

**Bridger Canyon Volunteer Fire Department**  
**Statement of Net Position - No Note Disclosures**  
**As of April 30, 2022**

	As of Apr 30, 2022	As of Jun 30, 2021	Change
<b>ASSETS</b>			
<b>Bank Accounts</b>			
<b>1000 First Interstate Bank - Header</b>			
1001 First Interstate Bank	8,453.04	-37,478.63	45,931.67
1002 Capital reserve	79,519.00	79,519.00	0.00
1003 Operating reserve	90,000.00	90,000.00	0.00
<b>Total 1000 First Interstate Bank - Header</b>	<b>\$ 177,972.04</b>	<b>\$ 132,040.37</b>	<b>\$ 45,931.67</b>
1004 First Interstate Bank - donations	75,675.01	75,465.00	210.01
<b>Total Bank Accounts</b>	<b>\$ 253,647.05</b>	<b>\$ 207,505.37</b>	<b>\$ 46,141.68</b>
<b>Total Current Assets</b>	<b>\$ 253,647.05</b>	<b>\$ 207,505.37</b>	<b>\$ 46,141.68</b>
<b>Fixed Assets</b>			
1100 Building	785,953.90	785,953.90	0.00
1100.01 Well	8,571.75	8,571.75	0.00
<b>Total 1100 Building</b>	<b>\$ 794,525.65</b>	<b>\$ 794,525.65</b>	<b>\$ 0.00</b>
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
<b>Total Fixed Assets</b>	<b>\$ 2,425,421.65</b>	<b>\$ 2,425,421.65</b>	<b>\$ 0.00</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,679,068.70</b>	<b>\$ 2,632,927.02</b>	<b>\$ 46,141.68</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2001 Accounts Payable	1,637.03	18,339.89	-16,702.86
<b>Total Accounts Payable</b>	<b>\$ 1,637.03</b>	<b>\$ 18,339.89</b>	<b>-\$ 16,702.86</b>
<b>Credit Cards</b>			

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2007 MASTERCARD 7806	0.00	-145.36	145.36
2019 Mastercard 1127	0.00	389.44	-389.44
<b>Total Credit Cards</b>	<b>\$ 0.00</b>	<b>\$ 244.08</b>	<b>-\$ 244.08</b>
<b>Other Current Liabilities</b>			
2020 Rent Deposit	300.00	300.00	0.00
2115 Payroll Liabilities			0.00
2115.1 Federal Taxes (941/944)	86.89	0.00	86.89
2115.3 MT Income Tax	192.00	75.00	117.00
2115.4 MT Unemployment Tax	-41.85	-29.47	-12.38
<b>Total 2115 Payroll Liabilities</b>	<b>\$ 237.04</b>	<b>\$ 45.53</b>	<b>\$ 191.51</b>
<b>Total Other Current Liabilities</b>	<b>\$ 537.04</b>	<b>\$ 345.53</b>	<b>\$ 191.51</b>
<b>Total Current Liabilities</b>	<b>\$ 2,174.07</b>	<b>\$ 18,929.50</b>	<b>-\$ 16,755.43</b>
<b>Long-Term Liabilities</b>			
2200 Loan from MT INTERCAP	306,862.23	306,862.23	0.00
<b>Total Long-Term Liabilities</b>	<b>\$ 306,862.23</b>	<b>\$ 306,862.23</b>	<b>\$ 0.00</b>
<b>Total Liabilities</b>	<b>\$ 309,036.30</b>	<b>\$ 325,791.73</b>	<b>-\$ 16,755.43</b>
<b>Equity</b>			
3100 Retained Earnings	109,056.87	109,056.87	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	62,897.11		62,897.11
<b>Total Equity</b>	<b>\$ 2,370,032.40</b>	<b>\$ 2,307,135.29</b>	<b>\$ 62,897.11</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,679,068.70</b>	<b>\$ 2,632,927.02</b>	<b>\$ 46,141.68</b>

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**Bridger Canyon Volunteer Fire Department**  
**Budget vs. Actuals: Budget FY21/22 - FY22 P&L**  
**July 2021 - April 2022 (83% through the FY)**

