

County of Aroostook

COMMISSIONERS' OFFICE

FINANCE DIRECTOR / DEPUTY TREASURER
Dana L. Gendreau



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

WILLIAM T. DOBBINS
HOULTON

DANIEL V. DEVEAU
GYR PLANTATION

January 1, 2026

Subject: IRS Mileage Rate 2026

The County of Aroostook current mileage reimbursement is 70 cents per mile.
The IRS 2026 mileage reimbursement has been set at 72.5 cents per mile.
It is my recommendation that we move the mileage rate to the 2026 IRS limit.

Regards,

Dana Gendreau

Dana Gendreau
Finance Director/Deputy Treasurer
Interim County Administrator

County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER

COMMUNITY SERVICES DIRECTOR

JOHN W. GIBSON



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

DANIEL V. DEVEAU
CYR PLANTATION

WILLIAM T. DOBBINS
HOULTON

MEMORANDUM

DATE: January 2, 2026
TO: Dana Gendreau, Interim County Administrator
FROM: John Gibson, Community Services Director
RE: Ambulance Service Inc, 2024 Subsidy Request for Sinclair, Cross Lake, Square Lake, T15R6, T14R6, and T16R6

Attached is the proposed subsidy request from **Ambulance Service Inc.** for Ambulance coverage in Sinclair, Cross Lake, Square Lake, T15R6, T14R6, and T16R6. The requested amount of \$71,796.00 is based on the 2024 Equalized building and land values for these Townships.

This agreement is for the one (1) year period of January 01, 2026 through December 31, 2026.

Total for all townships \$71,796.00 34% Increase

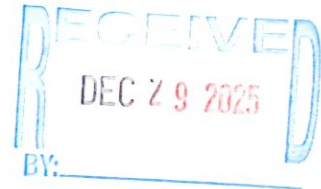
ASI Inc. is the only EMS provider in these areas. Based on the above information and supporting documents, it is my recommendation that the requested subsidy amount of \$71,796.00 be approved by the County Commissioners.



Ambulance Service Inc
P.O. Box 190
Fort Kent, ME 04743

December 21, 2025

County Commissioners Office
144 Sweden Street, Suite 1
Caribou, Maine 04736



Dear Mr. Gibson;

Ambulance Service Inc. (ASI) is once again requesting much needed subsidies from the communities we serve. This year we are requesting \$71,796.00. As in the past, we are providing you with a copy of an audit conducted by Felch & Company, LLC for 2024, as well as our 2025 end of the year budget and the 2026 projected budget for your review. A breakdown of subsidy allocations for each community we serve is provided as well.

We look forward to meeting with your budget committee and the commissioners to review and discuss the subsidy request and our financial reports if you wish. Thank you in advance for your support.

Sincerely,

John Labrie, Director
Ambulance Service Inc.

	2024 Valuation	% of Total	2026 Requested Subsidy	2025 Requested Subsidy	2024 Requested Subsidy
Allagash	35,550,000	4.01%	\$ 11,483	\$ 11,098	\$ 10,374
Eagle Lake	117,950,000	13.32%	\$ 38,099	\$ 34,729	\$ 32,464
Fort Kent	323,000,000	36.48%	\$ 104,332	\$ 97,329	\$ 90,979
New Canada	32,150,000	3.63%	\$ 10,385	\$ 10,186	\$ 9,521
St. Francis	33,650,000	3.80%	\$ 10,869	\$ 10,388	\$ 9,710
St. John	24,000,000	2.71%	\$ 7,752	\$ 7,669	\$ 6,979
Unorganized	222,272,592	25.10%	\$ 71,796	\$ 47,207	\$ 37,932
Wallagrass	55,900,000	6.31%	\$ 18,056	\$ 16,925	\$ 15,822
Winterville	41,050,000	4.64%	\$ 13,260	\$ 13,192	\$ 12,331
Total	885,522,592	100.00%	\$ 286,032	\$ 248,723	\$ 226,112
Total Subsidy per valuation		0.0246%	\$ 286,032	\$ 248,723	\$ 226,112

