

# Bridger Canyon Volunteer Fire Department

## Statement of Net Position - No Note Disclosures

As of October 31, 2022

	As of Oct 31, 2022	As of Jun 30, 2022	Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
<b>1000 First Interstate Bank - Header</b>			
1001 First Interstate Bank	\$ (8,084.99)	\$ 71,521.37	\$ (79,606.36)
1002 Capital reserve	115,395.00	79,798.00	35,597.00
1003 Operating reserve	90,000.00	90,000.00	-
<b>Total 1000 First Interstate Bank - Header</b>	<b>197,310.01</b>	<b>241,319.37</b>	<b>(44,009.36)</b>
1004 First Interstate Bank - donations	76,115.72	75,734.33	381.39
<b>Total Bank Accounts</b>	<b>273,425.73</b>	<b>317,053.70</b>	<b>(43,627.97)</b>
<b>Total Current Assets</b>	<b>273,425.73</b>	<b>317,053.70</b>	<b>(43,627.97)</b>
<b>Fixed Assets</b>			
<b>Total 1100 Building</b>	794,525.65	794,525.65	-
1102 Generator shed	15,379.61	15,379.61	-
1105 Substation (new)	627,900.12	627,900.12	-
<b>Total 1109 Vehicles</b>	702,646.55	698,646.55	4,000.00
1125 Equipment	178,570.63	178,570.63	-
1127 PPE	92,733.72	92,733.72	-
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	-
<b>Total Fixed Assets</b>	<b>2,431,319.65</b>	<b>2,427,319.65</b>	<b>4,000.00</b>
<b>TOTAL ASSETS</b>	<b>2,704,745.38</b>	<b>2,744,373.35</b>	<b>(39,627.97)</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2001 Accounts Payable	1,013.59	1,733.31	(719.72)
<b>Total Accounts Payable</b>	<b>1,013.59</b>	<b>1,733.31</b>	<b>(719.72)</b>
<b>Total Credit Cards</b>	<b>2,918.76</b>	<b>504.97</b>	<b>2,413.79</b>
<b>Other Current Liabilities</b>			
2020 Rent Deposit	300.00	300.00	-
<b>Total 2115 Payroll Liabilities</b>	<b>344.26</b>	<b>433.18</b>	<b>(88.92)</b>
<b>Total Other Current Liabilities</b>	<b>644.26</b>	<b>733.18</b>	<b>(88.92)</b>
<b>Total Current Liabilities</b>	<b>4,576.61</b>	<b>2,971.46</b>	<b>1,605.15</b>
<b>Long-Term Liabilities</b>			
2200 Loan from MT INTERCAP	280,316.84	293,908.38	(13,591.54)
<b>Total Long-Term Liabilities</b>	<b>280,316.84</b>	<b>293,908.38</b>	<b>(13,591.54)</b>
<b>Total Liabilities</b>	<b>284,893.45</b>	<b>296,879.84</b>	<b>(11,986.39)</b>
<b>Equity</b>			
3100 Retained Earnings	198,687.24	234,284.24	(35,597.00)
3105 Capital Reserve	115,395.00	79,798.00	35,597.00
3200 Net investment in capital assets	2,431,319.65	2,427,319.65	4,000.00
3300 Long-term debt offset	(280,316.84)	(293,908.38)	13,591.54
Net Income	(45,233.12)		(45,233.12)
<b>Total Equity</b>	<b>2,419,851.93</b>	<b>2,447,493.51</b>	<b>(27,641.58)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,704,745.38</b>	<b>2,744,373.35</b>	<b>(39,627.97)</b>

No assurance provided on these financial statements

**Bridger Canyon Volunteer Fire Department**  
**Statement of Revenues and Expenses - Budget vs. Actuals - No Note Disclosures**  
**July 2022 - October 2022**

