

**HYALITE RURAL FIRE DISTRICT
BOARD OF TRUSTEES PUBLIC ANNUAL MEETING**

DATE: NOVEMBER 19, 2019 TIME: 7:00 p.m.
LOCATION: Sourdough Fire Station, 4541 S. 3rd Rd., Bozeman, MT

CALL TO ORDER OF HYALITE RURAL FIRE DISTRICT
Reminder to the public that meetings are being recorded.

PUBLIC COMMENT ON MATTERS NOT INCLUDED IN THE AGENDA

HYALITE CONSENT AGENDA

1. Approval of Financial Report
2. Approval of Warrants
3. Approval of October 15, 2019 Meeting Synopsis
[Consent Agenda Attached]

REGULAR AGENDA

1. Presentation – Audit Report from Tangaro and Company
Supporting Documents Attached
2. Discussion and Decision – Reader Boards
3. Discussion and Decision – Updated Signage for HRFD Buildings
Supporting Documents Attached
4. Discussion – Website Maintenance
5. Discussion and Decision – 2019 Fire Chief Performance Evaluation Procedure
6. Fire Chief's Report
7. Trustees' Activities
8. Announcements

ADJOURNMENT

This notice is posted on the door of the Administrative Building of the Sourdough Fire Station, the Rae Fire Station, and the Cottonwood Fire Station, and is posted on the Hyalite website and/or Facebook Page at least 48 hours prior to the meeting. Notice of the meeting is published in the Bozeman Daily Chronicle at least 48 hours prior to the meeting.

Regular Agenda Item 1

Audit Report

[DATE]

To the Board of Trustees
Hyalite Rural Fire District
Bozeman, Montana

We have audited the financial statements of the governmental activities and the major funds of Hyalite Rural Fire District (the District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 7, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Net pension liability and the related deferred inflows and deferred outflows of resources are based on the audited pension schedules of the Montana Public Employee Retirement Administration.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

[DATE]

Hyalite Rural Fire District

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any adjusting journal entries for the financial statements of the District for the year ended June 30, 2019.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated [DATE].

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

[DATE]

Hyalite Rural Fire District

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Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, and schedule of contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of Hyalite Rural Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

DRAFT

HYALITE RURAL FIRE DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2019

DRAFT

HYALITE RURAL FIRE DISTRICT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Hyalite Rural Fire District
Bozeman, Montana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major funds of the Hyalite Rural Fire District (District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of the Hyalite Rural Fire District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of proportionate share of the net pension liability, and the schedule of contributions on pages 3 through 6 and 33 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis and the other required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [DATE] on our consideration of the Hyalite Rural Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hyalite Rural Fire District's internal control over financial reporting and compliance.

[DATE]

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

The management's discussion and analysis of Hyalite Rural Fire District (the District) provides an overall review of the District's financial activities for the year ended June 30, 2019. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers are encouraged to consider the information presented here in conjunction with the additional information contained in the financial statements and the notes thereof.

USING THIS ANNUAL FINANCIAL REPORT

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Overview of the Financial Statements

Government-wide Financial Statement – Reporting the District as a Whole

Statements of Net Position and Statements of Activities

The statement of net position includes all assets, deferred outflows, liabilities, deferred inflows, and net position using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The statement of activities includes all of the current year's revenues and expenses, regardless of when cash is received or paid.

The statement of net position and statement of activities report the District's net position and its change in net position in the current year. Net position is the residual of assets plus deferred outflows less liabilities and deferred inflows, which is one way to measure the District's financial health or financial position. Over time, an increase or decrease in the net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. However, you need to consider other nonfinancial factors in making an assessment of the District's health, such as changes in the economy.

Governmental Activities

The District's functions include emergency response to fires (structure, vehicle, and wild land), medical emergencies, and accidents. Functions include regular firefighting training, public education classes, and testing of area firefighting resources.

Fund Financial Statements – Reporting the District's Most Significant Funds

The fund statements provide detailed information about the funds used by the District. State law generally requires fire districts to segregate money generated for certain specific purposes in separate funds. The District is required to report its activities in these governmental funds: general fund and debt service fund.

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Overview of the Financial Statements (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balance of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides.

Both the governmental fund balance sheet and the government fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate a comparison between governmental activities (reported in the statement of net position and the statement of activities) and the governmental funds.

The Government as a Whole

Following is a schedule of net position:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Current and other assets	\$ 2,187,852	\$ 1,875,444	\$ 312,408
Capital assets, net	<u>4,229,270</u>	<u>4,434,402</u>	<u>(205,132)</u>
Total assets	<u>6,417,122</u>	<u>6,309,846</u>	<u>107,276</u>
Deferred outflows of resources	<u>100,132</u>	<u>64,136</u>	<u>35,996</u>
Current liabilities	223,812	230,987	(7,175)
Long-term liabilities outstanding	<u>1,910,307</u>	<u>2,059,764</u>	<u>(149,457)</u>
Total liabilities	<u>2,134,119</u>	<u>2,290,751</u>	<u>(156,632)</u>
Deferred inflows of resources	<u>16,946</u>	<u>14,752</u>	<u>2,194</u>
Net position			
Net investment in capital assets	2,359,914	2,389,035	(29,121)
Restricted	112,075	112,075	-
Unrestricted	<u>1,894,200</u>	<u>1,567,369</u>	<u>326,831</u>
Total net position	<u>\$ 4,366,189</u>	<u>\$ 4,068,479</u>	<u>\$ 297,710</u>

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

The Government as a Whole (Continued)

Following is a schedule of changes in net position:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Revenues:			
General revenues			
Property taxes	\$ 1,199,049	\$ 1,165,032	\$ 34,017
Intergovernmental	144,478	96,492	47,986
Interest	32,186	28,825	3,361
Miscellaneous	<u>44,664</u>	<u>16,736</u>	<u>27,928</u>
Total revenues	<u>1,420,377</u>	<u>1,307,085</u>	<u>113,292</u>
Expenses:			
Public safety	<u>1,122,667</u>	<u>1,060,117</u>	<u>62,550</u>
Total expenses	<u>1,122,667</u>	<u>1,060,117</u>	<u>62,550</u>
Change in net position	297,710	246,968	50,742
Net position, beginning	<u>4,068,479</u>	<u>3,821,511</u>	<u>246,968</u>
Net position, ending	<u>\$ 4,366,189</u>	<u>\$ 4,068,479</u>	<u>\$ 297,710</u>

Where do the Resources Come From

The majority of the revenue comes from general property taxes.

What does it Cost

The major costs are for personnel services.

Capital Asset and Debt Administration

The capital assets are land and buildings, which include fire stations, and equipment including fire trucks, water tenders, and other related vehicles and equipment.

Fund Deficits

None

Excess of Expenditures over Appropriations

Total expenditures were not in excess of the appropriations for the year ended June 30, 2019.

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

The Government's Future

The District is rapidly growing and, as a result of this growth, seeing an increase in demand for its services. The Board strives to manage the District in a way that balances the increased need for services with the constituent's desire for a stable mill levy. The District expects a steady increase in tax revenue due to continued development growth in the district. This will substantially support the expected increase in operational expenses. The District continues to fund the capital replacement and improvement reserves through unspent revenues from each fiscal year. It is the intent of the District to manage financial resources in a manner that funds expected capital expenditures through these reserves which will result in a steady mill levy.

CONTACT FOR FURTHER INFORMATION

Walt Zidack, Treasurer
Hyalite Rural Fire District
(406) 586-3770

DRAFT

HYALITE RURAL FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

Governmental Activities:

ASSETS

Cash and cash equivalents	\$ 2,099,347
Receivables:	
Property taxes	60,262
Other	8,744
Prepaid expenses	19,499
Capital assets, nondepreciable	957,779
Capital assets depreciable, net	<u>3,271,491</u>
Total assets	<u>6,417,122</u>

DEFERRED OUTFLOWS OF RESOURCES

100,132

LIABILITIES

Accounts payable	18,006
Accrued liabilities	25,806
Long-term liabilities:	
Due within one year	180,000
Due after one year	<u>1,910,307</u>
Total liabilities	<u>2,134,119</u>

DEFERRED INFLOWS OF RESOURCES

16,946

NET POSITION

Net investment in capital assets	2,359,914
Restricted for:	
Debt service	112,075
Unrestricted	<u>1,894,200</u>
Total net position	<u>\$ 4,366,189</u>

The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

Governmental Activities:

Expenses:

Public Safety - fire protection:

Personnel services	\$ 425,644
Materials and services	348,321
Depreciation	282,488
Interest	<u>66,214</u>
Total program expenses	<u>1,122,667</u>

General revenues:

Property taxes	1,199,049
Intergovernmental	144,478
Interest	32,186
Miscellaneous	<u>44,664</u>
Total general revenues	<u>1,420,377</u>

Change in net position 297,710

Net position - beginning 4,068,479

Net position - ending \$ 4,366,189

The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,987,272	\$ 112,075	\$ 2,099,347
Receivables:			
Property taxes	60,262	-	60,262
Other	8,744	-	8,744
Prepaid expenses	<u>19,499</u>	<u>-</u>	<u>19,499</u>
Total assets	<u>\$ 2,075,777</u>	<u>\$ 112,075</u>	<u>\$ 2,187,852</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 18,006	\$ -	\$ 18,006
Accrued liabilities	<u>25,806</u>	<u>-</u>	<u>25,806</u>
Total liabilities	<u>43,812</u>	<u>-</u>	<u>43,812</u>
Deferred inflows of resources:			
Unavailable property taxes	<u>32,274</u>	<u>-</u>	<u>32,274</u>
Total deferred inflows of resources	<u>32,274</u>	<u>-</u>	<u>32,274</u>
Fund balances:			
Nonspendable	19,499	-	19,499
Restricted for:			
Debt service	-	112,075	112,075
Committed for:			
Capital	925,979	-	925,979
Unassigned	<u>1,054,213</u>	<u>-</u>	<u>1,054,213</u>
Total fund balances	<u>1,999,691</u>	<u>112,075</u>	<u>2,111,766</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,075,777</u>	<u>\$ 112,075</u>	<u>\$ 2,187,852</u>

The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balance, governmental funds \$ 2,111,766

Amounts reported for governmental activities in the
statement of net position are different because:

Capital assets used in governmental activities are not
current financial resources and, therefore, are not
reported in the governmental funds. 4,229,270

Deferred outflows and inflows of resources related to
pensions are applicable to future periods and, therefore,
are not reported in the government fund.

Deferred outflows of resources - pensions 100,132
Deferred inflows of resources - pensions (16,946)

Other long-term assets are not available to pay
current period expenditures and, therefore,
are deferred in the governmental funds:

Unavailable property taxes 32,274

Some liabilities, including compensated absences,
bonds payable and net pension liability, are not due and
payable in the current period and, therefore, are not
included in the governmental funds.

(2,090,307)

Net position of governmental activities \$ 4,366,189

The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues:			
Property taxes	\$ 968,795	\$ 242,225	\$ 1,211,020
Intergovernmental	121,045	-	121,045
Interest	32,186	-	32,186
Miscellaneous	44,664	-	44,664
Total revenues	<u>1,166,690</u>	<u>242,225</u>	<u>1,408,915</u>
Expenditures:			
Public safety - fire protection:			
Personnel services	404,458	-	404,458
Materials and services	348,321	-	348,321
Debt service:			
Principal	-	175,000	175,000
Interest	-	67,225	67,225
Capital outlay	77,356	-	77,356
Total expenditures	<u>830,135</u>	<u>242,225</u>	<u>1,072,360</u>
Excess of revenues over expenditures	336,555	-	336,555
Fund balances - beginning	<u>1,663,136</u>	<u>112,075</u>	<u>1,775,211</u>
Fund balances - ending	<u>\$ 1,999,691</u>	<u>\$ 112,075</u>	<u>\$ 2,111,766</u>

The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds	\$ 336,555
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	77,356
Depreciation expense	(282,488)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:

Increase (decrease) in unavailable property taxes	(11,972)
State pension aid (on-behalf payment)	(6,800)

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The repayment, however, has any effect on net position.

Repayment of principal on bonds	175,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated absences	(2,927)
Bond premium amortization	1,011
Adjustment to actuarial pension expense	<u>11,975</u>

Change in net position of governmental activities	<u>\$ 297,710</u>
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The accompanying notes are an integral part of these financial statements.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Hyalite Rural Fire District (the District) is organized and operated under the provisions of Title 7, Chapter 33, Part 21, Montana Code Annotated, to provide life, safety, and fire protection systems to the Hyalite community. It is a separate political entity established by the Gallatin County Commissioners, the affairs of which are governed and managed by an elected Board of Trustees (the Board). The County levies and collects taxes to fund the District's budget, and the Gallatin County Treasurer serves as Treasurer of the District. The District is not a component unit of another entity and has no component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the activities of the District. Governmental activities, which are supported by taxes, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. For the year ended June 30, 2019, the District did not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. For the year ended June 30, 2019, the District did not have any program revenue. Property taxes and other items are reported as general revenues.

Fund financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

The District reports the following major governmental funds:

General Fund – The general fund is the District's primary operating fund. It is used to account for and report all financial resources except those required to be accounted for in another fund.

Debt Service Fund – The debt service fund is used to account for and report the accumulation of funds restricted or committed for the periodic payment of principal and interest on general long-term debt.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. On an accrual basis, revenues from property taxes and benefit assessments are recognized in the year for which the taxes and assessments are levied and revenue from investments is recognized when earned.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

D. Cash and Investments

Cash is held by the County Treasurer and pooled in the County external investment pool. The fair value of the position in the pool is the same as the value of the pool shares. The County Treasurer invests the pooled cash pursuant to state law (MCA 20-9-213[4]). Allowable investments include time and savings deposits with a bank, savings and loan association, or credit union in the state, obligations of the United States Government, securities issued by agencies of the United States, repurchased agreements, and the State Short-Term Investment Pool (STIP).

The audited financial statements of Gallatin County, which include information about the investment pool, are available at <https://lgs.mt.gov/>.

E. Taxes Receivable

Property tax levies are set by the County, in connection with the budget process, and are based on taxable values listed as of January 1 for all real property located in the District. Taxable values are established by the Montana Department of Revenue based on market values. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by Montana statute as a fixed percentage of market value.

Real property taxes and special assessments are generally billed in October and are payable one half by November 30 and one half by May 31. After these dates, taxes and assessments become delinquent and become a lien on the property. Personal property is assessed and personal property taxes are billed throughout the year, with a significant portion generally billed in May, June, and July. Personal property taxes are based on levies set during the prior August. These taxes become delinquent 30 days after billing. Taxes and assessments that become delinquent are charged interest at the rate of 5/6 of 1% per month from the time of delinquency until paid plus a penalty of 2%. Real property on which taxes and assessments remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is seized and sold after the taxes become delinquent.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets

Capital assets, which include land, buildings and improvements, and machinery and equipment, are reported on the statement of net position. All capital assets with a purchase price over \$5,000 are capitalized. Such assets are recorded at historical cost. Donated property and materials are recorded at fair market value as of the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

Buildings and improvements and machinery and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-40
Machinery and equipment	3-7

G. Compensated Absences

Liabilities associated with accumulated vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements. District employees earn vacation leave ranging from 15 to 24 days per year, depending on the individual's years of service. The maximum permissible accumulation is the amount earned in a year. At termination, employees are paid for any accumulated vacation leave, up to the maximum accumulation, at the current rate of pay. District employees earn sick leave at the rate of one day per month. There is no limit on the accumulation of sick leave days. Upon termination, only 25% of accumulated sick leave is paid.