AMBULANCE SERVICE INCORPORATED
2026 Budget Proposal

Ordinary Income/Expense	January to December 11, 2025	2026 Budget	2025 Budget
Income			
4000 · AMBULANCE REVENUE			
4010 · EAGLE LAKE			
4020 · WINTERVILLE			
4030 · WALLAGRASS - EL			
4040 · ALLAGASH			
4045 · MADAWASKA			
4050 · FORT KENT			
4055 · LIFEFLIGHT			
4060 · NEW CANADA			
4065 · GRAND ISLE			
4070 · ST. FRANCIS			
4080 · ST. JOHN			
4090 · WALLAGRASS - FK			
4100 · FRENCHVILLE			
4110 · ST. AGATHA			
4115 · ST. DAVID			
4120 · SINCLAIR			
4125 · CROSSLAKE			
4130 · TRANSFERS	\$ 1,333,445.92	\$ -	\$ -
4135 · OTHER REVENUE			
OTHER REV Reimbursed Supply			
4135 · OTHER REVENUE - Other			
Total 4135 · OTHER REVENUE:			
4140 · Paramedic Asslst			
4145 · Outside Services	0.00	0.00	10,000.00
4000 · AMBULANCE REVENUE - Other	0.00	1,550,000.00	1,415,000.00
Total 4000 · AMBULANCE REVENUE	1,333,445.92	1,550,000.00	1,425,000.00
4510 · THIRD PARTY ALLOWANCES	-526,891.06	-500,000.00	-360,000.00
4512 · OVERPAYMENT	0.00	0.00	-10,000.00
4513 · Other Write off	0.00	-1,500.00	-2,000.00
4530 · Bad Debt Expense	-106,424.77	-75,000.00	-115,000.00
4540 · SUBSIDY	247,590.00	286,032.00	248,273.00
4613 MEDICARE AND MEDICAID DENIALS			
4545 · DONATIONS			0.00
4550 · GAIN ON SALE OF ASSETS	6,000.00	0.00	0.00
4620 · INVESTMENT INCOME	2,447.56	3,000.00	3,500.00
4621 · OTHER INCOME	85.00	0.00	0.00
Total Income	956,252.65	1,262,532.00	1,189,773.00
Cost of Goods Sold			
5000 · Cost of Goods Sold			0.00
Total COGS	0.00	0.00	0.00
Gross Profit	956,252.65	1,262,532.00	1,189,773.00
Expense			
CREW / VEHICLE EXPENSES			
5302 · Education	10,642.58	8,000.00	5,000.00

AMBULANCE SERVICE INCORPORATED
2026 Budget Proposal

5304 · Fuel	37,169.39	38,000.00	47,500.00
5306 · License & Registration	1,102.00	1,000.00	500.00
5308 · Maintenance & Repairs	27,147.57	25,000.00	25,000.00
5309 - Major Expenses			0.00
5310 · Medical	17,515.40	25,000.00	30,000.00
5311 · Miscellaneous	0.00	500.00	500.00
5312 · Oxygen	6,033.16	6,500.00	6,500.00
5314 · Salaries	573,391.86	585,000.00	550,000.00
5517 - Accrued Payroll Adjustment	0.00	0.00	0.00
5315 · Supplies	8,694.38	12,000.00	16,000.00
5316 · Payroll Commute Mileage Salary	19,703.51	20,000.00	24,000.00
5317 · Meals	7,844.53	8,000.00	7,500.00
Total CREW / VEHICLE EXPENSES	709,244.38	729,000.00	712,500.00
TRANSFER EXPENSES			
5450 · EXPENSES	5.70	0.00	0.00
Total TRANSFER EXPENSES	5.70	0.00	0.00
5500 · OFFICE EXPENSES			
5420 · Advertising	237.00	250.00	250.00
4546 · Public Relations	6,507.40	6,000.00	0.00
5501 · ADM Management Fees	54,905.70	57,500.00	55,000.00
5501.1 · ASS. ADM. Management Fees			0.00
5501.2 · Biller Fees			0.00
5501.3 · Accountant Fees	16,310.50	16,500.00	13,000.00
5501.4 · Employee Benefits	1,586.94	500.00	0.00
5502 · SUPPLIES	1,379.44	2,000.00	2,500.00
5503 · DISPATCHING	22,646.00	24,000.00	24,000.00
5504 · COMPUTER EXP.	393.49	1,000.00	1,000.00
5505 · TELEPHONE	5,019.42	5,500.00	6,400.00
5506 · INTERNET SERVICE	1,268.14	1,300.00	1,200.00
5507 · AUDIT & LEGAL	5,500.00	6,000.00	6,000.00
5509 · MISC. EXP.	422.34	500.00	500.00
5510 · INS INTEREST			0.00
5511 · INSURANCE	58,273.61	65,000.00	75,000.00
5512 · DEPRECIATION - VEHICLES	141,298.19	150,000.00	154,150.00
5513 · DEPRECIATION - EQUIPMENT	50,728.58	55,000.00	55,200.00
5514 · FICA	58,482.89	60,000.00	48,000.00
5515 · ME UNEMPLOYMENT	2,237.12	2,400.00	1,650.00
5119 · Paid Family Med Leave Tax	3,661.89	3,800.00	0.00
5516 · FUTA	944.13	1,000.00	1,000.00
5522 · MEMBERSHIP DUES/SUBSCRIPTIONS	2,556.03	2,500.00	500.00
5523 · EDUCATION	5,877.97	5,000.00	2,250.00
5526 · Administrative Wages	59,052.19	62,500.00	55,000.00
5528 · Donations	84.84	250.00	1,000.00
5530 · Postage	626.86	600.00	500.00
5531 · Grant Expenses	708.22	0.00	0.00
5570 · Billing and Accounting Expense	0.00	0.00	750.00
5571 · Collection Fees	0.00	0.00	500.00
5572 · Vehicle Interest expense	33,788.67	30,000.00	24,000.00
5573 · Dues and Subscriptions	1,710.00	0.00	10,000.00

