

# Bridger Canyon Volunteer Fire Department

## Statement of Net Position - No Note Disclosures

As of July 31, 2022

	As of Jul 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	68,818.01	71,800.37	-2,982.36
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>\$ 238,337.01</b>	<b>\$ 241,319.37</b>	<b>-\$ 2,982.36</b>
1004 First Interstate Bank - donations	75,838.05	75,734.33	103.72
<b>Total Bank Accounts</b>	<b>\$ 314,175.06</b>	<b>\$ 317,053.70</b>	<b>-\$ 2,878.64</b>
<b>Total Current Assets</b>	<b>\$ 314,175.06</b>	<b>\$ 317,053.70</b>	<b>-\$ 2,878.64</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>\$ 2,739,596.71</b>	<b>\$ 2,742,475.35</b>	<b>-\$ 2,878.64</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2001 Accounts Payable	8,914.66	1,733.31	7,181.35
<b>Total Accounts Payable</b>	<b>\$ 8,914.66</b>	<b>\$ 1,733.31</b>	<b>\$ 7,181.35</b>
<b>Credit Cards</b>			

No assurance provided on these financial statements

	As of Jul 31, 2022	As of Jun 30, 2022	Change
2019 Mastercard 1127	0.00	384.97	-384.97
MasterCard 4052	131.88	120.00	11.88
<b>Total Credit Cards</b>	<b>\$ 131.88</b>	<b>\$ 504.97</b>	<b>-\$ 373.09</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)	82.11	262.03	-179.92
2115.3 MT Income Tax	224.00	213.00	11.00
2115.4 MT Unemployment Tax	-46.13	-41.85	-4.28
<b>Total 2115 Payroll Liabilities</b>	<b>\$ 259.98</b>	<b>\$ 433.18</b>	<b>-\$ 173.20</b>
<b>Total Other Current Liabilities</b>	<b>\$ 559.98</b>	<b>\$ 733.18</b>	<b>-\$ 173.20</b>
<b>Total Current Liabilities</b>	<b>\$ 9,606.52</b>	<b>\$ 2,971.46</b>	<b>\$ 6,635.06</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>\$ 316,468.75</b>	<b>\$ 309,833.69</b>	<b>\$ 6,635.06</b>
<b>Equity</b>			
3100 Retained Earnings	234,563.24	234,563.24	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	-9,513.70		-9,513.70
<b>Total Equity</b>	<b>\$ 2,423,127.96</b>	<b>\$ 2,432,641.66</b>	<b>-\$ 9,513.70</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,739,596.71</b>	<b>\$ 2,742,475.35</b>	<b>-\$ 2,878.64</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**

	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
4015 Entitlement Share		11,200.00	-11,200.00	0.00%
4025 Inv Int - Interest Income	437.69	4,000.00	-3,562.31	10.94%
4030 Other Income	210.00		210.00	
4040 Personal Property Taxes	9.75		9.75	
4050 Real Estate Taxes	1,826.26	298,262.00	-296,435.74	0.61%
<b>Total Income</b>	<b>\$ 2,483.70</b>	<b>\$ 313,462.00</b>	<b>-\$ 310,978.30</b>	<b>0.79%</b>
<b>Gross Profit</b>	<b>\$ 2,483.70</b>	<b>\$ 313,462.00</b>	<b>-\$ 310,978.30</b>	<b>0.79%</b>
<b>Expenses</b>				
6000 Payroll Expenses	576.47	11,853.16	-11,276.69	4.86%
6100 Office/Operating Supplies	347.34	10,000.00	-9,652.66	3.47%
6150 Supplies for vehicles	502.57	10,000.00	-9,497.43	5.03%
6200 Utilities	1,973.94	11,250.00	-9,276.06	17.55%
6250 Utilities Station 2	180.08	3,750.00	-3,569.92	4.80%
6300 Repair & Maintenance	5,404.17	60,000.00	-54,595.83	9.01%
6500 Travel/Misc Cash	544.00	7,500.00	-6,956.00	7.25%
6600 Training Expense	525.06	25,000.00	-24,474.94	2.10%
6700 Professional Services	995.00	9,000.00	-8,005.00	11.06%
6800 Insurance	4,883.93	29,452.00	-24,568.07	16.58%
6900 Capital Outlay	4,000.00	44,000.00	-40,000.00	9.09%
7000 Debt Payment		56,059.84	-56,059.84	0.00%
<b>Total Expenses</b>	<b>\$ 19,932.56</b>	<b>\$ 277,865.00</b>	<b>-\$ 257,932.44</b>	<b>7.17%</b>
<b>Net Operating Income</b>	<b>-\$ 17,448.86</b>	<b>\$ 35,597.00</b>	<b>-\$ 53,045.86</b>	<b>-49.02%</b>
<b>Net Income</b>	<b>-\$ 17,448.86</b>	<b>\$ 35,597.00</b>	<b>-\$ 53,045.86</b>	<b>-49.02%</b>