H. Net Pension Liability and Deferred Outflows/Inflows of Resources

The District recognized net pension liability for the pension plan in which it participates. Changes in the net pension liability during the year are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the pension plan and recorded as a component of pension expense beginning with the period in which they are incurred. Projected earnings on qualified pension plan investment earnings are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Long-term Obligations

In the fund-level financial statements, governmental funds report the face amount of debt issued, as well as any premiums (discounts) as other financing sources (uses). Debt issuance costs are reported as debt service expenditures. In the government-wide financial statements, long-term debt is reported as liabilities in the statement of net position. Bond issuance costs are expensed. Bond premiums/discounts are reported along with the debt as valuation accounts and amortized as a component of interest expense.

J. Fund Balance

The Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

In accordance with GASB 54, the District reports fund balance in two general classifications: non-spendable and spendable. Non-spendable represents the portion of fund balance that is not in spendable form such as prepaid expenses. Spendable fund balance is further categorized as restricted, committed, assigned, and unassigned.

The restricted fund balance category contains balances that can be spent only for the specific purposes stipulated by external parties. External parties include grantors, debt covenants, votes, and laws and regulations of other governments.

The committed fund balance category includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Board of Trustees. The Board needs to formally adopt a Resolution in order to establish, modify, or rescind a fund balance commitment.

Amounts in the assigned fund balance are to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned fund balance is the residual classification for the government's general fund.

When an expense is incurred for purposes for which both restricted and unrestricted fund balance are available, the District's policy is to apply restricted fund balance first.

K. Net Position

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Net Position (continued)

Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, granters, or laws and regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

NOTE 2. CASH AND INVESTMENTS

As of June 30, 2019, the District had the following investment:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Gallatin County External Investment Pool	<u>\$ 1,987,272</u>	<u>\$ 112,075</u>	<u>\$ 2,099,347</u>

The District participates in an investment pool managed by the Gallatin County Treasurer. The pool is not registered with the Securities and Exchange Commission as an investment company and is not subject to regulatory oversight. Investments of the pool consist primarily of repurchase agreements, the State of Montana's Short-Term Investment Pool (STIP), U.S. Treasury Bills, and securities of the U.S. Government, its agencies, or government sponsored entities and are carried at quoted market prices. The fair value of investments is determined annually, and is based on quoted market prices.

The District's balance in the investment pool is reported as cash and cash equivalents in the accompanying financial statements, as the District has full access to these funds upon request. Interest earnings are allocated to the individual funds of the District based on the District's month end balance in relation to the total pool investments.

Montana law allows the local governing body to require security for the portion of deposits not guaranteed or insured. Deposit insurance is administered by the FDIC. Since the District invests in pool managed by the County Treasurer, pledged securities for the various individual deposits and repurchase agreements are managed by the County Treasurer.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2019 were as follows:

	Balance June 30, 2018	Additions	Disposals	Balance June 30, 2019
<u>Capital assets not being depreciated:</u>				
Land	\$ 361,201	\$ -	\$ -	\$ 361,201
Vehicle in process	596,578	-	-	596,578
Total capital assets not being depreciated	957,779	-	-	957,779
<u>Capital assets being depreciated:</u>				
Buildings and improvements	3,951,563	-	-	3,951,563
Machinery and equipment	1,845,464	77,356	-	1,922,820
Total	5,797,027	77,356	-	5,874,383
Less accumulated depreciation	(2,320,404)	(282,488)	-	(2,602,892)
Total capital assets being depreciated, net	3,476,623	(205,132)	-	3,271,491
Capital assets, net	\$ 4,434,402	\$ (205,132)	\$ -	\$ 4,229,270

Depreciation expense for the year ended June 30, 2019 totaled \$282,488 and was charged to Public Safety.

NOTE 4. LONG-TERM LIABILITIES

During 2014, the District issued general obligation bonds in the amount of \$2,900,000 to provide funds for the purpose of constructing, equipping and financing the Hyalite Fire Station. The bonds carry interest rates of 2.0% to 3.875%, and mature in 2028.

Changes in Long-term Debt

The following is a summary of the changes in long-term debt for the year ended June 30, 2019:

	June 30, 2018	Additions	Reductions	June 30, 2019	Amount due Within One Year
Bonds payable	\$ 2,035,000	\$ -	\$ 175,000	\$ 1,860,000	\$ 180,000
Premium	10,367	-	1,011	9,356	-
Net pension liability	139,567	28,627	-	168,194	-
Compensated absences	49,830	2,927	-	52,757	-
Total	\$ 2,234,764	\$ 31,554	\$ 176,011	\$ 2,090,307	\$ 180,000

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

Debt service requirement to maturity

The approximate annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2019 are as follows:

Year ending		
June 30,	Principal	Interest
2020	\$ 180,000	\$ 61,975
2021	190,000	56,575
2022	195,000	50,875
2023	200,000	45,025
2024	205,000	39,025
2025-2028	890,000	85,331
	<u>\$ 1,860,000</u>	<u>\$ 338,806</u>

NOTE 5. RETIREMENT PLANS

Plan Description – Firefighter’ Unified Retirement System (FURS)

The Firefighters’ Unified Retirement System (FURS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established in 1981, and governed by Title 19, chapters 2 & 13, MCA. This plan provides retirement benefits to firefighters employed by first- and second-class cities, other cities and rural fire districts that adopt the plan, and to firefighters hired by the Montana Air National Guard on or after October 1, 2001. Benefits are established by state law and can only be amended by the Legislature. The FURS provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Plan Description –Public Employee Retirement System (PERS)

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, MCA. This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans. All new members from the universities also have a third option to join the university system’s Montana University System Retirement Program (MUS-RP).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

The following information uses the June 30, 2018 and 2017 measurement dates for the June 30, 2019 and 2018 reporting dates, respectively. All dates noted on the following pages are reporting dates, unless otherwise specified.

Summary of Benefits – FURS

Service retirement and monthly benefit formula:

- Hired on or after July 1, 1981, or has elected to be covered by GABA:
 - 20 years of membership service, regardless of age
 - 2.5% of HAC x years of service credit
- Hired prior to July 1, 1981, and who had not elected to be covered by GABA, the greater of above, or:
 - If membership service is less than 20 years: 2% of the highest monthly compensation (HMC) for each year of service credit, or
 - If membership service is greater or equal to 20 years: 50% of HMC plus 2% of HMC for each year of service credit in excess of 20
- Early retirement: Age 50 with 5 years of membership service – normal retirement benefit calculated using HAC and service credit

Second retirement:

Applies to retirement system members re-employed in a FURS position on or after July 1, 2017:

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member; and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' rehire date, and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Summary of Benefits – FURS (continued)

Member's compensation period used in benefit calculation

- Hired prior to July 1, 1981 and not electing GABA: highest monthly compensation (HMC);
- Hired after June 30, 1981 and those electing GABA: highest average compensation (HAC) during any consecutive 36 months (or shorter period of total service).
- Part-time firefighter: 15% of regular compensation of a newly confirmed full-time firefighter.

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's HAC.

Guaranteed Annual Benefit Adjustment (GABA)

Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months – the member's benefit increases by 3.0% each January.

Minimum Benefit Adjustment (non-GABA)

A member with 10 or more years of membership service who has not elected to be covered under GABA – the minimum benefit provided may not be less than 50% of the monthly compensation paid to a newly confirmed active firefighter of the employer that last employed the member as a firefighter in the current fiscal year.

Summary of Benefits – PERS

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service;
 - Age 65, regardless of membership service; or
 - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
 - Age 65, 5 years of membership service;
 - Age 70, regardless of membership service.

Early retirement:

- Hired prior to July 1, 2011:
 - Age 50, 5 years of membership service; or
 - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Summary of Benefits – PERS (continued)

Second Retirement: (requires returning to PERS-covered employer or PERS service)

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - A refund of member's contributions plus regular interest (currently 0.77% effective July 1, 2017);
 - No service credit for second employment;
 - Start the same benefit amount the month following termination; and
 - GABA starts again the January immediately following second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - The same retirement as prior to the return to service;
 - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - GABA starts on both benefits in January after receiving the original and new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months.

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly benefit formula

- Members hired prior to July 1, 2011
 - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
 - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011
 - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
 - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
 - 30 years or more of membership service: 2% of HAC per year of service credit.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Summary of Benefits – PERS (continued)

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

Overview of Contributions

Contributions – The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding – The State of Montana, as the non-employer contributing entity, paid to the Plans, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

Not Special Funding – Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the tables below.

FURS:

Fiscal Year	Member		Employer	State
	Non-GABA	GABA		
1998-2019	9.500%	10.700%	14.360%	32.610%
1997	7.800%		14.360%	32.610%

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Overview of Contributions (Continued)

PERS:

Fiscal Year	Member		Local Government	
	Hired before 7/1/2011	Hired after 7/1/2011	Employer	State
2019	7.90%	7.90%	8.57%	0.10%
2018	7.90%	7.90%	8.47%	0.10%
2017	7.90%	7.90%	8.37%	0.10%
2016	7.90%	7.90%	8.27%	0.10%
2015	7.90%	7.90%	8.17%	0.10%
2014	7.90%	7.90%	8.07%	0.10%
2012-2013	6.90%	7.90%	7.07%	0.10%
2010-2011	6.90%		7.07%	0.10%
2008-2009	6.90%		6.94%	0.10%
2000-2007	6.90%		6.80%	0.10%

Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

Employer contributions to the system:

- a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
- b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
- c. The portion of employer contributions allocated to the PCR are included in the employer reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

Non Employer Contributions:

Special Funding

The state contributed 0.1% of members' compensation on behalf of local government entities.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Stand-Alone Statements

The financial statements of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plans' fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

Actuarial Assumptions

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2017 actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2018 (measurement date). There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2018 (measurement date) valuation were based on the results of the last actuarial experience study, dated May 5, 2017, for the six- year period July 1, 2010 to June 30, 2016. Among those assumptions were the following.

FURS

- Investment Return (net of admin expense) 7.65%
- Admin Expense as % of Payroll 0.23%
- General Wage Growth* 3.50%
- *includes Inflation at 2.75%
- Merit Increases 0% to 6.3%
- Postretirement Benefit Increases
 - i. **Guaranteed Annual Benefit Adjustment (GABA)**
Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months, the member's benefit increases by 3.0% each January.
 - ii. **Minimum Benefit Adjustment (non-GABA)**
Members with 10 or more years of membership service and if the member did not elect GABA – the minimum benefit provided should be less than 50% of the current base compensation of a newly confirmed active firefighter of the employer that last employed the member as a firefighter.
- Mortality assumptions among contributing members, service retired members and beneficiaries were based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 using Scale BB, males set back one year for males.
- Mortality assumptions among Disabled Members were based on RP 2000 Combined Mortality Tables with no projections.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (continued)

PERS

- Investment Return (net of admin expense) 7.65%
- Admin Expense as % of Payroll 0.26%
- General Wage Growth* 3.50%
 - *includes Inflation at 2.75%
- Merit Increases 0% to 6.3%
- Postretirement Benefit Increases
 - i. **Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of all other adjustments to the member's benefit.

 - 3.0% for members hired prior to July 1, 2007
 - 1.5% for members hired between July 1, 2007 and June 30, 2013
 - Members hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, service retired members and beneficiaries were based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among disabled members were based on RP 2000 Combined Mortality Tables with no projections.

Discount Rate

The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. For FURS, the State contributed 32.61% of salaries paid by employers; for PERS, the State contributed 0.10% of the salaries paid by local governments. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121 and 2134 for PERS and FURS, respectively. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Target Allocations

The long-term expected return on pension plan assets was reviewed as part of the regular experience study prepared for the Plan. The most recent analysis, performed for the period of July 1, 2010 to June 30, 2016, was outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected rate of return on pension plan assets was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2018, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	2.6%	4.00%
Domestic Equity	36.0%	4.55%
Foreign Equity	18.0%	6.35%
Fixed Income	23.4%	1.00%
Private Equity	12.0%	7.75%
Real Estate	8.0%	4.00%
Total	100.0%	

Sensitivity Analysis

The sensitivity of the NPL to the discount rate is shown in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
FURS Employer's proportion of Net Pension Liability	\$ 288,276	\$ 168,194	\$ 71,466
PERS Employer's proportion of Net Pension Liability	\$ -	\$ -	\$ -

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Summary of Significant Accounting Policies

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

Net Pension Liability

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (PERS) and Firefighters' Unified Retirement System (FURS) (the Plans). Employers are required to record and report their proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions.

As GASB Statement 68 allows, a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2018 (measurement date) was determined by taking the results of the June 30, 2017 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the State of Montana's NPL for June 30, 2019, and 2018, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. Due to the existence of the special funding situation, the state is required to report a proportionate share of a local government's collective NPL that is associated with the non-state employer. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid. The employer recorded a liability of \$168,194 and \$- and the employer's proportionate share was .1460% and 0.0000% for FURS and PERS, respectively.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Net Pension Liability (continued)

	Net Pension Liability as of 6/30/2019	Net Pension Liability as of 6/30/2018	Percent of Collective NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2018	Change in Percent of Collective NPL
FURS					
Employer					
Proportionate Share	\$ 168,194	\$ 139,567	0.1460%	0.1235%	0.0225%
State of Montana					
Proportionate Share associated with Employer	<u>384,585</u>	<u>316,941</u>	<u>0.4913%</u>	<u>0.4131%</u>	<u>0.0782%</u>
Total	<u>\$ 552,779</u>	<u>\$ 456,508</u>	<u>0.6373%</u>	<u>0.5366%</u>	<u>0.1007%</u>
PERS					
Employer					
Proportionate Share	\$ -	\$ -	0.0000%	0.0000%	0.0000%
State of Montana					
Proportionate Share associated with Employer	<u>-</u>	<u>-</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>0.0000%</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>0.0000%</u>	<u>0.0027%</u>	<u>0.0000%</u>

Changes in actuarial assumptions and methods

There were no changes in assumptions or other inputs that affected the measurement of the TPL.