AMBULANCE SERVICE INCORPORATED
2026 Budget Proposal

5576 · Banking Fees	2,211.80	2,400.00	2,900.00
5578 · Service Plan	0.00	0.00	0.00
6560 · Payroll Mileage Expense	1,007.05	1,000.00	750.00
5500 · OFFICE EXPENSES - Other	332.96	500.00	1,000.00
Total 5500 · OFFICE EXPENSES	537,759.37	563,000.00	544,000.00
5517 · Payroll Expense			
5519 · LEASE			
5520 · Supplies	0.00		0.00
Total 5519 · LEASE	0.00		0.00
5550 · Building Expenses			
5560 · Depreciation-Building	9,800.12	10,650.00	10,650.00
5561 · Utilities	8,522.39	8,500.00	7,500.00
5562 · Interest Expense			0.00
5563 · Snow Removal & Grounds Keeping	1,175.00	1,500.00	2,000.00
5564 · Supplies	391.21	1,000.00	1,500.00
5565 · Heating Oil	5,784.03	7,500.00	7,000.00
5566 · Building Maintenance	39.99	500.00	1,250.00
Total 5550 · Building Expenses	25,712.74	29,650.00	29,900.00
5580 · Recruitment - Retention	86,190.60	0.00	0.00
69810 · Bank Service Charges	948.97	0.00	0.00
Total Expense	1,359,861.76	1,321,650.00	1,286,400.00
Net Ordinary Income	-403,609.11	-59,118.00	-96,627.00
Other Income/Expense			
Other Income			
4621 · OTHER INCOME	31.23	0.00	0.00
4623 · Other Income -PPP Loan Forgiven & Grants	80,933.80	0.00	0.00
Total Other Income	80,965.03	0.00	0.00
Net Other Income	80,965.03	0.00	0.00
Net Income	\$ (322,644.08)	\$ (59,118.00)	\$ (96,627.00)

FELCH & COMPANY, LLC

Certified Public Accountants

AMBULANCE SERVICE, INC.

as of

DECEMBER 31, 2024

FELCH & COMPANY, LLC

Certified Public Accountants

P.O. BOX 906
CARIBOU, MAINE 04736
(207) 498-3176
FAX (207) 498-6278
E-MAIL: CPA@FELCHCPA.COM

Independent Accountants' Review Report

To the Board of Directors of Ambulance Service, Inc.

We have reviewed the accompanying financial statements of Ambulance Service, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024 and December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Ambulance Service, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Felch & Company LLC

July 21, 2025

AMBULANCE SERVICE, INC.

Statements of Financial Position
December 31, 2024 and December 31, 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and temporary investments (Notes 1 and 2)	\$ 407,063	\$ 362,281
Accounts receivable, net of allowance for credit losses of \$215,000 for 2024 and \$172,000 for 2023 (Notes 3, 4 and 5)	264,925	222,901
Prepaid expense	<u>14,138</u>	<u>8,166</u>
	<u>686,126</u>	<u>593,348</u>
PROPERTY AND EQUIPMENT (Notes 1 and 5)		
Building	248,323	236,846
Equipment	968,533	736,783
Vehicles	<u>394,176</u>	<u>302,222</u>
	1,611,032	1,275,851
Less accumulated depreciation	<u>(780,320)</u>	<u>(638,970)</u>
	<u>830,712</u>	<u>636,881</u>
	<u>\$1,516,838</u>	<u>\$1,230,229</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 52,129	\$ 42,866
Current portion of long-term debt (Note 5)	138,284	91,093
Line of credit (Note 3)	<u>-</u>	<u>-</u>
	190,413	133,959
NONCURRENT LIABILITIES		
Noncurrent portion of note payable (Note 5)	<u>425,502</u>	<u>334,943</u>
Total liabilities	<u>615,915</u>	<u>468,902</u>
NET ASSETS		
With donor restrictions	101,249	-
Without donor restrictions	<u>799,674</u>	<u>761,327</u>
	900,923	761,327
	<u>\$1,516,838</u>	<u>\$1,230,229</u>

See independent accountants' review report.

The accompanying notes are an integral part of these financial statements.

Financial Statements

AMBULANCE SERVICE, INC.

Statements of Activities
For the Years Ended December 31, 2024 and December 31, 2023

<u>2024</u>	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
REVENUES AND GAINS			
Ambulance revenue, net of contractual allowances	\$ 1,043,552	\$ -	\$ 1,043,552
Local subsidies (Note 7)	226,109	-	226,109
Interest income	4,911	-	4,911
Grants	-	196,482	196,482
Net assets released from restrictions (Note 6)			
Grants	<u>95,233</u>	<u>(95,233)</u>	<u>-</u>
Total revenues, gains, and other support	<u>1,369,805</u>	<u>101,249</u>	<u>1,471,054</u>
EXPENSES AND LOSSES			
Management and general	64,879	-	64,879
Program	1,247,418	-	1,247,418
Loss on disposal of fixed assets	<u>19,161</u>	<u>-</u>	<u>19,161</u>
Total expenses and losses	<u>1,331,458</u>	<u>-</u>	<u>1,331,458</u>
CHANGE IN NET ASSETS	38,347	101,249	139,596
NET ASSETS - BEGINNING OF YEAR	<u>761,327</u>	<u>-</u>	<u>761,327</u>
NET ASSETS - END OF YEAR	<u>\$ 799,674</u>	<u>\$ 101,249</u>	<u>\$ 900,923</u>
<u>2023</u>	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
REVENUES AND GAINS			
Ambulance revenue, net of contractual allowances	\$ 869,404	\$ -	\$ 869,404
Local subsidies (Note 7)	217,416	-	217,416
Interest income	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Total revenues, gains, and other support	<u>1,089,020</u>	<u>-</u>	<u>1,089,020</u>
EXPENSES AND LOSSES			
Management and general	43,169	-	43,169
Program	1,077,461	-	1,077,461
Loss on disposal of fixed assets	<u>7,193</u>	<u>-</u>	<u>7,193</u>
Total expenses and losses	<u>1,127,823</u>	<u>-</u>	<u>1,127,823</u>
CHANGE IN NET ASSETS	(38,803)	-	(38,803)
NET ASSETS - BEGINNING OF YEAR	<u>800,130</u>	<u>-</u>	<u>800,130</u>
NET ASSETS - END OF YEAR	<u>\$ 761,327</u>	<u>\$ -</u>	<u>\$ 761,327</u>

