

Bridger Canyon Volunteer Fire Department

Statement of Net Position - No Note Disclosures

As of June 30, 2022

	As of Jun 30, 2022	As of Jun 30, 2021	Change
ASSETS			
Current Assets			
Bank Accounts			
1000 First Interstate Bank - Header			0.00
1001 First Interstate Bank	71,800.37	-37,478.63	109,279.00
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	\$ 241,319.37	\$ 132,040.37	\$ 109,279.00
1004 First Interstate Bank - donations	75,734.33	75,465.00	269.33
Total Bank Accounts	\$ 317,053.70	\$ 207,505.37	\$ 109,548.33
Total Current Assets	\$ 317,053.70	\$ 207,505.37	\$ 109,548.33
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	\$ 2,742,475.35	\$ 2,632,927.02	\$ 109,548.33
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	1,507.57	18,339.89	-16,832.32
Total Accounts Payable	\$ 1,507.57	\$ 18,339.89	-\$ 16,832.32
Credit Cards			

No assurance provided on these financial statements

	As of Jun 30, 2022	As of Jun 30, 2021	Change
2007 MASTERCARD 7806	0.00	-145.36	145.36
2019 Mastercard 1127	384.97	389.44	-4.47
MasterCard 4052	120.00		120.00
Total Credit Cards	\$ 504.97	\$ 244.08	\$ 260.89
Other Current Liabilities			
2020 Rent Deposit	300.00	300.00	0.00
2115 Payroll Liabilities			0.00
2115.1 Federal Taxes (941/944)	262.03	0.00	262.03
2115.3 MT Income Tax	213.00	75.00	138.00
2115.4 MT Unemployment Tax	-41.85	-29.47	-12.38
Total 2115 Payroll Liabilities	\$ 433.18	\$ 45.53	\$ 387.65
Total Other Current Liabilities	\$ 733.18	\$ 345.53	\$ 387.65
Total Current Liabilities	\$ 2,745.72	\$ 18,929.50	-\$ 16,183.78
Long-Term Liabilities			
2200 Loan from MT INTERCAP	306,862.23	306,862.23	0.00
Total Long-Term Liabilities	\$ 306,862.23	\$ 306,862.23	\$ 0.00
Total Liabilities	\$ 309,607.95	\$ 325,791.73	-\$ 16,183.78
Equity			
3100 Retained Earnings	109,056.87	1,434.38	107,622.49
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	125,732.11	107,622.49	18,109.62
Total Equity	\$ 2,432,867.40	\$ 2,307,135.29	\$ 125,732.11
TOTAL LIABILITIES AND EQUITY	\$ 2,742,475.35	\$ 2,632,927.02	\$ 109,548.33

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Bridger Canyon Volunteer Fire Department
Budget vs. Actuals: Budget FY21/22 - FY22 P&L
July 2021 - June 2022

