

Bridger Canyon Volunteer Fire Department

Statement of Net Position - No Note Disclosures

As of May 31, 2022

	As of May 31, 2022	As of Jun 30, 2021	Change
ASSETS			
Bank Accounts			
1000 First Interstate Bank - Header			
1001 First Interstate Bank	74,250.26	-37,478.63	111,728.89
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	\$ 243,769.26	\$ 132,040.37	\$ 111,728.89
1004 First Interstate Bank - donations	75,720.14	75,465.00	255.14
Total Bank Accounts	\$ 319,489.40	\$ 207,505.37	\$ 111,984.03
Total Current Assets	\$ 319,489.40	\$ 207,505.37	\$ 111,984.03
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	\$ 2,744,911.05	\$ 2,632,927.02	\$ 111,984.03
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	15,683.90	18,339.89	-2,655.99
Total Accounts Payable	\$ 15,683.90	\$ 18,339.89	-\$ 2,655.99

No assurance provided on these financial statements

Credit Cards				
2007 MASTERCARD 7806	0.00	-145.36		145.36
2019 Mastercard 1127	-36.00	389.44		-425.44
MasterCard 4052	214.12			214.12
Total Credit Cards	\$ 178.12	\$ 244.08	-\$	65.96
Other Current Liabilities				
2020 Rent Deposit	300.00	300.00		0.00
2115 Payroll Liabilities				0.00
2115.1 Federal Taxes (941/944)	175.27	0.00		175.27
2115.3 MT Income Tax	203.00	75.00		128.00
2115.4 MT Unemployment Tax	-41.85	-29.47		-12.38
Total 2115 Payroll Liabilities	\$ 336.42	\$ 45.53	\$	290.89
Total Other Current Liabilities	\$ 636.42	\$ 345.53	\$	290.89
Total Current Liabilities	\$ 16,498.44	\$ 18,929.50	-\$	2,431.06
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	\$ 323,360.67	\$ 325,791.73	-\$	2,431.06
Equity				
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	114,415.09			114,415.09
Total Equity	\$ 2,421,550.38	\$ 2,307,135.29	\$	114,415.09
TOTAL LIABILITIES AND EQUITY	\$ 2,744,911.05	\$ 2,632,927.02	\$	111,984.03

Wednesday, Jun 29, 2022 09:12:19 AM GMT-7 - Accrual Basis

Bridger Canyon Volunteer Fire Department
Budget vs. Actuals: Budget FY21/22 - FY22 P&L
 July 2021 - May 2022 (92% through fiscal year)

	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%
4025 Inv Int - Interest Income	768.75	4,000.00	-3,231.25	19.22%
4030 Other Income			0.00	
4030.1 Contributions	4,801.95		4,801.95	
4030.5 House Signs	250.00		250.00	
Total 4030 Other Income	\$ 5,051.95	\$ 0.00	\$ 5,051.95	
4040 Personal Property Taxes			0.00	
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	80.63		80.63	
Total 4040 Personal Property Taxes	\$ 87.33	\$ 180.00	-\$ 92.67	48.52%
4050 Real Estate Taxes			0.00	
4050.2 RE PI Penalties & Interest	244.91		244.91	
4050.3 RE Real Estate Taxes	272,015.56	267,132.00	4,883.56	101.83%
Total 4050 Real Estate Taxes	\$ 272,260.47	\$ 267,132.00	\$ 5,128.47	101.92%
4070 Insurance proceeds	150.00		150.00	
Total Income	\$ 332,312.67	\$ 282,512.00	\$ 49,800.67	117.63%
Gross Profit	\$ 332,312.67	\$ 282,512.00	\$ 49,800.67	117.63%
Expenses				
6000 Payroll Expenses			0.00	
6005 Wages	6,095.25	8,500.00	-2,404.75	71.71%
6010 Payroll Taxes	466.30	688.00	-221.70	67.78%
Total 6000 Payroll Expenses	\$ 6,561.55	\$ 9,188.00	-\$ 2,626.45	71.41%
6100 Office/Operating Supplies			0.00	
6105 Medical Supplies	596.14	5,000.00	-4,403.86	11.92%
6110 Firefighter Supplies	3,096.23	5,000.00	-1,903.77	61.92%
6115 Office Supplies	3,504.23	4,000.00	-495.77	87.61%
Total 6100 Office/Operating Supplies	\$ 7,196.60	\$ 14,000.00	-\$ 6,803.40	51.40%
6150 Supplies for vehicles			0.00	
6151 Fuel (Oil & Gas)	10,932.58	6,500.00	4,432.58	168.19%
6152 Water (Bozeman - for tender)		250.00	-250.00	0.00%
Total 6150 Supplies for vehicles	\$ 10,932.58	\$ 6,750.00	\$ 4,182.58	161.96%
6200 Utilities			0.00	
6201 Garbage Service/Waste Removal	782.52	720.00	62.52	108.68%
6205 Electricity Expenses	5,984.15	5,000.00	984.15	119.68%
6215 Propane Expenses		4,000.00	-4,000.00	0.00%
6220 Telephone and Internet Expenses	3,305.05	2,800.00	505.05	118.04%
Total 6200 Utilities	\$ 10,071.72	\$ 12,520.00	-\$ 2,448.28	80.45%
6250 Utilities Station 2			0.00	
6251 Electricity	520.72	500.00	20.72	104.14%