See independent accountants' review report.

The accompanying notes are an integral part of these financial statements.

AMBULANCE SERVICE, INC.

Statements of Functional Expenses
For the Years Ended December 31, 2024 and December 31, 2023

<u>2024</u>	<u>Program</u>	<u>General and Management</u>	<u>Total Expenses</u>
EXPENSES			
Salaries and wages	\$ 660,975	\$ -	\$ 660,975
Occupancy expense	27,005	-	27,005
Supplies	29,006	-	29,006
Depreciation	174,275	-	174,275
Staff travel and training	8,561	-	8,561
Management fees (Note 4)	-	64,879	64,879
Dispatching	21,364	-	21,364
Insurance	82,192	-	82,192
Taxes	52,556	-	52,556
Vehicle expense	66,465	-	66,465
Interest expense	29,066	-	29,066
Professional fees	19,577	-	19,577
Other operating expenses	76,376	-	76,376
	<u>\$1,247,418</u>	<u>\$ 64,879</u>	<u>\$1,312,297</u>

<u>2023</u>	<u>Program</u>	<u>General and Management</u>	<u>Total Expenses</u>
EXPENSES			
Salaries and wages	\$ 548,974	\$ -	\$ 548,974
Occupancy expense	23,758	-	23,758
Supplies	21,920	-	21,920
Depreciation	160,765	-	160,765
Staff travel and training	2,161	-	2,161
Management fees (Note 4)	-	43,169	43,169
Dispatching	20,155	-	20,155
Insurance	77,092	-	77,092
Taxes	43,436	-	43,436
Vehicle expense	75,813	-	75,813
Interest expense	23,822	-	23,822
Professional fees	27,382	-	27,382
Other operating expenses	52,183	-	52,183
	<u>\$1,077,461</u>	<u>\$ 43,169</u>	<u>\$1,120,630</u>

See independent accountants' review report.

The accompanying notes are an integral part of these financial statements.

AMBULANCE SERVICE, INC.

Statements of Cash Flows
For the Years Ended December 31, 2024 and December 31, 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 139,596	\$ (38,803)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	174,275	160,765
Loss on disposal of fixed assets	19,161	7,193
An (increase) in accounts receivable	(42,024)	(80,980)
An (increase) in prepaid expenses	(5,972)	(894)
An increase in accounts payable and accrued expenses	<u>9,263</u>	<u>11,831</u>
Net cash provided by operating activities	<u>294,299</u>	<u>59,112</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of fixed assets	10,000	-
Purchase of fixed assets	<u>(397,267)</u>	<u>(340,572)</u>
Net cash (used by) investing activities	<u>(387,267)</u>	<u>(340,572)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	235,418	306,879
Payments on long-term debt	<u>(97,668)</u>	<u>(72,278)</u>
Net cash provided by financing activities	<u>137,750</u>	<u>234,601</u>
Net Increase (Decrease) in Cash and Temporary Investments	44,782	(46,859)
Cash and Temporary Investments - Beginning of Year	<u>362,281</u>	<u>409,140</u>
Cash and Temporary Investments - End of Year	<u>\$ 407,063</u>	<u>\$ 362,281</u>
<u>SUPPLEMENTAL INFORMATION</u>		
Interest paid	<u>\$ 29,066</u>	<u>\$ 23,822</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' review report.

The accompanying notes are an integral part of these financial statements.

AMBULANCE SERVICE, INC.

Notes to the Financial Statements
December 31, 2024 and December 31, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Ambulance Service, Inc. (the Organization) is a nonprofit organization providing ambulance services for various towns in northern Aroostook County, Maine.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Under the accrual basis of accounting, revenue is recognized when earned and expenses are recognized when incurred.

Use of 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.

Financial Statement Presentation

Net assets of the Organization consist of the following:

Without Donor Restrictions: Net assets not subject to donor-imposed stipulations.

With Donor Restrictions: Net assets subject to donor-imposed stipulations. The Organization received grants to be spent on certain expenses. By year end, not all the funds were spent.

Cash and Temporary Investments

The Organization considers cash in operating bank accounts, cash on hand and certificates of deposit to be all unrestricted highly liquid investments with a maturity of three months or less.

