

Bridger Canyon Volunteer Fire Department

Statement of Net Position - No Note Disclosures

As of February 28, 2021

	As of Feb 28, 2021	As of Jun 30, 2020	Change
ASSETS			
1001 First Interstate Bank	-69,173.34	-5,772.41	-63,400.93
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	\$ 100,345.66	\$ 148,000.59	-\$ 47,654.93
1004 First Interstate Bank - donations	74,465.00		74,465.00
Total Bank Accounts	\$ 174,810.66	\$ 148,000.59	\$ 26,810.07
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	176,672.63	166,116.00	10,556.63
1126 Brush 82	9,727.01	9,727.01	0.00
1127 PPE	92,733.72	92,733.72	0.00
1128 Can Am Commander U-83	3,240.00		3,240.00
1130 Furniture & Fixtures	7,730.91	6,430.91	1,300.00
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	\$ 2,381,850.69	\$ 2,366,754.06	\$ 15,096.63
TOTAL ASSETS	\$ 2,556,661.35	\$ 2,514,754.65	\$ 41,906.70
LIABILITIES AND EQUITY			
Liabilities			
Total Accounts Payable	24,732.92	66,309.12	-41,576.20
Total Credit Cards	973.82	708.19	265.63
2020 Rent Deposit	300.00	300.00	0.00
Total 2115 Payroll Liabilities	184.66	80.64	104.02
2200 Loan from MT INTERCAP	306,862.23	350,000.00	-43,137.77
Total Liabilities	\$ 333,053.63	\$ 417,397.95	-\$ 84,344.32
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	2,381,850.69	2,366,754.06	15,096.63
3300 Long-term debt offset	-306,862.23	-350,000.00	43,137.77
Net Income	68,016.62		68,016.62
Total Equity	\$ 2,223,607.72	\$ 2,097,356.70	\$ 126,251.02
TOTAL LIABILITIES AND EQUITY	\$ 2,556,661.35	\$ 2,514,754.65	\$ 41,906.70

No assurance provided on these financial statements

Bridger Canyon Volunteer Fire Department
Statement of Revenues and Expenses - Budget vs Actual - No Note Disclosures
July 2020 - February 2021

	Actual	Budget	over Budget	% of Budget
Income				
4011 Station Rent	3,500.00		3,500.00	
4015 Entitlement Share	11,291.10	11,007.00	284.10	102.58%
4020 Grant Money	29,365.98		29,365.98	
4025 Inv Int - Interest Income		4,000.00	-4,000.00	0.00%
4030 Other Income			0.00	
4030.1 Contributions	78,172.99		78,172.99	
4030.2 Fire Revenue	2,415.00		2,415.00	
4030.5 House Signs	110.00		110.00	
Total 4030 Other Income	\$ 80,697.99	\$ 0.00	\$ 80,697.99	
4040 Personal Property Taxes			0.00	
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	12.38		12.38	
Total 4040 Personal Property Taxes	\$ 21.95	\$ 180.00	-\$ 158.05	12.19%
4050 Real Estate Taxes			0.00	
4050.2 RE PI Penalties & Interest	303.77		303.77	
4050.3 RE Real Estate Taxes	177,789.78	266,958.00	-89,168.22	66.60%
Total 4050 Real Estate Taxes	\$ 178,093.55	\$ 266,958.00	-\$ 88,864.45	66.71%
4070 Insurance proceeds	31,327.38		31,327.38	
Total Income	\$ 334,297.95	\$ 282,145.00	\$ 52,152.95	118.48%
Gross Profit	\$ 334,297.95	\$ 282,145.00	\$ 52,152.95	118.48%
Expenses				
6000 Payroll Expenses			0.00	
6005 Wages	9,820.40	20,000.00	-10,179.60	49.10%
6010 Payroll Taxes	751.26		751.26	
6011 Payroll Taxes Employer Taxes		1,620.00	-1,620.00	0.00%
Total 6000 Payroll Expenses	\$ 10,571.66	\$ 21,620.00	-\$ 11,048.34	48.90%
6100 Office/Operating Supplies			0.00	
6105 Medical Supplies	1,992.51	5,000.00	-3,007.49	39.85%
6110 Firefighter Supplies	4,090.73	10,000.00	-5,909.27	40.91%
6115 Office Supplies	3,898.11	4,000.00	-101.89	97.45%
Total 6100 Office/Operating Supplies	\$ 9,981.35	\$ 19,000.00	-\$ 9,018.65	52.53%
6150 Supplies for vehicles			0.00	
6151 Fuel (Oil & Gas)	4,700.08	5,000.00	-299.92	94.00%
6152 Water (Bozeman - for tender)	73.67	250.00	-176.33	29.47%
Total 6150 Supplies for vehicles	\$ 4,773.75	\$ 5,250.00	-\$ 476.25	90.93%
6200 Utilities			0.00	
6201 Garbage Service/Waste Removal	434.35	720.00	-285.65	60.33%
6205 Electricity Expenses	3,507.17	4,500.00	-992.83	77.94%
6215 Propane Expenses	1,628.04	4,000.00	-2,371.96	40.70%
6220 Telephone and Internet Expenses	2,122.70	2,712.00	-589.30	78.27%
Total 6200 Utilities	\$ 7,692.26	\$ 11,932.00	-\$ 4,239.74	64.47%
6250 Utilities Station 2			0.00	

