

Bridger Canyon Volunteer Fire Department

Statement of Net Position - No Note Disclosures

As of July 31, 2021

	As of Jul 31, 2021	As of Jun 30, 2021		Change
ASSETS				
1001 First Interstate Bank	-55,501.87	-37,078.63		-18,423.24
1002 Capital reserve	79,519.00	79,519.00		0.00
1003 Operating reserve	90,000.00	90,000.00		0.00
Total 1000 First Interstate Bank - Header	\$ 114,017.13	\$ 132,440.37	-\$	18,423.24
1004 First Interstate Bank - donations	75,065.00	75,065.00		0.00
Total Bank Accounts	\$ 189,082.13	\$ 207,505.37	-\$	18,423.24
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		0.00
1105 Substation (new)	627,900.12	627,900.12		0.00
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		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	72,868.88	72,868.88		0.00
1123 2015 Ford truck Utility 81	31,410.05	31,410.05		0.00
1124 RZR (Polaris) Utility 82	6,304.26	6,304.26		0.00
1125 Equipment	176,672.63	176,672.63		0.00
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		0.00
1130 Furniture & Fixtures	7,730.91	7,730.91		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	\$ 2,425,421.65	\$ 2,425,421.65	\$	0.00
TOTAL ASSETS	\$ 2,614,503.78	\$ 2,632,927.02	-\$	18,423.24
LIABILITIES AND EQUITY				
Liabilities				
2001 Accounts Payable	7,301.30	18,239.89		-10,938.59
Total Credit Cards	34.41	244.08		-209.67
2020 Rent Deposit	300.00	300.00		0.00
Total 2115 Payroll Liabilities	168.53	45.53		123.00
2200 Loan from MT INTERCAP	306,862.23	306,862.23		0.00
Total Liabilities	\$ 314,666.47	\$ 325,691.73	-\$	11,025.26
Equity				
3100 Retained Earnings	109,156.87	109,156.87		0.00
3105 Capital Reserve	79,519.00	79,519.00		0.00
3200 Net investment in capital assets	2,425,421.65	2,425,421.65		0.00
3300 Long-term debt offset	-306,862.23	-306,862.23		0.00
Net Income	-7,397.98			-7,397.98
Total Equity	\$ 2,299,837.31	\$ 2,307,235.29	-\$	7,397.98
TOTAL LIABILITIES AND EQUITY	\$ 2,614,503.78	\$ 2,632,927.02	-\$	18,423.24

No assurance provided on these financial statements

Bridger Canyon Volunteer Fire Department
Statement of Revenues and Expenses - Budget vs. Actuals - No Note Disclosures
July 2021

	Actual	Budget	over Budget	% of Budget
Income				
4015 Entitlement Share		11,200.00	(11,200.00)	0.00%
4025 Inv Int - Interest Income	25.60	4,000.00	(3,974.40)	0.64%
4030 Other Income			-	
4030.1 Contributions	100.00		100.00	
4030.5 House Signs	-		-	
Total 4030 Other Income	100.00	-	100.00	
4040 Personal Property Taxes			-	
4040.1 PP Personal Property Tax	5.09	180.00	(174.91)	2.83%
Total 4040 Personal Property Taxes	5.09	180.00	(174.91)	2.83%
4050 Real Estate Taxes			-	
4050.3 RE Real Estate Taxes	8,346.43	277,309.00	(268,962.57)	3.01%
Total 4050 Real Estate Taxes	8,346.43	277,309.00	(268,962.57)	3.01%
Total Income	8,477.12	292,689.00	(284,211.88)	2.90%
Gross Profit	8,477.12	292,689.00	(284,211.88)	2.90%
Expenses				
6000 Payroll Expenses			-	
6005 Wages	693.00	8,500.00	(7,807.00)	8.15%
6010 Payroll Taxes	53.00	688.00	(635.00)	7.70%
Total 6000 Payroll Expenses	746.00	9,188.00	(8,442.00)	8.12%
6100 Office/Operating Supplies			-	
6105 Medical Supplies	-	5,000.00	(5,000.00)	0.00%
6110 Firefighter Supplies	391.09	5,000.00	(4,608.91)	7.82%
6115 Office Supplies	351.19	4,000.00	(3,648.81)	8.78%
Total 6100 Office/Operating Supplies	742.28	14,000.00	(13,257.72)	5.30%
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	613.84	6,500.00	(5,886.16)	9.44%
6152 Water (Bozeman - for tender)	-	250.00	(250.00)	0.00%
Total 6150 Supplies for vehicles	613.84	6,750.00	(6,136.16)	9.09%
6200 Utilities			-	
6201 Garbage Service/Waste Removal	67.64	720.00	(652.36)	9.39%
6205 Electricity Expenses	776.66	5,000.00	(4,223.34)	15.53%
6215 Propane Expenses	-	4,000.00	(4,000.00)	0.00%
6220 Telephone and Internet Expenses	291.84	2,800.00	(2,508.16)	10.42%
Total 6200 Utilities	1,136.14	12,520.00	(11,383.86)	9.07%
6250 Utilities Station 2			-	
6251 Electricity	32.12	500.00	(467.88)	6.42%
6252 Propane	-	1,000.00	(1,000.00)	0.00%
6253 Internet	-	2,800.00	(2,800.00)	0.00%
Total 6250 Utilities Station 2	32.12	4,300.00	(4,267.88)	0.75%
6300 Repair & Maintenance			-	
6305 Grounds and Building Maint.	15.36	7,500.00	(7,484.64)	0.20%
6306 Lawncare	564.00	1,500.00	(936.00)	37.60%