	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
4015 Entitlement Share	\$ 12,013.54	\$ 11,200.00	\$ 813.54	107%
4025 Inv Int - Interest Income	1,545.08	4,000.00	(2,454.92)	39%
4026 Dividends	376.48		376.48	
4030 Other Income	210.00		210.00	
4030.1 Contributions	381.85		381.85	
4030.5 House Signs	25.00		25.00	
4030.7 Settlements	204.87		204.87	
<b>Total 4030 Other Income</b>	<b>821.72</b>	<b>-</b>	<b>821.72</b>	
4040 Personal Property Taxes	9.75		9.75	
4050 Real Estate Taxes	370.18	298,262.00	(297,891.82)	0%
4050.2 RE PI Penalties & Interest	210.60		210.60	
4050.3 RE Real Estate Taxes	3,983.63		3,983.63	
<b>Total 4050 Real Estate Taxes</b>	<b>4,564.41</b>	<b>298,262.00</b>	<b>(293,697.59)</b>	<b>2%</b>
<b>Total Income</b>	<b>19,330.98</b>	<b>313,462.00</b>	<b>(294,131.02)</b>	<b>6%</b>
<b>Gross Profit</b>	<b>19,330.98</b>	<b>313,462.00</b>	<b>(294,131.02)</b>	<b>6%</b>
<b>Expenses</b>				
6000 Payroll Expenses			-	
6005 Wages	3,543.71	10,800.00	(7,256.29)	33%
6010 Payroll Taxes	271.12	1,053.00	(781.88)	26%
<b>Total 6000 Payroll Expenses</b>	<b>3,814.83</b>	<b>11,853.00</b>	<b>(8,038.17)</b>	<b>32%</b>
6100 Office/Operating Supplies			-	
6105 Medical Supplies		1,500.00	(1,500.00)	0%
6110 Firefighter Supplies	4,944.61	5,000.00	(55.39)	99%
6115 Office Supplies	1,350.15	3,500.00	(2,149.85)	39%
<b>Total 6100 Office/Operating Supplies</b>	<b>6,294.76</b>	<b>10,000.00</b>	<b>(3,705.24)</b>	<b>63%</b>
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	1,155.49	8,500.00	(7,344.51)	14%
6152 Water (Bozeman - for tender)		1,500.00	(1,500.00)	0%
<b>Total 6150 Supplies for vehicles</b>	<b>1,155.49</b>	<b>10,000.00</b>	<b>(8,844.51)</b>	<b>12%</b>
6200 Utilities			-	
6201 Garbage Service/Waste Removal	400.81	1,000.00	(599.19)	40%
6205 Electricity Expenses	3,120.72	6,250.00	(3,129.28)	50%
6215 Propane Expenses		1,000.00	(1,000.00)	0%
6220 Telephone and Internet Expenses	1,498.49	3,000.00	(1,501.51)	50%
<b>Total 6200 Utilities</b>	<b>5,020.02</b>	<b>11,250.00</b>	<b>(6,229.98)</b>	<b>45%</b>
6250 Utilities Station 2			-	
6251 Electricity	181.39	1,250.00	(1,068.61)	15%
6253 Internet	440.00	2,500.00	(2,060.00)	18%
<b>Total 6250 Utilities Station 2</b>	<b>621.39</b>	<b>3,750.00</b>	<b>(3,128.61)</b>	<b>17%</b>
6300 Repair & Maintenance			-	
6305 Grounds and Building Maint.	1,452.77	2,000.00	(547.23)	73%
6306 Lawn care	2,265.00	2,000.00	265.00	113%
6307 Snow Plowing		1,000.00	(1,000.00)	0%

