

Bridger Canyon Volunteer Fire Department
Statement of Net Position - No Note Disclosures
As of June 30, 2021

	As of Jun 30, 2021	As of Jun 30, 2020	Change
ASSETS			
1001 First Interstate Bank	-37,078.63	-5,421.67	-31,656.96
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	\$ 132,440.37	\$ 148,351.33	-\$ 15,910.96
1004 First Interstate Bank - donations	75,065.00		75,065.00
Total Bank Accounts	\$ 207,505.37	\$ 148,351.33	\$ 59,154.04
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
1102 Generator shed	15,379.61		15,379.61
1105 Substation (new)	627,900.12	624,521.37	3,378.75
1110 Command 89	38,903.11	38,903.11	0.00
1111 Engine 81	224,341.88	224,341.88	0.00
1113 Pump (T-84)	18,040.85		18,040.85
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	72,868.88	67,568.61	5,300.27
1123 2015 Ford truck Utility 81	31,410.05	29,938.57	1,471.48
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	\$ 2,425,421.65	\$ 2,366,754.06	\$ 58,667.59
TOTAL ASSETS	\$ 2,632,927.02	\$ 2,515,105.39	\$ 117,821.63
LIABILITIES AND EQUITY			
Liabilities			
Total Accounts Payable	17,814.89	66,309.12	-48,494.23
Total Credit Cards	244.08	708.19	-464.11
2020 Rent Deposit	300.00	300.00	0.00
Total 2115 Payroll Liabilities	45.53	80.64	-35.11
2200 Loan from MT INTERCAP	306,862.23	350,000.00	-43,137.77
Total Liabilities	\$ 325,266.73	\$ 417,397.95	-\$ 92,131.22
Equity			
Total Equity	\$ 2,307,660.29	\$ 2,097,707.44	\$ 209,952.85
TOTAL LIABILITIES AND EQUITY	\$ 2,632,927.02	\$ 2,515,105.39	\$ 117,821.63

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 - June 2021

	Actual	Budget	over Budget	% of Budget
Income				
4011 Station Rent	3,500.00	3,500.00	0.00	100.00%
4015 Entitlement Share	11,291.10	11,007.00	284.10	102.58%
4020 Grant Money	29,365.98	29,366.00	-0.02	100.00%
4025 Inv Int - Interest Income	597.15		597.15	
4030 Other Income			0.00	
4030.1 Contributions	78,672.99	78,273.00	399.99	100.51%
4030.2 Fire Revenue	2,415.00	2,415.00	0.00	100.00%
4030.5 House Signs	170.00		170.00	
Total 4030 Other Income	\$ 81,257.99	\$ 80,688.00	\$ 569.99	100.71%
4040 Personal Property Taxes			0.00	
4040.1 PP Personal Property Tax	98.84	180.00	-81.16	54.91%
4040.2 PP PI Penalties & Interest	0.17		0.17	
4040.6 MH Tax	60.20		60.20	
Total 4040 Personal Property Taxes	\$ 159.21	\$ 180.00	-\$ 20.79	88.45%
4050 Real Estate Taxes			0.00	
4050.2 RE PI Penalties & Interest	318.95		318.95	
4050.3 RE Real Estate Taxes	257,137.27	262,108.00	-4,970.73	98.10%
Total 4050 Real Estate Taxes	\$ 257,456.22	\$ 262,108.00	-\$ 4,651.78	98.23%
4070 Insurance proceeds	40,992.38		40,992.38	
Total Income	\$ 424,620.03	\$ 386,849.00	\$ 37,771.03	109.76%
Gross Profit	\$ 424,620.03	\$ 386,849.00	\$ 37,771.03	109.76%
Expenses				
6000 Payroll Expenses			0.00	
6005 Wages	12,104.15	20,000.00	-7,895.85	60.52%
6010 Payroll Taxes	925.97		925.97	
6011 Payroll Taxes Employer Taxes		1,620.00	-1,620.00	0.00%
Total 6000 Payroll Expenses	\$ 13,030.12	\$ 21,620.00	-\$ 8,589.88	60.27%
6100 Office/Operating Supplies			0.00	
6105 Medical Supplies	1,992.51	5,000.00	-3,007.49	39.85%
6110 Firefighter Supplies	4,871.04	10,000.00	-5,128.96	48.71%
6115 Office Supplies	4,276.91	4,000.00	276.91	106.92%
Total 6100 Office/Operating Supplies	\$ 11,140.46	\$ 19,000.00	-\$ 7,859.54	58.63%
6150 Supplies for vehicles			0.00	
6151 Fuel (Oil & Gas)	5,635.17	6,000.00	-364.83	93.92%
6152 Water (Bozeman - for tender)	73.67	250.00	-176.33	29.47%
Total 6150 Supplies for vehicles	\$ 5,708.84	\$ 6,250.00	-\$ 541.16	91.34%
6200 Utilities			0.00	
6201 Garbage Service/Waste Removal	770.45	720.00	50.45	107.01%
6205 Electricity Expenses	5,332.27	5,500.00	-167.73	96.95%
6215 Propane Expenses	2,904.80	4,000.00	-1,095.20	72.62%
6220 Telephone and Internet Expenses	3,345.46	2,712.00	633.46	123.36%
Total 6200 Utilities	\$ 12,352.98	\$ 12,932.00	-\$ 579.02	95.52%
6250 Utilities Station 2			0.00	
6251 Electricity	379.44	500.00	-120.56	75.89%