Changes in benefit terms

There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Net Pension Liability (continued)

	Pension Expense as of June 30, 2019	Pension Expense as of June 30, 2018
FURS		
Employer Proportionate Share	\$ 33,375	\$ 25,531
State of Montana Proportionate Share associated with Employer	<u>77,406</u>	<u>60,193</u>
Total	<u>\$ 110,781</u>	<u>\$ 85,724</u>
PERS		
Employer Proportionate Share	\$ 282	\$ 300
State of Montana Proportionate Share associated with Employer	-	-
State of Montana Coal Tax for Employer	<u>-</u>	<u>-</u>
Total	<u>\$ 282</u>	<u>\$ 300</u>

At June 30, 2019, the employer recognized \$33,375 and \$282 for its proportionate share of the FURS' and PERS' pension expense, respectively. The employer also recognized grant revenue of \$77,406 and \$- for the support provided by the state of Montana for the proportionate share of the pension expense that is associated with the employer for FURS' and PERS', respectively. Additionally, the employer recognized grant revenue of \$- from the Coal Severance Tax fund.

Recognition of Deferred Inflows and Outflows

At June 30, 2019, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
FURS		
Differences between actual and expected experience	\$ 18,880 16,469	\$ 927 -
Changes in assumptions		
Difference between projected and actual earnings on pension plan investments	-	2,040
Changes in proportion differences between employer contributions and proportionate share of contributions	25,948	-
Difference between actual and expected contributions	-	-
#Contributions paid subsequent to the measurement date - FY 2018/2019 Contributions	<u>37,072</u>	<u>-</u>
Total	<u>\$ 98,369</u>	<u>\$ 2,967</u>

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Recognition of Deferred Inflows and Outflows (continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
PERS		
Differences between actual and expected experience	\$ -	\$ -
Changes in assumptions	-	-
Difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion differences between employer contributions and proportionate share of contributions	-	13,979
Difference between actual and expected contributions	-	-
#Contributions paid subsequent to the measurement date - FY 2018/2019 Contributions	<u>1,763</u>	<u>-</u>
Total	<u><u>\$ 1,763</u></u>	<u><u>\$ 13,979</u></u>

Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2019.

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	<u>Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or</u>	
	<u>FURS</u>	<u>PERS</u>
2019	\$ 19,440	\$ (9,472)
2020	16,388	(4,507)
2021	4,938	-
2022	10,239	-
Thereafter	7,324	-

HYALITE RURAL FIRE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5. RETIREMENT PLANS (CONTINUED)

Employer's proportion of FURS and PERS Pension Amounts Combined

	Employer's proportionate share associated with FURS	Employer's proportionate share associated with PERS	Employer's Total Pension
Net pension liability (NPL)	\$ 168,194	\$ -	\$ 168,194
Deferred outflows of resources	\$ 98,369	\$ 1,763	\$ 100,132
Deferred inflows of resources	\$ 2,967	\$ 13,979	\$ 16,946
Pension expense	\$ 110,781	\$ 282	\$ 111,063

PERS Disclosure for the defined contribution plan

The District contributed to the State of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS- DCRP is administered by the Public Employees' Retirement Board and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2018, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 316 employers that have participants in the PERS-DCRP totaled \$746,144.

NOTE 6. RISK MANAGEMENT

The District's risk management activities are recorded in the general fund. Significant losses for public officials, automobile, property and general liability are covered by commercial insurance policies. The District also participates in the State Unemployment and Workers' Compensation programs for losses due to employee life and health risk. There have been no significant reductions in insurance coverage.

REQUIRED SUPPLEMENTARY INFORMATION

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE LAST TEN FISCAL YEARS *
YEAR ENDED JUNE 30, 2019

Year ended June 30:	Employer's proportion of the net pension liability	Employer's proportionate share of the net pension liability associated with the employer	State of Montana's proportionate share of the net pension liability associated with the employer	Total	Employer's covered payroll	Employer's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM							
2019	0.146000%	\$ 168,194	\$ 384,585	\$ 552,779	\$ 230,001	73.128%	79.030%
2018	0.123500%	\$ 139,567	\$ 316,941	\$ 456,508	\$ 184,583	75.612%	77.770%
2017	0.125200%	\$ 143,015	\$ 324,027	\$ 467,042	\$ 176,328	81.107%	75.480%
2016	0.131210%	\$ 134,197	\$ 298,893	\$ 433,090	\$ 176,326	76.107%	76.900%
2015	0.101091%	\$ 98,681	\$ 222,621	\$ 321,302	\$ 131,314	75.149%	76.700%
PUBLIC EMPLOYEES RETIREMENT SYSTEM							
2019	0.000000%	\$ -	\$ -	\$ -	\$ 9,770	0.000%	73.470%
2018	0.000000%	\$ -	\$ -	\$ -	\$ 38,930	0.000%	73.750%
2017	0.001200%	\$ 19,947	\$ 244	\$ 20,191	\$ 14,027	142.204%	74.710%
2016	0.002495%	\$ 34,880	\$ 429	\$ 35,309	\$ 29,120	119.780%	78.400%
2015	0.000000%	\$ -	\$ -	\$ -	\$ -	111.220%	79.870%

*The amounts presented above for each fiscal year were determined as of June 30th, the measurement date. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS *
YEAR ENDED JUNE 30, 2019

<u>Year ended June 30:</u>	<u>Contractually required contributions</u>	<u>Contributions in relation to the contractually required contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Employer's covered payroll</u>	<u>Contributions as a % of covered payroll</u>
FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM					
2019	\$ 37,072	\$ 37,072	\$ -	\$ 258,159	14.360%
2018	\$ 33,029	\$ 33,029	\$ -	\$ 230,001	14.360%
2017	\$ 26,506	\$ 26,506	\$ -	\$ 184,583	14.360%
2016	\$ 25,210	\$ 25,210	\$ -	\$ 176,328	14.297%
2015	\$ 25,813	\$ 25,813	\$ -	\$ 176,326	14.639%
PUBLIC EMPLOYEES RETIREMENT SYSTEM					
2019	\$ -	\$ -	\$ -	\$ -	0.000%
2018	\$ 828	\$ 828	\$ -	\$ 9,770	8.475%
2017	\$ 3,258	\$ 3,258	\$ -	\$ 38,930	8.369%
2016	\$ 1,539	\$ 1,540	\$ -	\$ 14,027	10.979%
2015	\$ 2,415	\$ 2,415	\$ -	\$ 29,120	8.293%

*The amounts presented above for each fiscal year were determined as of June 30th, the employer's most recent fiscal year end. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES				
Property taxes	\$ 951,491	\$ 951,491	\$ 968,795	\$ 17,304
Intergovernmental	36,000	36,000	36,839	839
Interest	20,000	20,000	32,186	12,186
Miscellaneous	5,700	5,700	44,664	38,964
Reappropriated reserves	<u>1,221,167</u>	<u>1,221,167</u>	<u>-</u>	<u>(1,221,167)</u>
Total revenues	<u>2,234,358</u>	<u>2,234,358</u>	<u>1,082,484</u>	<u>(1,151,874)</u>
EXPENDITURES				
Current:				
Public safety	2,234,358	2,234,358	668,573	(1,565,785)
Capital outlay	<u>-</u>	<u>-</u>	<u>77,356</u>	<u>77,356</u>
Total expenditures	<u>2,234,358</u>	<u>2,234,358</u>	<u>745,929</u>	<u>(1,488,429)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	336,555	<u>\$ 336,555</u>
Fund balance - beginning			<u>1,663,136</u>	
Fund balance - ending			<u>\$ 1,999,691</u>	
Total revenues per statement of revenues, expenditures, and changes in fund balance			\$ 1,166,690	
Less on behalf payment			<u>(84,206)</u>	
Total revenues, budgetary basis			<u>\$ 1,082,484</u>	
Total expenditures per statement of revenues, expenditures, and changes in fund balance			\$ 830,135	
Less on behalf payment			<u>(84,206)</u>	
Total expenditures, budgetary basis			<u>\$ 745,929</u>	

HYALITE RURAL FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

NOTE 1. BUDGET COMPLIANCE

In accordance with Section 7-33-2105, Montana Code Annotated, the District's Board annually presents its budget to the Board of County Commissioners at the regular budget meetings as prescribed by law and therewith certifies the amount of money necessary and proper for the ensuing year. Based on this statute, the total budget is the legal level of budgetary authority. State law requires only that a fund's total expenditures not exceed total budgeted expenditures. Budgets may be amended as defined by State law.

NOTE 2. BUDGET BASIS OF ACCOUNTING

The budget is prepared on the same basis of accounting used in preparing the District's fund financial statements, except for noncash on-behalf payments which are not included in the District's budget.

NOTE 3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Total expenditures were not in excess of the total budgeted expenditures during the years ended June 30, 2019.

NOTE 4. CHANGES OF BENEFIT TERMS

The following changes to the plan provision were made as identified:

2017:

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS – covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

NOTE 4. CHANGES OF BENEFIT TERMS (Continued)

2017:

Working Retiree Limitations – for FURS

Applies to retirement system members who return on or after July 1, 2017 to covered employment in the system from which they retired.

- Members who return for less than 480 hours in a calendar year:
 - May not become an active member in the system; and
 - Are subject to a \$1 reduction in their retirement benefit for each \$3 earned in excess of \$5,000 in the calendar year.
- Members who return for 480 or more hours in a calendar year:
 - Must become an active member of the system;
 - Will stop receiving a retirement benefit from the system; and
 - Will be eligible for a second retirement benefit if they earn 5 or more years of service credit through their second employment.
- Employee, employer and state contributions, if any, apply as follows:
 - Employer contributions and state contributions (if any) must be paid on all working retirees;
 - Employee contributions must be paid on working retirees who return to covered employment for 480 or more hours in a calendar year.

Second Retirement Benefit – for FURS

Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of employment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 year of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * The same retirement benefit previously paid to the member, and
 - * A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * On the initial retirement benefit in January immediately following second retirement, and
 - * On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

NOTE 4. CHANGES OF BENEFIT TERMS (Continued)

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

- PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who become disable were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

HYALITE RURAL FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

NOTE 5. CHANGES IN ACTUARIAL ASSUMPTIONS AND METHODS

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions for FURS and PERS were adopted from the June 30, 2017 actuarial valuation and the June 30, 2016 experience study, respectively:

	FURS	PERS
General Wage Growth*	3.50%	3.50%
Investment rate of return*	7.65%	7.65%
*Includes inflation at	2.75%	2.75%
Merit salary increases	0% to 6.3%	0% to 6.3%
Asset valuation method	4-year smoothed market	4-year smoothed market
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level percentage of pay, open	Level percentage of pay, open
Remaining amortization period		30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year.	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year.
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.23%	0.26%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. The amount varies from year to year based on the prior year's actual administrative expenses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Hyalite Rural Fire District
Bozeman, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major funds of the Hyalite Rural Fire District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Hyalite Rural Fire District's basic financial statements and have issued our report thereon dated [DATE].

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Hyalite Rural Fire District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hyalite Rural Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hyalite Rural Fire District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hyalite Rural Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[DATE]

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2019

None.

DRAFT

HYALITE RURAL FIRE DISTRICT
CURRENT STATUS OF PRIOR YEAR RECOMMENDATIONS
YEAR ENDED JUNE 30, 2019

There were no findings, questioned costs, or significant deficiencies reported for the year ended June 30, 2018.

DRAFT

Regular Agenda Item 3

**Bids for Updated Signage on
HRFD Buildings**



Hyalite Admin <bookkeeper@hyalitefire.org>

pricing for signs at 3 locations

1 message

Sales SOM Bozeman <sales@signsofmontana.com>

Tue, Oct 15, 2019 at 1:47 PM

To: admin@hyalitefire.org

Hello Jason-

Here are drawings & prices for the various fire station locations.

Cottonwood Station:

13.75" lettering qty: 21 letters of 1/4" aluminum painted with automotive paint \$1547.70

10" lettering qty: 17 letters in 1/4" aluminum painted with automotive paint \$916.30

aluminum raceways to which the letters are attached & raceways attached to the walls

painted to match the wall \$669.00

Vehicle dispatch fee charged once on all work orders \$25.00

Misc mounting hardware \$35.00

Labor installation crew of 2 \$612.50

Total: \$3805.50

Rae Station:

14,5" letters qty: 21 letters aluminum 1/4" painted with automotive paint \$1709.4

7" letters qty: 10 letters aluminum 1/4" painted with automotive paint \$440.00

aluminum raceways to mount letters to wall (painted to match wall) \$544.30

Vehicle dispatch fee charged once on all work orders \$25.00

Misc mounting hardware \$35.00

Labor installation crew of 2 \$525.00

Total: \$3278.70

Sourdough change to Hyalite:

5" letters change in logo 1/4" aluminum painted with automotive paint \$207.90

15" number 6 in 1/4" aluminum painted with automotive paint \$81.40

15" south elevation Hyalite replacement & remove old \$569.40

aluminum raceways painted to match the wall \$1071.50

Vehicle dispatch fee charged once on all work orders \$25

misc mounting hardware \$35.00

Labor installation truck & crew \$1225.00

Total: \$6734.50

We would require a 50% deposit to go to production with the balance due upon installation.

Let us know your questions. We would be glad to show you around our facility to see signs in production right now.