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	Actual	Budget	over Budget	% of Budget
6307 Snow Plowing	-	4,000.00	(4,000.00)	0.00%
6310 Cleaning	228.60	1,800.00	(1,571.40)	12.70%
6315 Vehicle Maintenance	5,509.55	20,000.00	(14,490.45)	27.55%
6320 Equipment Repair and Maint	-	8,000.00	(8,000.00)	0.00%
Total 6300 Repair & Maintenance	6,317.51	42,800.00	(36,482.49)	14.76%
6500 Travel/Misc Cash			-	
6501 Travel	-	400.00	(400.00)	0.00%
6505 Advertising	22.00	250.00	(228.00)	8.80%
6510 Dues & Fees	185.00	750.00	(565.00)	24.67%
6515 Licenses & Taxes	6.97	1,250.00	(1,243.03)	0.56%
6530 Firefighter Clothing/Uniforms	291.99	4,000.00	(3,708.01)	7.30%
6535 Election Expenses	-	1,800.00	(1,800.00)	0.00%
Total 6500 Travel/Misc Cash	505.96	8,450.00	(7,944.04)	5.99%
6600 Training Expense			-	
6601 Board Training	-	500.00	(500.00)	0.00%
6602 Tuition	5,175.00	10,000.00	(4,825.00)	51.75%
6603 Travel, Lodging & Meals for Trng	-	4,000.00	(4,000.00)	0.00%
6604 Weekend Training Food	-	1,500.00	(1,500.00)	0.00%
6605 Physicals	100.00	7,500.00	(7,400.00)	1.33%
6606 Background Checks	-	250.00	(250.00)	0.00%
6607 Outside trainers	-	2,500.00	(2,500.00)	0.00%
6610 Firefighter Incidental Expenses	-	7,200.00	(7,200.00)	0.00%
Total 6600 Training Expense	5,275.00	33,450.00	(28,175.00)	15.77%
6700 Professional Services	506.25	9,000.00	(8,493.75)	5.63%
6800 Insurance		3,672.00	(3,672.00)	0.00%
6805 Workers Compensation Insurance	-	3,311.00	(3,311.00)	0.00%
6810 Building Insurance	-	5,727.00	(5,727.00)	0.00%
6815 Liability Insurance	-	1,924.00	(1,924.00)	0.00%
6820 Auto and Equipment Insurance	-	8,394.00	(8,394.00)	0.00%
6825 Supplemental medical	-	5,412.00	(5,412.00)	0.00%
Total 6800 Insurance	-	28,440.00	(28,440.00)	0.00%
6900 Capital Outlay			-	
6910 Equipment	-	40,000.00	(40,000.00)	0.00%
6915 Firefighting Equipment (turnouts)	-	3,000.00	(3,000.00)	0.00%
6920 Land, Buildings, Fixtures	-	4,000.00	(4,000.00)	0.00%
6932 Vehicles	-	20,000.00	(20,000.00)	0.00%
6935 Tools	-	500.00	(500.00)	0.00%
Total 6900 Capital Outlay	-	67,500.00	(67,500.00)	0.00%
7000 Debt Payment			-	
7005 Interest Expense	-	8,590.00	(8,590.00)	0.00%
7010 Principal payments	-	31,680.00	(31,680.00)	0.00%
Total 7000 Debt Payment	-	40,270.00	(40,270.00)	0.00%
8000 Substation 2			-	
8001 Grounds & Building Maintenance	-	750.00	(750.00)	0.00%
8002 Snow Plowing	-	1,250.00	(1,250.00)	0.00%
8006 Equipment	-	1,000.00	(1,000.00)	0.00%
Total 8000 Substation 2	-	3,000.00	(3,000.00)	0.00%

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	Actual	Budget	over Budget	% of Budget
Total Expenses	15,875.10	279,668.00	(263,792.90)	5.68%
Net Operating Income	(7,397.98)	13,021.00	(20,418.98)	-56.82%
Net Income	(7,397.98)	13,021.00	(20,418.98)	-56.82%

