

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

	As of Sep 30, 2022	As of Jun 30, 2022	Change
ASSETS			
Current Assets			
Bank Accounts			
1000 First Interstate Bank - Header	12,669.83		12,669.83
1001 First Interstate Bank	-10,107.04	71,521.37	-81,628.41
1002 Capital reserve	115,395.00	79,798.00	35,597.00
1003 Operating reserve	90,000.00	90,000.00	0.00
Total 1000 First Interstate Bank - Header	\$ 207,957.79	\$ 241,319.37	-\$ 33,361.58
1004 First Interstate Bank - donations	76,019.79	75,734.33	285.46
Total Bank Accounts	\$ 283,977.58	\$ 317,053.70	-\$ 33,076.12
Total Current Assets	\$ 283,977.58	\$ 317,053.70	-\$ 33,076.12
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	\$ 2,709,399.23	\$ 2,742,475.35	-\$ 33,076.12
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	6,732.42	1,733.31	4,999.11

No assurance provided on these financial statements

	As of Sep 30, 2022	As of Jun 30, 2022	Change
Total Accounts Payable	\$ 6,732.42	\$ 1,733.31	\$ 4,999.11
Credit Cards			
2019 Mastercard 1127	0.00	384.97	-384.97
MasterCard 4052	144.87	120.00	24.87
Total Credit Cards	\$ 144.87	\$ 504.97	-\$ 360.10
Other Current Liabilities			
2020 Rent Deposit	300.00	300.00	0.00
2115 Payroll Liabilities			0.00
2115.1 Federal Taxes (941/944)	0.17	262.03	-261.86
2115.3 MT Income Tax	245.00	213.00	32.00
2115.4 MT Unemployment Tax	-46.13	-41.85	-4.28
Total 2115 Payroll Liabilities	\$ 199.04	\$ 433.18	-\$ 234.14
Total Other Current Liabilities	\$ 499.04	\$ 733.18	-\$ 234.14
Total Current Liabilities	\$ 7,376.33	\$ 2,971.46	\$ 4,404.87
Long-Term Liabilities			
2200 Loan from MT INTERCAP	280,316.84	293,908.38	-13,591.54
Total Long-Term Liabilities	\$ 280,316.84	\$ 293,908.38	-\$ 13,591.54
Total Liabilities	\$ 287,693.17	\$ 296,879.84	-\$ 9,186.67
Equity			
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	-280,316.84	-293,908.38	13,591.54
Net Income	-37,480.99		-37,480.99
Total Equity	\$ 2,421,706.06	\$ 2,445,595.51	-\$ 23,889.45
TOTAL LIABILITIES AND EQUITY	\$ 2,709,399.23	\$ 2,742,475.35	-\$ 33,076.12

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Bridger Canyon Volunteer Fire Department
Statement of Revenues and Expenses - Budget vs. Actuals - No Note Disclosures
July 2022 - September 2022