Thanks-

Mary Lou McCallum

--

Like Us On Facebook

Signs Of Montana

400 Bryant Street

Bozeman, MT 59715

Phone (406) 586-8326

FAX (406) 585-9737

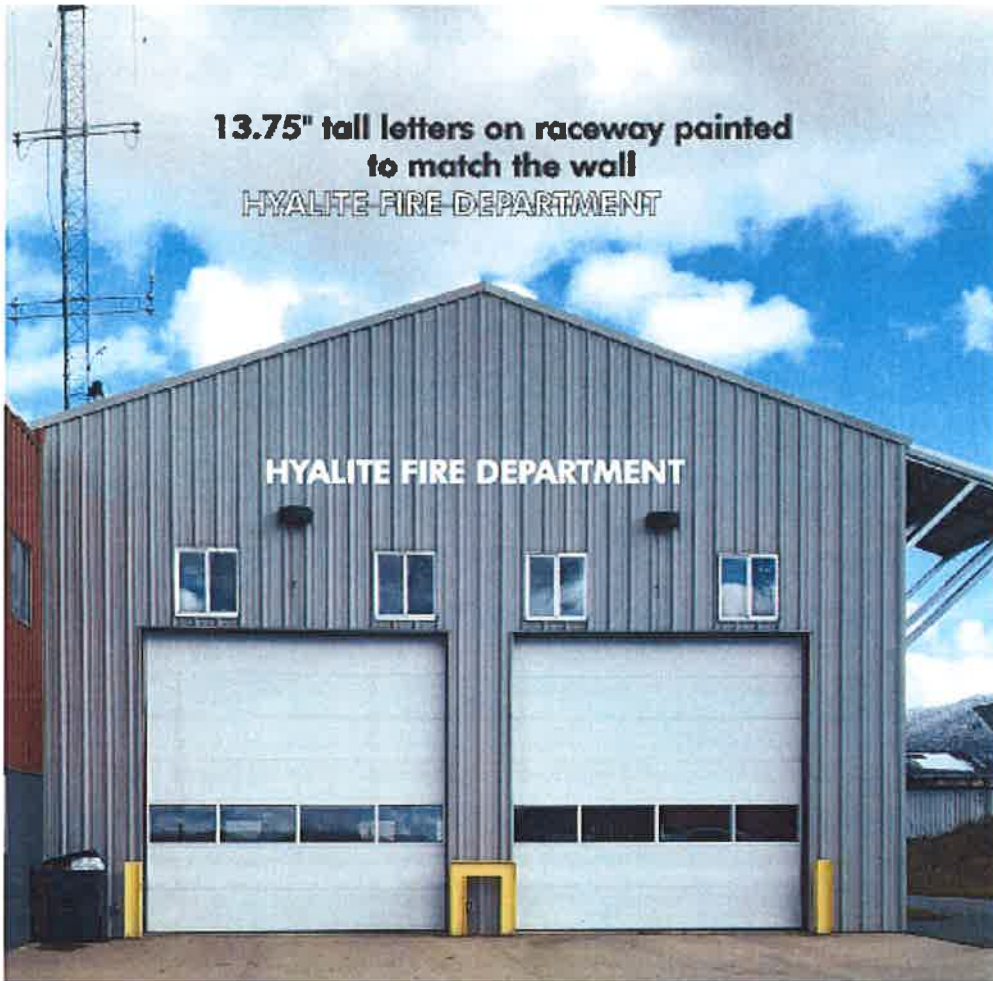
sales@signsofmontana.com

www.signsofmontana.com

Like Us On Facebook

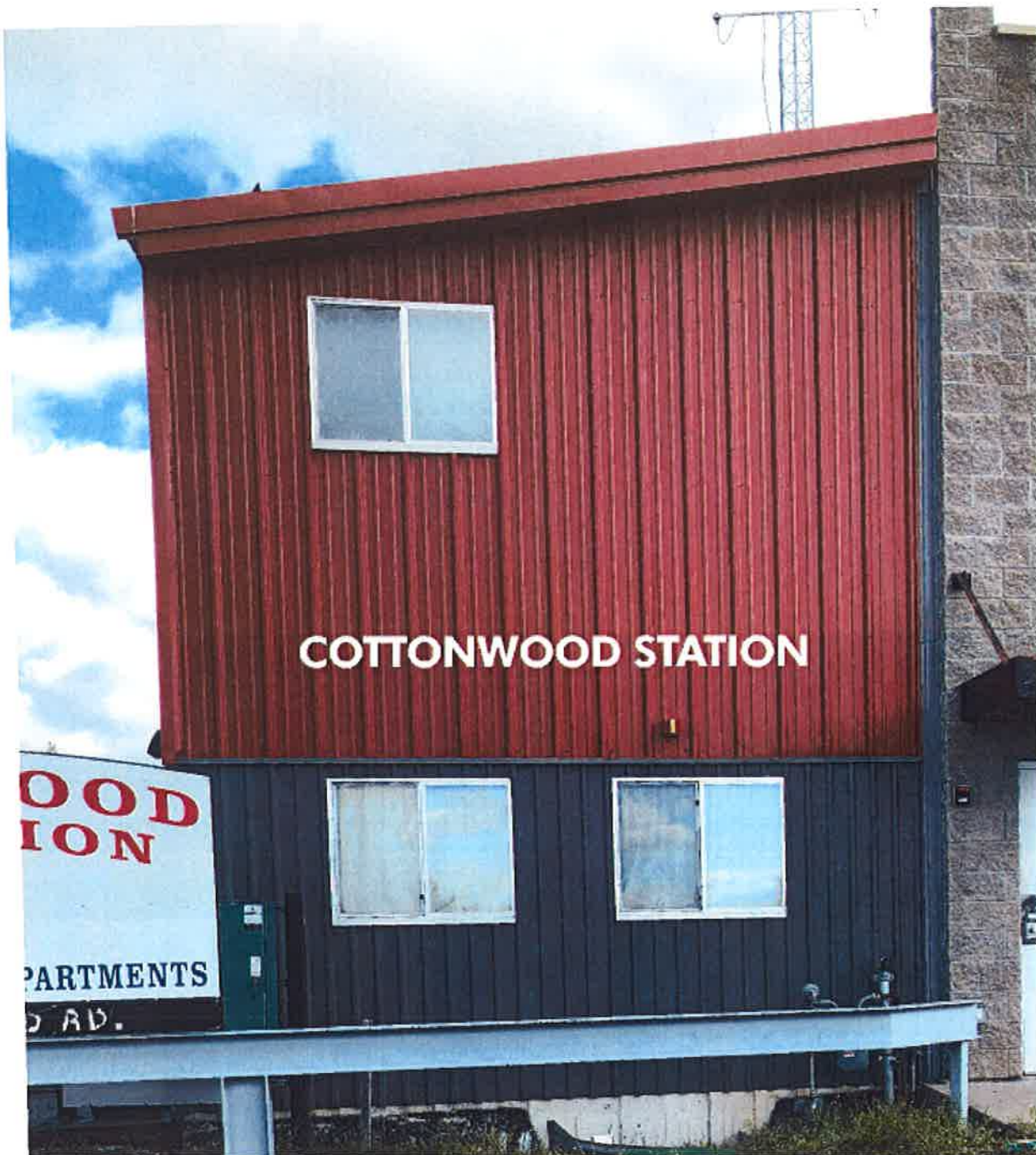
Confidentiality Notice: This information is intended only for use by the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. Any unauthorized





**10" tall letters on aluminum raceway
painted to match the wall**

COTTONWOOD STATION









HYALITE FIRE DEPARTMENT
14.5" tall letters on raceway painted
to match the wall

7" tall letters on raceway painted
to match the wall
**RAE
STATION**



Beartooth Signs & Design LLC
2887 JackRabbit Ln unit B
Bozeman, MT 59718 US
al@beartoothsigns.com

Estimate

ADDRESS
Hyalite Fire department

ESTIMATE #	DATE	
1001	10/17/2019	

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Gemeni Letters	Sourdough fire station- Hyalite fire department	1	3,976.00	3,976.00
Installation	\$740 for install	1	740.00	740.00
Gemeni Letters	Cottonwood fire station - hyalite fire department	1	1,140.00	1,140.00
Gemeni Letters	Cottonwood station	1	740.00	740.00
Installation	cottonwood station install	1	950.00	950.00
Gemeni Letters	Rae station- Hyalite Fire Department	1	1,280.00	1,280.00
Installation	Rae installation	1	700.00	700.00

it would be about 6 weeks until we would be ready to install.

TOTAL

\$9,526.00

Accepted By

Accepted Date

HYALITE FIRE DEPARTMENT

SOURDOUGH STATION

24" TALL x .25" THICK BRUSHED ALUMINUM TO READ: HYALITE FIRE DEPARTMENT
10" TALL x .25 THICK RED PAINTED METAL LETTERS TO READ: SOURDOUGH STATION

TOTAL COST FOR BOTH= 5784.00
+ INSTALLATION @ \$175/ HOUR (ONE PERSON, BUCKET TRUCK)

COTTONWOOD STATION

14" TALL x .25" THICK PAINTED RED METAL LETTERS TO READ: HYALITE FIRE DEPARTMENT
10" TALL x .25 THICK PAINTED WHITE METAL LETTERS TO READ: COTTONWOOD STATION

TOTAL COST FOR BOTH= \$3897.00
+ INSTALLATION @ \$175/ HOUR (ONE PERSON, BUCKET TRUCK)

RAE STATION

15" TALL x .25" THICK PAINTED RED METAL LETTERS TO READ: HYALITE FIRE DEPARTMENT
7" TALL x .25 THICK PAINTED RED METAL LETTERS TO READ: RAE STATION

TOTAL COST FOR BOTH= \$2987.00
+ INSTALLATION @ \$175/ HOUR (ONE PERSON, BUCKET TRUCK)

ALL FLAT CUT METAL STUD MOUNT - INSTALLATION NOT TO EXCEED \$3500 FOR ALL 3 STATIONS TOTAL

50% DUE AT TIME OF ORDER WITH BALANCE DUE NET 10 FROM COMPLETION/INSTALLATION DATE

SIGNSOLUTIONS
BOZEMAN · MONTANA

406.585.SIGN (7446)

designer@signsolutionsbozeman.com

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Regular Agenda Item 6

Fire Chief's Report

Hyalite Rural Fire District

Fire Chief's Report

November 2019

Prepared by: Fire Chief Jason Revisky

1. The Hyalite Fire Department has responded to 453 calls in 2019 (through October 2019).
2. Our current roster is at 47 members (effective 10/31/2019).
3. We currently have 8 resident firefighters living at the Sourdough Fire Station.
4. We still are staffing the Cottonwood Fire Station with our sleeper program Sunday – Thursday nights with a crew of 5 each night.
5. We still have 3 resident renters at the Rae house.
6. We continue to perform regular training every Wednesday night at 7pm.
7. We continue to perform our twice a month command training. Command trainings are the second and last Monday of each month at 7pm at Sourdough station.
8. We have experienced no firefighter injuries or significant mechanical breakdowns in the last month.
9. Night with Santa scheduled for December 4th.
10. Apparatus update.

Consent Agenda



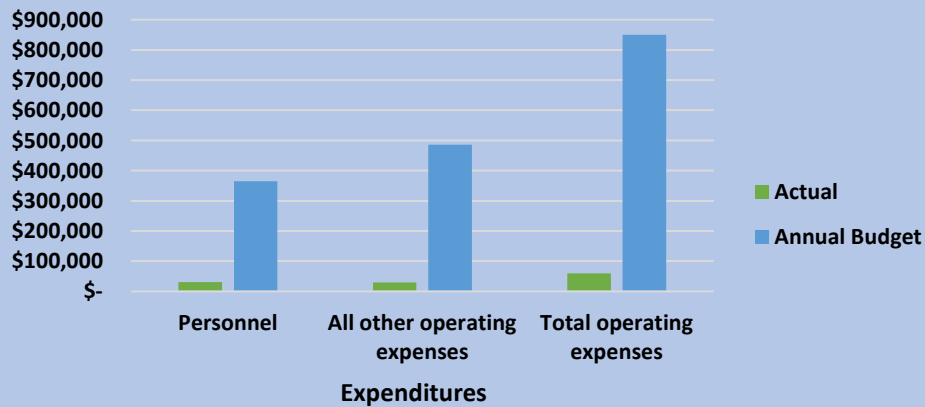
Dashboard for October 2019

At a glance...

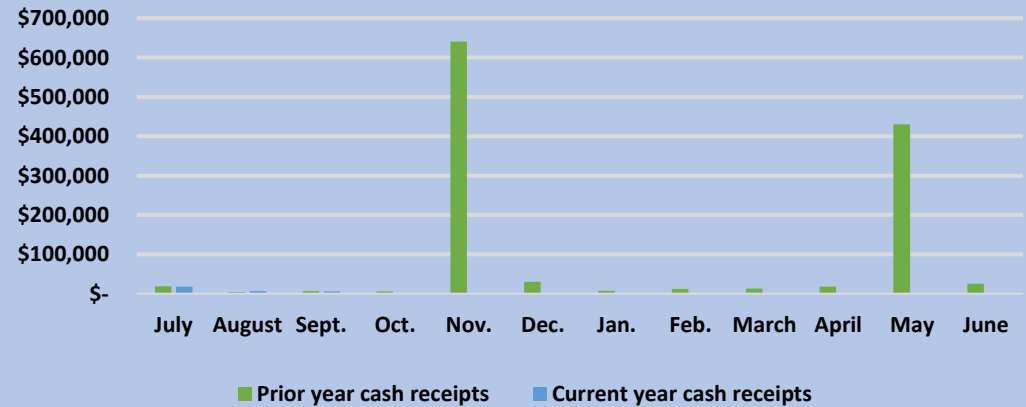
	Current month	Prior year		Calendar YTD
General Fund Cash Balance	\$ 894,601	\$ 298,826	Number of Calls	435
Taxes Receivable	\$ 31,761	\$ 1,220,677	Number of Volunteers	49
Short-term payables	\$ -	\$ 1,444	Number of Training Sessions	60
			Number of Training Hours	4,279

The inconsistent nature of our cash flows dictates that we maintain a minimum cash balance of \$400,000. See the graph, which shows the timing of cash receipts below.

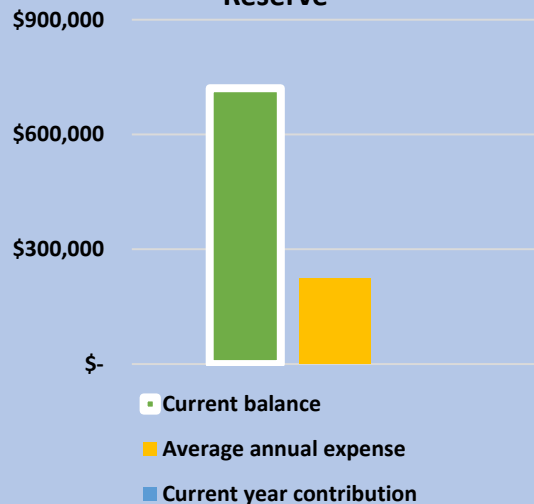
Budgetary Comparisons - for year to date