Depreciation

Capital assets purchased or acquired with an original cost of \$500 or more are reported at actual or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Depreciation of property and equipment is provided by the straight-line method at rates which are designed to amortize the original cost, or fair market value, accordingly, of the assets over their estimated useful lives of 3 to 10 years for equipment and vehicles.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(19) except for income from unrelated business activities as defined in Section 512(a)(1) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2022, 2023, and 2024 are subject to examination by the Internal Revenue Service, generally for three years after they were due to be filed.

Functional Allocation of Expenses

The Organization's operations of their programs and management activities have been summarized on a functional basis in the Statements of Functional Expenses.

(2) CASH AND TEMPORARY INVESTMENTS

Deposits with financial institutions are subject to custodial risk, which is the risk that in the event of a bank failure, the Organization's deposits may be lost. The Organization's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2024, all of the Organization's cash balance was insured by the Federal Deposit Insurance Corporation.

(3) LINE OF CREDIT

The Organization has a 5.9% line of credit with a maximum limit of \$50,000 and secured by the Organization's accounts receivable. As of December 31, 2024, the entire line was available for use.

AMBULANCE SERVICE, INC.

Notes to the Financial Statements
December 31, 2024 and December 31, 2023

(4) ACCOUNTS RECEIVABLE AND ALLOWANCE FOR CREDIT LOSSES

The Organization's accounts receivable consist of amounts due from individuals and third-party payers. As of December 31, 2024, approximately 40% of accounts receivable were due from Medicare and MaineCare. Management has established an allowance for credit losses in the amount of \$215,000. In management's opinion, accounts receivable net of the allowance at December 31, 2024 is considered collectible.

(5) LONG-TERM DEBT

As of December 31, 2024, long-term debt consisted of the following:

	<u>2024</u>	<u>2023</u>
7.1% Note payable in monthly installments of \$4,674 principal and interest through October 2029, secured by certain business assets.	\$228,846	\$ -
5.12% Note payable in monthly installments of \$4,461 principal and interest through December 2026, secured by certain business assets.	99,787	146,766
7.49% Note payable in monthly installments of \$5,322 principal through April 2029, secured by certain equipment.	<u>235,153</u>	<u>279,270</u>
	<u>\$563,786</u>	<u>\$426,036</u>

As of December 31, 2024, long-term debt matures as follows:

<u>Year</u>	<u>Amount</u>
2025 (included in current liabilities)	\$138,284
2026	146,343
2027	103,034
2028	110,829
2029	<u>65,296</u>
	<u>\$563,786</u>

(6) GRANTS

During 2024, the Organization received various grants to cover certain equipment purchases as well as certain expenses for training, hiring, and retaining staff, as well as various other expenses.

(7) LOCAL SUBSIDIES

During 2024, the Organization recognized \$226,109 in subsidies from the towns they serve. Out of this amount, \$2,593 was receivable at year end, and an additional receivable of \$16,232 was promised within a year.

AMBULANCE SERVICE, INC.

Notes to the Financial Statements
December 31, 2024 and December 31, 2023

(8) LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization has \$570,739 of financial assets available within one year of the statement of financial position date consisting of cash and temporary investments, and accounts receivable to meet cash needs for general expenditures. \$101,249 of cash and temporary investments is restricted by grants that potentially make them unavailable for general expenditures within one year of the statement of financial position. The Organization has a goal to maintain financial assets, which consist of cash and temporary investments, on hand to meet 60 days of normal operating expense, which are, on average, approximately \$220,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in various temporary investments.

(9) RISKS AND UNCERTAINTIES

The Organization is exposed to various risks of loss related to the public, employees; board liability; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Additional risks include, but are not limited to global military conflicts, the oil and gas market, supply chain issues and inflation. The Organization purchases insurance for its risk of loss that it deems feasible.

(10) SUBSEQUENT EVENTS

Management has reviewed subsequent events through July 21, 2025, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.

County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER

COMMUNITY SERVICES DIRECTOR

JOHN W. GIBSON



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

DANIEL V. DEVEAU
CYR PLANTATION

WILLIAM T. DOBBINS
HOULTON

MEMORANDUM

DATE: January 02, 2026
TO: Dana Gendreau, Interim County Administrator
FROM: John Gibson, Community Services Director
RE: Ambulance & Fire Protection Services Agreement for Connor, and
Ambulance Service Agreement for Madawaska Lake (T16R4)

Attached is the proposed Ambulance & Fire Protection Service Agreement with the City of Caribou for Connor, and Ambulance Service Agreement for Madawaska Lake (T16R4).

The agreements are for the one (1) year period of January 01, 2026 through December 31, 2026.

- **Ambulance - Madawaska Lake (\$17,388.00)** This proposal represents 5% over the previous years' agreement.
- **Ambulance and Fire – Connor (\$68,979.58)** This proposal represents 5% over the previous years' agreement

Based on the above information, it is my recommendation that the agreements be reviewed and signed by the County Administrator per authorization by the County Commissioners.



CARIBOU FIRE & AMBULANCE DEPARTMENT



Chief Brian P. Lajoie
121 High Street
Caribou, ME 04736
firechief@cariboumaine.org

City of Caribou
Caribou Fire & Ambulance Department

Date: December 18, 2025

Dear Community Partners,

The City of Caribou values the cooperative relationships we share with the surrounding communities through our Ambulance Coverage Interlocal Cooperation Agreements for EMS services. These agreements ensure your residents receive reliable, 24/7 emergency response from the Caribou Fire & Ambulance Department.