	Actual	Budget	over Budget	% of Budget
Income				
4015 Entitlement Share	\$ 12,013.54	\$ 11,200.00	\$ 813.54	\$ 1.07
4025 Inv Int - Interest Income	1,166.82	4,000.00	(2,833.18)	0.29
4030 Other Income	210.00		210.00	
4030.1 Contributions	-		-	
Total 4030 Other Income	210.00	-	210.00	
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	3,728.41		3,728.41	
Total 4050 Real Estate Taxes	4,309.19	298,262.00	(293,952.81)	0.01
Total Income	17,709.30	313,462.00	(295,752.70)	0.06
Gross Profit	17,709.30	313,462.00	(295,752.70)	0.06
Expenses				
6000 Payroll Expenses			-	
6005 Wages	1,598.00	10,800.00	(9,202.00)	0.15
6010 Payroll Taxes	122.26	1,053.00	(930.74)	0.12
Total 6000 Payroll Expenses	1,720.26	11,853.00	(10,132.74)	0.15
6100 Office/Operating Supplies			-	
6105 Medical Supplies		1,500.00	(1,500.00)	-
6110 Firefighter Supplies	2,217.82	5,000.00	(2,782.18)	0.44
6115 Office Supplies	732.34	3,500.00	(2,767.66)	0.21
Total 6100 Office/Operating Supplies	2,950.16	10,000.00	(7,049.84)	0.30
6150 Supplies for vehicles			-	
6151 Fuel (Oil & Gas)	632.36	8,500.00	(7,867.64)	0.07
6152 Water (Bozeman - for tender)		1,500.00	(1,500.00)	-
Total 6150 Supplies for vehicles	632.36	10,000.00	(9,367.64)	0.06
6200 Utilities			-	
6201 Garbage Service/Waste Removal	240.98	1,000.00	(759.02)	0.24
6205 Electricity Expenses	1,506.63	6,250.00	(4,743.37)	0.24
6215 Propane Expenses		1,000.00	(1,000.00)	-
6220 Telephone and Internet Expenses	997.47	3,000.00	(2,002.53)	0.33
Total 6200 Utilities	2,745.08	11,250.00	(8,504.92)	0.24
6250 Utilities Station 2			-	
6251 Electricity	104.86	1,250.00	(1,145.14)	0.08
6253 Internet	330.00	2,500.00	(2,170.00)	0.13
Total 6250 Utilities Station 2	434.86	3,750.00	(3,315.14)	0.12
6300 Repair & Maintenance			-	
6305 Grounds and Building Maint.	1,452.77	2,000.00	(547.23)	0.73
6306 Lawn care	1,740.00	2,000.00	(260.00)	0.87
6307 Snow Plowing		1,000.00	(1,000.00)	-
6310 Cleaning	750.00	3,000.00	(2,250.00)	0.25
6315 Vehicle Maintenance	10,243.58	40,000.00	(29,756.42)	0.26

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	Actual	Budget	over Budget	% of Budget
6320 Equipment Repair and Maint	62.97	10,000.00	(9,937.03)	0.01
Total 6300 Repair & Maintenance	14,249.32	58,000.00	(43,750.68)	0.25
6500 Travel/Misc Cash			-	
6501 Travel		400.00	(400.00)	-
6505 Advertising	66.00	300.00	(234.00)	0.22
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	-	3,000.00	(3,000.00)	-
6535 Election Expenses	-	1,800.00	(1,800.00)	-
6540 Miscellaneous Exp	99.80		99.80	
Total 6500 Travel/Misc Cash	700.67	7,500.00	(6,799.33)	0.09
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		4,500.00	(4,500.00)	-
6604 Weekend Training Food	44.00	1,000.00	(956.00)	0.04
6605 Physicals		1,500.00	(1,500.00)	-
6606 Background Checks	12.06		12.06	
6610 Firefighter Incidental Expenses	3,940.00	7,500.00	(3,560.00)	0.53
Total 6600 Training Expense	4,425.06	25,000.00	(20,574.94)	0.18
6700 Professional Services	1,779.94	9,000.00	(7,220.06)	0.20
6800 Insurance			-	
6805 Workers Compensation Insurance	588.93	2,000.00	(1,411.07)	0.29
6810 Building Insurance		8,500.00	(8,500.00)	-
6815 Liability Insurance		2,500.00	(2,500.00)	-
6820 Auto and Equipment Insurance	219.00	10,452.00	(10,233.00)	0.02
6825 Supplemental medical	4,295.00	6,000.00	(1,705.00)	0.72
Total 6800 Insurance	5,102.93	29,452.00	(24,349.07)	0.17
6900 Capital Outlay			-	
6910 Equipment		44,000.00	(44,000.00)	-
6932 Vehicles	4,000.00		4,000.00	
Total 6900 Capital Outlay	4,000.00	44,000.00	(40,000.00)	0.09
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
Total 7000 Debt Payment	15,850.61	56,059.84	(40,209.23)	0.28
8000 Substation 2			-	
8001 Grounds & Building Maintenance		500.00	(500.00)	-
8002 Snow Plowing		1,500.00	(1,500.00)	-
Total 8000 Substation 2	-	2,000.00	(2,000.00)	-
Total Expenses	54,591.25	277,864.84	(223,273.59)	0.20
Net Operating Income	(36,881.95)	35,597.16	(72,479.11)	(1.04)
Other Expenses				
Other Miscellaneous Expense	599.04		599.04	
Total Other Expenses	599.04	-	599.04	
Net Other Income	(599.04)	-	(599.04)	
Net Income	(37,480.99)	35,597.16	(73,078.15)	(1.05)

