

Bridger Canyon Volunteer Fire Department

Statement of Net Position - No Note Disclosures

As of October 31, 2021

	As of Oct 31, 2021	As of Jun 30, 2021	Change
ASSETS			
1001 First Interstate Bank	(104,149.58)	(37,478.63)	(66,670.95)
1002 Capital reserve	79,519.00	79,519.00	-
1003 Operating reserve	90,000.00	90,000.00	-
Total 1000 First Interstate Bank - Header	65,369.42	132,040.37	(66,670.95)
1004 First Interstate Bank - donations	75,513.13	75,465.00	48.13
Total Bank Accounts	140,882.55	207,505.37	(66,622.82)
Fixed Assets			
1100 Building	785,953.90	785,953.90	-
1100.01 Well	8,571.75	8,571.75	-
Total 1100 Building	794,525.65	794,525.65	-
1102 Generator shed	15,379.61	15,379.61	-
1105 Substation (new)	627,900.12	627,900.12	-
1110 Command 89	38,903.11	38,903.11	-
1111 Engine 81	224,341.88	224,341.88	-
1113 Pump (T-84)	18,040.85	18,040.85	-
1115 Water Tender 84	183,975.54	183,975.54	-
1116 Ford 550	3,982.17	3,982.17	-
1120 Wild Lands Fire Truck 86 Hummer	102,852.80	102,852.80	-
1121 Brush Truck 85 bought from DNRC	3,000.00	3,000.00	-
1122 T-4 truck (Tatra) Brush 81	72,868.88	72,868.88	-
1123 2015 Ford truck Utility 81	31,410.05	31,410.05	-
1124 RZR (Polaris) Utility 82	6,304.26	6,304.26	-
1125 Equipment	176,672.63	176,672.63	-
1126 Brush 82	9,727.01	9,727.01	-
1127 PPE	92,733.72	92,733.72	-
1128 Can Am Commander U-83	3,240.00	3,240.00	-
1130 Furniture & Fixtures	7,730.91	7,730.91	-
1135 Landscaping	6,701.96	6,701.96	-
1140 Parking lot	4,000.00	4,000.00	-
1150 Land	1,130.50	1,130.50	-
Total Fixed Assets	2,425,421.65	2,425,421.65	-
TOTAL ASSETS	2,566,304.20	2,632,927.02	(66,622.82)
LIABILITIES AND EQUITY			
Liabilities			
2001 Accounts Payable	5,027.59	18,339.89	(13,312.30)
Total Credit Cards	1,121.12	244.08	877.04
2020 Rent Deposit	300.00	300.00	-
Total 2115 Payroll Liabilities	173.83	45.53	128.30
2200 Loan from MT INTERCAP	306,862.23	306,862.23	-
Total Liabilities	313,484.77	325,791.73	(12,306.96)
Equity			
3100 Retained Earnings	109,056.87	109,056.87	-
3105 Capital Reserve	79,519.00	79,519.00	-
3200 Net investment in capital assets	2,425,421.65	2,425,421.65	-
3300 Long-term debt offset	(306,862.23)	(306,862.23)	-
Net Income	(54,315.86)	-	(54,315.86)
Total Equity	2,252,819.43	2,307,135.29	(54,315.86)
TOTAL LIABILITIES AND EQUITY	2,566,304.20	2,632,927.02	(66,622.82)

