

Bridger Canyon Volunteer Fire Department
Statement of Net Position - No Note Disclosures
As of August 31, 2020

	As of Aug 31, 2020	As of Jun 30, 2020 (PP)	Change
ASSETS			
1000 First Interstate Bank - Header			0.00
1001 First Interstate Bank	-81,022.72	-5,772.41	-75,250.31
1002 Capital reserve	79,519.00	63,773.00	15,746.00
1003 Operating reserve	90,000.00	90,000.00	0.00
Total 1000 First Interstate Bank - Header	\$ 88,496.28	\$ 148,000.59	-\$ 59,504.31
Total Current Assets	\$ 88,496.28	\$ 148,000.59	-\$ 59,504.31
Fixed Assets			
1100 Building	785,953.90	785,953.90	0.00
1100.01 Well	8,571.75	8,571.75	0.00
Total 1100 Building	\$ 794,525.65	\$ 794,525.65	\$ 0.00
1105 Substation (new)	624,521.37	624,521.37	0.00
1110 Command 89	38,903.11	38,903.11	0.00
1111 Engine 81	224,341.88	224,341.88	0.00
1115 Water Tender 84	183,975.54	183,975.54	0.00
1116 Ford 550	3,982.17	3,982.17	0.00
1120 Wild Lands Fire Truck 86 Hummer	102,852.80	102,852.80	0.00
1121 Brush Truck 85 bought from DNRC	3,000.00	3,000.00	0.00
1122 T-4 truck (Tatra) Brush 81	67,568.61	67,568.61	0.00
1123 2015 Ford truck Utility 81	29,938.57	29,938.57	0.00
1124 RZR (Polaris) Utility 82	6,304.26	6,304.26	0.00
1125 Equipment	166,116.00	166,116.00	0.00
1126 Brush 82	9,727.01	9,727.01	0.00
1127 PPE	92,733.72	92,733.72	0.00
1130 Furniture & Fixtures	6,430.91	6,430.91	0.00
1135 Landscaping	6,701.96	6,701.96	0.00
1140 Parking lot	4,000.00	4,000.00	0.00
1150 Land	1,130.50	1,130.50	0.00
Total Fixed Assets	\$ 2,366,754.06	\$ 2,366,754.06	\$ 0.00
TOTAL ASSETS	\$ 2,455,250.34	\$ 2,514,754.65	-\$ 59,504.31
LIABILITIES AND EQUITY			
Liabilities			
2001 Accounts Payable	21,157.66	66,309.12	-45,151.46
Total Credit Cards	6,703.03	708.19	5,994.84
2020 Rent Deposit	300.00	300.00	0.00
Total 2115 Payroll Liabilities	681.05	80.64	600.41
2200 Loan from MT INTERCAP	334,261.17	350,000.00	-15,738.83
Total Liabilities	\$ 363,102.91	\$ 417,397.95	-\$ 54,295.04
Equity			
3100 Retained Earnings	1,083.64	-110,259.36	111,343.00
3105 Capital Reserve	79,519.00	190,862.00	-111,343.00
3200 Net investment in capital assets	2,366,754.06	2,366,754.06	0.00
3300 Long-term debt offset	-334,261.17	-350,000.00	15,738.83
Net Income	-20,948.10		-20,948.10
Total Equity	\$ 2,092,147.43	\$ 2,097,356.70	-\$ 5,209.27
TOTAL LIABILITIES AND EQUITY	\$ 2,455,250.34	\$ 2,514,754.65	-\$ 59,504.31

Bridger Canyon Volunteer Fire Department
Statement of Revenues and Expenses - Budget vs. Actuals - No Note Disclosures
July 1, 2020 - August 31, 2020