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Bridger Canyon Volunteer Fire Department
Profit and Loss Detail
September 2022

	Date	Transacti on Type	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses						
Income						
4015 Entitlement Share						
	09/30/2022	Deposit			Entitlement share.	12,013.54
Total for 4015 Entitlement Share						\$ 12,013.54
4025 Inv Int - Interest Income						
	09/30/2022	Deposit			Interest collected.	92.36
	09/30/2022	Deposit			Interest income.	263.14
Total for 4025 Inv Int - Interest Income						\$ 355.50
4050 Real Estate Taxes						
	09/30/2022	Deposit			Taxes collected.	370.18
Total for 4050 Real Estate Taxes						\$ 370.18
4050.2 RE PI Penalties & Interest						
	09/30/2022	Deposit			Penalties collected.	22.97
Total for 4050.2 RE PI Penalties & Interest						\$ 22.97
Total for 4050 Real Estate Taxes with sub-accounts						\$ 393.15
Total for Income						\$ 12,762.19
Expenses						
6000 Payroll Expenses						
6005 Wages						
	09/07/2022	Check	172	Ellyn O. VanBockel		337.50
	09/20/2022	Check	173	Ellyn O. VanBockel		312.50
Total for 6005 Wages						\$ 650.00
6010 Payroll Taxes						
	09/07/2022	Check	172	Ellyn O. VanBockel		25.82
	09/20/2022	Check	173	Ellyn O. VanBockel		23.91
Total for 6010 Payroll Taxes						\$ 49.73
Total for 6000 Payroll Expenses						\$ 699.73
6100 Office/Operating Supplies						
6110 Firefighter Supplies						
	09/16/2022	Bill	38382329	Globalstar, Inc.	SAT Phone Annual Renewal	1,614.66
	09/21/2022	Bill	363812	Tritech Software Systems, a CentralSquare Company		378.00
Total for 6110 Firefighter Supplies						\$ 1,992.66
6115 Office Supplies						
	09/12/2022	Expense		Intuit QB Online	Intuit QB Online - Monthly software cost	85.00

