

# Bridger Canyon Volunteer Fire Department

## Statement of Net Position - No Note Disclosures

As of November 30, 2022

	As of Nov 30, 2022	As of Jun 30, 2022	Change
<b>ASSETS</b>			
1000 First Interstate Bank - Header			-
1001 First Interstate Bank	\$ 63,136.11	\$ 71,521.37	\$ (8,385.26)
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>268,531.11</b>	<b>241,319.37</b>	<b>27,211.74</b>
1004 First Interstate Bank - donations	76,216.84	75,734.33	482.51
<b>Total Bank Accounts</b>	<b>344,747.95</b>	<b>317,053.70</b>	<b>27,694.25</b>
<b>Total Current Assets</b>	<b>344,747.95</b>	<b>317,053.70</b>	<b>27,694.25</b>
<b>Fixed Assets</b>			
Total 1100 Building	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>	<b>702,646.55</b>	<b>698,646.55</b>	<b>4,000.00</b>
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>2,776,067.60</b>	<b>2,744,373.35</b>	<b>31,694.25</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
2001 Accounts Payable	4,766.10	1,733.31	3,032.79
<b>Total Accounts Payable</b>	<b>4,766.10</b>	<b>1,733.31</b>	<b>3,032.79</b>
<b>Total Credit Cards</b>	<b>930.00</b>	<b>504.97</b>	<b>425.03</b>
<b>Other Current Liabilities</b>			
2020 Rent Deposit	300.00	300.00	-
<b>Total 2115 Payroll Liabilities</b>	<b>459.64</b>	<b>433.18</b>	<b>26.46</b>
<b>Total Other Current Liabilities</b>	<b>759.64</b>	<b>733.18</b>	<b>26.46</b>
<b>Total Current Liabilities</b>	<b>6,455.74</b>	<b>2,971.46</b>	<b>3,484.28</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>286,772.58</b>	<b>296,879.84</b>	<b>(10,107.26)</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	24,209.97		24,209.97
<b>Total Equity</b>	<b>2,489,295.02</b>	<b>2,447,493.51</b>	<b>41,801.51</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,776,067.60</b>	<b>2,744,373.35</b>	<b>31,694.25</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 - November 2022**

	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
4015 Entitlement Share	\$ 12,013.54	\$ 11,200.00	\$ 813.54	1.07
4025 Inv Int - Interest Income	1,917.46	4,000.00	(2,082.54)	0.48
4026 Dividends	376.48		376.48	
4030 Other Income	210.00		210.00	
4030.1 Contributions	381.85		381.85	
4030.5 House Signs	-		-	
4030.7 Settlements	204.87		204.87	
<b>Total 4030 Other Income</b>	<b>796.72</b>	<b>-</b>	<b>796.72</b>	
4040 Personal Property Taxes	9.75		9.75	
4050 Real Estate Taxes	370.18	298,262.00	(297,891.82)	0.00
4050.2 RE PI Penalties & Interest	210.60		210.60	
4050.3 RE Real Estate Taxes	87,823.77		87,823.77	
<b>Total 4050 Real Estate Taxes</b>	<b>88,404.55</b>	<b>298,262.00</b>	<b>(209,857.45)</b>	<b>0.30</b>
<b>Total Income</b>	<b>103,518.50</b>	<b>313,462.00</b>	<b>(209,943.50)</b>	<b>0.33</b>
<b>Gross Profit</b>	<b>103,518.50</b>	<b>313,462.00</b>	<b>(209,943.50)</b>	<b>0.33</b>
<b>Expenses</b>				
6000 Payroll Expenses			-	
6005 Wages	3,085.50	10,800.00	(7,714.50)	0.29
6010 Payroll Taxes	236.06	1,053.00	(816.94)	0.22
<b>Total 6000 Payroll Expenses</b>	<b>3,321.56</b>	<b>11,853.00</b>	<b>(8,531.44)</b>	<b>0.28</b>
6100 Office/Operating Supplies			-	
6105 Medical Supplies	-	1,500.00	(1,500.00)	-
6110 Firefighter Supplies	4,944.61	5,000.00	(55.39)	0.99
6115 Office Supplies	1,450.58	3,500.00	(2,049.42)	0.41
<b>Total 6100 Office/Operating Supplies</b>	<b>6,395.19</b>	<b>10,000.00</b>	<b>(3,604.81)</b>	<b>0.64</b>
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	1,563.39	8,500.00	(6,936.61)	0.18
6152 Water (Bozeman - for tender)		1,500.00	(1,500.00)	-
<b>Total 6150 Supplies for vehicles</b>	<b>1,563.39</b>	<b>10,000.00</b>	<b>(8,436.61)</b>	<b>0.16</b>
6200 Utilities			-	
6201 Garbage Service/Waste Removal	400.81	1,000.00	(599.19)	0.40
6205 Electricity Expenses	2,447.14	6,250.00	(3,802.86)	0.39
6215 Propane Expenses	-	1,000.00	(1,000.00)	-
6220 Telephone and Internet Expenses	1,498.49	3,000.00	(1,501.51)	0.50
<b>Total 6200 Utilities</b>	<b>4,346.44</b>	<b>11,250.00</b>	<b>(6,903.56)</b>	<b>0.39</b>
6250 Utilities Station 2			-	
6251 Electricity	181.39	1,250.00	(1,068.61)	0.15
6253 Internet	550.00	2,500.00	(1,950.00)	0.22
<b>Total 6250 Utilities Station 2</b>	<b>731.39</b>	<b>3,750.00</b>	<b>(3,018.61)</b>	<b>0.20</b>
6300 Repair & Maintenance			-	
6305 Grounds and Building Maint.	1,452.77	2,000.00	(547.23)	0.73
6306 Lawn care	2,265.00	2,000.00	265.00	1.13
6307 Snow Plowing	-	1,000.00	(1,000.00)	-