	Actual	Budget	over Budget	% of Budget
Income				
4015 Entitlement Share	\$ -	\$ 11,007.00	\$ (11,007.00)	0.00%
4020 Grant Money	26,685.98	-	26,685.98	
4025 Inv Int - Interest Income	-	4,000.00	(4,000.00)	0.00%
4030 Other Income	-	-	-	
4030.1 Contributions	-	-	-	
4030.5 House Signs	30.00	-	30.00	
Total 4030 Other Income	30.00	-	30.00	
4040 Personal Property Taxes				
4040.1 PP Personal Property Tax	9.40	180.00	(170.60)	5.22%
4040.2 PP PI Penalties & Interest	0.17	-	0.17	
4040.6 MH Tax	8.02	-	8.02	
Total 4040 Personal Property Taxes	17.59	180.00	(162.41)	9.77%
4050 Real Estate Taxes				
4050.2 RE PI Penalties & Interest	219.84	-	219.84	
4050.3 RE Real Estate Taxes	6,195.68	266,958.00	(260,762.32)	2.32%
Total 4050 Real Estate Taxes	6,415.52	266,958.00	(260,542.48)	2.40%
Total Income	33,149.09	282,145.00	(248,995.91)	11.75%
Gross Profit	33,149.09	282,145.00	(248,995.91)	11.75%
Expenses				
6000 Payroll Expenses				
6005 Wages	2,860.20	20,000.00	(17,139.80)	14.30%
6010 Payroll Taxes	218.81	-	218.81	
6011 Payroll Taxes Employer Taxes	-	1,620.00	(1,620.00)	0.00%
Total 6000 Payroll Expenses	3,079.01	21,620.00	(18,540.99)	14.24%
6100 Office/Operating Supplies				
6105 Medical Supplies	2,014.50	5,000.00	(2,985.50)	40.29%
6110 Firefighter Supplies	1,134.67	10,000.00	(8,865.33)	11.35%
6115 Office Supplies	390.52	4,000.00	(3,609.48)	9.76%
Total 6100 Office/Operating Supplies	3,539.69	19,000.00	(15,460.31)	18.63%
6150 Supplies for vehicles	3,214.75	-	3,214.75	
6151 Fuel (Oil & Gas)	908.43	5,000.00	(4,091.57)	18.17%
6152 Water (Bozeman - for tender)	-	250.00	(250.00)	0.00%
Total 6150 Supplies for vehicles	4,123.18	5,250.00	(1,126.82)	78.54%
6200 Utilities			-	
6201 Garbage Service/Waste Removal	123.95	720.00	(596.05)	17.22%
6205 Electricity Expenses	-	4,500.00	(4,500.00)	0.00%
6215 Propane Expenses	-	4,000.00	(4,000.00)	0.00%
6220 Telephone and Internet Expenses	450.09	2,712.00	(2,261.91)	16.60%
Total 6200 Utilities	574.04	11,932.00	(11,357.96)	4.81%
6250 Utilities Station 2	26.09	-	26.09	
6251 Electricity	719.69	500.00	219.69	143.94%
6252 Propane	-	1,000.00	(1,000.00)	0.00%
Total 6250 Utilities Station 2	745.78	1,500.00	(754.22)	49.72%
6300 Repair & Maintenance			-	

	Actual	Budget	over Budget	% of Budget
6305 Grounds and Building Maint.	691.52	7,500.00	(6,808.48)	9.22%
6306 Lawncare	840.00	1,500.00	(660.00)	56.00%
6307 Snow Plowing	-	4,000.00	(4,000.00)	0.00%
6310 Cleaning	600.00	1,600.00	(1,000.00)	37.50%
6315 Vehicle Maintenance	3,780.25	20,000.00	(16,219.75)	18.90%
6320 Equipment Repair and Maint	2,775.81	7,500.00	(4,724.19)	37.01%
Total 6300 Repair & Maintenance	8,687.58	42,100.00	(33,412.42)	20.64%
6500 Travel/Misc Cash			-	
6501 Travel	-	250.00	(250.00)	0.00%
6505 Advertising	48.00	1,500.00	(1,452.00)	3.20%
6510 Dues & Fees	240.00	750.00	(510.00)	32.00%
6515 Licenses & Taxes	-	1,250.00	(1,250.00)	0.00%
6530 Firefighter Clothing/Uniforms	1,285.72	5,000.00	(3,714.28)	25.71%
6535 Election Expenses	-	1,800.00	(1,800.00)	0.00%
6540 Miscellaneous Exp	3.98	250.00	(246.02)	1.59%
Total 6500 Travel/Misc Cash	1,577.70	10,800.00	(9,222.30)	14.61%
6600 Training Expense			-	
6601 Board Training	-	500.00	(500.00)	0.00%
6602 Tuition	-	10,000.00	(10,000.00)	0.00%
6603 Travel, Lodging & Meals for Trng	-	6,850.00	(6,850.00)	0.00%
6604 Weekend Training Food	471.18	2,000.00	(1,528.82)	23.56%
6605 Physicals	-	10,000.00	(10,000.00)	0.00%
6606 Background Checks	25.67	250.00	(224.33)	10.27%
6607 Outside trainers	-	10,000.00	(10,000.00)	0.00%
6610 Firefighter Incidental Expenses	3,600.00	7,200.00	(3,600.00)	50.00%
Total 6600 Training Expense	4,096.85	46,800.00	(42,703.15)	8.75%
6700 Professional Services	1,318.75	5,000.00	(3,681.25)	26.38%
6800 Insurance			-	
6805 Workers Compensation Insurance	720.61	3,672.00	(2,951.39)	19.62%
6810 Building Insurance	-	6,138.00	(6,138.00)	0.00%
6815 Liability Insurance	-	1,870.00	(1,870.00)	0.00%
6820 Auto and Equipment Insurance	-	7,540.00	(7,540.00)	0.00%
6825 Supplemental medical	-	5,407.00	(5,407.00)	0.00%
Total 6800 Insurance	720.61	24,627.00	(23,906.39)	2.93%
6900 Capital Outlay			-	
6910 Equipment	3,042.39	10,000.00	(6,957.61)	30.42%
6915 Firefighting Equipment (turnouts)	-	4,500.00	(4,500.00)	0.00%
6920 Land, Buildings, Fixtures	1,860.19	-	1,860.19	
6932 Vehicles	2,138.37	-	2,138.37	
6935 Tools	139.98	-	139.98	
Total 6900 Capital Outlay	7,180.93	14,500.00	(7,319.07)	49.52%
6925 Substation	37.50		37.50	
6926 Cost of building	470.00	23,000.00	(22,530.00)	2.04%
Total 6925 Substation	507.50	23,000.00	(22,492.50)	2.21%
7000 Debt Payment			-	
7005 Interest Expense	1,732.05	8,590.00	(6,857.95)	20.16%
7010 Principal payments	15,738.83	31,680.00	(15,941.17)	49.68%
Total 7000 Debt Payment	17,470.88	40,270.00	(22,799.12)	43.38%
8000 Substation 2			-	

