

Barnardsville Fire Department

July 17, 2023

Members Present: Chuck Sprinkle, DuWaine Maney, Philip Emory, Mark Rice, Kevin Mundy, Barbara Sawyer

Meeting called to order at 19:05 by Chuck Sprinkle. Philip Emory opened the meeting in prayer.

Previous meeting minutes from April 17 and June 5, 2023 reviewed by Board members. Motion to approve April minutes made by DuWaine Maney. Second: Philip Emory. Minutes approved. The June meeting minutes are reviewed. DuWaine motions to approve. Second: Philip Emory. Minutes approved.

Treasurer Report: DuWaine opens with a review of the Budget vs Actuals page. (See Attached) He noted that we are awaiting an Ad Valorem check from the county for July. Sales tax is \$40,592 less than projected. Discussion as to why, was it possibly an over projection? Ambulance billing picked up for the month of May. There was discussion about billing for "out of district calls". Is it possible to bill and then turn the remainder of the bill to collections if necessary for this type of call? Kevin has asked David to call the billing company for an answer. The audit process by Corliss and Solomon CPA is in progress.

Chief's Report: Kevin states the department has had 399 calls for the year, 226-EMS, 173-Fire.

Of note: EMS has responded to calls 14 times to Buncombe County, 1 to Madison and 1-helicopter. There have been 30 mutual aid responses.

Old Business: The new Tanker Chassis is complete; they are awaiting seats. Roger updated the status of the Cistern system. He stated that the Soil and Water individuals obtained the water test and basic information necessary.

There being no further business, a motion to adjourn was made at 19:45.

The next meeting is scheduled for October 16, 2023 at 19:00 hrs.

Barbara Sawyer, secretary

Barnardsville Fire Department

October 16, 2023

Members Present: Chuck Sprinkle, DuWaine Maney, Philip Emory, Mark Rice, Bryon Silvers, Barbara Sawyer

Meeting called to order at 19:02 by Chuck Sprinkle. Bryon Silvers opened in prayer.

Review of minutes from the July 17, 2023. Board of Directors meeting minutes amended as follows:

Treasurer's Report: DuWaine noted that he was awaiting the Ad Valorem check from the county for the month of July only. The yearly audit process has begun. The engagement letter was already sent. Meeting minutes approved by DuWaine Maney as corrected. Philip seconded the motion. Minutes approved.

Treasurer Report: Budget-vs-Actuals, Profit/Loss statements reviewed by DuWaine. (See attached.) The Audit is in process. Kevin and DuWaine met online with the auditor last month.

Discussion reference ambulance billing for calls "out of district and mutual aid". David Rice discussed this matter with the board and will check with the billing company as to charges and percentage of collection. He will also check with ESO to see if it is possible to turn on "out of district calls" to differentiate from calls in our district.

Chief's Report: Chuck shared the following information given to him by Kevin.

There have been 595 Year to Date responses. EMS = 334 calls for service. Fifteen of these calls are for "mutual aid" to Buncombe County. Two of these are "mutual aid" to Madison County. One call for MAMA Air Medical transport. Fire = 261 calls for service.

Other News: Kenny Davall will be coming to "B" shift October 28, 2023 which will currently have all shift positions filled. Jeff Payne has been promoted to "C" shift captain.

New truck update: Still waiting on some of the components and then see where it falls into Production line.

There being no further business, the meeting is adjourned. The next Board meeting is scheduled for January 15, 2024. The Christmas supper will be December 1, 2023.

The Board is called into Executive Session to discuss personal matters.

Barbara Sawyer, secretary

BARNARDSVILLE VOL FIRE DEPT

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - December, 2023

	TOTAL	
	ACTUAL	BUDGET
Income		
Ad Valorem Tax	565,694.67	540,934.02
Ambulance Billing	68,398.22	62,500.02
Contributions Income	1,594.68	525.00
Interest	12,301.98	2,500.02
Relief Fund	2,814.65	1,378.02
Sales of Product Income	825.00	
Sales Tax	204,970.36	229,885.50
Tax Refund	4,285.96	1,000.02
Uncategorized Income		
From Reserve		100,000.02
Other Income		100,000.02
Total Uncategorized Income		200,000.04
Total Income	\$860,885.52	\$1,038,722.64
GROSS PROFIT	\$860,885.52	\$1,038,722.64
Expenses		
Amb. Equipment & Supplies	23,475.72	19,999.98
Audit Expenses	8,950.00	5,500.02
Benevolent Fund	368.00	1,500.00
Capitol Purchase Equipment	33,090.49	20,749.98
Capitol Purchase Vehicle	8,100.78	199,999.98
Total Capitol Purchase Equipment	41,191.27	220,749.96
Contracted Services	2,811.87	3,000.00
Dues and Subscriptions	3,228.13	4,999.98
Insurance	22,071.00	22,155.00
Janitorial Supplies	1,332.31	1,312.50
long Term Portion of Loan-Mortgage	42,094.86	43,140.00
Miscellaneous	424.71	
Equipment		3,937.50
Fire Prevention		1,050.00
Furnishings		1,124.52
Safety Equipment & Supplies	306.37	1,050.00
Social	6,937.06	5,250.00
Total Miscellaneous	7,668.14	12,412.02
Motor Vehicle Fuel	8,557.22	9,187.50
Office Expenses & Supplies	5,789.01	3,750.00
Payroll Expenses	-4,283.51	517,898.52
Company Contributions		
Retirement	48,139.40	48,063.00
Total Company Contributions	48,139.40	48,063.00
Health/Workers Compensation	55,469.27	58,600.02
Taxes	36,927.85	45,649.02