	Actual	Budget	over Budget	% of Budget
Income				
4012 Equipment rent	42,543.53		42,543.53	
4015 Entitlement Share	11,450.64	11,200.00	250.64	102.24%
4020 Grant Money	2,812.09		2,812.09	
4025 Inv Int - Interest Income	828.73	4,000.00	-3,171.27	20.72%
4030 Other Income			0.00	
4030.1 Contributions	4,901.95		4,901.95	
4030.5 House Signs	280.00		280.00	
Total 4030 Other Income	\$ 5,181.95	\$ 0.00	\$ 5,181.95	
4030.9 HB 303 reimbursement	43.14		43.14	
4040 Personal Property Taxes			0.00	
4040.1 PP Personal Property Tax	33.03	180.00	-146.97	18.35%
4040.2 PP PI Penalties & Interest	0.13		0.13	
4040.6 MH Tax	96.81		96.81	
Total 4040 Personal Property Taxes	\$ 129.97	\$ 180.00	-\$ 50.03	72.21%
4050 Real Estate Taxes			0.00	
4050.2 RE PI Penalties & Interest	466.28		466.28	
4050.3 RE Real Estate Taxes	287,644.45	267,132.00	20,512.45	107.68%
Total 4050 Real Estate Taxes	\$ 288,110.73	\$ 267,132.00	\$ 20,978.73	107.85%
4070 Insurance proceeds	150.00		150.00	
Total Income	\$ 351,250.78	\$ 282,512.00	\$ 68,738.78	124.33%
Gross Profit	\$ 351,250.78	\$ 282,512.00	\$ 68,738.78	124.33%
Expenses				
6000 Payroll Expenses			0.00	
6005 Wages	6,662.25	8,500.00	-1,837.75	78.38%
6010 Payroll Taxes	509.68	688.00	-178.32	74.08%
Total 6000 Payroll Expenses	\$ 7,171.93	\$ 9,188.00	-\$ 2,016.07	78.06%
6100 Office/Operating Supplies			0.00	
6105 Medical Supplies	596.14	5,000.00	-4,403.86	11.92%
6110 Firefighter Supplies	3,456.23	5,000.00	-1,543.77	69.12%
6115 Office Supplies	3,660.72	4,000.00	-339.28	91.52%
Total 6100 Office/Operating Supplies	\$ 7,713.09	\$ 14,000.00	-\$ 6,286.91	55.09%
6150 Supplies for vehicles			0.00	
6151 Fuel (Oil & Gas)	12,049.67	6,500.00	5,549.67	185.38%
6152 Water (Bozeman - for tender)		250.00	-250.00	0.00%
Total 6150 Supplies for vehicles	\$ 12,049.67	\$ 6,750.00	\$ 5,299.67	178.51%
6200 Utilities			0.00	
6201 Garbage Service/Waste Removal	863.48	720.00	143.48	119.93%
6205 Electricity Expenses	6,476.76	5,000.00	1,476.76	129.54%
6215 Propane Expenses		4,000.00	-4,000.00	0.00%
6220 Telephone and Internet Expenses	3,603.15	2,800.00	803.15	128.68%
Total 6200 Utilities	\$ 10,943.39	\$ 12,520.00	-\$ 1,576.61	87.41%
6250 Utilities Station 2			0.00	
6251 Electricity	604.35	500.00	104.35	120.87%

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	Actual	Budget	over Budget	% of Budget
6252 Propane		1,000.00	-1,000.00	0.00%
6253 Internet	616.00	2,800.00	-2,184.00	22.00%
Total 6250 Utilities Station 2	\$ 1,220.35	\$ 4,300.00	-\$ 3,079.65	28.38%
6300 Repair & Maintenance			0.00	
6305 Grounds and Building Maint.	1,905.30	7,500.00	-5,594.70	25.40%
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	1,791.10	1,800.00	-8.90	99.51%
6315 Vehicle Maintenance	45,577.40	27,000.00	18,577.40	168.81%
6320 Equipment Repair and Maint	2,745.03	9,500.00	-6,754.97	28.90%
Total 6300 Repair & Maintenance	\$ 55,297.83	\$ 51,300.00	\$ 3,997.83	107.79%
6400 Rentals			0.00	
6405 Vehicle rentals	4,982.00		4,982.00	
Total 6400 Rentals	\$ 4,982.00	\$ 0.00	\$ 4,982.00	
6500 Travel/Misc Cash			0.00	
6501 Travel		400.00	-400.00	0.00%
6505 Advertising	242.00	250.00	-8.00	96.80%
6510 Dues & Fees	531.55	750.00	-218.45	70.87%
6515 Licenses & Taxes	92.43	1,250.00	-1,157.57	7.39%
6520 Department Food & Beverages	108.39		108.39	
6530 Firefighter Clothing/Uniforms	1,151.09	3,000.00	-1,848.91	38.37%
6535 Election Expenses		1,800.00	-1,800.00	0.00%
6540 Miscellaneous Exp	1,619.92		1,619.92	
Total 6500 Travel/Misc Cash	\$ 3,745.38	\$ 7,450.00	-\$ 3,704.62	50.27%
6600 Training Expense			0.00	
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%
Total 6600 Training Expense	\$ 22,091.19	\$ 33,200.00	-\$ 11,108.81	66.54%
6700 Professional Services	8,493.75	9,000.00	-506.25	94.38%
6800 Insurance		3,672.00	-3,672.00	0.00%
6805 Workers Compensation Insurance	1,661.30	3,311.00	-1,649.70	50.18%
6810 Building Insurance	7,705.00	5,727.00	1,978.00	134.54%
6815 Liability Insurance	1,808.00	1,924.00	-116.00	93.97%
6820 Auto and Equipment Insurance	9,338.00	8,394.00	944.00	111.25%
6825 Supplemental medical		5,412.00	-5,412.00	0.00%
Total 6800 Insurance	\$ 20,512.30	\$ 28,440.00	-\$ 7,927.70	72.12%
6900 Capital Outlay			0.00	
6910 Equipment	1,898.00	6,750.00	-4,852.00	28.12%
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%
Total 6900 Capital Outlay	\$ 5,013.83	\$ 29,000.00	-\$ 23,986.17	17.29%