No assurance provided on these financial statements

	Actual	Budget	over Budget	% of Budget
6252 Propane		1,000.00	-1,000.00	0.00%
6253 Internet	506.00	2,800.00	-2,294.00	18.07%
Total 6250 Utilities Station 2	\$ 1,026.72	\$ 4,300.00	-\$ 3,273.28	23.88%
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	1,541.10	1,800.00	-258.90	85.62%
6315 Vehicle Maintenance	44,786.12	27,000.00	17,786.12	165.87%
6320 Equipment Repair and Maint	2,745.03	9,500.00	-6,754.97	28.90%
Total 6300 Repair & Maintenance	\$ 54,256.55	\$ 51,300.00	\$ 2,956.55	105.76%
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	220.00	250.00	-30.00	88.00%
6510 Dues & Fees	484.15	750.00	-265.85	64.55%
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	746.69	3,000.00	-2,253.31	24.89%
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	\$ 3,271.58	\$ 7,450.00	-\$ 4,178.42	43.91%
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	7,595.00	9,000.00	-1,405.00	84.39%
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	0.00	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%

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	Actual	Budget	over Budget	% of Budget
6935 Tools		500.00	-500.00	0.00%
Total 6900 Capital Outlay	\$ 3,115.83	\$ 29,000.00	-\$ 25,884.17	10.74%
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	\$ 217,897.58	\$ 282,233.00	-\$ 64,335.42	77.20%
Net Operating Income	\$ 114,415.09	\$ 279.00	\$ 114,136.09	41008.99%
Net Income	\$ 114,415.09	\$ 279.00	\$ 114,136.09	41008.99%

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Bridger Canyon Volunteer Fire Department Profit and Loss Detail

May 2022

Date	Transaction Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses					
Income					
4025 Inv Int - Interest Income					
05/31/2022	Deposit			Interest received.	108.89
05/31/2022	Deposit			Interest received.	45.13
Total for 4025 Inv Int - Interest Income					\$ 154.02
4030 Other Income					
4030.5 House Signs					
05/11/2022	Deposit	3289		ADDRESS SIGN	30.00
Total for 4030.5 House Signs					\$ 30.00
Total for 4030 Other Income					\$ 30.00
4040 Personal Property Taxes					
4040.6 MH Tax					
05/31/2022	Deposit			Taxes received.	44.29
Total for 4040.6 MH Tax					\$ 44.29
Total for 4040 Personal Property Taxes					\$ 44.29
4050 Real Estate Taxes					
4050.3 RE Real Estate Taxes					
05/31/2022	Deposit			Taxes received.	205.59
05/31/2022	Deposit			Taxes received.	72,876.42
Total for 4050.3 RE Real Estate Taxes					\$ 73,082.01
Total for 4050 Real Estate Taxes					\$ 73,082.01
Total for Income					\$ 73,310.32
Expenses					
6000 Payroll Expenses					
6005 Wages					
05/09/2022	Check	164	Ellyn O. VanBockel		273.00
05/18/2022	Check	165	Ellyn O. VanBockel		304.50
Total for 6005 Wages					\$ 577.50
6010 Payroll Taxes					

Date	Transaction Type	Num	Name	Memo/Description	Amount
05/09/2022	Check	164	Ellyn O. VanBockel		20.89
05/18/2022	Check	165	Ellyn O. VanBockel		23.30
Total for 6010 Payroll Taxes					\$ 44.19
Total for 6000 Payroll Expenses					\$ 621.69
6100 Office/Operating Supplies					
6110 Firefighter Supplies					
05/02/2022	Expense		Safeway	Drinking water for trucks	27.90
05/04/2022	Bill	72157	Interstate Sign Products, Inc.	Address Signs	54.71
Total for 6110 Firefighter Supplies					\$ 82.61
6115 Office Supplies					
05/08/2022	Expense		Kenyon Noble	Heaters for Station #2	119.96
05/10/2022	Bill	51022	Joanne Desch	Stamps BC2 mailing	34.80
05/12/2022	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	80.00
05/19/2022	Expense		Staples		14.99
05/20/2022	Expense		Wordpress		31.00
Total for 6115 Office Supplies					\$ 280.75
Total for 6100 Office/Operating Supplies					\$ 363.36
6150 Supplies for vehicles					
6151 Fuel (Oil & Gas)					
05/03/2022	Bill	50322	Luke Winkler	Gas for small engines	48.88
05/05/2022	Bill	3136264661	AmeriGas	Invoice #3136264661	336.53
05/11/2022	Expense		BOZEMAN CARDLO		116.61
05/31/2022	Bill	53122	Parkland USA Corporation	IN-842675-22	2,574.32
05/31/2022	Bill	53122	Parkland USA Corporation	CP-102929-22	189.29
Total for 6151 Fuel (Oil & Gas)					\$ 3,265.63
Total for 6150 Supplies for vehicles					\$ 3,265.63
6200 Utilities					
6201 Garbage Service/Waste Removal					
05/28/2022	Bill	0886-001785219	Republic Services	Waste Removal	76.16
Total for 6201 Garbage Service/Waste Removal					\$ 76.16
6205 Electricity Expenses					
05/02/2022	Bill	50222	Northwestern Energy	Account #0181320-3	525.20
Total for 6205 Electricity Expenses					\$ 525.20
6220 Telephone and Internet Expenses					