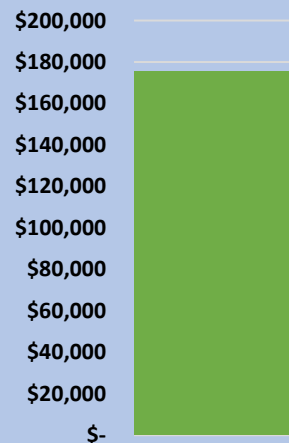
Timing of Cash Receipts



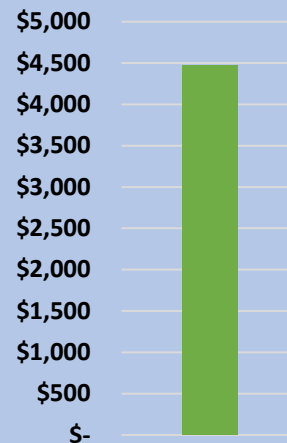
Apparatus and Equipment Reserve



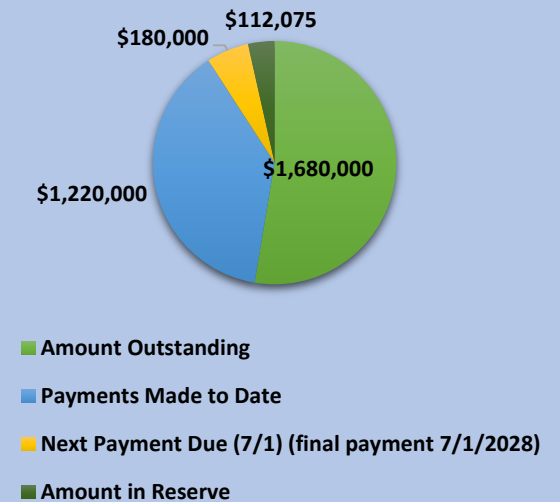
Capital Improvement Reserve



Building Repair/Replacement Reserve



Station Debt



Hyalite Rural Fire District

STATEMENT OF FINANCIAL POSITION

As of October 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	\$1,907,154.51
Accounts Receivable	\$9,188.71
Other Current Assets	\$136,916.46
Total Current Assets	\$2,053,259.68
Fixed Assets	
180000 Capital Assets	
181000 Land	361,201.00
182000 Buildings & Improvements	3,977,062.68
186000 Machinery & Equipment	2,519,397.98
186100 Accumulated Depreciation	(2,671,821.97)
Total 180000 Capital Assets	4,185,839.69
Total Fixed Assets	\$4,185,839.69
TOTAL ASSETS	\$6,239,099.37
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	\$180,000.00
Total Current Liabilities	\$180,000.00
Long-Term Liabilities	\$1,922,959.96
Total Liabilities	\$2,102,959.96
Equity	
241000 Unrestricted Fund Balance	1,066,998.62
241001 General fixed asset acct group	4,160,339.69
241002 General LT debt account group	(2,002,827.86)
241100 Reserved Fund Balance	
241101 Restricted for Debt Service	112,075.35
241102 Reserved for Capital Reserve	0.00
241103 Capital improvements	175,388.00
241104 Capital replacement	0.00
241105 Apparatus replacement	720,617.19
241106 Building repair/replacement	55,473.32
Total 241104 Capital replacement	776,090.51
Total 241102 Reserved for Capital Reserve	951,478.51
Total 241100 Reserved Fund Balance	1,063,553.86
241200 Assigned to vol firefighters	6,713.88
Net Revenue	(158,638.78)
Total Equity	\$4,136,139.41
TOTAL LIABILITIES AND EQUITY	\$6,239,099.37

Hyalite Rural Fire District

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L

July - October, 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
310000 Taxes	33,485.02	1,477,629.00	(1,444,143.98)	2.27 %
316000 Entitlement Share	37,861.86	36,000.00	1,861.86	105.17 %
320000 Firefighter fundraising event	1,160.52	2,500.00	(1,339.48)	46.42 %
360000 Miscellaneous Revenues	6,429.72	4,000.00	2,429.72	160.74 %
365000 Contributions and Donations	868.30	500.00	368.30	173.66 %
370000 Investment Earnings		20,000.00	(20,000.00)	
Total Revenue	\$79,805.42	\$1,540,629.00	\$ (1,460,823.58)	5.18 %
GROSS PROFIT	\$79,805.42	\$1,540,629.00	\$ (1,460,823.58)	5.18 %
Expenditures				
420000 Public Safety Expenses	8,072.32	40,000.00	(31,927.68)	20.18 %
420100 Personnel Services	92,881.26	365,000.00	(272,118.74)	25.45 %
420200 Supplies	13,079.71	22,000.00	(8,920.29)	59.45 %
420220 Meals/Incentives	2,916.91	11,000.00	(8,083.09)	26.52 %
420240 Fuel	7,661.04	36,000.00	(28,338.96)	21.28 %
420310 Election Costs		7,000.00	(7,000.00)	
420320 Professional Subscription/Dues	1,538.98	4,000.00	(2,461.02)	38.47 %
420330 Community Outreach/Education	1,870.05	10,000.00	(8,129.95)	18.70 %
420340 Utility Services	11,672.11	52,000.00	(40,327.89)	22.45 %
420350 Professional Services	13,148.75	40,000.00	(26,851.25)	32.87 %
420390 Firefighter Physicals	624.00	15,000.00	(14,376.00)	4.16 %
420400 Training/Travel - Trustees		3,000.00	(3,000.00)	
420420 Facilities	6,561.33	35,000.00	(28,438.67)	18.75 %
420500 Insurance	27,814.40	70,000.00	(42,185.60)	39.73 %
420930 Safety Equipment	11,197.45	70,000.00	(58,802.55)	16.00 %
420940 Apparatus	13,891.55	70,000.00	(56,108.45)	19.85 %
420970 Capital outlay	25,500.00		25,500.00	
490100 Debt Services		241,975.00	(241,975.00)	
669100 Other Charges	14.34	500.00	(485.66)	2.87 %
Total Expenditures	\$238,444.20	\$1,092,475.00	\$ (854,030.80)	21.83 %
NET OPERATING REVENUE	\$ (158,638.78)	\$448,154.00	\$ (606,792.78)	(35.40 %)
NET REVENUE	\$ (158,638.78)	\$448,154.00	\$ (606,792.78)	(35.40 %)

Hyalite Rural Fire District

TRANSACTION LIST BY VENDOR

October 2019

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
Active 911						
10/01/2019	Credit Card Expenditure		Yes	renewal	210570 Costco Citi Card-Nickolay 7029	585.00
Advanced Wastewater Specialists						
10/01/2019	Bill Payment (Check)	7802752	Yes		101000 Cash/Investments:General Fund	-878.75
Amazon						
10/03/2019	Credit Card Expenditure		Yes		210550 Costco Citi Card-Revisky 3990	90.92
10/03/2019	Credit Card Expenditure		Yes	MSU 3x5 flag	210550 Costco Citi Card-Revisky 3990	39.99
10/07/2019	Credit Card Expenditure		Yes	roller brush for Dyson vacuum	210550 Costco Citi Card-Revisky 3990	11.98
Anderson ZurMuehlen						
10/01/2019	Bill Payment (Check)	7802753	Yes	142167.700	101000 Cash/Investments:General Fund	-1,950.00
10/18/2019	Bill	380839/142167.700	Yes	Hubdoc - 95864755 - INV380839/142167.700	202100 Accounts Payable	1,300.00
10/31/2019	Bill Payment (Check)	7802811	Yes	142167.700	101000 Cash/Investments:General Fund	-1,300.00
BALCO						
10/01/2019	Bill Payment (Check)	7802754	Yes		101000 Cash/Investments:General Fund	-68.00
Big Sky Fire Equipment						
10/01/2019	Bill Payment (Check)	7802755	Yes		101000 Cash/Investments:General Fund	-411.73
BlueCross BlueShield of Montana						
10/01/2019	Bill	X6A680/10.2019	Yes	Hubdoc - 91646270 - INVX6A680/10.2019	202100 Accounts Payable	4,712.70
10/17/2019	Bill Payment (Check)	7802788	Yes		101000 Cash/Investments:General Fund	-4,712.70
Bozeman Chronicle						
10/01/2019	Bill Payment (Check)	7802756	Yes	347411	101000 Cash/Investments:General Fund	-26.00
10/14/2019	Bill	1953895	Yes	Hubdoc - 95864768 - INV1953895	202100 Accounts Payable	13.00
10/17/2019	Bill Payment (Check)	7802789	Yes	347411	101000 Cash/Investments:General Fund	-525.97
10/31/2019	Bill Payment (Check)	7802812	Yes	347411	101000 Cash/Investments:General Fund	-13.00
Brian Nickolay.						
10/01/2019	Bill Payment (Check)	7802757	Yes		101000 Cash/Investments:General Fund	-96.97
Century Link						
10/01/2019	Bill Payment (Check)	7802758	Yes		101000 Cash/Investments:General Fund	-46.58
10/01/2019	Bill	4066024041528B/10.1	Yes	Hubdoc - 94485376 -	202100 Accounts Payable	122.31

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
10/04/2019	Bill	4065876270585B/10.4	Yes	INV4066024041528B/10.1 Hubdoc - 94485367 - INV4065876270585B/10.4	202100 Accounts Payable	42.92
10/10/2019	Bill		Yes		202100 Accounts Payable	38.64
10/17/2019	Bill Payment (Check)	7802790	Yes		101000 Cash/Investments:General Fund	-165.23
10/31/2019	Bill Payment (Check)	7802813	Yes		101000 Cash/Investments:General Fund	-38.64
Charter Communications						
10/09/2019	Bill	0672244100919	Yes	Hubdoc - 94482303 - INV0672244100919	202100 Accounts Payable	281.78
10/17/2019	Bill Payment (Check)	7802791	Yes	8313200110672244	101000 Cash/Investments:General Fund	-281.78
Chris Eaton.						
10/01/2019	Bill Payment (Check)	7802759	Yes		101000 Cash/Investments:General Fund	-164.00
10/12/2019	Bill		Yes	Hubdoc - 95864759	202100 Accounts Payable	200.00
10/31/2019	Bill Payment (Check)	7802814	Yes		101000 Cash/Investments:General Fund	-200.00
Citi Card						
10/16/2019	Bill		Yes	Account number ending in 3990.	202100 Accounts Payable	2,203.95
10/16/2019	Bill		Yes	Account number ending in 3990.	202100 Accounts Payable	898.11
10/16/2019	Bill		Yes	Account number ending in 7092.	202100 Accounts Payable	1,700.20
10/31/2019	Bill Payment (Check)	7802810	Yes		101000 Cash/Investments:General Fund	-409.89
Colin Prato.						
10/16/2019	Bill		Yes	2.5 gallon blue ribbon.	202100 Accounts Payable	284.38
10/17/2019	Bill Payment (Check)	7802792	Yes		101000 Cash/Investments:General Fund	-284.38
Collin Rose.						
10/17/2019	Bill		Yes	Hubdoc - 95864758	202100 Accounts Payable	49.15
10/31/2019	Bill Payment (Check)	7802815	Yes		101000 Cash/Investments:General Fund	-49.15
Costco Wholesale						
10/01/2019	Credit Card Expenditure		Yes	6' table, supplies	210550 Costco Citi Card- Revisky 3990	782.71
10/15/2019	Credit Card Expenditure		Yes	copy paper, towels, batteries	210560 Costco Citi Card-Eaton 2172	330.32
Delta Dental						
10/01/2019	Bill	17272/51213	Yes	Hubdoc - 92851213 - INV17272/51213	202100 Accounts Payable	175.28
10/01/2019	Bill Payment (Check)	7802772	Yes		101000 Cash/Investments:General Fund	-175.28
DirectTV						
10/13/2019	Bill	36794538179	Yes	Hubdoc - 94482268 - INV36794538179	202100 Accounts Payable	160.98
10/17/2019	Bill Payment (Check)	7802793	Yes	029404001	101000 Cash/Investments:General Fund	-160.98
Ensemble Care for Heroes (ECMS)						
10/21/2019	Bill	INV328193	Yes	Hubdoc - 95864762 - INVINV328193	202100 Accounts Payable	782.01
10/31/2019	Bill Payment (Check)	7802816	Yes		101000 Cash/Investments:General Fund	-782.01

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
Fire Suppression Systems						
10/01/2019	Bill Payment (Check)	7802760	Yes	Voided - HYA004	101000 Cash/Investments:General Fund	0.00
10/02/2019	Bill	5652787-IN	Yes	Hubdoc - 94482256 - INV5652787-IN	202100 Accounts Payable	867.00
10/17/2019	Bill Payment (Check)	7802794	Yes	HYA004	101000 Cash/Investments:General Fund	-867.00
FURS						
10/10/2019	Check	ERIC	Yes		101000 Cash/Investments:General Fund	-5,196.14
Gallatin County Treasurer						
10/10/2019	Credit Card Expenditure		Yes	Truck 2019 Pierce Mfg	210550 Costco Citi Card- Revisky 3990	20.60
General Distributing Co.						
10/17/2019	Bill Payment (Check)	7802795	Yes	56625	101000 Cash/Investments:General Fund	-119.90
Grass Monkeys Lawn Care						
10/01/2019	Bill Payment (Check)	7802761	Yes		101000 Cash/Investments:General Fund	-520.00
Information Systems						
10/15/2019	Bill	197369	Yes	Hubdoc - 94482263 - INV197369	202100 Accounts Payable	10.00
10/17/2019	Bill Payment (Check)	7802796	Yes		101000 Cash/Investments:General Fund	-10.00
J&H INC						
10/01/2019	Bill Payment (Check)	7802762	Yes	13753	101000 Cash/Investments:General Fund	-432.93
10/21/2019	Bill	569868	Yes	Hubdoc - 95864775 - INV569868	202100 Accounts Payable	161.25
10/31/2019	Bill Payment (Check)	7802817	Yes	13753	101000 Cash/Investments:General Fund	-161.25
Kenyon Noble						
10/01/2019	Bill Payment (Check)	7802773	Yes		101000 Cash/Investments:General Fund	-100.64
Lenovo US						
10/09/2019	Credit Card Expenditure		Yes	warranty	210570 Costco Citi Card- Nickolay 7029	149.00
Little Stinkers						
10/11/2019	Credit Card Expenditure		Yes		210570 Costco Citi Card- Nickolay 7029	100.00
Mike Hilbert						
10/04/2019	Bill		Yes	Hubdoc - 94482262	202100 Accounts Payable	18.58
10/17/2019	Bill Payment (Check)	7802797	Yes		101000 Cash/Investments:General Fund	-18.58
Montana Dept. of Revenue						
10/10/2019	Check	FIB e-Pay	Yes	6442692-002-WTH	101000 Cash/Investments:General Fund	-896.00

Montana Firemen's Association

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
10/10/2019	Check	7802787	Yes		101000 Cash/Investments:General Fund	-207.35
Montana Inflatables, LLC						
10/05/2019	Bill	632	Yes	Hubdoc - 94482266 - INV632	202100 Accounts Payable	149.00
10/17/2019	Bill Payment (Check)	7802798	Yes		101000 Cash/Investments:General Fund	-149.00
Montana State Fund						
10/16/2019	Bill	12867073	Yes	Hubdoc - 95864760 - INV12867073	202100 Accounts Payable	4,058.44
10/31/2019	Bill Payment (Check)	7802818	Yes	03-134600-0	101000 Cash/Investments:General Fund	-4,058.44
Municipal Emergency Services						
10/01/2019	Bill Payment (Check)	7802774	Yes		101000 Cash/Investments:General Fund	-481.56
10/17/2019	Bill	IN1388328	Yes	Hubdoc - 95864757 - INVIN1388328	202100 Accounts Payable	244.15
10/18/2019	Bill	IN1388720	Yes	Hubdoc - 95864770 - INVIN1388720	202100 Accounts Payable	4,435.65
10/31/2019	Bill Payment (Check)	7802819	Yes		101000 Cash/Investments:General Fund	-4,679.80
Municipipay						
10/10/2019	Credit Card Expenditure		Yes	service fee	210550 Costco Citi Card-Revisky 3990	3.00
NAPA Auto Parts						
10/17/2019	Bill Payment (Check)	7802799	Yes	12342	101000 Cash/Investments:General Fund	-238.08
Nathan Barnes						
10/01/2019	Bill Payment (Check)	7802763	Yes		101000 Cash/Investments:General Fund	-74.31
10/22/2019	Bill		Yes	Hubdoc - 95864767	202100 Accounts Payable	132.84
10/31/2019	Bill Payment (Check)	7802820	Yes		101000 Cash/Investments:General Fund	-132.84
Northwestern Energy						
10/09/2019	Bill	3091809-8/10.9.19	Yes	Hubdoc - 94485372 - INV3091809-8/10.9.19	202100 Accounts Payable	755.70
10/09/2019	Bill	1196979-7/10.9.19	Yes	Hubdoc - 94485373 - INV1196979-7/10.9.19	202100 Accounts Payable	407.15
10/09/2019	Bill	3252724-4/10.9.19	Yes	Hubdoc - 94485370 - INV3252724-4/10.9.19	202100 Accounts Payable	82.88
10/09/2019	Bill	0180737-9/10.9.19	Yes	Hubdoc - 94485368 - INV0180737-9/10.9.19	202100 Accounts Payable	144.00
10/10/2019	Bill	0180089-5/10.10.19	Yes	Hubdoc - 94485374 - INV0180089-5/10.10.19	202100 Accounts Payable	69.56
10/17/2019	Bill Payment (Check)	7802800	Yes		101000 Cash/Investments:General Fund	-1,459.29
Owenhouse-Ace Hardware						
10/01/2019	Bill Payment (Check)	7802764	Yes		101000 Cash/Investments:General Fund	-362.08
10/01/2019	Bill	491958/2	Yes		202100 Accounts Payable	60.91
10/04/2019	Bill	492241/2	Yes		202100 Accounts Payable	11.97
10/04/2019	Bill	492275/2	Yes		202100 Accounts Payable	2.60
10/06/2019	Bill	492329/2	Yes		202100 Accounts Payable	28.99
10/06/2019	Bill	492353/2	Yes		202100 Accounts Payable	9.99
10/07/2019	Bill	492428/2	Yes		202100 Accounts Payable	68.55