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	Actual	Budget	over Budget	% of Budget
6310 Cleaning	1,250.00	3,000.00	(1,750.00)	0.42
6315 Vehicle Maintenance	13,996.58	40,000.00	(26,003.42)	0.35
6320 Equipment Repair and Maint	62.97	10,000.00	(9,937.03)	0.01
<b>Total 6300 Repair &amp; Maintenance</b>	<b>19,027.32</b>	<b>58,000.00</b>	<b>(38,972.68)</b>	<b>0.33</b>
6500 Travel/Misc Cash			-	
6501 Travel		400.00	(400.00)	-
6505 Advertising	110.00	300.00	(190.00)	0.37
6510 Dues & Fees	500.00	1,000.00	(500.00)	0.50
6515 Licenses & Taxes	34.87	1,000.00	(965.13)	0.03
6530 Firefighter Clothing/Uniforms	108.00	3,000.00	(2,892.00)	0.04
6535 Election Expenses		1,800.00	(1,800.00)	-
6540 Miscellaneous Exp	859.80		859.80	
<b>Total 6500 Travel/Misc Cash</b>	<b>1,612.67</b>	<b>7,500.00</b>	<b>(5,887.33)</b>	<b>0.22</b>
6600 Training Expense			-	
6601 Board Training	429.00	500.00	(71.00)	0.86
6602 Tuition		10,000.00	(10,000.00)	-
6603 Travel, Lodging & Meals for Trng	34.00	4,500.00	(4,466.00)	0.01
6604 Weekend Training Food	44.00	1,000.00	(956.00)	0.04
6605 Physicals		1,500.00	(1,500.00)	-
6606 Background Checks	26.55		26.55	
6610 Firefighter Incidental Expenses	3,940.00	7,500.00	(3,560.00)	0.53
<b>Total 6600 Training Expense</b>	<b>4,473.55</b>	<b>25,000.00</b>	<b>(20,526.45)</b>	<b>0.18</b>
6700 Professional Services	2,672.44	9,000.00	(6,327.56)	0.30
6800 Insurance			-	
6805 Workers Compensation Insurance	588.93	2,000.00	(1,411.07)	0.29
6810 Building Insurance	3,866.00	8,500.00	(4,634.00)	0.45
6815 Liability Insurance	904.00	2,500.00	(1,596.00)	0.36
6820 Auto and Equipment Insurance	5,061.00	10,452.00	(5,391.00)	0.48
6825 Supplemental medical	4,295.00	6,000.00	(1,705.00)	0.72
<b>Total 6800 Insurance</b>	<b>14,714.93</b>	<b>29,452.00</b>	<b>(14,737.07)</b>	<b>0.50</b>
6900 Capital Outlay			-	
6910 Equipment		44,000.00	(44,000.00)	-
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>0.09</b>
7000 Debt Payment			-	
7005 Interest Expense	2,259.07	6,594.68	(4,335.61)	0.34
7010 Principal payments	13,591.54	49,465.16	(35,873.62)	0.27
<b>Total 7000 Debt Payment</b>	<b>15,850.61</b>	<b>56,059.84</b>	<b>(40,209.23)</b>	<b>0.28</b>
8000 Substation 2			-	
8001 Grounds & Building Maintenance		500.00	(500.00)	-
8002 Snow Plowing		1,500.00	(1,500.00)	-
<b>Total 8000 Substation 2</b>	<b>-</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>-</b>
<b>Total Expenses</b>	<b>78,709.49</b>	<b>277,864.84</b>	<b>(199,155.35)</b>	<b>0.28</b>
<b>Net Operating Income</b>	<b>24,809.01</b>	<b>35,597.16</b>	<b>(10,788.15)</b>	<b>0.70</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>24,209.97</b>	<b>35,597.16</b>	<b>(11,387.19)</b>	<b>0.68</b>