No assurance provided on these financial statements

	Actual	Budget	over Budget	% of Budget
6310 Cleaning	1,250.00	3,000.00	(1,750.00)	42%
6315 Vehicle Maintenance	13,996.58	40,000.00	(26,003.42)	35%
6320 Equipment Repair and Maint	62.97	10,000.00	(9,937.03)	1%
<b>Total 6300 Repair &amp; Maintenance</b>	<b>19,027.32</b>	<b>58,000.00</b>	<b>(38,972.68)</b>	<b>33%</b>
6500 Travel/Misc Cash			-	
6501 Travel		400.00	(400.00)	0%
6505 Advertising	110.00	300.00	(190.00)	37%
6510 Dues & Fees	555.00	1,000.00	(445.00)	56%
6515 Licenses & Taxes	34.87	1,000.00	(965.13)	3%
6530 Firefighter Clothing/Uniforms	108.00	3,000.00	(2,892.00)	4%
6535 Election Expenses		1,800.00	(1,800.00)	0%
6540 Miscellaneous Exp	99.80		99.80	
<b>Total 6500 Travel/Misc Cash</b>	<b>907.67</b>	<b>7,500.00</b>	<b>(6,592.33)</b>	<b>12%</b>
6600 Training Expense			-	
6601 Board Training	429.00	500.00	(71.00)	86%
6602 Tuition		10,000.00	(10,000.00)	0%
6603 Travel, Lodging & Meals for Trng	34.00	4,500.00	(4,466.00)	1%
6604 Weekend Training Food	44.00	1,000.00	(956.00)	4%
6605 Physicals		1,500.00	(1,500.00)	0%
6606 Background Checks	26.55		26.55	
6610 Firefighter Incidental Expenses	3,940.00	7,500.00	(3,560.00)	53%
<b>Total 6600 Training Expense</b>	<b>4,473.55</b>	<b>25,000.00</b>	<b>(20,526.45)</b>	<b>18%</b>
6700 Professional Services	2,289.94	9,000.00	(6,710.06)	25%
6800 Insurance			-	
6805 Workers Compensation Insurance	588.93	2,000.00	(1,411.07)	29%
6810 Building Insurance	3,866.00	8,500.00	(4,634.00)	45%
6815 Liability Insurance	904.00	2,500.00	(1,596.00)	36%
6820 Auto and Equipment Insurance	5,061.00	10,452.00	(5,391.00)	48%
6825 Supplemental medical	4,295.00	6,000.00	(1,705.00)	72%
<b>Total 6800 Insurance</b>	<b>14,714.93</b>	<b>29,452.00</b>	<b>(14,737.07)</b>	<b>50%</b>
6900 Capital Outlay			-	
6910 Equipment		44,000.00	(44,000.00)	0%
6932 Vehicles	4,000.00		4,000.00	
<b>Total 6900 Capital Outlay</b>	<b>4,000.00</b>	<b>44,000.00</b>	<b>(40,000.00)</b>	<b>9%</b>
7000 Debt Payment			-	
7005 Interest Expense	2,259.07	6,594.68	(4,335.61)	34%
7010 Principal payments	13,591.54	49,465.16	(35,873.62)	27%
<b>Total 7000 Debt Payment</b>	<b>15,850.61</b>	<b>56,059.84</b>	<b>(40,209.23)</b>	<b>28%</b>
8000 Substation 2			-	
8001 Grounds & Building Maintenance		500.00	(500.00)	0%
8002 Snow Plowing		1,500.00	(1,500.00)	0%
<b>Total 8000 Substation 2</b>	<b>-</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0%</b>
<b>Total Expenses</b>	<b>78,170.51</b>	<b>277,864.84</b>	<b>(199,694.33)</b>	<b>28%</b>
<b>Net Operating Income</b>	<b>(58,839.53)</b>	<b>35,597.16</b>	<b>(94,436.69)</b>	<b>-165%</b>
Other Expenses				
Other Miscellaneous Expense	599.04		599.04	
<b>Total Other Expenses</b>	<b>599.04</b>	<b>-</b>	<b>599.04</b>	
<b>Net Other Income</b>	<b>(599.04)</b>	<b>-</b>	<b>(599.04)</b>	
<b>Net Income</b>	<b>(59,438.57)</b>	<b>35,597.16</b>	<b>(95,035.73)</b>	<b>-167%</b>

No assurance provided on these financial statements

**Bridger Canyon Volunteer Fire Department**  
**Profit and Loss Detail**  
 October 2022

	Date	Transacti on Type	Num	Name	Memo/Description	Amount
<b>Ordinary Income/Expenses</b>						
<b>Income</b>						
<b>4025 Inv Int - Interest Income</b>						
	10/31/2022	Deposit			Interest earned.	282.33
	10/31/2022	Deposit				95.93
<b>Total for 4025 Inv Int - Interest Income</b>						<b>\$ 378.26</b>
<b>4030 Other Income</b>						
<b>4030.1 Contributions</b>						
	10/31/2022	Deposit				231.85
<b>Total for 4030.1 Contributions</b>						<b>\$ 231.85</b>
<b>Total for 4030 Other Income</b>						<b>\$ 231.85</b>
<b>4050 Real Estate Taxes</b>						
<b>4050.3 RE Real Estate Taxes</b>						
	10/31/2022	Deposit			Taxes collected.	255.22
<b>Total for 4050.3 RE Real Estate Taxes</b>						<b>\$ 255.22</b>
<b>Total for 4050 Real Estate Taxes</b>						<b>\$ 255.22</b>
<b>Total for Income</b>						<b>\$ 865.33</b>
<b>Expenses</b>						
<b>6000 Payroll Expenses</b>						
<b>6005 Wages</b>						
	10/04/2022	Check	174	Ellyn O. VanBockel		600.00
	10/18/2022	Check	175	Ellyn O. VanBockel		225.00
<b>Total for 6005 Wages</b>						<b>\$ 825.00</b>
<b>6010 Payroll Taxes</b>						
	10/04/2022	Check	174	Ellyn O. VanBockel		45.90
	10/18/2022	Check	175	Ellyn O. VanBockel		17.21
<b>Total for 6010 Payroll Taxes</b>						<b>\$ 63.11</b>
<b>Total for 6000 Payroll Expenses</b>						<b>\$ 888.11</b>