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	Actual	Budget	over Budget	% of Budget
6252 Propane		1,000.00	-1,000.00	0.00%
Total 6250 Utilities Station 2	\$ 379.44	\$ 1,500.00	-\$ 1,120.56	25.30%
6300 Repair & Maintenance			0.00	
6305 Grounds and Building Maint.	1,381.82	7,500.00	-6,118.18	18.42%
6306 Lawncare	840.00	1,500.00	-660.00	56.00%
6307 Snow Plowing	4,048.00	4,000.00	48.00	101.20%
6310 Cleaning	1,497.44	1,600.00	-102.56	93.59%
6315 Vehicle Maintenance	48,435.74	67,500.00	-19,064.26	71.76%
6320 Equipment Repair and Maint	8,314.50	8,400.00	-85.50	98.98%
6325 Post Fire Station Cleaning Interior, Exterior & Vehicles	27,408.44		27,408.44	
Total 6300 Repair & Maintenance	\$ 91,925.94	\$ 90,500.00	\$ 1,425.94	101.58%
6500 Travel/Misc Cash			0.00	
6501 Travel	391.48	400.00	-8.52	97.87%
6505 Advertising	374.00	1,500.00	-1,126.00	24.93%
6510 Dues & Fees	1,686.33	750.00	936.33	224.84%
6515 Licenses & Taxes	355.00	1,250.00	-895.00	28.40%
6530 Firefighter Clothing/Uniforms	10,347.09	9,000.00	1,347.09	114.97%
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	\$ 13,157.88	\$ 14,950.00	-\$ 1,792.12	88.01%
6600 Training Expense			0.00	
6601 Board Training		500.00	-500.00	0.00%
6602 Tuition	2,718.00	10,000.00	-7,282.00	27.18%
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	5,379.00	10,000.00	-4,621.00	53.79%
6606 Background Checks	152.64	250.00	-97.36	61.06%
6607 Outside trainers		10,000.00	-10,000.00	0.00%
6610 Firefighter Incidental Expenses	4,682.99	7,200.00	-2,517.01	65.04%
Total 6600 Training Expense	\$ 14,580.10	\$ 46,800.00	-\$ 32,219.90	31.15%
6700 Professional Services	8,663.75	5,000.00	3,663.75	173.28%
6800 Insurance	40.00		40.00	
6805 Workers Compensation Insurance	2,073.45	3,672.00	-1,598.55	56.47%
6810 Building Insurance	4,354.00	6,138.00	-1,784.00	70.94%
6815 Liability Insurance	4,744.00	1,870.00	2,874.00	253.69%
6820 Auto and Equipment Insurance	8,695.00	7,540.00	1,155.00	115.32%
6825 Supplemental medical	5,503.00	5,407.00	96.00	101.78%
Total 6800 Insurance	\$ 25,409.45	\$ 24,627.00	\$ 782.45	103.18%
6900 Capital Outlay			0.00	
6905 Office Equipment Expense	218.22		218.22	
6910 Equipment	22,071.63	22,000.00	71.63	100.33%
6915 Firefighting Equipment (turnouts)	1,792.85	4,500.00	-2,707.15	39.84%
6920 Land, Buildings, Fixtures	17,335.88	15,200.00	2,135.88	114.05%
6932 Vehicles	38,144.18	38,200.00	-55.82	99.85%
6935 Tools	421.14	500.00	-78.86	84.23%
Total 6900 Capital Outlay	\$ 79,983.90	\$ 80,400.00	-\$ 416.10	99.48%
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	752.55		752.55	
8002 Snow Plowing	1,250.00		1,250.00	
8006 Equipment	2,295.00		2,295.00	
Total 8000 Substation 2	\$ 4,297.55	\$ 0.00	\$ 4,297.55	
Total Expenses	\$ 316,472.54	\$ 386,849.00	-\$ 70,376.46	81.81%
Net Operating Income	\$ 108,147.49	\$ 0.00	\$ 108,147.49	
Net Income	\$ 108,147.49	\$ 0.00	\$ 108,147.49	