	Date	Transacti on Type	Num	Name	Memo/Description	Amount
Total for 6115 Office Supplies						\$ 85.00
Total for 6100 Office/Operating Supplies						\$ 2,077.66
6150 Supplies for vehicles						
6151 Fuel (Oil & Gas)						
	09/19/2022	Bill	CP-116767-22	Parkland USA Corporation		71.12
Total for 6151 Fuel (Oil & Gas)						\$ 71.12
Total for 6150 Supplies for vehicles						\$ 71.12
6200 Utilities						
6201 Garbage Service/Waste Removal						
	09/28/2022	Bill	0886-001817253	Republic Services	Waste Removal	79.53
Total for 6201 Garbage Service/Waste Removal						\$ 79.53
6205 Electricity Expenses						
	09/06/2022	Bill	90622	Northwestern Energy	Account #0181320-3	359.12
Total for 6205 Electricity Expenses						\$ 359.12
6220 Telephone and Internet Expenses						
	09/10/2022	Bill	91022	T-MOBILE		80.36
	09/10/2022	Bill	91022	Century Link	Phone & internet - Account #406-586-6427 407	252.13
Total for 6220 Telephone and Internet Expenses						\$ 332.49
Total for 6200 Utilities						\$ 771.14
6250 Utilities Station 2						
6251 Electricity						
	09/30/2022	Bill	93022	Park Electric Cooperative	Account #26006143-001	34.78
Total for 6251 Electricity						\$ 34.78
6253 Internet						
	09/30/2022	Expense		Starlink		110.00
Total for 6253 Internet						\$ 110.00
Total for 6250 Utilities Station 2						\$ 144.78
6300 Repair & Maintenance						
6305 Grounds and Building Maint.						
	09/25/2022	Bill	2673	Headwaters Sprinklers	BLOWOUT	100.00
	09/30/2022	Bill	47875196	Williams Plumbing & Heating, Inc		655.95
Total for 6305 Grounds and Building Maint.						\$ 755.95
6306 Lawncare						
	09/21/2022	Bill	0708-5036	Sleepy Hollow Services		525.00
Total for 6306 Lawncare						\$ 525.00
6310 Cleaning						
	09/29/2022	Bill	22119	QFP-WEST LLC		250.00
Total for 6310 Cleaning						\$ 250.00
6315 Vehicle Maintenance						

Date	Transaction Type	Num	Name	Memo/Description	Amount
09/08/2022	Expense		Ebay		50.00
09/15/2022	Bill	9105	MTECH INCORPORATED	Quote #9105	6,055.00
09/28/2022	Bill	INV635742	L.N. Curtis & Sons		348.55
Total for 6315 Vehicle Maintenance					\$ 6,453.55
6320 Equipment Repair and Maint					
09/16/2022	Expense		Office Depot		62.97
Total for 6320 Equipment Repair and Maint					\$ 62.97
Total for 6300 Repair & Maintenance					\$ 8,047.47
6500 Travel/Misc Cash					
6505 Advertising					
09/09/2022	Bill	280693	Bozeman Daily Chronicle	Ad #280693	22.00
Total for 6505 Advertising					\$ 22.00
6515 Licenses & Taxes					
09/23/2022	Expense		MT MVD	Vehicle Registration	34.87
Total for 6515 Licenses & Taxes					\$ 34.87
Total for 6500 Travel/Misc Cash					\$ 56.87
6600 Training Expense					
6606 Background Checks					
09/01/2022	Bill	36387-082022	PeopleFacts, LLC	Account #36387	12.06
Total for 6606 Background Checks					\$ 12.06
6610 Firefighter Incidental Expenses					
09/30/2022	Bill	2021	David Thomas	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Corey Shaffer	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Dawson Purkett	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Diego Munoz-Plata	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Edward Desch	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Jon Gilleen	2021 Annual Reimbursement	600.00
09/30/2022	Bill	2021	Hugh Dinsmore	2021 Annual Reimbursement	600.00
09/30/2022	Bill	2021	Jeffrey Clinton	2021 Annual Reimbursement	600.00
09/30/2022	Bill	2021	Luke Winkler	2021 Annual Reimbursement	300.00
09/30/2022	Bill	2021	Trevor Bruckman	2021 Annual Reimbursement	300.00
Total for 6610 Firefighter Incidental Expenses					\$ 3,900.00
Total for 6600 Training Expense					\$ 3,912.06
6700 Professional Services					
09/27/2022	Bill	987	Jan B. Staker P.C.	September 2022	495.00
Total for 6700 Professional Services					\$ 495.00
6800 Insurance					
6820 Auto and Equipment Insurance					
09/20/2022	Bill	427290126	VFIS	Policy #VFNU-CM-0013666-02	219.00

	Date	Transacti on Type	Num	Name	Memo/Description	Amount
Total for 6820 Auto and Equipment Insurance						\$ 219.00
Total for 6800 Insurance						\$ 219.00
Total for Expenses						\$ 16,494.83
Net Income						-\$ 3,732.64