	Date	Transaction Type	Num	Name	Memo/Description	Amount
<b>6100 Office/Operating Supplies</b>						
<b>6110 Firefighter Supplies</b>						
	10/29/2022	Expense		Scheels		2,674.94
<b>Total for 6110 Firefighter Supplies</b>						<b>\$ 2,674.94</b>
<b>6115 Office Supplies</b>						
	10/12/2022	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	85.00
	10/21/2022	Expense		Wordpress	Email address renewals	432.00
	10/28/2022	Expense		Home Depot		15.81
<b>Total for 6115 Office Supplies</b>						<b>\$ 532.81</b>
<b>Total for 6100 Office/Operating Supplies</b>						<b>\$ 3,207.75</b>
<b>6150 Supplies for vehicles</b>						
<b>6151 Fuel (Oil &amp; Gas)</b>						
	10/29/2022	Expense		Dale's Fuel, Inc.		84.01
	10/31/2022	Bill	103122	Parkland USA Corporation		28.89
<b>Total for 6151 Fuel (Oil &amp; Gas)</b>						<b>\$ 112.90</b>
<b>Total for 6150 Supplies for vehicles</b>						<b>\$ 112.90</b>
<b>6200 Utilities</b>						
<b>6201 Garbage Service/Waste Removal</b>						
	10/28/2022	Bill	0886-001825321	Republic Services	Waste Removal	79.77
<b>Total for 6201 Garbage Service/Waste Removal</b>						<b>\$ 79.77</b>
<b>6220 Telephone and Internet Expenses</b>						
	10/10/2022	Bill	101022	Century Link	Phone & internet - Account #406-586-6427 407	250.51
<b>Total for 6220 Telephone and Internet Expenses</b>						<b>\$ 250.51</b>
<b>Total for 6200 Utilities</b>						<b>\$ 330.28</b>
<b>6250 Utilities Station 2</b>						
<b>6251 Electricity</b>						
	10/31/2022	Bill	103122	Park Electric Cooperative	Account #26006143-001	36.93
<b>Total for 6251 Electricity</b>						<b>\$ 36.93</b>
<b>6253 Internet</b>						
	10/29/2022	Expense		Starlink		110.00
<b>Total for 6253 Internet</b>						<b>\$ 110.00</b>
<b>Total for 6250 Utilities Station 2</b>						<b>\$ 146.93</b>
<b>6300 Repair &amp; Maintenance</b>						

	<b>Date</b>	<b>Transacti on Type</b>	<b>Num</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Amount</b>
<b>6315 Vehicle Maintenance</b>						
	10/02/2022	Bill	ESO-92963	ESO Solutions, Inc.		2,885.00
	10/05/2022	Bill	181672	Dale's Fuel, Inc.		868.00
<b>Total for 6315 Vehicle Maintenance</b>						<b>\$ 3,753.00</b>
<b>Total for 6300 Repair &amp; Maintenance</b>						<b>\$ 3,753.00</b>
<b>6500 Travel/Misc Cash</b>						
<b>6505 Advertising</b>						
	10/06/2022	Bill	290891	Bozeman Daily Chronicle	Ad #290891	22.00
<b>Total for 6505 Advertising</b>						<b>\$ 22.00</b>
<b>6530 Firefighter Clothing/Uniforms</b>						
	10/03/2022	Expense		BALCO Uniform Co., Inc.	FF Supplies	108.00
<b>Total for 6530 Firefighter Clothing/Uniforms</b>						<b>\$ 108.00</b>
<b>Total for 6500 Travel/Misc Cash</b>						<b>\$ 130.00</b>
<b>6600 Training Expense</b>						
<b>6603 Travel, Lodging &amp; Meals for Trng</b>						
	10/29/2022	Expense		Denny's		34.00
<b>Total for 6603 Travel, Lodging &amp; Meals for Trng</b>						<b>\$ 34.00</b>
<b>6606 Background Checks</b>						
	10/01/2022	Bill	36387-092022	PeopleFacts, LLC	Account #36387	14.49
<b>Total for 6606 Background Checks</b>						<b>\$ 14.49</b>
<b>Total for 6600 Training Expense</b>						<b>\$ 48.49</b>
<b>Total for Expenses</b>						<b>\$ 8,617.46</b>
<b>Net Income</b>						<b>-\$ 7,752.13</b>