	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
4012 Equipment rent	\$ 42,543.53	\$ -	\$ 42,543.53	
4015 Entitlement Share	11,450.64	11,200.00	250.64	102.24%
4025 Inv Int - Interest Income	614.73	4,000.00	(3,385.27)	15.37%
4030 Other Income			-	
4030.1 Contributions	4,801.95		4,801.95	
4030.5 House Signs	220.00		220.00	
<b>Total 4030 Other Income</b>	<b>5,021.95</b>	<b>-</b>	<b>5,021.95</b>	
4040 Personal Property Taxes			-	
4040.1 PP Personal Property Tax	6.57	180.00	(173.43)	3.65%
4040.2 PP PI Penalties & Interest	0.13		0.13	
4040.6 MH Tax	36.34		36.34	
<b>Total 4040 Personal Property Taxes</b>	<b>43.04</b>	<b>180.00</b>	<b>(136.96)</b>	<b>23.91%</b>
4050 Real Estate Taxes			-	
4050.2 RE PI Penalties & Interest	244.91		244.91	
4050.3 RE Real Estate Taxes	198,933.55	267,132.00	(68,198.45)	74.47%
<b>Total 4050 Real Estate Taxes</b>	<b>199,178.46</b>	<b>267,132.00</b>	<b>(67,953.54)</b>	<b>74.56%</b>
4070 Insurance proceeds	150.00		150.00	
<b>Total Income</b>	<b>259,002.35</b>	<b>282,512.00</b>	<b>(23,509.65)</b>	<b>91.68%</b>
<b>Gross Profit</b>	<b>259,002.35</b>	<b>282,512.00</b>	<b>(23,509.65)</b>	<b>91.68%</b>
<b>Expenses</b>				
6000 Payroll Expenses			-	
6005 Wages	5,517.75	8,500.00	(2,982.25)	64.91%
6010 Payroll Taxes	422.11	688.00	(265.89)	61.35%
<b>Total 6000 Payroll Expenses</b>	<b>5,939.86</b>	<b>9,188.00</b>	<b>(3,248.14)</b>	<b>64.65%</b>
6100 Office/Operating Supplies			-	
6105 Medical Supplies	596.14	5,000.00	(4,403.86)	11.92%
6110 Firefighter Supplies	2,899.27	5,000.00	(2,100.73)	57.99%
6115 Office Supplies	3,193.84	4,000.00	(806.16)	79.85%
<b>Total 6100 Office/Operating Supplies</b>	<b>6,689.25</b>	<b>14,000.00</b>	<b>(7,310.75)</b>	<b>47.78%</b>
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	7,666.95	6,500.00	1,166.95	117.95%
6152 Water (Bozeman - for tender)	-	250.00	(250.00)	0.00%
<b>Total 6150 Supplies for vehicles</b>	<b>7,666.95</b>	<b>6,750.00</b>	<b>916.95</b>	<b>113.58%</b>
6200 Utilities			-	
6201 Garbage Service/Waste Removal	706.36	720.00	(13.64)	98.11%
6205 Electricity Expenses	5,458.95	5,000.00	458.95	109.18%
6215 Propane Expenses	-	4,000.00	(4,000.00)	0.00%
6220 Telephone and Internet Expenses	2,976.15	2,800.00	176.15	106.29%
<b>Total 6200 Utilities</b>	<b>9,141.46</b>	<b>12,520.00</b>	<b>(3,378.54)</b>	<b>73.01%</b>
6250 Utilities Station 2			-	
6251 Electricity	392.54	500.00	(107.46)	78.51%
6252 Propane	-	1,000.00	(1,000.00)	0.00%