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	Actual	Budget	over Budget	% of Budget
6925 Substation				0.00
6927 Professional services	77.50			77.50
Total 6925 Substation	\$ 77.50	\$ 0.00	\$ 77.50	
7000 Debt Payment				0.00
7005 Interest Expense	5,182.55	12,680.00	-7,497.45	40.87%
7010 Principal payments	59,319.98	59,905.00	-585.02	99.02%
Total 7000 Debt Payment	\$ 64,502.53	\$ 72,585.00	-\$ 8,082.47	88.86%
8000 Substation 2				0.00
8001 Grounds & Building Maintenance	107.93	750.00	-642.07	14.39%
8002 Snow Plowing	900.00	1,250.00	-350.00	72.00%
8005 Internet Service	696.00		696.00	
8006 Equipment		2,500.00	-2,500.00	0.00%
Total 8000 Substation 2	\$ 1,703.93	\$ 4,500.00	-\$ 2,796.07	37.87%
Total Expenses	\$ 225,518.67	\$ 282,233.00	-\$ 56,714.33	79.91%
Net Operating Income	\$ 125,732.11	\$ 279.00	\$ 125,453.11	45065.27%
Net Income	\$ 125,732.11	\$ 279.00	\$ 125,453.11	45065.27%

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Bridger Canyon Volunteer Fire Department
Profit and Loss Detail
June 2022

Date	Transacti on Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses					
Income					
4020 Grant Money					
06/29/2022	Deposit	27827841		EMS GRANT	2,812.09
Total for 4020 Grant Money					\$ 2,812.09
4025 Inv Int - Interest Income					
06/30/2022	Deposit			Interest collected.	45.79
06/30/2022	Deposit			Interest received.	14.19
Total for 4025 Inv Int - Interest Income					\$ 59.98
4030 Other Income					
4030.1 Contributions					
06/29/2022	Deposit	7711		HERMES DONATION	100.00
Total for 4030.1 Contributions					\$ 100.00
4030.5 House Signs					
06/03/2022	Deposit	1373		Poskevich Address Sign	30.00
Total for 4030.5 House Signs					\$ 30.00
Total for 4030 Other Income					\$ 130.00
4030.9 HB 303 reimbursement					
06/30/2022	Deposit			Funds collected.	43.14
Total for 4030.9 HB 303 reimbursement					\$ 43.14
4040 Personal Property Taxes					
4040.1 PP Personal Property Tax					
06/30/2022	Deposit			Taxes collected.	26.46
Total for 4040.1 PP Personal Property Tax					\$ 26.46
4040.6 MH Tax					
06/30/2022	Deposit			Taxes collected.	0.41
06/30/2022	Deposit			Taxes collected.	15.77
Total for 4040.6 MH Tax					\$ 16.18
Total for 4040 Personal Property Taxes					\$ 42.64
4050 Real Estate Taxes					
4050.2 RE PI Penalties & Interest					
06/30/2022	Deposit			Taxes collected.	221.37
Total for 4050.2 RE PI Penalties & Interest					\$ 221.37
4050.3 RE Real Estate Taxes					
06/30/2022	Deposit			Taxes collected.	15,628.89
Total for 4050.3 RE Real Estate Taxes					\$ 15,628.89
Total for 4050 Real Estate Taxes					\$ 15,850.26
Total for Income					\$ 18,938.11
Expenses					
6000 Payroll Expenses					
6005 Wages					
06/06/2022	Check	166	Ellyn O. VanBockel		294.00
06/22/2022	Check	167	Ellyn O. VanBockel		273.00
Total for 6005 Wages					\$ 567.00