Date	Transaction Type	Num	Name	Memo/Description	Amount
05/10/2022	Bill	51022	T-MOBILE		80.36
05/10/2022	Bill	51022	Century Link	Phone & internet - Account #406-586-6427 407	248.54
Total for 6220 Telephone and Internet Expenses					\$ 328.90
Total for 6200 Utilities					\$ 930.26
6250 Utilities Station 2					
6251 Electricity					
05/31/2022	Bill	53122	Park Electric Cooperative	Account #26006143-001	128.18
Total for 6251 Electricity					\$ 128.18
6253 Internet					
05/29/2022	Expense		Starlink		110.00
Total for 6253 Internet					\$ 110.00
Total for 6250 Utilities Station 2					\$ 238.18
6300 Repair & Maintenance					
6305 Grounds and Building Maint.					
05/19/2022	Expense		Home Depot	Station Repairs	11.74
05/24/2022	Bill	2342	Headwaters Sprinklers	START UP	100.00
Total for 6305 Grounds and Building Maint.					\$ 111.74
6310 Cleaning					
05/25/2022	Bill	352	Broken Beak Window Washer	Station Window Cleaning	275.00
Total for 6310 Cleaning					\$ 275.00
6315 Vehicle Maintenance					
05/19/2022	Expense		NAPA Auto Parts	Brush 86 batteries	343.98
05/26/2022	Credit Card Credit		NAPA Auto Parts		-36.00
Total for 6315 Vehicle Maintenance					\$ 307.98
Total for 6300 Repair & Maintenance					\$ 694.72
6400 Rentals					
6405 Vehicle rentals					
05/06/2022	Bill	50622	John Goodman	Truck usage	4,982.00
Total for 6405 Vehicle rentals					\$ 4,982.00
Total for 6400 Rentals					\$ 4,982.00
6500 Travel/Misc Cash					
6505 Advertising					
05/06/2022	Bill	234511	Bozeman Daily Chronicle	Ad #234511	22.00
Total for 6505 Advertising					\$ 22.00

Date	Transaction Type	Num	Name	Memo/Description	Amount
6520 Department Food & Beverages					
05/08/2022	Expense		Domino's	Dinner for firefighters	108.39
Total for 6520 Department Food & Beverages					\$ 108.39
6530 Firefighter Clothing/Uniforms					
05/30/2022	Expense		Amazon.Com		15.98
05/30/2022	Expense		Amazon.Com		61.16
05/30/2022	Expense		Amazon.Com		26.98
Total for 6530 Firefighter Clothing/Uniforms					\$ 104.12
6540 Miscellaneous Exp					
05/11/2022	Deposit	2717		Andrews Pizza Reimbursement	-95.00
05/28/2022	Bill	52822	Ellyn O. VanBockel	Gift	200.00
Total for 6540 Miscellaneous Exp					\$ 105.00
Total for 6500 Travel/Misc Cash					\$ 339.51
6700 Professional Services					
05/26/2022	Bill	846	Jan B. Staker P.C.	May 2022	500.00
Total for 6700 Professional Services					\$ 500.00
6800 Insurance					
6810 Building Insurance					
05/10/2022	Bill	131339126	VFIS	Policy #VFNU-TR-0013663-02	3,867.00
Total for 6810 Building Insurance					\$ 3,867.00
6815 Liability Insurance					
05/10/2022	Bill	131339126	VFIS	Policy #VFNU-TR-0013663-02	904.00
Total for 6815 Liability Insurance					\$ 904.00
6820 Auto and Equipment Insurance					
05/10/2022	Bill	131231126	VFIS	Policy #VFNU-CM-0013666-02	4,843.00
Total for 6820 Auto and Equipment Insurance					\$ 4,843.00
Total for 6800 Insurance					\$ 9,614.00
Total for Expenses					\$ 21,549.35
Net Income					\$ 51,760.97