	Actual	Budget	over Budget	% of Budget
8001 Grounds & Building Maintenance	474.69	-	474.69	
Total 8000 Substation 2	474.69	-	474.69	
Total Expenses	54,097.19	266,399.00	(212,301.81)	20.31%
Net Operating Income	(20,948.10)	15,746.00	(36,694.10)	-133.04%
Net Income	\$ (20,948.10)	\$ 15,746.00	\$ (36,694.10)	-133.04%

	Date	Transaction Type	Num	Name	Memo/Description	Amount
6105 Medical Supplies						
	08/01/2020	Expense		Lowes	alcohol pads	5.96
	08/01/2020	Expense		Kenyon Noble	first aid kit	19.79
	08/23/2020	Expense		Harbor Freight Tools	utility masks	13.16
Total for 6105 Medical Supplies						\$ 38.91
6110 Firefighter Supplies						
	08/23/2020	Expense		Harbor Freight Tools	USB chargers & cables, stools	81.90
	08/23/2020	Expense		Lowes	Command Totes	35.88
	08/27/2020	Expense		Firepenny	vehicle repairs	955.77
Total for 6110 Firefighter Supplies						\$ 1,073.55
6115 Office Supplies						
	08/19/2020	Expense		360 Office Solutions	Lock for office cabinet	58.00
	08/28/2020	Expense		Interstate Sign Products, Inc.	Address signs for residents	37.88
Total for 6115 Office Supplies						\$ 95.88
Total for 6100 Office/Operating Supplies with sub-accounts						\$ 1,278.34
6150 Supplies for vehicles						
	08/01/2020	Expense		Kenyon Noble	extinguishers, axes, tools	568.89
	08/01/2020	Expense		NAPA Auto Parts	jack, jumper cables, fusees	514.45
	08/01/2020	Expense		Murdoch's Ranch & Home	emergency kit, shovel, pliers	245.78
	08/01/2020	Expense		Kenyon Noble	New Tatra-maglite, wrench, Hose Ys	99.91
	08/01/2020	Expense		Lowes	hand soap, tissue	11.08
	08/01/2020	Expense		Sportsmans Warehouse	New Tatra-water jugs	25.98
	08/04/2020	Bill	158649	Scs Unlimited Inc	magnetic graphics	120.00
	08/27/2020	Bill	82720	Owenhouse Hardware	mag	59.99
	08/31/2020	Bill	INV4194	L.N. Curtis & Sons	B811 nozzle	605.76
Total for 6150 Supplies for vehicles						\$ 2,251.84
6151 Fuel (Oil & Gas)						
	08/15/2020	Bill	72751	Story Distributing Co.	Fuel - Account #114900	92.10
	08/15/2020	Bill	72751	Story Distributing Co.	Overpayment	-56.38
	08/24/2020	Expense		Bozeman K-Lock	T-82 fuel	73.71
	08/27/2020	Bill	82720	Owenhouse Hardware	oil + funnel	35.16
	08/31/2020	Bill	74222	Story Distributing Co.	Fuel - Account #114900	172.67
Total for 6151 Fuel (Oil & Gas)						\$ 317.26
Total for 6150 Supplies for vehicles with sub-accounts						\$ 2,569.10
6200 Utilities						
6201 Garbage Service/Waste Removal						
	08/31/2020	Bill	0886-00	Republic Services	Waste Removal	61.96
Total for 6201 Garbage Service/Waste Removal						\$ 61.96
6220 Telephone and Internet Expenses						
	08/10/2020	Bill	81020	Century Link	Phone & internet - Account #406-586-6427 407B	189.61