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Bridger Canyon Volunteer Fire Department
Profit and Loss Detail
 July 2021

	Date	Transaction Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses						
Income						
4025 Inv Int - Interest Income						
	07/31/2021	Deposit			July interest income.	25.60
Total for 4025 Inv Int - Interest Income						\$ 25.60
4030 Other Income						
4030.1 Contributions						
	07/01/2021	Deposit	7576		HERMES DONATION	100.00
Total for 4030.1 Contributions						\$ 100.00
Total for 4030 Other Income						\$ 100.00
4040 Personal Property Taxes						
4040.1 PP Personal Property Tax						
	07/31/2021	Deposit			July tax receipts.	5.09
Total for 4040.1 PP Personal Property Tax						\$ 5.09
Total for 4040 Personal Property Taxes						\$ 5.09
4050 Real Estate Taxes						
4050.3 RE Real Estate Taxes						
	07/31/2021	Deposit			July tax receipts.	8,346.43
Total for 4050.3 RE Real Estate Taxes						\$ 8,346.43
Total for 4050 Real Estate Taxes						\$ 8,346.43
Total for Income						\$ 8,477.12
Expenses						
6000 Payroll Expenses						
6005 Wages						
	07/07/2021	Check	144	Ellyn O. VanBockel		252.00
	07/22/2021	Check	145	Ellyn O. VanBockel		441.00
Total for 6005 Wages						\$ 693.00
6010 Payroll Taxes						
	07/07/2021	Check	144	Ellyn O. VanBockel		19.27
	07/22/2021	Check	145	Ellyn O. VanBockel		33.73
Total for 6010 Payroll Taxes						\$ 53.00
Total for 6000 Payroll Expenses						\$ 746.00
6100 Office/Operating Supplies						
6110 Firefighter Supplies						
	07/12/2021	Expense		Amazon.Com	MAGNETIC MIC	34.95
	07/19/2021	Bill	INV508903	L.N. Curtis & Sons	Carbon Monoxide (Co)/Hydrogen Sulfide (H2S) Duotox Xcell Sensor Replacement Kit	356.14
Total for 6110 Firefighter Supplies						\$ 391.09
6115 Office Supplies						
	07/12/2021	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	70.00
	07/23/2021	Bill	72321	Hugh Dinsmore	AA batteries	18.99
	07/27/2021	Bill	72721	Owenhouse Hardware	Station supplies	44.97
	07/29/2021	Bill	72921	Ellyn O. VanBockel	DropBox renewal	119.88
	07/29/2021	Bill	72921	Ellyn O. VanBockel	Staples	86.46
	07/29/2021	Bill	72921	Ellyn O. VanBockel	Staples	4.49
	07/29/2021	Bill	72921	Ellyn O. VanBockel	USPS	6.40
Total for 6115 Office Supplies						\$ 351.19

	Date	Transaction Type	Num	Name	Memo/Description	Amount
6510 Dues & Fees						
	07/21/2021	Bill	585-52	Montana State University Fire Services Training School	FY22 RESOURCE CENTER MEMBERSHIP	185.00
Total for 6510 Dues & Fees						\$ 185.00
6515 Licenses & Taxes						
	07/13/2021	Bill	REI82128	Gallatin County Treasurer	Balance due on REI82128	6.97
Total for 6515 Licenses & Taxes						\$ 6.97
6530 Firefighter Clothing/Uniforms						
	07/12/2021	Expense		Amazon.Com	DESCH	59.99
	07/22/2021	Bill	INV510007	L.N. Curtis & Sons	HANGING LETTER PATCHES	232.00
Total for 6530 Firefighter Clothing/Uniforms						\$ 291.99
Total for 6500 Travel/Misc Cash						\$ 505.96
6600 Training Expense						
6602 Tuition						
	07/16/2021	Bill	585-51	Montana State University Fire Services Training School	Firefighter 1 Academy, 3 students, Sept 11-18, 2021	4,650.00
	07/27/2021	Bill	72721	Inter Mountain Medical Educators, LLC.	AHA BLS CPR Renewal Course - 7 attendees	525.00
Total for 6602 Tuition						\$ 5,175.00
6605 Physicals						
	07/26/2021	Bill	12893	Montana Occupational Health	Mani Trump	100.00
Total for 6605 Physicals						\$ 100.00
Total for 6600 Training Expense						\$ 5,275.00
6700 Professional Services						
	07/27/2021	Bill	419	Williamson Staker & Bartle PLLP	Bookkeeping - July 2021	506.25
Total for 6700 Professional Services						\$ 506.25
Total for Expenses						\$ 15,875.10
Net Income						-\$ 7,397.98