No assurance provided on these financial statements

**Bridger Canyon Volunteer Fire Department**  
**Profit and Loss - No Note Disclosures**  
 July 2022

	<b>Total</b>
<b>Income</b>	
4025 Inv Int - Interest Income	437.69
4040 Personal Property Taxes	9.75
4050 Real Estate Taxes	
4050.2 RE PI Penalties & Interest	59.99
4050.3 RE Real Estate Taxes	1,766.27
<b>Total 4050 Real Estate Taxes</b>	<b>\$ 1,826.26</b>
<b>Total Income</b>	<b>\$ 2,273.70</b>
<b>Gross Profit</b>	<b>\$ 2,273.70</b>
<b>Expenses</b>	
6000 Payroll Expenses	
6005 Wages	535.50
6010 Payroll Taxes	40.97
<b>Total 6000 Payroll Expenses</b>	<b>\$ 576.47</b>
6100 Office/Operating Supplies	
6115 Office Supplies	233.90
<b>Total 6100 Office/Operating Supplies</b>	<b>\$ 233.90</b>
6150 Supplies for vehicles	
6151 Fuel (Oil & Gas)	200.00
<b>Total 6150 Supplies for vehicles</b>	<b>\$ 200.00</b>
6200 Utilities	
6201 Garbage Service/Waste Removal	81.18
6205 Electricity Expenses	416.68
6220 Telephone and Internet Expenses	332.49
<b>Total 6200 Utilities</b>	<b>\$ 830.35</b>
6250 Utilities Station 2	
6251 Electricity	34.44
6253 Internet	110.00
<b>Total 6250 Utilities Station 2</b>	<b>\$ 144.44</b>
6300 Repair & Maintenance	
6305 Grounds and Building Maint.	21.88
6307 Snow Plowing	795.00
6310 Cleaning	250.00
6315 Vehicle Maintenance	2,804.43
<b>Total 6300 Repair &amp; Maintenance</b>	<b>\$ 3,871.31</b>
6500 Travel/Misc Cash	
6505 Advertising	22.00
6510 Dues & Fees	500.00
<b>Total 6500 Travel/Misc Cash</b>	<b>\$ 522.00</b>
6600 Training Expense	
6610 Firefighter Incidental Expenses	40.00
<b>Total 6600 Training Expense</b>	<b>\$ 40.00</b>

No assurance provided on these financial statements

<b>6700 Professional Services</b>	485.00
<b>6800 Insurance</b>	
<b>6805 Workers Compensation Insurance</b>	588.93
<b>6825 Supplemental medical</b>	4,295.00
<b>Total 6800 Insurance</b>	<u>\$ 4,883.93</u>
<b>Total Expenses</b>	<u>\$ 11,787.40</u>
<b>Net Operating Income</b>	<u>-\$ 9,513.70</u>
<b>Net Income</b>	<u>-\$ 9,513.70</u>

No assurance provided on these financial statements