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**Bridger Canyon Volunteer Fire Department**  
**Profit and Loss Detail**  
November 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>						
	11/30/2022	Deposit	INTEREST			101.12
	11/30/2022	Deposit				271.26
						<b>\$ 372.38</b>
<b>Total for 4025 Inv Int - Interest Income</b>						
<b>4026 Dividends</b>						
	11/16/2022	Deposit	28076894		2020 Dividend	376.48
						<b>\$ 376.48</b>
<b>Total for 4026 Dividends</b>						
<b>4030 Other Income</b>						
<b>4030.1 Contributions</b>						
	11/01/2022	Deposit	CASH		DONATION (15200 BRIDGER CANYON RD)	150.00
						<b>\$ 150.00</b>
<b>Total for 4030.1 Contributions</b>						
<b>4030.7 Settlements</b>						
	11/16/2022	Deposit	1512		Harrison et al. v FSS	204.87
						<b>\$ 204.87</b>
<b>Total for 4030.7 Settlements</b>						
<b>Total for 4030 Other Income</b>						
						<b>\$ 354.87</b>
<b>4050 Real Estate Taxes</b>						
<b>4050.3 RE Real Estate Taxes</b>						
	11/30/2022	Deposit				318.90
	11/30/2022	Deposit				83,521.24
						<b>\$ 83,840.14</b>
<b>Total for 4050.3 RE Real Estate Taxes</b>						
<b>Total for 4050 Real Estate Taxes</b>						
						<b>\$ 83,840.14</b>
<b>Total for Income</b>						
						<b>\$ 84,943.87</b>
<b>Expenses</b>						
<b>6000 Payroll Expenses</b>						
<b>6005 Wages</b>						
	11/08/2022	Check	176	Ellyn O. VanBockel		312.50
	11/18/2022	Check	177	Ellyn O. VanBockel		350.00
						<b>\$ 662.50</b>
<b>Total for 6005 Wages</b>						
<b>6010 Payroll Taxes</b>						

Date	Transaction Type	Num	Name	Memo/Description	Amount
11/08/2022	Check	176	Ellyn O. VanBockel		23.91
11/18/2022	Check	177	Ellyn O. VanBockel		26.78
<b>Total for 6010 Payroll Taxes</b>					<b>\$ 50.69</b>
<b>Total for 6000 Payroll Expenses</b>					<b>\$ 713.19</b>
<b>6100 Office/Operating Supplies</b>					
<b>6110 Firefighter Supplies</b>					
11/23/2022	Bill	73346	Interstate Sign Products, Inc.	Address Signs	51.85
<b>Total for 6110 Firefighter Supplies</b>					<b>\$ 51.85</b>
<b>6115 Office Supplies</b>					
11/12/2022	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	85.00
11/21/2022	Expense		USPS		60.00
11/25/2022	Bill	112522	Kenyon Noble	11/25/2022 Statement	40.43
<b>Total for 6115 Office Supplies</b>					<b>\$ 185.43</b>
<b>Total for 6100 Office/Operating Supplies</b>					<b>\$ 237.28</b>
<b>6150 Supplies for vehicles</b>					
<b>6151 Fuel (Oil &amp; Gas)</b>					
11/04/2022	Bill	3142886280	AmeriGas	Invoice #3142886280	346.30
11/04/2022	Bill	3142886282	AmeriGas	Invoice #3142886282	63.93
11/30/2022	Bill	3143929035	AmeriGas	Invoice #3143929035	262.68
11/30/2022	Bill	CP-124727-22	Parkland USA Corporation		145.22
<b>Total for 6151 Fuel (Oil &amp; Gas)</b>					<b>\$ 818.13</b>
<b>Total for 6150 Supplies for vehicles</b>					<b>\$ 818.13</b>
<b>6200 Utilities</b>					
<b>6201 Garbage Service/Waste Removal</b>					
11/28/2022	Bill	0886-001832714	Republic Services	Waste Removal	80.06
<b>Total for 6201 Garbage Service/Waste Removal</b>					<b>\$ 80.06</b>
<b>6205 Electricity Expenses</b>					
11/02/2022	Bill	110222	Northwestern Energy	Account #0181320-3	940.51
<b>Total for 6205 Electricity Expenses</b>					<b>\$ 940.51</b>
<b>6220 Telephone and Internet Expenses</b>					
11/10/2022	Bill	111022	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>\$ 1,271.08</b>
<b>6250 Utilities Station 2</b>					
<b>6251 Electricity</b>					