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
10/10/2019	Bill	492736/2	Yes		202100 Accounts Payable	5.34
10/15/2019	Bill	493023/2	Yes		202100 Accounts Payable	25.98
10/16/2019	Bill	493131/2	Yes		202100 Accounts Payable	44.97
10/18/2019	Bill	493247/2	Yes		202100 Accounts Payable	46.55
10/19/2019	Bill	493330/2	Yes		202100 Accounts Payable	72.00
10/24/2019	Bill	493658/2	Yes		202100 Accounts Payable	37.00
10/31/2019	Bill Payment (Check)	7802821	Yes		101000 Cash/Investments:General Fund	-414.85
People Facts						
10/01/2019	Bill	2019091202	Yes	Hubdoc - 94482259 - INV2019091202	202100 Accounts Payable	16.67
10/17/2019	Bill Payment (Check)	7802801	Yes		101000 Cash/Investments:General Fund	-16.67
PERS						
10/10/2019	Check	ERIC	Yes		101000 Cash/Investments:General Fund	-607.13
Pickle Barrel						
10/13/2019	Credit Card Expenditure		Yes	lunch for extrication training	210570 Costco Citi Card-Nickolay 7029	192.48
Qdoba Mexican Eats						
10/04/2019	Credit Card Expenditure		Yes		210550 Costco Citi Card-Revisky 3990	49.34
RAE Water						
10/01/2019	Bill Payment (Check)	7802765	Yes		101000 Cash/Investments:General Fund	-132.79
10/24/2019	Bill	FIRE-00	Yes	5400 Gooch Hill Rd.	202100 Accounts Payable	88.25
10/24/2019	Bill	FH 5370-00	Yes	5370 Gooch Hill Rd.	202100 Accounts Payable	44.54
10/31/2019	Bill Payment (Check)	7802822	Yes		101000 Cash/Investments:General Fund	-132.79
Republic Services						
10/01/2019	Bill Payment (Check)	7802766	Yes		101000 Cash/Investments:General Fund	-343.59
10/31/2019	Bill Payment (Check)	7802823	Yes		101000 Cash/Investments:General Fund	-343.59
RME						
10/10/2019	Bill	2262	Yes	Hubdoc - 94482258 - INV2262	202100 Accounts Payable	434.00
10/17/2019	Bill Payment (Check)	7802802	Yes		101000 Cash/Investments:General Fund	-434.00
Rosauers						
10/03/2019	Credit Card Expenditure		Yes	stamps	210560 Costco Citi Card-Eaton 2172	55.00
10/14/2019	Bill	10142019	Yes	Hubdoc - 95864753 - INV10142019	202100 Accounts Payable	1,818.83
10/31/2019	Bill Payment (Check)	7802824	Yes		101000 Cash/Investments:General Fund	-1,818.83
Rosie Barndt, CPA, PC						
10/31/2019	Bill Payment (Check)	7802825	Yes		101000 Cash/Investments:General Fund	-1,631.25
Roto-Rooter						
10/21/2019	Bill	069440	Yes	Hubdoc - 95864761 - INV069440	202100 Accounts Payable	125.00

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
10/31/2019	Bill Payment (Check)	7802826	Yes		101000 Cash/Investments:General Fund	-125.00
RW & JW Enterprises						
10/01/2019	Bill Payment (Check)	7802767	Yes		101000 Cash/Investments:General Fund	-3,150.00
10/21/2019	Bill		Yes	Hubdoc - 95864749	202100 Accounts Payable	264.75
10/31/2019	Bill Payment (Check)	7802827	Yes		101000 Cash/Investments:General Fund	-264.75
Sammy Saunders						
10/07/2019	Bill	108	Yes	Hubdoc - 94482336 - INV108	202100 Accounts Payable	1,449.72
10/17/2019	Bill Payment (Check)	7802803	Yes		101000 Cash/Investments:General Fund	-1,449.72
10/21/2019	Bill	109	Yes	Hubdoc - 95864766 - INV109	202100 Accounts Payable	485.88
10/31/2019	Bill Payment (Check)	7802828	Yes		101000 Cash/Investments:General Fund	-485.88
Sheryl Wyman.						
10/01/2019	Bill Payment (Check)	7802768	Yes		101000 Cash/Investments:General Fund	-49.85
Sign Solutions						
10/01/2019	Bill Payment (Check)	7802769	Yes		101000 Cash/Investments:General Fund	-327.25
SkyHook Rescue Systems						
10/08/2019	Bill	1920	Yes	Hubdoc - 94482269 - INV1920	202100 Accounts Payable	3,669.20
10/17/2019	Bill Payment (Check)	7802804	Yes		101000 Cash/Investments:General Fund	-3,669.20
Staples						
10/01/2019	Credit Card Expenditure		Yes	office supplies; expo chisel pks, command medium wir	210570 Costco Citi Card- Nickolay 7029	24.77
Sticker Mule						
10/08/2019	Credit Card Expenditure		Yes		210570 Costco Citi Card- Nickolay 7029	106.00
10/15/2019	Credit Card Expenditure		Yes		210570 Costco Citi Card- Nickolay 7029	142.00
Storm Castle						
10/12/2019	Credit Card Expenditure		Yes	FF breakfast after structure fire	210550 Costco Citi Card- Revisky 3990	40.50
Story Distributing						
10/17/2019	Bill Payment (Check)	7802805	Yes	184000	101000 Cash/Investments:General Fund	-2,141.20
Tangaro & Company CPAs						
10/10/2019	Bill	1577	Yes	Hubdoc - 94482250 - INV1577	202100 Accounts Payable	4,975.00
10/17/2019	Bill Payment (Check)	7802806	Yes		101000 Cash/Investments:General Fund	-4,975.00
Tarantinos Pizzeria						
10/09/2019	Credit Card Expenditure		Yes	Wednesday night dinner	210550 Costco Citi Card- Revisky 3990	175.00
The Home Depot						
10/10/2019	Credit Card Expenditure		Yes	area rug, grippers	210550 Costco Citi Card- Revisky 3990	246.78

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
The UPS Store						
10/17/2019	Bill Payment (Check)	7802807	Yes		101000 Cash/Investments:General Fund	-19.19
Thriftway						
10/12/2019	Credit Card Expenditure		Yes		210560 Costco Citi Card-Eaton 2172	51.44
Town and Country						
10/01/2019	Bill	5820666/10.1.19	Yes	Hubdoc - 94482342 - INV5820666/10.1.19	202100 Accounts Payable	670.39
10/17/2019	Bill Payment (Check)	7802808	Yes		101000 Cash/Investments:General Fund	-670.39
Town Pump						
10/04/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	16.43
10/05/2019	Credit Card Expenditure		Yes	WT-6	210100 Conoco	5.91
10/06/2019	Credit Card Expenditure		Yes	E-6	210100 Conoco	22.63
10/09/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	18.10
10/09/2019	Credit Card Expenditure		Yes	C-6-2	210100 Conoco	47.00
10/13/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	22.76
10/13/2019	Credit Card Expenditure		Yes	C-6	210100 Conoco	42.85
10/16/2019	Credit Card Expenditure		Yes	E-6-2	210100 Conoco	30.39
10/18/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	23.23
10/20/2019	Credit Card Expenditure		Yes	E-6-2	210100 Conoco	74.28
10/20/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	30.53
10/22/2019	Credit Card Expenditure		Yes	R-6	210100 Conoco	13.23
Unemployment Insurance Division						
10/30/2019	Check	7802809	Yes		101000 Cash/Investments:General Fund	-105.89
United States Treasury						
10/10/2019	Check	FIB e-Pay	Yes	81-2360037	101000 Cash/Investments:General Fund	-1,927.28
USPS						
10/03/2019	Credit Card Expenditure		Yes		210550 Costco Citi Card- Revisky 3990	14.70
10/03/2019	Credit Card Expenditure		Yes		210550 Costco Citi Card- Revisky 3990	14.70
Verizon						
10/01/2019	Bill Payment (Check)	7802775	Yes		101000 Cash/Investments:General Fund	-244.59
10/23/2019	Bill	9840779915	Yes	Hubdoc - 95864777 - INV9840779915	202100 Accounts Payable	244.85
10/31/2019	Bill Payment (Check)	7802829	Yes		101000 Cash/Investments:General Fund	-244.85
Western Cafe						
10/14/2019	Credit Card Expenditure		Yes		210550 Costco Citi Card- Revisky 3990	20.50
Western States Fire Protection Co						
10/01/2019	Bill Payment (Check)	7802770	Yes		101000 Cash/Investments:General Fund	-25,500.00
Wex Bank						
10/01/2019	Bill Payment (Check)	7802771	Yes	0203-00-109722-9	101000	-546.05

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
10/23/2019	Bill	61936568	Yes	Hubdoc - 95864776 - INV61936568	Cash/Investments:General Fund 202100 Accounts Payable	528.17
10/31/2019	Bill Payment (Check)	7802830	Yes	0203-00-109722-9	101000 Cash/Investments:General Fund	-528.17

Hyalite Rural Fire District

CHECK DETAIL

October 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
100000	Cash/Investments					
101000	General Fund					
10/01/2019	Bill Payment (Check)	7802752	Advanced Wastewater Specialists			-878.75
						-878.75
10/01/2019	Bill Payment (Check)	7802753	Anderson ZurMuehlen	142167.700		-1,950.00
						-1,950.00
10/01/2019	Bill Payment (Check)	7802754	BALCO			-68.00
						-68.00
10/01/2019	Bill Payment (Check)	7802755	Big Sky Fire Equipment			-411.73
						-411.73
10/01/2019	Bill Payment (Check)	7802756	Bozeman Chronicle	347411		-26.00
						-26.00
10/01/2019	Bill Payment (Check)	7802757	Brian Nickolay.			-96.97
						-96.97
10/01/2019	Bill Payment (Check)	7802758	Century Link			-46.58
						-46.58
10/01/2019	Bill Payment (Check)	7802759	Chris Eaton.			-164.00
						-164.00
10/01/2019	Bill Payment (Check)	7802760	Fire Suppression Systems	Voided - HYA004		0.00
						0.00
10/01/2019	Bill Payment (Check)	7802761	Grass Monkeys Lawn Care			-520.00
						-520.00
10/01/2019	Bill Payment (Check)	7802762	J&H INC	13753		-432.93
						-432.93
10/01/2019	Bill Payment (Check)	7802763	Nathan Barnes			-74.31
						-74.31
10/01/2019	Bill Payment (Check)	7802764	Owenhouse-Ace Hardware			-362.08
						-362.08
10/01/2019	Bill Payment (Check)	7802765	RAE Water			-132.79
						-132.79
10/01/2019	Bill Payment (Check)	7802766	Republic Services			-343.59
						-343.59
10/01/2019	Bill Payment (Check)	7802767	RW & JW Enterprises			-3,150.00
						-3,150.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10/01/2019	Bill Payment (Check)	7802768	Sheryl Wyman.			-49.85
						-49.85
10/01/2019	Bill Payment (Check)	7802769	Sign Solutions			-327.25
						-327.25
10/01/2019	Bill Payment (Check)	7802770	Western States Fire Protection Co			-25,500.00
						-25,500.00
10/01/2019	Bill Payment (Check)	7802771	Wex Bank	0203-00-109722-9		-546.05
						-546.05
10/01/2019	Bill Payment (Check)	7802772	Delta Dental			-175.28
						-175.28
10/01/2019	Bill Payment (Check)	7802773	Kenyon Noble			-100.64
						-100.64
10/01/2019	Bill Payment (Check)	7802774	Municipal Emergency Services			-481.56
						-481.56
10/01/2019	Bill Payment (Check)	7802775	Verizon			-244.59
						-244.59
10/10/2019	Check	7802787	Montana Firemen's Association	Montana Firemen's Association		-207.35
						-207.35
10/10/2019	Check	FIB e-Pay	United States Treasury	81-2360037		-1,927.28
				Federal Withholding		-1,295.00
				Medicare Company		-316.14
				Medicare Employee		-316.14
				Medicare Employee Addl Tax		0.00
10/10/2019	Check	ERIC	FURS	pennies adjustment		-5,196.14
				FURS-Employee		0.01
				FURS-Employer		-2,218.62
						-2,977.51
10/10/2019	Check	FIB e-Pay	Montana Dept. of Revenue	6442692-002-WTH		-896.00
				MT - Withholding		-896.00
10/10/2019	Check	ERIC	PERS	PERS-Employee		-607.13
				PERS-Employer		-289.46
						-317.67
10/17/2019	Bill Payment (Check)	7802788	BlueCross BlueShield of Montana			-4,712.70
						-4,712.70
10/17/2019	Bill Payment (Check)	7802789	Bozeman Chronicle	347411		-525.97
						-525.97
10/17/2019	Bill Payment (Check)	7802790	Century Link			-165.23
						-165.23