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Bridger Canyon Volunteer Fire Department
Profit and Loss Detail
 June 2021

	Date	Transaction Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses						
Income						
4025 Inv Int - Interest Income						
	06/30/2021	Deposit			Interest earned in FY2021	597.15
Total for 4025 Inv Int - Interest Income						\$ 597.15
4030 Other Income						
4030.1 Contributions						
	06/21/2021	Deposit	1658		BIG SKY MOHAIR CINCHES LLC DONATION	400.00
Total for 4030.1 Contributions						\$ 400.00
Total for 4030 Other Income						\$ 400.00
4040 Personal Property Taxes						
4040.1 PP Personal Property Tax						
	06/30/2021	Deposit			Taxes collected in June 2021	89.44
Total for 4040.1 PP Personal Property Tax						\$ 89.44
Total for 4040 Personal Property Taxes						\$ 89.44
4050 Real Estate Taxes						
4050.3 RE Real Estate Taxes						
	06/30/2021	Deposit			Taxes collected in June 2021	14,282.83
Total for 4050.3 RE Real Estate Taxes						\$ 14,282.83
Total for 4050 Real Estate Taxes						\$ 14,282.83
Total for Income						\$ 15,369.42
Expenses						
6000 Payroll Expenses						
6005 Wages						
	06/07/2021	Check	142	Ellyn O. VanBockel		178.50
	06/17/2021	Check	143	Ellyn O. VanBockel		273.00
Total for 6005 Wages						\$ 451.50
6010 Payroll Taxes						
	06/07/2021	Check	142	Ellyn O. VanBockel		13.66
	06/17/2021	Check	143	Ellyn O. VanBockel		20.89
Total for 6010 Payroll Taxes						\$ 34.55
Total for 6000 Payroll Expenses						\$ 486.05
6100 Office/Operating Supplies						
6110 Firefighter Supplies						
	06/16/2021	Expense		Lowes	Saw gas & shop towels	141.68
	06/30/2021	Bill	63021	Diego Munoz-Plata	Portraits	63.84
	06/30/2021	Bill	63021	Diego Munoz-Plata	Emergency care 13th edition	139.99
Total for 6110 Firefighter Supplies						\$ 345.51
6115 Office Supplies						

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Profit and Loss Detail
June 2021

	Date	Transaction Type	Num	Name	Memo/Description	Amount
6500 Travel/Misc Cash						
6505 Advertising						
	06/11/2021	Bill	110192	Bozeman Daily Chronicle	Ad #110192	22.00
	06/15/2021	Bill	110311	Bozeman Daily Chronicle	Ad #110311	22.00
Total for 6505 Advertising						\$ 44.00
6510 Dues & Fees						
	06/21/2021	Expense		MASTERCARD	FINANCE CHARGES	6.15
Total for 6510 Dues & Fees						\$ 6.15
6515 Licenses & Taxes						
	06/30/2021	Bill	63021	Diego Munoz-Plata	MT EMT license	50.00
Total for 6515 Licenses & Taxes						\$ 50.00
Total for 6500 Travel/Misc Cash						\$ 100.15
6600 Training Expense						
6602 Tuition						
	06/30/2021	Bill	63021	Diego Munoz-Plata	EMT course best practice	950.00
	06/30/2021	Bill	63021	Diego Munoz-Plata	NREMT exam	98.00
Total for 6602 Tuition						\$ 1,048.00
Total for 6600 Training Expense						\$ 1,048.00
6700 Professional Services						
	06/29/2021	Bill	350	Williamson Staker & Bartle PLLP	Bookkeeping - June 2021	485.00
Total for 6700 Professional Services						\$ 485.00
6800 Insurance						
	06/30/2021	Bill	63021	Diego Munoz-Plata	EMT malpractice insurance	40.00
Total for 6800 Insurance						\$ 40.00
6825 Supplemental medical						
	06/11/2021	Bill	180912123	VFIS	Accident and Sickness	5,503.00
Total for 6825 Supplemental medical						\$ 5,503.00
Total for 6800 Insurance with sub-accounts						\$ 5,543.00
Total for Expenses						\$ 9,317.11
Net Income						\$ 6,052.31