BARNARDSVILLE VOL FIRE DEPT

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - December, 2023

	TOTAL	
	ACTUAL	BUDGET
Wages	481,212.28	
Total Payroll Expenses	617,465.29	670,210.56
Petty Cash		210.00
Professional Fees		262.50
Preventive Check-up		2,500.02
Total Professional Fees		2,762.52
Reimbursements	248.14	
Repairs		
Building Repairs	5,272.54	5,250.00
Equipment Repairs	4,812.53	5,500.02
Vehicle Repairs	9,399.99	10,000.02
Total Repairs	19,485.06	20,750.04
Training	433.19	1,249.98
Uniforms	8,066.08	4,000.02
Utilities		
Electric	3,627.30	4,200.00
Propane	4,277.69	5,775.00
Telephone	3,390.58	3,750.00
Total Utilities	11,295.57	13,725.00
Total Expenses	\$824,530.86	\$1,060,615.08
NET OPERATING INCOME	\$36,354.66	\$ -21,892.44
Other Income		
Refund	601.22	
Total Other Income	\$601.22	\$0.00
NET OTHER INCOME	\$601.22	\$0.00
NET INCOME	\$36,955.88	\$ -21,892.44

BARNARDSVILLE VOL FIRE DEPT

Balance Sheet

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Ambulance Income HT	5,836.37
Barnardsville Vol Fire Dept	93,413.07
CIVIC Money Market	806,529.11
CIVIC Relief Fund	47,505.53
CIVIC Savings	5,121.30
Total Bank Accounts	\$958,405.38
Accounts Receivable	
Accounts Receivable	249,248.19
Loan payable-Pumper	500.00
Payroll Liabilities-other	702.50
Retirement Payable	0.00
Total Accounts Receivable	\$250,450.69
Other Current Assets	
Petty Cash Account	264.11
Uncategorized Asset	0.00
Total Other Current Assets	\$264.11
Total Current Assets	\$1,209,120.18
Fixed Assets	
Accumulated Depreciation	-2,286,487.73
Building	1,226,814.00
Communication Equipment	213,400.73
Equipment Other	563,254.00
Equipment-Fire & Rescue	1,647,238.42
Land	100,730.00
Total Fixed Assets	\$1,464,949.42
TOTAL ASSETS	\$2,674,069.60

BARNARDSVILLE VOL FIRE DEPT

Balance Sheet

As of June 30, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Retirement	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
Direct Deposit Payable	0.00
Payroll Liabilities	-177.21
401k Co. Match	564.31
401k Emp.	18,683.73
Employee Pension Contribution	68,475.82
Federal Taxes (941/944)	0.00
NC Income Tax	1,586.00
NC Unemployment Tax	267.90
Special Insurance	14,772.52
Total Payroll Liabilities	104,173.07
Total Other Current Liabilities	\$104,173.07
Total Current Liabilities	\$104,173.07
Long-Term Liabilities	
Lease Payable	0.00
Notes Payable-Interest Expense	0.00
Other Long Term Liabilities	473,868.03
Total Long-Term Liabilities	\$473,868.03
Total Liabilities	\$578,041.10
Equity	
Net Assets	1,946,514.16
Opening Bal Equity	93,376.41
Net Income	56,137.93
Total Equity	\$2,096,028.50
TOTAL LIABILITIES AND EQUITY	\$2,674,069.60

BARNARDSVILLE VOL FIRE DEPT

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Land	100,730.00
Total Fixed Assets	\$1,464,949.42
TOTAL ASSETS	\$2,674,069.60

BARNARDSVILLE VOL FIRE DEPT

Profit and Loss

July 1, 2023 - January 12, 2024

	TOTAL
Repairs	
Building Repairs	6,716.19
Equipment Repairs	5,423.79
Vehicle Repairs	10,381.15
Total Repairs	22,521.13
Training	850.13
Uniforms	9,030.86
Utilities	
Electric	5,001.10
Propane	4,277.69
Telephone	3,521.02
Total Utilities	12,799.81
Total Expenses	\$900,603.47
NET OPERATING INCOME	\$55,524.77
Other Income	
Refund	613.17
Total Other Income	\$613.17
NET OTHER INCOME	\$613.17
NET INCOME	\$56,137.94