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10/17/2019	Bill Payment (Check)	7802791	Charter Communications	8313200110672244		-281.78 -281.78
10/17/2019	Bill Payment (Check)	7802792	Colin Prato.			-284.38 -284.38
10/17/2019	Bill Payment (Check)	7802793	DirectTV	029404001		-160.98 -160.98
10/17/2019	Bill Payment (Check)	7802794	Fire Suppression Systems	HYA004		-867.00 -867.00
10/17/2019	Bill Payment (Check)	7802795	General Distributing Co.	56625		-119.90 -119.90
10/17/2019	Bill Payment (Check)	7802796	Information Systems			-10.00 -10.00
10/17/2019	Bill Payment (Check)	7802797	Mike Hilbert			-18.58 -18.58
10/17/2019	Bill Payment (Check)	7802798	Montana Inflatables, LLC			-149.00 -149.00
10/17/2019	Bill Payment (Check)	7802799	NAPA Auto Parts	12342		-238.08 -238.08
10/17/2019	Bill Payment (Check)	7802800	Northwestern Energy			-1,459.29 -1,459.29
10/17/2019	Bill Payment (Check)	7802801	People Facts			-16.67 -16.67
10/17/2019	Bill Payment (Check)	7802802	RME			-434.00 -434.00
10/17/2019	Bill Payment (Check)	7802803	Sammy Saunders			-1,449.72 -1,449.72
10/17/2019	Bill Payment (Check)	7802804	SkyHook Rescue Systems			-3,669.20 -3,669.20
10/17/2019	Bill Payment (Check)	7802805	Story Distributing	184000		-2,141.20 -2,141.20
10/17/2019	Bill Payment (Check)	7802806	Tangaro & Company CPAs			-4,975.00 -4,975.00
10/17/2019	Bill Payment (Check)	7802807	The UPS Store			-19.19 -19.19
10/17/2019	Bill Payment (Check)	7802808	Town and Country			-670.39 -670.39

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10/30/2019	Check	7802809	Unemployment Insurance Division			-105.89
						105.89
10/31/2019	Bill Payment (Check)	7802810	Citi Card			-409.89
						-409.89
10/31/2019	Bill Payment (Check)	7802811	Anderson ZurMuehlen	142167.700		-1,300.00
						-1,300.00
10/31/2019	Bill Payment (Check)	7802812	Bozeman Chronicle	347411		-13.00
						-13.00
10/31/2019	Bill Payment (Check)	7802813	Century Link			-38.64
						-38.64
10/31/2019	Bill Payment (Check)	7802814	Chris Eaton.			-200.00
						-200.00
10/31/2019	Bill Payment (Check)	7802815	Collin Rose.			-49.15
						-49.15
10/31/2019	Bill Payment (Check)	7802816	Ensemble Care for Heroes (ECMS)			-782.01
						-782.01
10/31/2019	Bill Payment (Check)	7802817	J&H INC	13753		-161.25
						-161.25
10/31/2019	Bill Payment (Check)	7802818	Montana State Fund	03-134600-0		-4,058.44
						-4,058.44
10/31/2019	Bill Payment (Check)	7802819	Municipal Emergency Services			-4,679.80
						-4,679.80
10/31/2019	Bill Payment (Check)	7802820	Nathan Barnes			-132.84
						-132.84
10/31/2019	Bill Payment (Check)	7802821	Owenhouse-Ace Hardware			-414.85
						-414.85
10/31/2019	Bill Payment (Check)	7802822	RAE Water			-132.79
						-132.79
10/31/2019	Bill Payment (Check)	7802823	Republic Services			-343.59
						-343.59
10/31/2019	Bill Payment (Check)	7802824	Rosauers			-1,818.83
						-1,818.83
10/31/2019	Bill Payment (Check)	7802825	Rosie Barndt, CPA, PC			-1,631.25
						-1,631.25
10/31/2019	Bill Payment (Check)	7802826	Roto-Rooter			-125.00
						-125.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10/31/2019	Bill Payment (Check)	7802827	RW & JW Enterprises			-264.75
						-264.75
10/31/2019	Bill Payment (Check)	7802828	Sammy Saunders			-485.88
						-485.88
10/31/2019	Bill Payment (Check)	7802829	Verizon			-244.85
						-244.85
10/31/2019	Bill Payment (Check)	7802830	Wex Bank	0203-00-109722-9		-528.17
						-528.17

**HYALITE RURAL FIRE DISTRICT
BOARD OF TRUSTEES ANNUAL PUBLIC MEETING
SYNOPSIS**

DATE: OCTOBER 15, 2019 TIME: 7:00 p.m.
LOCATION: Sourdough Fire Station, 4541 S. 3rd Rd., Bozeman, MT

In compliance with [MCA 2017 2-3-212](#) and the Hyalite Rural Fire District Bylaws, the minutes of HRFD Board of Trustees open public meetings are comprised of an audio recording and a written synopsis. The audio recording is designated as the official record of a meeting. The written synopsis serves to assist the public in accessing portions of the audio recording and is a good faith attempt to provide the public with another method to be informed about the actions of the Board. The minutes are available to the public at www.hyalitefire.org/board-meeting-minutes/ or at the Hyalite Rural Fire District Administrative Offices, 4541 S. 3rd Rd., Bozeman, MT, during its standard business hours.

TRUSTEES IN ATTENDANCE:

Pete Geddes
Justin Miller
Walt Zidack
Jason Jarrett

STAFF IN ATTENDANCE:

Jason Revisky, Fire Chief
Brian Nickolay, Assistant Fire Chief
Sheryl Wyman, Administrative Assistant

PUBLIC IN ATTENDANCE:

Jack Harper
Chelsea Pardo-Bozeman Green Build
Michael Buffington-Volunteer Firefighter

0:00:00	CALL TO ORDER OF HYALITE RURAL FIRE DISTRICT Chair Geddes called the meeting to order and reminded the public that the meeting was being recorded.
0:01:06	HYALITE CONSENT AGENDA Chair Geddes asked if there were any requests to remove items from the Consent Agenda. There were no such requests. He asked for motion to approve the Consent Agenda. Motion: Trustee Zidack made motion to approve consent agenda as presented. Second: Trustee Jarrett seconded the motion. Vote: Approved [See September 24, 2019 Board Packet for Consent Agenda items approved.]

	REGULAR AGENDA
0:03:46	<p>Discussion and Decision —Solar Grants</p> <p>Chelsea Pardo from Bozeman Green Build was present to answer any questions regarding the solar panel project. Deadline for the grant application is November 1st. The only board action needed is to decide if they want to apply for a grant. This would be at no cost to the fire department. Even if HRFD were to receive a grant they are under no obligation to accept the grant.</p> <p>The quotation presented by Bozeman Green Build is discussed with the board members and questions answered.</p> <p>Motion: Trustee Jarrett made motion to direct Bozeman Green Build to submit a grant application to install a solar energy system at the Sourdough Fire Station. Second: Trustee Miller seconded the motion. Vote: Approved</p> <p>Action Items:</p> <ul style="list-style-type: none"> Letter to be prepared and signed by board in support of grant. <p><i>[See Attachment A for Bozeman Green Build Quotation Documents]</i></p>
0:20:08	<p>Discussion — Updated Signage for HFRD Buildings</p> <p>Chief Revisky met with four different vendors regarding signage at all three HRFD stations. One bid was received from Signs of Montana. Discussion was held and a motion was made to table until further bids are received.</p> <p>Trustee Jarrett made moved to table topic until more bids are received.</p>
0:28:02	<p>Fire Chief's Report</p> <p>Chief Revisky highlighted:</p> <ul style="list-style-type: none"> Pancake Breakfast Report – Over 1,000 people attended the breakfast Department responded to structure fire on Patterson. Due to rapid response structure was saved. Extrication training is ongoing with a great deal of help from Best Rate Towing. By end of training around 30 cars will be cut up. <p>Action Items:</p> <ul style="list-style-type: none"> Letter of Recognition will be prepared for board signature to Volunteer Firefighters Colin Prato and Sammy Saunders for their work on the Pancake Breakfast. <p><i>[See Attachment B for Fire Chief's Report.]</i></p>
0:34:02	<p>Trustees' Activities</p> <ul style="list-style-type: none"> Trustee Zidack reported he met with the Auditors as well as staff and a presentation will be scheduled for the November 19, 2019 board meeting. Next meeting scheduled for November 19, 2019.

0:35:58	Announcements <ul style="list-style-type: none">• None
0:36:07	ADJOURNMENT

DRAFT



NABCEP Certified Solar PV Installer
350 Heidner Lane, Bozeman, Montana 59718
P: 406.580.6068 F: 406.388.8828
e-mail: info@bozemangreenbuild.com

October 7, 2019
Hyalite Rural Fire Department
Sourdough Station
4541 S 3rd Rd
Bozeman, MT 59715

Quotation

46.875 KW Solar Photovoltaic Electrical Generating System

Description

Provide and install a grid-tied solar PV system with the following characteristics:

- DC Nameplate Rating: 46,875 Watts
 - Location: South-Facing Roof of Sourdough Station
 - Mounting Type: Iron Ridge Flush-Mount Racking
 - Module Make and Model: (125) Trina Solar 375 Watt
- Note: Due to volatility in the PV module market, BGB reserves the right to use a panel of equivalent or greater quality depending on module availability at the time of construction.**
- Inverters Make and Model: (1) SMA Sunny Tripower Core 1 50 KW
 - Monitoring: SMA Sunny Portal
- Note: The specific Racking and Inverter equipment selected for this project is subject to change without notice at the sole discretion of BGB. Any substitutions made will be of equal or greater quality.**

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e-mail: info@bozemangreenbuild.com

Services provided to complete this installation will include:

- System design including site plan schematic and one-line diagram
- Provision of all primary equipment and materials for completion of the electrical generating system including the solar PV equipment listed above
- Provision of all Balance of System equipment and materials for completion of the system
- Provision of all electrical labor including installation and wiring of solar PV modules, inverters, AC disconnect and utility intertie
- Provision of State of Montana electrical permit

Note: Hyalite Rural Fire Department will pay separately and over and above the costs represented in this proposal for all engineering services associated with this project, including electrical and structural engineering services (if required); and including P.E stamped drawings if required.

Cost of Work

The cost of the work listed above, including all equipment, materials and labor necessary to complete the installation of a roof-mounted, grid-tied 46.875 KW solar PV system is:

System Cost:	\$97,986.00
Total Upfront Cost	\$97,986.00
Less NorthWestern Energy Grant	<u>78,400.00</u>
	\$19,586.00

Annual KWH Load *Estimated	225,000
Annual AC PV KWH Production	55,359
Percentage of Load	24.60%

Schedule of Payments

Initial Payment:	\$ 10,000.00
Due upon acceptance	

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e-mail: info@bozemangreenbuild.com

of this proposal

Second Payment:	\$	39,500.00
Due at time of placement of PV Equipment Order		

Third Payment:	\$	39,500.00
Due upon completion of PV Module installation		

Final Payment:	\$	8,986.00
Due upon completion of installation and system commissioning		

****Note: Bozeman Green Build is not able to control when the State Electrical Inspector will conduct the inspection, nor is BGB able to control when NorthWestern Energy will install its Net Meter. Thus, the Final Payment is not contingent upon completion of inspection or installation of Net Meter and will be due upon completion of installation.**

Total:	\$	97,986.00
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Warranty

Bozeman Green Build will provide the following warranty for this PV System Installation:

- 15 year warranty against defects in installation workmanship including assumption of 100% of the repair and replacement costs of any system components that fail to perform due to faulty installation
- 15 year warranty against roof leakage due to faulty installation of PV System standoffs, including assumption of 100% of the costs of the repair work resulting from roof leakage
- Solar PV equipment warranties will be carried by equipment manufacturers

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e-mail: info@bozemangreenbuild.com

Sourdough Fire Solar PV System

Return on Investment

46.875 KW Roof Mounted System
(125) 375 Watt Modules

BOZEMAN GREEN BUILD

E-MAIL: info@bozemangreenbuild.com PH: 406-580-6068

System Size:	46.875 (kW)
System Cost:	97,986.00
NorthWestern Energy Grant	78,388.80
Cost After NWE Grant:	19,597.20
Final System Cost:	19,597.20
Cost per Watt (after credits):	0.42 \$/Watt
Current Utility Power Cost:	8.000 cents/kWh
Assumed Annual Utility Cost Increase:	2.5 %
NREL Est. Production (AZ 180°, 20 & 7.6° tilt)	1.181 kWh/y/W
Estimated Annual Production (year 1):	55359 (kWh)
Estimated Annual Production (year 10):	49823 (kWh)
Estimated Annual Production (year 25):	44288 (kWh)
Number of years until payback:	4 years
Lifetime Monetary Gain:	\$154,074.44
Equivalent APR over system's lifetime:	7.54 %
Average Electricity Cost Over System Lifetime:	1.3 cents/kWh

Total 30-Year Kilowatt Hour Production

Year	Power Cost	Production (kWh)	Utility Power Savings	Accrued Savings	Return on Investment	Year
1	0.080	55359	\$4,429	\$4,429	22.60%	1
2	0.082	54972	\$4,508	\$8,936	45.60%	2
3	0.084	54587	\$4,588	\$13,524	69.01%	3
4	0.086	54205	\$4,670	\$18,194	92.84%	4
5	0.088	53826	\$4,753	\$22,947	117.10%	5
6	0.091	53449	\$4,838	\$27,785	141.78%	6
7	0.093	53075	\$4,924	\$32,709	166.91%	7
8	0.095	52703	\$5,012	\$37,721	192.48%	8
9	0.097	52334	\$5,101	\$42,822	218.51%	9
10	0.100	51968	\$5,192	\$48,014	245.01%	10
11	0.102	51604	\$5,285	\$53,299	271.97%	11
12	0.105	51243	\$5,379	\$58,678	299.42%	12
13	0.108	50884	\$5,475	\$64,152	327.35%	13
14	0.110	50528	\$5,572	\$69,724	355.79%	14
15	0.113	50174	\$5,672	\$75,396	384.73%	15
16	0.116	49823	\$5,773	\$81,169	414.19%	16
17	0.119	49474	\$5,876	\$87,044	444.17%	17
18	0.122	49128	\$5,980	\$93,025	474.68%	18
19	0.125	48784	\$6,087	\$99,112	505.74%	19
20	0.128	48443	\$6,195	\$105,307	537.36%	20
21	0.131	48103	\$6,306	\$111,613	569.53%	21
22	0.134	47767	\$6,418	\$118,031	602.29%	22
23	0.138	47432	\$6,533	\$124,564	635.62%	23
24	0.141	47100	\$6,649	\$131,213	669.55%	24
25	0.145	46771	\$6,768	\$137,980	704.08%	25
26	0.148	46443	\$6,888	\$144,869	739.23%	26
27	0.152	46118	\$7,011	\$151,880	775.01%	27
28	0.156	45795	\$7,136	\$159,016	811.42%	28
29	0.160	45475	\$7,263	\$166,279	848.48%	29
30	0.164	45156	\$7,393	\$173,672	886.21%	30
		1,502,723				



Caution: Photovoltaic system performance predictions calculated by PVWatts® include many inherent assumptions and uncertainties and do not reflect variations between PV technologies nor site-specific characteristics except as represented by PVWatts® inputs. For example, PV modules with better performance are not differentiated within PVWatts® from lesser performing modules. Both NREL and private companies provide more sophisticated PV modeling tools (such as the System Advisor Model at <https://sam.nrel.gov>) that allow for more precise and complex modeling of PV systems.