	Date	Transaction Type	Num	Name	Memo/Description	Amount
	11/30/2022	Bill	113022	Park Electric Cooperative	Account #26006143-001	39.60
<b>Total for 6251 Electricity</b>						<b>\$ 39.60</b>
<b>6253 Internet</b>						
	11/29/2022	Expense		Starlink		110.00
<b>Total for 6253 Internet</b>						<b>\$ 110.00</b>
<b>Total for 6250 Utilities Station 2</b>						<b>\$ 149.60</b>
<b>6300 Repair &amp; Maintenance</b>						
<b>6306 Lawncare</b>						
	11/03/2022	Bill	0708-5071	Sleepy Hollow Services		525.00
<b>Total for 6306 Lawncare</b>						<b>\$ 525.00</b>
<b>6310 Cleaning</b>						
	11/04/2022	Bill	110422	QFP-WEST LLC		250.00
	11/23/2022	Bill	22130	QFP-WEST LLC		250.00
<b>Total for 6310 Cleaning</b>						<b>\$ 500.00</b>
<b>Total for 6300 Repair &amp; Maintenance</b>						<b>\$ 1,025.00</b>
<b>6500 Travel/Misc Cash</b>						
<b>6505 Advertising</b>						
	11/11/2022	Bill	303548	Bozeman Daily Chronicle	Ad #303548	22.00
<b>Total for 6505 Advertising</b>						<b>\$ 22.00</b>
<b>6540 Miscellaneous Exp</b>						
	11/30/2022	Expense		Murdoch's Ranch & Home		494.00
	11/30/2022	Expense		Sportsmans Warehousre		266.00
<b>Total for 6540 Miscellaneous Exp</b>						<b>\$ 760.00</b>
<b>Total for 6500 Travel/Misc Cash</b>						<b>\$ 782.00</b>
<b>6700 Professional Services</b>						
	11/25/2022	Bill	1066	Jan B. Staker P.C.	November 2022	510.00
<b>Total for 6700 Professional Services</b>						<b>\$ 510.00</b>
<b>6800 Insurance</b>						
<b>6810 Building Insurance</b>						
	11/01/2022	Bill	131340126	VFIS	Policy #VFNU-TR-0013663-02	3,866.00
<b>Total for 6810 Building Insurance</b>						<b>\$ 3,866.00</b>
<b>6815 Liability Insurance</b>						
	11/01/2022	Bill	131340126	VFIS	Policy #VFNU-TR-0013663-02	904.00
<b>Total for 6815 Liability Insurance</b>						<b>\$ 904.00</b>
<b>6820 Auto and Equipment Insurance</b>						

<b>Date</b>	<b>Transacti on Type</b>	<b>Num</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Amount</b>
11/01/2022	Bill	131232126	VFIS	Policy #VFNU-CM-0013666-02	4,842.00
<b>Total for 6820 Auto and Equipment Insurance</b>					<b>\$ 4,842.00</b>
<b>Total for 6800 Insurance</b>					<b>\$ 9,612.00</b>
<b>Total for Expenses</b>					<b>\$ 15,118.28</b>
<b>Net Income</b>					<b>\$ 69,825.59</b>