955.12			
Total 9000 Capital activity	33,955.12			
Total Other Income	53,761.76			
Net Other Income	53,761.76			
Net Income	109,918.68	0.00	109,918.68	100.0%

East Montpelier Volunteer Fire Department/Ambulance Service

11/25/20

Profit & Loss Budget vs. Actual/Fire

Cash Basis

July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 E. Montpelier Contribution	64,898.00	129,796.00	-64,898.00	50.0%
4120 Calais Contribution	64,833.00	64,898.00	-65.00	99.9%
Total Income	129,731.00	194,694.00	-64,963.00	66.6%
Expense				
5010 Audit	5,500.00	6,000.00	-500.00	91.7%
5020 Building 1	0.00	1,000.00	-1,000.00	0.0%
5030 Building 2	2,673.75	8,000.00	-5,326.25	33.4%
5050 Bookkeeping	4,177.00	10,000.00	-5,823.00	41.8%
5060 Cellular Phone	657.84	2,000.00	-1,342.16	32.9%
5070 Diesel	118.35	2,000.00	-1,881.65	5.9%
5080 Dispatch	12,061.34	32,344.00	-20,282.66	37.3%
5085 Dry Hydrants	0.00	3,000.00	-3,000.00	0.0%
5090 Dues	0.00	1,100.00	-1,100.00	0.0%
5100 Electric-Station 1	198.20	800.00	-601.80	24.8%
5110 Electric-Station 2	3,069.63	10,000.00	-6,930.37	30.7%
5112 Snow Plowing	0.00	5,500.00	-5,500.00	0.0%
5130 Equipment Repair	0.00	5,000.00	-5,000.00	0.0%
5140 Firefighting Supplies	0.00	3,000.00	-3,000.00	0.0%
5150 Gasoline	134.80	1,500.00	-1,365.20	9.0%
5160 Heating Oil-Station 1	160.56	5,000.00	-4,839.44	3.2%
5165 Wood Pellets-Station 2	0.00	4,000.00	-4,000.00	0.0%
5170 Heating LP-Station 2	0.00	1,000.00	-1,000.00	0.0%
5200 Insurance	15,728.00	40,000.00	-24,272.00	39.3%
5230 Legal	125.00	1,000.00	-875.00	12.5%
5240 Bank Charges	0.00	100.00	-100.00	0.0%
5245 Chaplain's Fund	0.00	250.00	-250.00	0.0%
5260 Office Supplies (Fire)	900.35	2,000.00	-1,099.65	45.0%
5280 Personal Gear	881.42	7,500.00	-6,618.58	11.8%
5285 Physicals	0.00	3,000.00	-3,000.00	0.0%
5300 Postage	10.00	800.00	-790.00	1.3%
5320 Radio Repairs	0.00	1,000.00	-1,000.00	0.0%
5325 Radio Replacement	0.00	2,500.00	-2,500.00	0.0%
5340 Refreshments	0.00	2,000.00	-2,000.00	0.0%
5360 Stipend, Matching Funds	0.00	9,400.00	-9,400.00	0.0%
5380 Telephone	1,640.19	5,000.00	-3,359.81	32.8%
5400 Vehicle Repairs	3,551.24	14,000.00	-10,448.76	25.4%
5420 Training	150.00	1,500.00	-1,350.00	10.0%
5450 Hose Testing	0.00	3,400.00	-3,400.00	0.0%
Total Expense	51,737.67	194,694.00	-142,956.33	26.6%
Net Ordinary Income	77,993.33	0.00	77,993.33	100.0%
Other Income/Expense				
Other Income				
6000 Donations Income/Expense				
4500 Donations	225.00			
4510 Donations interest	1.43			
Total 6000 Donations Income/Expense	226.43			
7000 Contingency				
4910 Contingency interest	8.12			
Total 7000 Contingency	8.12			

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East Montpelier Volunteer Fire Department/Ambulance Service

11/25/20

Profit & Loss Budget vs. Actual/Fire

Cash Basis

July through October 2020

	<u>Jul - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9000 Capital activity				
4700 Capital Interest	52.40			
6004-Capital Exp-Equipment	-4,395.65			
6005-Capital Expense-Trucks	-20,256.88			
Total 9000 Capital activity	<u>-24,600.13</u>			
Total Other Income	<u>-24,365.58</u>			
Net Other Income	<u>-24,365.58</u>			
Net Income	<u>53,627.75</u>	<u>0.00</u>	<u>53,627.75</u>	<u>100.0%</u>