	Date	Transaction Type	Num	Name	Memo/Description	Amount
6010 Payroll Taxes						
	06/06/2022	Check	166	Ellyn O. VanBockel		22.49
	06/22/2022	Check	167	Ellyn O. VanBockel		20.89
Total for 6010 Payroll Taxes						\$ 43.38
Total for 6000 Payroll Expenses						
						\$ 610.38
6100 Office/Operating Supplies						
6110 Firefighter Supplies						
	06/09/2022	Bill	356192	Tritech Software Systems, a CentralSquare Company		360.00
Total for 6110 Firefighter Supplies						\$ 360.00
6115 Office Supplies						
	06/10/2022	Expense		McAfee		76.49
	06/12/2022	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	80.00
Total for 6115 Office Supplies						\$ 156.49
Total for 6100 Office/Operating Supplies						
						\$ 516.49
6150 Supplies for vehicles						
6151 Fuel (Oil & Gas)						
	06/08/2022	Bill	3137651259	AmeriGas	Invoice #3137651259	189.93
	06/10/2022	Bill	3137719152	AmeriGas	Invoice #3137719152	732.93
	06/30/2022	Bill	63022	Parkland USA Corporation	CP-106945-22	122.58
	06/30/2022	Bill	63022	Parkland USA Corporation	CP-107262-22	71.65
Total for 6151 Fuel (Oil & Gas)						\$ 1,117.09
Total for 6150 Supplies for vehicles						
						\$ 1,117.09
6200 Utilities						
6201 Garbage Service/Waste Removal						
	06/30/2022	Bill	0886-001793156	Republic Services	Waste Removal	80.96
Total for 6201 Garbage Service/Waste Removal						\$ 80.96
6205 Electricity Expenses						
	06/01/2022	Bill	60122	Northwestern Energy	Account #0181320-3	492.61
Total for 6205 Electricity Expenses						\$ 492.61
6220 Telephone and Internet Expenses						
	06/10/2022	Bill	61022	Century Link	Phone & internet - Account #406-586-6427 407	248.54
	06/10/2022	Bill	61022	T-MOBILE		49.56
Total for 6220 Telephone and Internet Expenses						\$ 298.10
Total for 6200 Utilities						
						\$ 871.67
6250 Utilities Station 2						
6251 Electricity						
	06/30/2022	Bill	63022	Park Electric Cooperative	Account #26006143-001	83.63
Total for 6251 Electricity						\$ 83.63
6253 Internet						
	06/29/2022	Expense		Starlink		110.00
Total for 6253 Internet						\$ 110.00
Total for 6250 Utilities Station 2						
						\$ 193.63
6300 Repair & Maintenance						
6310 Cleaning						
	06/21/2022	Bill	1009	QFP-WEST LLC		250.00
Total for 6310 Cleaning						\$ 250.00
6315 Vehicle Maintenance						
	06/02/2022	Expense		NPI/Ram Mounts		791.28

	Date	Transacti on Type	Num	Name	Memo/Description	Amount
Total for 6315 Vehicle Maintenance						\$ 791.28
Total for 6300 Repair & Maintenance						\$ 1,041.28
6500 Travel/Misc Cash						
6505 Advertising						
	06/10/2022	Bill	247394	Bozeman Daily Chronicle	Ad #247394	22.00
Total for 6505 Advertising						\$ 22.00
6510 Dues & Fees						
	06/21/2022	Expense		MASTERCARD	FINANCE CHARGES	6.57
	06/21/2022	Expense		MASTERCARD	FINANCE CHARGES	20.83
	06/26/2022	Expense		MASTERCARD	LATE FEE	10.00
	06/26/2022	Expense		MASTERCARD	LATE FEE	10.00
Total for 6510 Dues & Fees						\$ 47.40
6530 Firefighter Clothing/Uniforms						
	06/30/2022	Expense		Custom Ink		404.40
Total for 6530 Firefighter Clothing/Uniforms						\$ 404.40
Total for 6500 Travel/Misc Cash						\$ 473.80
6700 Professional Services						
	06/29/2022	Bill	882	Jan B. Staker P.C.	June 2022	495.00
	06/30/2022	Bill	552	Rosie Barndt, CPA, PC	Professional Services and Communications	403.75
Total for 6700 Professional Services						\$ 898.75
6900 Capital Outlay						
6910 Equipment						
	06/05/2022	Expense		Apple.com	Equipment purchased for an EMS grant that we will be reimbursed for.	1,898.00
Total for 6910 Equipment						\$ 1,898.00
Total for 6900 Capital Outlay						\$ 1,898.00
Total for Expenses						\$ 7,621.09
Net Income						\$ 11,317.02