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	Actual	Budget	over Budget	% of Budget
6253 Internet	297.00	2,800.00	(2,503.00)	10.61%
<b>Total 6250 Utilities Station 2</b>	<b>689.54</b>	<b>4,300.00</b>	<b>(3,610.46)</b>	<b>16.04%</b>
<b>6300 Repair &amp; Maintenance</b>			-	
6305 Grounds and Building Maint.	1,793.56	7,500.00	(5,706.44)	23.91%
6306 Lawncare	1,899.00	1,500.00	399.00	126.60%
6307 Snow Plowing	1,380.00	4,000.00	(2,620.00)	34.50%
6310 Cleaning	1,266.10	1,800.00	(533.90)	70.34%
6315 Vehicle Maintenance	44,478.14	27,000.00	17,478.14	164.73%
6320 Equipment Repair and Maint	2,745.03	9,500.00	(6,754.97)	28.90%
<b>Total 6300 Repair &amp; Maintenance</b>	<b>53,561.83</b>	<b>51,300.00</b>	<b>2,261.83</b>	<b>104.41%</b>
<b>6500 Travel/Misc Cash</b>			-	
6501 Travel	-	400.00	(400.00)	0.00%
6505 Advertising	198.00	250.00	(52.00)	79.20%
6510 Dues & Fees	484.15	750.00	(265.85)	64.55%
6515 Licenses & Taxes	92.43	1,250.00	(1,157.57)	7.39%
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%
6540 Miscellaneous Exp	1,514.92		1,514.92	
<b>Total 6500 Travel/Misc Cash</b>	<b>2,932.07</b>	<b>7,450.00</b>	<b>(4,517.93)</b>	<b>39.36%</b>
<b>6600 Training Expense</b>			-	
6601 Board Training		500.00	(500.00)	0.00%
6602 Tuition	6,100.00	10,000.00	(3,900.00)	61.00%
6603 Travel, Lodging & Meals for Trng	4,532.01	4,000.00	532.01	113.30%
6604 Weekend Training Food	537.38	1,250.00	(712.62)	42.99%
6605 Physicals	1,484.00	7,500.00	(6,016.00)	19.79%
6606 Background Checks	39.80	250.00	(210.20)	15.92%
6607 Outside trainers		2,500.00	(2,500.00)	0.00%
6610 Firefighter Incidental Expenses	9,398.00	7,200.00	2,198.00	130.53%
<b>Total 6600 Training Expense</b>	<b>22,091.19</b>	<b>33,200.00</b>	<b>(11,108.81)</b>	<b>66.54%</b>
<b>6700 Professional Services</b>	<b>7,095.00</b>	<b>9,000.00</b>	<b>(1,905.00)</b>	<b>78.83%</b>
<b>6800 Insurance</b>		<b>3,672.00</b>	<b>(3,672.00)</b>	<b>0.00%</b>
6805 Workers Compensation Insurance	1,661.30	3,311.00	(1,649.70)	50.18%
6810 Building Insurance	3,838.00	5,727.00	(1,889.00)	67.02%
6815 Liability Insurance	904.00	1,924.00	(1,020.00)	46.99%
6820 Auto and Equipment Insurance	4,495.00	8,394.00	(3,899.00)	53.55%
6825 Supplemental medical		5,412.00	(5,412.00)	0.00%
<b>Total 6800 Insurance</b>	<b>10,898.30</b>	<b>28,440.00</b>	<b>(17,541.70)</b>	<b>38.32%</b>
<b>6900 Capital Outlay</b>			-	
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	3,115.83	4,000.00	(884.17)	77.90%
6932 Vehicles		15,000.00	(15,000.00)	0.00%
6935 Tools		500.00	(500.00)	0.00%
<b>Total 6900 Capital Outlay</b>	<b>3,115.83</b>	<b>29,000.00</b>	<b>(25,884.17)</b>	<b>10.74%</b>
<b>6925 Substation</b>			-	
6927 Professional services	77.50		77.50	
<b>Total 6925 Substation</b>	<b>77.50</b>	<b>-</b>	<b>77.50</b>	<b>0.00%</b>
<b>7000 Debt Payment</b>			-	

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	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
<b>7005 Interest Expense</b>	5,182.55	12,680.00	(7,497.45)	40.87%
<b>7010 Principal payments</b>	59,319.98	59,905.00	(585.02)	99.02%
<b>Total 7000 Debt Payment</b>	<b>64,502.53</b>	<b>72,585.00</b>	<b>(8,082.47)</b>	<b>88.86%</b>
<b>8000 Substation 2</b>			-	
<b>8001 Grounds &amp; Building Maintenance</b>	107.93	750.00	(642.07)	14.39%
<b>8002 Snow Plowing</b>	900.00	1,250.00	(350.00)	72.00%
<b>8005 Internet Service</b>	696.00		696.00	
<b>8006 Equipment</b>		2,500.00	(2,500.00)	0.00%
<b>Total 8000 Substation 2</b>	<b>1,703.93</b>	<b>4,500.00</b>	<b>(2,796.07)</b>	<b>37.87%</b>
<b>Total Expenses</b>	<b>196,105.24</b>	<b>282,233.00</b>	<b>(86,127.76)</b>	<b>780.00%</b>
<b>Net Operating Income</b>	<b>62,897.11</b>	<b>279.00</b>	<b>62,618.11</b>	<b>22543.77%</b>
<b>Net Income</b>	<b>62,897.11</b>	<b>279.00</b>	<b>62,618.11</b>	<b>22543.77%</b>