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	Actual	Budget	over Budget	% of Budget
6251 Electricity	251.84	500.00	-248.16	50.37%
6252 Propane		1,000.00	-1,000.00	0.00%
Total 6250 Utilities Station 2	\$ 251.84	\$ 1,500.00	-\$ 1,248.16	16.79%
6300 Repair & Maintenance			0.00	
6305 Grounds and Building Maint.	1,192.32	7,500.00	-6,307.68	15.90%
6306 Lawncare	840.00	1,500.00	-660.00	56.00%
6307 Snow Plowing	2,065.00	4,000.00	-1,935.00	51.63%
6310 Cleaning	723.91	1,600.00	-876.09	45.24%
6315 Vehicle Maintenance	47,910.33	20,000.00	27,910.33	239.55%
6320 Equipment Repair and Maint	8,314.50	7,500.00	814.50	110.86%
6325 Post Fire Station Cleaning Interior, Exterior & Vehicles	27,408.44		27,408.44	
Total 6300 Repair & Maintenance	\$ 88,454.50	\$ 42,100.00	\$ 46,354.50	210.11%
6500 Travel/Misc Cash			0.00	
6501 Travel	391.48	250.00	141.48	156.59%
6505 Advertising	92.00	1,500.00	-1,408.00	6.13%
6510 Dues & Fees	514.94	750.00	-235.06	68.66%
6515 Licenses & Taxes	125.00	1,250.00	-1,125.00	10.00%
6530 Firefighter Clothing/Uniforms	8,769.84	5,000.00	3,769.84	175.40%
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	\$ 9,897.24	\$ 10,800.00	-\$ 902.76	91.64%
6600 Training Expense			0.00	
6601 Board Training		500.00	-500.00	0.00%
6602 Tuition	1,070.00	10,000.00	-8,930.00	10.70%
6603 Travel, Lodging & Meals for Trng	78.00	6,850.00	-6,772.00	1.14%
6604 Weekend Training Food	1,569.47	2,000.00	-430.53	78.47%
6605 Physicals	3,760.00	10,000.00	-6,240.00	37.60%
6606 Background Checks	138.39	250.00	-111.61	55.36%
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	\$ 10,215.86	\$ 46,800.00	-\$ 36,584.14	21.83%
6700 Professional Services	5,073.75	5,000.00	73.75	101.48%
6800 Insurance			0.00	
6805 Workers Compensation Insurance	1,543.13	3,672.00	-2,128.87	42.02%
6810 Building Insurance	4,354.00	6,138.00	-1,784.00	70.94%
6815 Liability Insurance		1,870.00	-1,870.00	0.00%
6820 Auto and Equipment Insurance	4,626.00	7,540.00	-2,914.00	61.35%
6825 Supplemental medical		5,407.00	-5,407.00	0.00%
Total 6800 Insurance	\$ 10,523.13	\$ 24,627.00	-\$ 14,103.87	42.73%
6900 Capital Outlay			0.00	
6905 Office Equipment Expense	185.23		185.23	
6910 Equipment	14,972.02	10,000.00	4,972.02	149.72%
6915 Firefighting Equipment (turnouts)	293.90	4,500.00	-4,206.10	6.53%
6920 Land, Buildings, Fixtures	16,139.84		16,139.84	
6932 Vehicles	38,144.18		38,144.18	
6935 Tools	421.14		421.14	
Total 6900 Capital Outlay	\$ 70,156.31	\$ 14,500.00	\$ 55,656.31	483.84%
6925 Substation			0.00	
6926 Cost of building	507.50	23,000.00	-22,492.50	2.21%