Due to the continued rise in operational costs, including EMS supplies, medical equipment, training, licensing, fuel, and general operating expenses, the City of Caribou must periodically adjust contract rates to maintain the level of service your communities expect and deserve.

After careful review, the City Council and the Fire Chief have agreed that a 5 percent increase for the 2026 contract year is both necessary and reasonable. This adjustment allows the department to keep pace with increasing costs while remaining affordable and predictable for our partner communities as they plan their municipal budgets.

For the 2026 contract year, the per capita rate for EMS coverage will be \$120.75 per resident.

We appreciate your continued partnership and cooperation. Our goal remains to provide dependable, high-quality emergency services while maintaining fair and transparent agreements with the communities we serve. If you have any questions regarding this update, please do not hesitate to contact us.

Sincerely,

Brian P. Lajoie
Fire Chief
Caribou Fire & Ambulance Department

Penny Thompson
City Manager
City of Caribou





AMBULANCE COVERAGE INTERLOCAL COOPERATION

This interlocal cooperation agreement (hereinafter referred to as "Agreement"), made and entered into by and between the City of Caribou, being a municipality located in Aroostook County, Maine (hereinafter referred to as "Caribou"), and the area known as T16 R4, an unincorporated township located in Aroostook County, Maine (hereinafter referred to as "Town")

WITNESSETH

WHEREAS, Caribou maintains a Fire and Emergency Medical Services (EMS) department; and

WHEREAS, the Town has requested that Caribou provide similar protection and emergency services within the Town boundaries; and

WHEREAS, Caribou and the Town have mutually agreed to such cooperative services on the terms and conditions hereinafter set forth; and

WHEREAS, the governing body of each of the parties has agreed to adopt this Agreement for the provision of EMS services.

NOW, THEREFORE, the parties hereto agree as follows:

Section 1. AMBULANCE SERVICES

1.1 Caribou Obligations and Rights

- 1.1.1 Caribou shall provide ambulance services as Town's primary response to calls for emergency assistance 24 hours per day, seven days per week. This service will include ground ambulance services with both transportation and emergency medical services to individuals residing within the geographic boundaries of the Town. Caribou will use mutual aid as needed.
- 1.1.2 Caribou services shall be rendered at an appropriate level of care up to and including paramedic level of care as defined by the State of Maine Emergency Medical Services (EMS).
- 1.1.3 Caribou ensures that all ambulance personnel are qualified and duly licensed by the State of Maine and shall conduct its operations in accordance with the standards of Maine EMS.
- 1.1.4 Caribou will conduct operations under the following procedures:
 - a. When a call for the Ambulance is classed as an Emergency Call (meaning not a routine transfer), the dispatcher shall immediately notify his/her Superior who shall dispatch, as soon as possible, such force needed in response to the call which the Superior or Officer-in-Charge shall deem necessary and proper under the circumstances, if so warranted to include 1st Responders if available.
 - b. When a call for the Ambulance is classed as Routine Transfer (meaning moving a patient from Point A to Point B non-emergency for, as example, a Doctor's appointment or other non-emergency situation), the dispatcher shall immediately notify his/her Superior who shall dispatch the Ambulance as soon as possible in response to the call. **In no event will the City of Caribou leave the ambulance coverage areas unprotected to handle a Routine Transfer.**

- c. When in the opinion of the Officer-in-Charge, the services of Caribou are no longer needed; he/she shall order the ambulance crew to return to the Caribou Fire Station.

1.2 Town Obligations and Rights

- 1.2.1 While ambulance crews are in the borders of the Town, the Town agrees to provide Police Protection and support for the ambulance crews, should the need arise.
- 1.2.2 Town shall pay to Caribou compensation as provided in Section 2.

Section 2. COMPENSATION FOR SERVICES

- 2.1 Billing Services. Caribou maintains responsibility for establishing, billing and collecting fees from individuals and third-party payers for any services provided under this Agreement; Caribou retains ownership of all fees billed and collected.
- 2.2 The Town shall compensate Caribou for standing by and responding to calls for the ambulance services.
 - 2.2.1 The Compensation amount shall be \$120.75 per person in the Town as indicated by the Census Bureau in their most recent count or estimate preceding the effective contract Term. The contract amount is \$17,388.00 based on the 2020 Census estimate of residents in zip code 04783 (473) minus the populations of Westmanland (79) and Stockholm (250), which is a census estimate of 144 for the township.
 - 2.2.2 Caribou will invoice the Town on a quarterly basis. Failure by the Town to pay such invoices within Thirty (30) days from date of invoice shall be deemed sufficient cause for the cancellation of this agreement.

Section 3. AUTHORITY TO ACT

Call responders sent to aid and assist shall always be directly under the order and control of the Caribou Fire Chief and/or the Officer-in-Charge of the call. However, while within the limits of the Town, the ambulance force is acting in behalf of, and as agent for the Town to call for special equipment or personnel to help with the situation, should the need arise.