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

	Date	Transaction Type	Num	Name	Memo/Description	Amount
<b>Ordinary Income/Expenses</b>						
<b>Income</b>						
<b>4025 Inv Int - Interest Income</b>						
	04/30/2022	Deposit			Interest received.	91.61
	04/30/2022	Deposit			Interest received.	36.64
						<b>\$ 128.25</b>
<b>Total for 4025 Inv Int - Interest Income</b>						
<b>4030 Other Income</b>						
<b>4030.1 Contributions</b>						
	04/14/2022	Deposit	8248		HOLTHOFF "IN-SUPPORT"	1,000.00
						<b>\$ 1,000.00</b>
<b>Total for 4030.1 Contributions</b>						
<b>Total for 4030 Other Income</b>						
<b>4050 Real Estate Taxes</b>						
<b>4050.2 RE PI Penalties &amp; Interest</b>						
	04/30/2022	Deposit			P&I received.	48.19
						<b>\$ 48.19</b>
<b>Total for 4050.2 RE PI Penalties &amp; Interest</b>						
<b>4050.3 RE Real Estate Taxes</b>						
	04/30/2022	Deposit			Taxes received.	7,281.24
	04/30/2022	Deposit			Taxes received.	148.48
						<b>\$ 7,429.72</b>
<b>Total for 4050.3 RE Real Estate Taxes</b>						
<b>Total for 4050 Real Estate Taxes</b>						
<b>Total for Income</b>						
<b>Expenses</b>						
<b>6000 Payroll Expenses</b>						
<b>6005 Wages</b>						
	04/11/2022	Check	162	Ellyn O. VanBockel		304.50
	04/19/2022	Check	163	Ellyn O. VanBockel		262.50
						<b>\$ 567.00</b>
<b>Total for 6005 Wages</b>						
<b>6010 Payroll Taxes</b>						
	04/11/2022	Check	162	Ellyn O. VanBockel		23.30
	04/19/2022	Check	163	Ellyn O. VanBockel		20.09



	Date	Transaction Type	Num	Name	Memo/Description	Amount
<b>6310 Cleaning</b>						
	04/26/2022	Bill	22100	QFP-WEST LLC		250.00
<b>Total for 6310 Cleaning</b>						<b>\$ 250.00</b>
<b>6315 Vehicle Maintenance</b>						
	04/12/2022	Expense		Lube Alley		101.00
<b>Total for 6315 Vehicle Maintenance</b>						<b>\$ 101.00</b>
<b>Total for 6300 Repair &amp; Maintenance</b>						<b>\$ 591.00</b>
<b>6500 Travel/Misc Cash</b>						
<b>6505 Advertising</b>						
	04/08/2022	Bill	222856	Bozeman Daily Chronicle	Ad #222856	22.00
<b>Total for 6505 Advertising</b>						<b>\$ 22.00</b>
<b>Total for 6500 Travel/Misc Cash</b>						<b>\$ 22.00</b>
<b>6600 Training Expense</b>						
<b>6603 Travel, Lodging &amp; Meals for Trng</b>						
	04/08/2022	Expense		GRANNYS RESTAURANT		26.81
<b>Total for 6603 Travel, Lodging &amp; Meals for Trng</b>						<b>\$ 26.81</b>
<b>Total for 6600 Training Expense</b>						<b>\$ 26.81</b>
<b>6700 Professional Services</b>						
	04/27/2022	Bill	753	Jan B. Staker P.C.	April 2022	550.00
	04/30/2022	Bill	540	Rosie Barndt, CPA, PC	Professional Services and Communications	262.50
<b>Total for 6700 Professional Services</b>						<b>\$ 812.50</b>
<b>6800 Insurance</b>						
<b>6805 Workers Compensation Insurance</b>						
	04/27/2022	Bill	13171893	Montana State Fund	Installment 4 of 4	462.06
<b>Total for 6805 Workers Compensation Insurance</b>						<b>\$ 462.06</b>
<b>Total for 6800 Insurance</b>						<b>\$ 462.06</b>
<b>8000 Substation 2</b>						
<b>8002 Snow Plowing</b>						
	04/18/2022	Bill	21-22	W Construction LLC	Snow Plowing Substation 2	900.00
<b>Total for 8002 Snow Plowing</b>						<b>\$ 900.00</b>
<b>Total for 8000 Substation 2</b>						<b>\$ 900.00</b>
<b>Total for Expenses</b>						<b>\$ 5,249.44</b>
<b>Net Income</b>						<b>\$ 3,356.72</b>