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	Actual	Budget	over Budget	% of Budget
6927 Professional services	2,023.75		2,023.75	
Total 6925 Substation	\$ 2,531.25	\$ 23,000.00	-\$ 20,468.75	11.01%
7000 Debt Payment			0.00	
7005 Interest Expense	5,911.94	8,590.00	-2,678.06	68.82%
7010 Principal payments	27,398.94	31,680.00	-4,281.06	86.49%
Total 7000 Debt Payment	\$ 33,310.88	\$ 40,270.00	-\$ 6,959.12	82.72%
8000 Substation 2			0.00	
8001 Grounds & Building Maintenance	552.55		552.55	
8006 Equipment	2,295.00		2,295.00	
Total 8000 Substation 2	\$ 2,847.55	\$ 0.00	\$ 2,847.55	
Total Expenses	\$ 266,281.33	\$ 266,399.00	-\$ 117.67	99.96%
Net Operating Income	\$ 68,016.62	\$ 15,746.00	\$ 52,270.62	431.96%
Net Income	\$ 68,016.62	\$ 15,746.00	\$ 52,270.62	431.96%

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Bridger Canyon Volunteer Fire Department
Profit and Loss Detail
February 2021

	Date	Transaction Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses						
Income						
4030 Other Income						
4030.1 Contributions						
	02/01/2021	Deposit	1133		BRECHT DONATION	200.00
	02/01/2021	Deposit	242		UNITED WAY DONATION	11,300.00
Total for 4030.1 Contributions						\$ 11,500.00
Total for 4030 Other Income						\$ 11,500.00
4050 Real Estate Taxes						
4050.2 RE PI Penalties & Interest						
	02/28/2021	Deposit			P&I received in February.	54.95
Total for 4050.2 RE PI Penalties & Interest						\$ 54.95
4050.3 RE Real Estate Taxes						
	02/28/2021	Deposit			Taxes received in February.	4,632.58
Total for 4050.3 RE Real Estate Taxes						\$ 4,632.58
Total for 4050 Real Estate Taxes						\$ 4,687.53
Total for Income						\$ 16,187.53
Expenses						
6000 Payroll Expenses						
6005 Wages						
	02/09/2021	Check	134	Ellyn O. VanBockel		514.50
	02/18/2021	Check	135	Ellyn O. VanBockel		283.50
Total for 6005 Wages						\$ 798.00
6010 Payroll Taxes						
	02/09/2021	Check	134	Ellyn O. VanBockel		39.36
	02/18/2021	Check	135	Ellyn O. VanBockel		21.69
Total for 6010 Payroll Taxes						\$ 61.05
Total for 6000 Payroll Expenses						\$ 859.05
6100 Office/Operating Supplies						
6110 Firefighter Supplies						
	02/08/2021	Expense		SP * MAD CITY OUTDOOR		320.20
Total for 6110 Firefighter Supplies						\$ 320.20
6115 Office Supplies						