	Date	Transaction Type	Transaction Number	Name	Memo/Description	Amount
	08/10/2020	Bill	81020	T-MOBILE	AUG 2020	40.42
Total for 6220 Telephone and Internet Expenses						\$ 230.03
Total for 6200 Utilities						\$ 291.99
6250 Utilities Station 2						
	08/31/2020	Bill	83120	Park Electric Cooperative	Account #26006143-001	26.09
Total for 6250 Utilities Station 2						\$ 26.09
6251 Electricity						
	08/03/2020	Bill	80320	Northwestern Energy	Account #0181320-3	389.53
Total for 6251 Electricity						\$ 389.53
Total for 6250 Utilities Station 2 with sub-accounts						\$ 415.62
6300 Repair & Maintenance						
6305 Grounds and Building Maint.						
	08/08/2020	Bill	1096	Bozeman Handyman LLC	Paint handrails	652.00
	08/20/2020	Expense		Lowe's	Upstairs water heater repair	39.52
Total for 6305 Grounds and Building Maint.						\$ 691.52
6306 Lawn care						
	08/10/2020	Bill	0708-44	Sleepy Hollow Services	June	420.00
	08/10/2020	Bill	0708-44	Sleepy Hollow Services	July	420.00
Total for 6306 Lawn care						\$ 840.00
6310 Cleaning						
	08/15/2020	Bill	150	Broken Beak Window Washer	Station Window Cleaning	230.00
	08/21/2020	Bill	82120	Bridger Carpet Cleaning	community rm./office cleaning	370.00
Total for 6310 Cleaning						\$ 600.00
6315 Vehicle Maintenance						
	08/01/2020	Expense		NAPA Auto Parts	New Tatra-box lift struts	111.20
	08/01/2020	Expense		Murdoch's Ranch & Home	diesel 911, washer fluid, towels	21.47
	08/01/2020	Expense		NAPA Auto Parts	antifreeze	25.18
	08/15/2020	Expense		NAPA Auto Parts	New tatra #2 coolant	314.82
	08/19/2020	Bill	81920	John Goodman	vehicle part	101.56
	08/20/2020	Expense		Murdoch's Ranch & Home	diesel treatment	23.98
	08/21/2020	Bill	INV4159	L.N. Curtis & Sons	pump repair	209.57
	08/24/2020	Expense		NAPA Auto Parts	Tatra pump switch	31.52
	08/25/2020	Expense		Ebay	B811 oil dipstick	23.95
	08/25/2020	Expense		Ebay	B811 electric ball valve	219.99
	08/25/2020	Bill	AUG 202	Hunter Smith	new tatra 2 hose + clamps	19.62
	08/26/2020	Expense		O'Reilly Auto Parts	U81 tail light assembly	47.99
	08/27/2020	Bill	82720	Owenhouse Hardware	steel flat	8.99
	08/27/2020	Expense		O'Reilly Auto Parts	U81 air filter	51.99
	08/27/2020	Expense		Amazon.Com	B811 battery charger	79.94
	08/28/2020	Bill	82820	O'Reilly Auto Parts	b811 bulbs, switches, antifreeze	535.01