Section 4. AGREEMENT TERM

This agreement shall be in effect from January 1, 2026, to December 31, 2026, and shall be automatically renewed for successive one (1) year terms upon the same terms and conditions provided herein, unless either party requests a change in the term and conditions. A request to change the terms and conditions of this agreement must be submitted, in writing, at least ninety (90) days prior to the expiration of the current agreement.

Section 5. TERMINATION OF AGREEMENT

- 5.1 Either Caribou or the Town, at any time, by vote of their respective officials, can terminate this contract upon Ninety (90) days written notice to the other party.
- 5.2 This agreement may be terminated by either party at any time for failure to fulfill the duties and obligations established hereunder: for conduct that is disruptive or detrimental to either party, or for a material breach of any term or condition of this Agreement. Before terminating the Agreement for any of the reasons set forth in this paragraph, a party shall give the other party written notice of its intent to terminate, which notice shall afford the other party at least thirty (30) days to remedy any perceived or real breach of the Agreement.

Section 6. SEVERABILITY

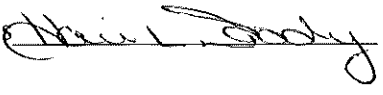
If any term or provision of this Interlocal Cooperation Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Interlocal Cooperation

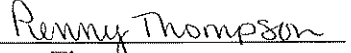
Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, shall not be affected thereby, and shall be enforced to the extent permitted by law. To the extent permitted by applicable law, the parties hereby waive any provision which would render any of the terms of this Interlocal Cooperation Agreement unenforceable.

IN WITNESS WHEREOF, the parties have signed and executed this Interlocal Cooperation Agreement on the dates listed below:

City of Caribou

Approved and authorized by the City Council on the 15 day of December, 2025.

Witness 

Signature: 
Name: Penny Thompson
Title: Caribou City Manager

T16 R4 aka Madawaska Lake

Approved and authorized this ____ day of _____, 20____.

Witness _____

Signature: _____
Name: _____
Title: _____



CARIBOU FIRE & AMBULANCE DEPARTMENT



Chief Brian P. Lajoie
121 High Street
Caribou, ME 04736
firechief@cariboumaine.org

**City of Caribou
Caribou Fire & Ambulance Department**

Date: December 18, 2025

Dear Community Partners,

The City of Caribou values the cooperative relationships we share with the surrounding communities through our Fire / Ambulance Coverage Interlocal Cooperation Agreements for Fire and EMS services. These agreements ensure your residents receive reliable, 24/7 emergency response from the Caribou Fire & Ambulance Department.

Due to the continued rise in operational costs, including fire equipment, EMS supplies, medical equipment, training, licensing, fuel, and general operating expenses, the City of Caribou must periodically adjust contract rates to maintain the level of service your communities expect and deserve.

After careful review, the City Council and the Fire Chief have agreed that a 5 percent increase for the 2026 contract year is both necessary and reasonable. This adjustment allows the department to keep pace with increasing costs while remaining affordable and predictable for our partner communities as they plan their municipal budgets.

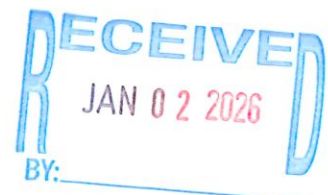
For the 2026 contract year, the per capita rate for Fire and EMS coverage will be \$150.94 per resident.

We appreciate your continued partnership and cooperation. Our goal remains to provide dependable, high-quality emergency services while maintaining fair and transparent agreements with the communities we serve. If you have any questions regarding this update, please do not hesitate to contact us.

Sincerely,

Brian P. Lajoie
Fire Chief
Caribou Fire & Ambulance Department

Penny Thompson
City Manager
City of Caribou





FIRE/AMBULANCE COVERAGE INTERLOCAL COOPERATION

This interlocal cooperation agreement (hereinafter referred to as "Agreement"), made and entered into by and between the City of Caribou, being a municipality located in Aroostook County, Maine (hereinafter referred to as "Caribou"), and the area known as Connor, an Unincorporated Township located in Aroostook County, Maine (hereinafter referred to as "Town")

WITNESSETH

WHEREAS, Caribou maintains a Fire and Emergency Medical Services (EMS) department; and

WHEREAS, the Town has requested that Caribou provide similar protection and emergency services within the Town boundaries; and

WHEREAS, Caribou and the Town have mutually agreed to such cooperative services on the terms and conditions hereinafter set forth; and

WHEREAS, the governing body of each of the parties has agreed to adopt this Agreement for the provision of Fire and EMS services.