Date	Transaction Type	Num	Name	Memo/Description	Amount
02/03/2021	Expense		The UPS Store	UPS Box Rental	180.00
02/09/2021	Bill	277447	Allegra	Checks	100.45
02/12/2021	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	70.00
02/26/2021	Bill	22621	Ellyn O. VanBockel	Staples - Office Supplies	42.89
02/26/2021	Bill	22621	Ellyn O. VanBockel	Dell Laptop Computer	763.14
Total for 6115 Office Supplies					\$ 1,156.48
Total for 6100 Office/Operating Supplies					\$ 1,476.68
6150 Supplies for vehicles					
6151 Fuel (Oil & Gas)					
02/24/2021	Bill	CP-013500-21	Farstad Oil	Fuel - Account #NP10009265	54.99
Total for 6151 Fuel (Oil & Gas)					\$ 54.99
Total for 6150 Supplies for vehicles					\$ 54.99
6200 Utilities					
6205 Electricity Expenses					
02/01/2021	Bill	20121	Northwestern Energy	Account #0181320-3	600.27
Total for 6205 Electricity Expenses					\$ 600.27
6220 Telephone and Internet Expenses					
02/10/2021	Bill	21021	Century Link	Phone & internet - Account #406-586-6427 407B	260.50
02/10/2021	Bill	21021	T-MOBILE	FEB 2021	40.42
Total for 6220 Telephone and Internet Expenses					\$ 300.92
Total for 6200 Utilities					\$ 901.19
6250 Utilities Station 2					
6251 Electricity					
02/26/2021	Bill	22621	Park Electric Cooperative	Account #26006143-001	35.30
Total for 6251 Electricity					\$ 35.30
Total for 6250 Utilities Station 2					\$ 35.30
6300 Repair & Maintenance					
6307 Snow Plowing					
02/10/2021	Bill	0708-4613	Sleepy Hollow Services	1/5/21-2/2/21	985.00
Total for 6307 Snow Plowing					\$ 985.00
6315 Vehicle Maintenance					
02/25/2021	Bill	1156	Fire Truck Certification Company LLC	Repairs and/or parts for the two yellow Tatras, Engine 81 & Tender 84	11,868.28
Total for 6315 Vehicle Maintenance					\$ 11,868.28
6320 Equipment Repair and Maint					
02/05/2021	Bill	IN1547813	Municipal Emergency Services, Inc.	SCBA Flow Tests & materials	813.40
Total for 6320 Equipment Repair and Maint					\$ 813.40
Total for 6300 Repair & Maintenance					\$ 13,666.68

	Date	Transact ion Type	Num	Name	Memo/Description	Amount
6500 Travel/Misc Cash						
6510 Dues & Fees						
	02/08/2021	Bill	CP161	United States Treasury	Failure-to-file + pay penalty Q2 2020 941	19.20
Total for 6510 Dues & Fees						\$ 19.20
6515 Licenses & Taxes						
	02/23/2021	Bill	22321	Hugh Dinsmore	EMT RECERTIFICATION	20.00
Total for 6515 Licenses & Taxes						\$ 20.00
6530 Firefighter Clothing/Uniforms						
	02/11/2021	Bill	1852338	National Fire Fighter Corp.	Clothing	1,019.00
Total for 6530 Firefighter Clothing/Uniforms						\$ 1,019.00
Total for 6500 Travel/Misc Cash						\$ 1,058.20
6600 Training Expense						
6605 Physicals						
	02/03/2021	Bill	12114	Montana Occupational Health	Jerry Bertaina	499.00
Total for 6605 Physicals						\$ 499.00
Total for 6600 Training Expense						\$ 499.00
6700 Professional Services						
	02/28/2021	Bill	412	Rosie Barndt, CPA, PC	Professional Services and Communications	340.00
Total for 6700 Professional Services						\$ 340.00
6900 Capital Outlay						
6910 Equipment						
	02/05/2021	Expense		Amazon.Com		222.14
Total for 6910 Equipment						\$ 222.14
Total for 6900 Capital Outlay						\$ 222.14
7000 Debt Payment						
7005 Interest Expense						
	02/27/2021	Expense		Montana Board of Investments	Interest payment.	4,179.89
Total for 7005 Interest Expense						\$ 4,179.89
7010 Principal payments						
	02/27/2021	Expense		Montana Board of Investments	Principal payment.	11,660.11
Total for 7010 Principal payments						\$ 11,660.11
Total for 7000 Debt Payment						\$ 15,840.00
Total for Expenses						\$ 34,953.23
Net Income						-\$ 18,765.70