	Date	Transaction Type	Num	Name	Memo/Description	Amount
Total for 6315 Vehicle Maintenance						\$ 1,826.78
6320 Equipment Repair and Maint						
	08/04/2020	Bill	INV4114	L.N. Curtis & Sons	adapter	34.00
	08/11/2020	Bill	INV4129	L.N. Curtis & Sons	swivel joint	161.86
	08/12/2020	Bill	INV4133	L.N. Curtis & Sons	adapters	288.31
	08/14/2020	Bill	IN14879:	Municipal Emergency Services, Inc.	particulate filters	532.75
	08/21/2020	Bill	INV4156	L.N. Curtis & Sons	Cartridges	1,494.47
	08/27/2020	Bill	82720	Owenhouse Hardware	chainsaw sharpening	55.00
Total for 6320 Equipment Repair and Maint						\$ 2,566.39
Total for 6300 Repair & Maintenance						\$ 6,524.69
6500 Travel/Misc Cash						
6505 Advertising						
	08/06/2020	Bill	80620	Bozeman Daily Chronicle	Ad #22497	22.00
Total for 6505 Advertising						\$ 22.00
6530 Firefighter Clothing/Uniforms						
	08/01/2020	Expense		Kenyon Noble	safety vest	14.24
	08/01/2020	Expense		Murdoch's Ranch & Home	New Tatras-vest	19.99
	08/04/2020	Bill	INV4114	L.N. Curtis & Sons	wildland gloves	653.74
	08/20/2020	Bill	INV4155	L.N. Curtis & Sons	wildland gear	460.04
Total for 6530 Firefighter Clothing/Uniforms						\$ 1,148.01
Total for 6500 Travel/Misc Cash						\$ 1,170.01
6600 Training Expense						
6604 Weekend Training Food						
	08/01/2020	Expense		Lowes	drinking water	3.98
	08/14/2020	Expense		Safeway	Food	27.97
	08/15/2020	Expense		Safeway	drinking water	15.00
Total for 6604 Weekend Training Food						\$ 46.95
6610 Firefighter Incidental Expenses						
	08/17/2020	Bill	81720	Zach Jones		300.00
	08/17/2020	Bill	81720	Phyllis Mather		300.00
	08/17/2020	Bill	81720	Dawson Purkett		300.00
	08/17/2020	Bill	81720	David Thomas		300.00
	08/17/2020	Bill	81720	Mani Trump		300.00
	08/17/2020	Bill	81720	Luke Winkler		300.00
	08/17/2020	Bill	81720	Kevin Guettler		300.00
	08/17/2020	Bill	81720	Chris Laukaut		300.00
	08/17/2020	Bill	81720	Jeffrey Clinton		300.00
	08/17/2020	Bill	81720	Trevor Bruckman		300.00
	08/17/2020	Bill	81720	Ted Mather		300.00
	08/17/2020	Bill	81720	Jon Gilleen		300.00

	Date	Transaction	T	Num	Name	Memo/Description	Amount
Total for 6610 Firefighter Incidental Expenses							\$ 3,600.00
Total for 6600 Training Expense							\$ 3,646.95
6700 Professional Services							
	08/04/2020	Bill		80420	Williamson Staker & Bartle PLLP	Bookkeeping - July 2020	250.00
	08/31/2020	Bill		352	Rosie Barndt, CPA, PC	Professional Services and Communications	731.25
Total for 6700 Professional Services							\$ 981.25
6900 Capital Outlay							
6910 Equipment							
	08/25/2020	Bill		INV4170	L.N. Curtis & Sons	PPE Gloves	101.77
Total for 6910 Equipment							\$ 101.77
6920 Land, Buildings, Fixtures							
	08/13/2020	Bill		2008VFC	Studio Co+Hab	architecture generator shed	1,190.00
	08/18/2020	Bill		2020-BLI	Building Codes Bureau/Building Safety	generator shed	244.00
	08/27/2020	Bill		82720	Owenhouse Hardware	radio parts/mount	249.49
Total for 6920 Land, Buildings, Fixtures							\$ 1,683.49
6932 Vehicles							
	08/20/2020	Expense			Bozeman Motors Inc.	U81 mirror assembly	668.49
	08/20/2020	Expense			Murdoch's Ranch & Home	brush truck hitches	120.93
	08/27/2020	Expense			Amazon.Com	B811 Antenna	48.95
Total for 6932 Vehicles							\$ 838.37
Total for 6900 Capital Outlay							\$ 2,623.63
6925 Substation							
6926 Cost of building							
	08/07/2020	Bill			Allied Engineering Services, Inc.	Substation 2 construction	360.00
	08/19/2020	Bill		81920	Gary Andrews	remote controls - substation bay doors	110.00
Total for 6926 Cost of building							\$ 470.00
Total for 6925 Substation							\$ 470.00
7000 Debt Payment							
7005 Interest Expense							
	08/17/2020	Check		3E+06	US BANK TRUST SPA LOCKBOX CM9695	Interest	1,732.05
Total for 7005 Interest Expense							\$ 1,732.05
7010 Principal payments							
	08/15/2020	Bill		81520	US BANK TRUST SPA LOCKBOX CM9695	principal only	6,293.52
	08/17/2020	Check		3E+06	US BANK TRUST SPA LOCKBOX CM9695	Principal	9,445.31
Total for 7010 Principal payments							\$ 15,738.83
Total for 7000 Debt Payment							\$ 17,470.88
Total for Expenses							\$ 38,752.35
Net Income							-\$ 37,315.30