NOW, THEREFORE, the parties hereto agree as follows:

Section 1. AMBULANCE SERVICES

1.1 Caribou Obligations and Rights

- 1.1.1 Caribou shall provide ambulance services as Town's primary response to calls for emergency assistance 24 hours per day, seven days per week. This service will include ground ambulance services with both transportation and emergency medical services to individuals residing within the geographic boundaries of the Town. Caribou will use mutual aid as needed.
- 1.1.2 Caribou services shall be rendered at an appropriate level of care up to and including paramedic level of care as defined by the State of Maine Emergency Medical Services (EMS).
- 1.1.3 Caribou ensures that all ambulance personnel are qualified and duly licensed by the State of Maine and shall conduct its operations in accordance with the standards of Maine EMS.
- 1.1.4 Caribou will conduct operations under the following procedures:
 - a. When a call for the Ambulance is classed as an Emergency Call (meaning not a routine transfer), the dispatcher shall immediately notify his/her Superior who shall dispatch, as soon as possible, such force needed in response to the call which the Superior or Officer-in-Charge shall deem necessary and proper under the circumstances, if so warranted to include 1st Responders if available.
 - b. When a call for the Ambulance is classed as Routine Transfer (meaning moving a patient from Point A to Point B non-emergency for, as example, a Doctor's appointment or other non-emergency situation), the dispatcher shall immediately notify his/her Superior who shall dispatch the Ambulance as soon as possible in response to the call. **In no event will the City of Caribou leave the ambulance coverage areas unprotected to handle a Routine Transfer.**

- c. When in the opinion of the Officer-in-Charge, the services of Caribou are no longer needed; he/she shall order the ambulance crew to return to the Caribou Fire Station.
- 1.2 Town Obligations and Rights
 - 1.2.1 While ambulance crews are in the borders of the Town, the Town agrees to provide Police Protection and support for the ambulance crews, should the need arise.
 - 1.2.2 Town shall pay to Caribou compensation as provided in Section 3.

Section 2. FIRE SERVICES

- 2.1 Caribou Obligations and Rights
 - 2.1.1 Caribou agrees to provide auxiliary or supplemental fire protection to the Town.
 - 2.1.2 When in the opinion of the Fire Chief or Officer-in-Charge, the services of the department are no longer needed; he/she shall order the force to return to the Caribou Fire Station. The Officer may, however, leave such equipment as he / she deems advisable for use by the crews on standby, if there is danger of a fire breaking out again.
 - 2.1.3 The Fire Chief or Officer-in-Charge shall have the power to order the return of a force at any time when in his/her opinion the services of, or the presence of, such force is required within the City of Caribou.
- 2.2 Town Obligations and Rights
 - 2.2.1 The Maine Forest Service, under Title 12, Chapter 801, Section 8002, Maine Law, has the responsibility to handle suppression of all grass, brush, and forest fires, but will reimburse any municipality that fights a grass or brush fire that is a threat to the forest of the municipality. They will also respond to structural fires when, and only when, personnel and equipment are nearby and available, and will do so in recognition of lack of other readily available sources of help or a potential hazard to the forest.
 - 2.2.2 The Town will support efforts by Caribou to obtain compensation from the state or other government entities for services rendered within the Town's boundaries.
 - 2.2.3 Town shall pay to Caribou compensation as provided in Section 3.

Section 3. COMPENSATION FOR SERVICES

- 3.1 Billing Services. Caribou maintains responsibility for establishing, billing and collecting fees from individuals and third-party payers for any services provided under this Agreement; Caribou retains ownership of all fees billed and collected.
- 3.2 The Town shall compensate Caribou for standing by and responding to calls for the fire and ambulance services.
 - 3.2.1 The Compensation amount shall be **\$150.94** per person in the Town as indicated by the Census Bureau in their most recent count or estimate preceding the effective contract Term. The initial contract amount is **\$68,979.58** based on the 2020 Census estimate of **457** for the Town/UT.
 - 3.2.2 Caribou will invoice the Town on a quarterly basis. Failure by the Town to pay such invoices within Thirty (30) days from date of invoice shall be deemed sufficient cause for the cancellation of this agreement.

Section 4. AUTHORITY TO ACT

Call responders sent to aid and assist, shall always be directly under the order and control of the Caribou Fire Chief and/or the Officer-in-Charge of the call. However, while within the limits of the Town, the fire or ambulance force is acting on behalf of, and as agent for the Town to call for special equipment or personnel to help with the situation, should the need arise.

Section 5. AGREEMENT TERM

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Section 6. TERMINATION OF AGREEMENT

- 6.1 Either Caribou or the Town, at any time, by vote of their respective officials, can terminate this contract upon Ninety (90) days written notice to the other party.
- 6.2 This agreement may be terminated by either party at any time for failure to fulfill the duties and obligations established hereunder: for conduct that is disruptive or detrimental to either party, or for a material breach of any term or condition of this Agreement. Before terminating the Agreement for any of the reasons set forth in this paragraph, a party shall give the other party written notice of its intent to terminate, which notify shall afford the other party at least thirty (30) days to remedy any perceived or real breach of the Agreement.


Section 7. SEVERABILITY

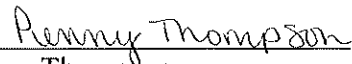
If any term or provision of this Interlocal Cooperation Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Interlocal Cooperation Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, shall not be affected thereby, and shall be enforced to the extent permitted by law. To the extent permitted by applicable law, the parties hereby waive any provision which would render any of the terms of this Interlocal Cooperation Agreement unenforceable.

IN WITNESS WHEREOF, the parties have signed and executed this Interlocal Cooperation Agreement on the dates listed below:

City of Caribou

Approved and authorized by the City Council on the 15 day of December, 2025.

Witness 

Signature: 
Name: Penny Thompson
Title: Caribou City Manager

Connor UT

Approved and authorized this ___ day of _____, 20__.

Witness _____

Signature: _____
Name: _____
Title: _____