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 - October 2021

	Actual	Budget	over Budget	% of Budget
Income				
4015 Entitlement Share	11,450.64	11,200.00	250.64	102.24%
4025 Inv Int - Interest Income	152.78	4,000.00	(3,847.22)	3.82%
4030 Other Income			-	
4030.1 Contributions	300.00		300.00	
4030.5 House Signs	130.00		130.00	
Total 4030 Other Income	430.00	-	430.00	
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	15,553.91	267,132.00	(251,578.09)	5.82%
Total 4050 Real Estate Taxes	15,553.91	267,132.00	(251,578.09)	5.82%
4070 Insurance proceeds	-		-	
Total Income	27,592.42	282,512.00	(254,919.58)	9.77%
Gross Profit	27,592.42	282,512.00	(254,919.58)	9.77%
Expenses				
6000 Payroll Expenses			-	
6005 Wages	2,367.75	8,500.00	(6,132.25)	27.86%
6010 Payroll Taxes	181.12	688.00	(506.88)	26.33%
Total 6000 Payroll Expenses	2,548.87	9,188.00	(6,639.13)	27.74%
6100 Office/Operating Supplies	3,135.00		3,135.00	
6105 Medical Supplies	116.02	5,000.00	(4,883.98)	2.32%
6110 Firefighter Supplies	2,400.87	5,000.00	(2,599.13)	48.02%
6115 Office Supplies	2,173.41	4,000.00	(1,826.59)	54.34%
Total 6100 Office/Operating Supplies	7,825.30	14,000.00	(6,174.70)	55.90%
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	2,852.75	6,500.00	(3,647.25)	43.89%
6152 Water (Bozeman - for tender)		250.00	(250.00)	0.00%
Total 6150 Supplies for vehicles	2,852.75	6,750.00	(3,897.25)	42.26%
6200 Utilities			-	
6201 Garbage Service/Waste Removal	271.21	720.00	(448.79)	37.67%
6205 Electricity Expenses	1,870.12	5,000.00	(3,129.88)	37.40%
6215 Propane Expenses	-	4,000.00	(4,000.00)	0.00%
6220 Telephone and Internet Expenses	1,179.30	2,800.00	(1,620.70)	42.12%
Total 6200 Utilities	3,320.63	12,520.00	(9,199.37)	26.52%
6250 Utilities Station 2			-	
6251 Electricity	134.40	500.00	(365.60)	26.88%
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	134.40	4,300.00	(4,165.60)	3.13%
6300 Repair & Maintenance			-	
6305 Grounds and Building Maint.	789.36	7,500.00	(6,710.64)	10.52%
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	701.10	1,800.00	(1,098.90)	38.95%
6315 Vehicle Maintenance	17,960.68	27,000.00	(9,039.32)	66.52%
6320 Equipment Repair and Maint	1,510.00	9,500.00	(7,990.00)	15.89%
Total 6300 Repair & Maintenance	21,525.14	51,300.00	(29,774.86)	41.96%
6500 Travel/Misc Cash			-	
6501 Travel		400.00	(400.00)	0.00%
6505 Advertising	66.00	250.00	(184.00)	26.40%
6510 Dues & Fees	206.30	750.00	(543.70)	27.51%
6515 Licenses & Taxes	29.23	1,250.00	(1,220.77)	2.34%
6530 Firefighter Clothing/Uniforms	642.57	3,000.00	(2,357.43)	21.42%
6535 Election Expenses		1,800.00	(1,800.00)	0.00%
Total 6500 Travel/Misc Cash	944.10	7,450.00	(6,505.90)	12.67%
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	4,505.20	4,000.00	505.20	112.63%
6604 Weekend Training Food	174.25	1,250.00	(1,075.75)	13.94%
6605 Physicals	1,484.00	7,500.00	(6,016.00)	19.79%
6606 Background Checks	24.00	250.00	(226.00)	9.60%
6607 Outside trainers		2,500.00	(2,500.00)	0.00%
6610 Firefighter Incidental Expenses	9,300.00	7,200.00	2,100.00	129.17%
Total 6600 Training Expense	20,662.45	33,200.00	(12,537.55)	62.24%
6700 Professional Services	1,992.50	9,000.00	(7,007.50)	22.14%
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	427.00	8,394.00	(7,967.00)	5.09%
6825 Supplemental medical		5,412.00	(5,412.00)	0.00%
Total 6800 Insurance	427.00	28,440.00	(28,013.00)	1.50%
6900 Capital Outlay			-	
6910 Equipment		6,750.00	(6,750.00)	0.00%
6915 Firefighting Equipment (turnouts)		2,750.00	(2,750.00)	0.00%
6920 Land, Buildings, Fixtures	3,335.01	4,000.00	(664.99)	83.38%
6932 Vehicles		15,000.00	(15,000.00)	0.00%
6935 Tools		500.00	(500.00)	0.00%
Total 6900 Capital Outlay	3,335.01	29,000.00	(25,664.99)	11.50%
6925 Substation			-	
6927 Professional services	77.50		77.50	
Total 6925 Substation	77.50	-	77.50	
7000 Debt Payment			-	
7005 Interest Expense	2,625.78	12,680.00	(10,054.22)	20.71%
7010 Principal payments	13,528.92	59,905.00	(46,376.08)	22.58%
Total 7000 Debt Payment	16,154.70	72,585.00	(56,430.30)	22.26%
8000 Substation 2	107.93		107.93	
8001 Grounds & Building Maintenance		750.00	(750.00)	0.00%
8002 Snow Plowing		1,250.00	(1,250.00)	0.00%

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	Actual	Budget	over Budget	% of Budget
8005 Internet Service	-		-	
8006 Equipment		2,500.00	(2,500.00)	0.00%
Total 8000 Substation 2	107.93	4,500.00	(4,392.07)	2.40%
Total Expenses	81,908.28	282,233.00	(200,324.72)	29.02%
Net Operating Income	(54,315.86)	279.00	(54,594.86)	-19468.05%
Net Income	(54,315.86)	279.00	(54,594.86)	-19468.05%

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