The expected range is based on 30 years of actual weather data at the given location and is intended to provide an indication of the variation you might see. For more information, please refer to this NREL report: The Error Report.

Disclaimer: The PVWatts® Model ("Model") is provided by the National Renewable Energy Laboratory ("NREL"), which is operated by the Alliance for Sustainable Energy, LLC ("Alliance") for the U.S. Department Of Energy ("DOE") and may be used for any purpose whatsoever.

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The energy output range is based on analysis of 30 years of historical weather data for nearby , and is intended to provide an indication of the possible interannual variability in generation for a Fixed (open rack) PV system at this location.

RESULTS

35,027 kWh/Year*

System output may range from 34,144 to 36,817 kWh per year near this location.

Month	Solar Radiation (kWh / m ² / day)	AC Energy (kWh)	Value (\$)
January	1.81	1,389	136
February	2.81	1,905	186
March	4.37	3,125	306
April	5.46	3,623	355
May	6.10	4,005	392
June	6.50	3,995	391
July	7.18	4,336	424
August	6.43	3,947	386
September	5.33	3,323	325
October	3.61	2,466	241
November	2.37	1,663	163
December	1.69	1,251	122
Annual	4.47	35,028	\$ 3,427

Location and Station Identification

Requested Location	4541 S 3rd Rd Bozeman, MT 59715
Weather Data Source	Lat, Lon: 45.61, -111.06 1.4 mi
Latitude	45.61° N
Longitude	111.06° W

PV System Specifications (Commercial)

DC System Size	30 kW
Module Type	Standard
Array Type	Fixed (roof mount)
Array Tilt	20°
Array Azimuth	180°
System Losses	18%
Inverter Efficiency	96%
DC to AC Size Ratio	1.2

Economics

Average Retail Electricity Rate	0.098 \$/kWh
---------------------------------	--------------

Performance Metrics

Capacity Factor	13.3%
-----------------	-------

Cautions: Photovoltaic system performance predictions calculated by PVWatts® include many inherent assumptions and uncertainties and do not reflect variations between PV technologies nor site-specific characteristics except as represented by PVWatts® inputs. For example, PV modules with better performance are not differentiated within PVWatts® from lesser performing modules. Both NREL and private companies provide more sophisticated PV modeling tools (such as the System Advisor Model at <https://sam.nrel.gov>) that allow for more precise and complex modeling of PV systems.

The expected range is based on 30 years of actual weather data at the given location and is intended to provide an indication of the variation you might see. For more information, please refer to this NREL report: The Error Report.

Disclaimer: The PVWatts® Model ("Model") is provided by the National Renewable Energy Laboratory ("NREL"), which is operated by the Alliance for Sustainable Energy, LLC ("Alliance") for the U.S. Department Of Energy ("DOE") and may be used for any purpose whatsoever.

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The energy output range is based on analysis of 30 years of historical weather data for nearby , and is intended to provide an indication of the possible interannual variability in generation for a Fixed (open rack) PV system at this location.

RESULTS

ATTACHMENT A

19,208 kWh/Year*

System output may range from 18,724 to 20,190 kWh per year near this location.

Month	Solar Radiation (kWh / m ² / day)	AC Energy (kWh)	Value (\$)
January	1.46	649	64
February	2.39	953	93
March	3.92	1,665	163
April	5.18	2,043	200
May	6.02	2,347	230
June	6.54	2,381	233
July	7.13	2,558	250
August	6.15	2,245	220
September	4.83	1,789	175
October	3.07	1,238	121
November	1.89	773	76
December	1.32	567	56
Annual	4.16	19,208	\$ 1,881

Location and Station Identification

Requested Location	4541 S 3rd Rd Bozeman, MT 59715
Weather Data Source	Lat, Lon: 45.61, -111.06 1.4 mi
Latitude	45.61° N
Longitude	111.06° W

PV System Specifications (Residential)

DC System Size	16.875 kW
Module Type	Standard
Array Type	Fixed (roof mount)
Array Tilt	7.5°
Array Azimuth	180°
System Losses	14.08%
Inverter Efficiency	96%
DC to AC Size Ratio	1.2

Economics

Average Retail Electricity Rate	0.098 \$/kWh
---------------------------------	--------------

Performance Metrics

Capacity Factor	13.0%
-----------------	-------

The right way to attach almost anything to metal roofs!

S-5![®]

The Right Way!

S-5-E Clamp

The S-5-E clamp is designed specially for double-folded standing seam roof profiles having the appropriate dimensioning.

Although a bit smaller and less expensive than the S-5-U, for these profiles, the S-5-E is just as strong.

The S-5-E is perfect for use with S-5![®] ColorGard[®] snow retention systems and other heavy-duty applications.

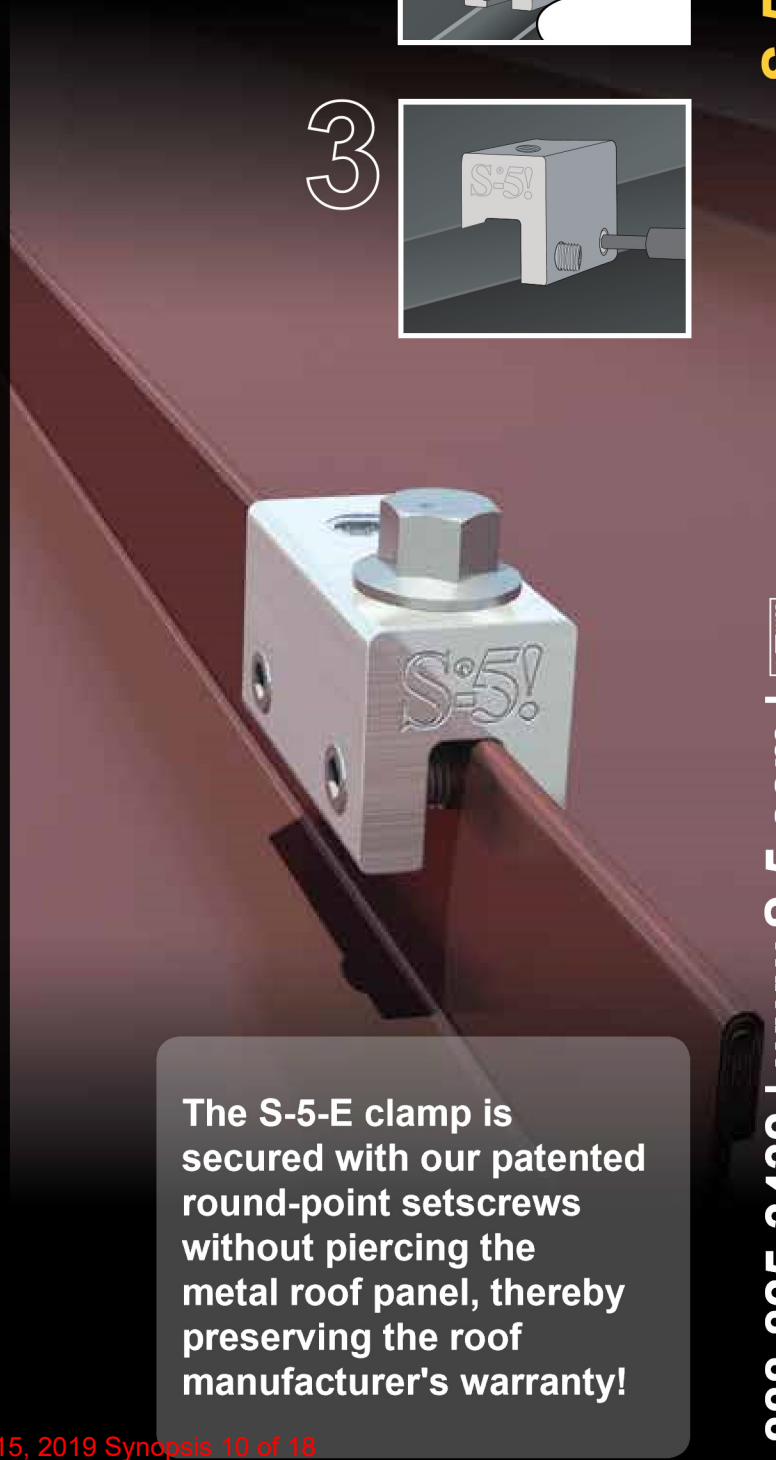
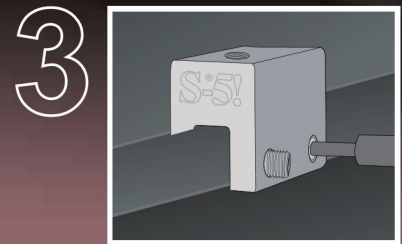
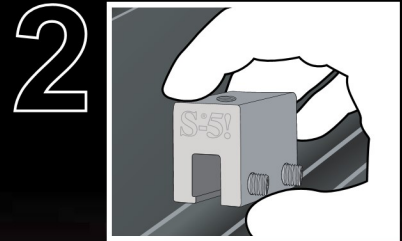
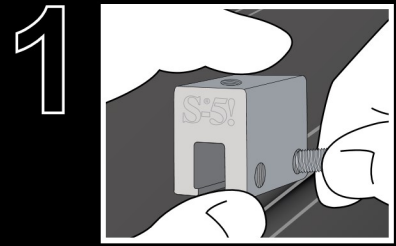
Installation is as simple as placing the clamp on the seam and tightening the patented round-point setscrews to the specified tension. Then, affix ancillary items using the bolt provided. Go to www.S-5.com/tools for information and tools available for properly attaching and tensioning S-5! clamps.

S-5-E Mini Clamp

The S-5-E Mini is a bit shorter than the S-5-E and has one setscrew rather than two. The mini is the choice for attaching all kinds of rooftop accessories: signs, walkways, satellite dishes, antennas, rooftop lighting, lightning protection systems, solar arrays, exhaust stack bracing, conduit, condensate lines, mechanical equipment—just about anything!*

*S-5! mini clamps are not compatible with, and should not be used with S-5! SnoRail™/SnoFence™ or ColorGard[®] snow retention systems.

ATTACHMENT A



The S-5-E clamp is secured with our patented round-point setscrews without piercing the metal roof panel, thereby preserving the roof manufacturer's warranty!

S-5-E and S-5-E Mini



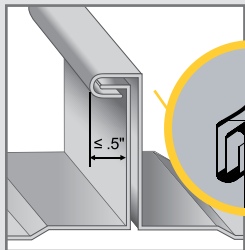
888-825-3432 | www.S-5.com

The strength of the S-5-E clamp is in its simple design. The patented setscrews will slightly dimple the metal seam material but will not puncture it—leaving roof warranties intact.

The **S-5-E and S-5-E Mini clamps** are each furnished with the hardware shown to the right. Each box also includes a bit tip for tightening setscrews using an electric screw gun. A structural aluminum attachment clamp, the S-5-E is compatible with most common metal roofing materials excluding copper. All included hardware is stainless steel. Please visit www.S-5.com for more information including CAD details, metallurgical compatibilities and specifications.

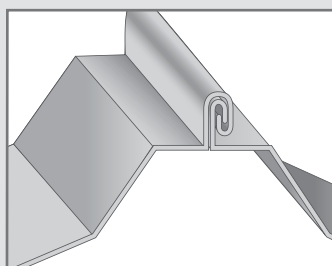
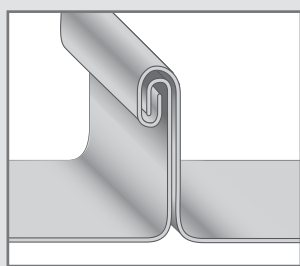
The S-5-E and S-5-E Mini clamps have been tested for load-to-failure results on a variety of double-folded standing seam roofs, from leading manufacturers of panels and panel-forming machines. The independent lab test reports found on our website at www.S-5.com prove that S-5!® holding strength is unmatched in the industry.

Example Profiles

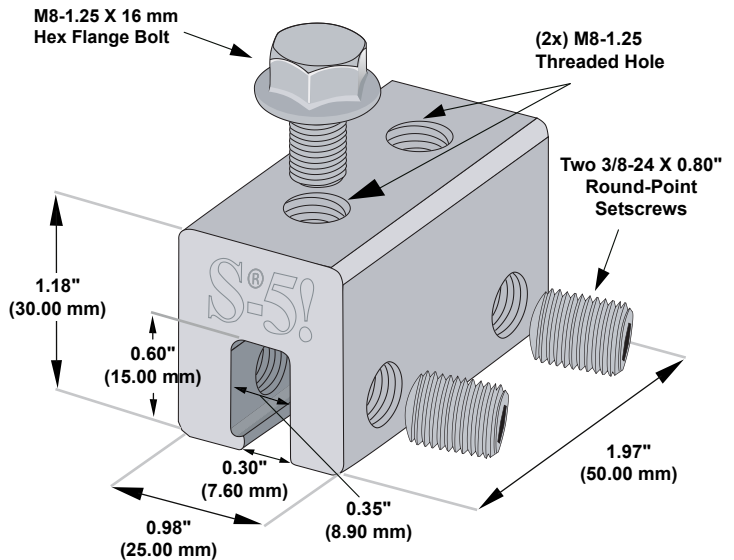


For horizontal seams under .5", crimp the seam to 180 degrees at desired clamp location.

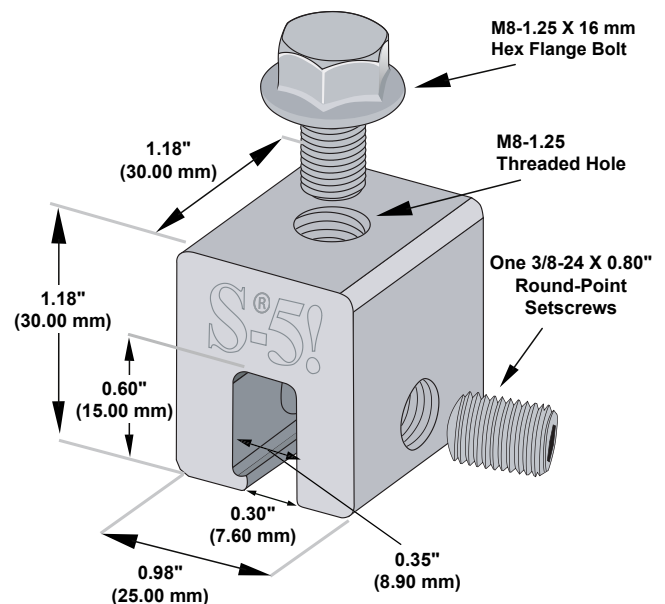
This illustration demonstrates crimping technique, NOT actual location of clamp.



S-5-E Clamp



S-5-E Mini Clamp



Please note: All measurements are rounded to the second decimal place.

S-5!® Warning! Please use this product responsibly!

Products are protected by multiple U.S. and foreign patents. Visit the website at www.S-5.com for complete information on patents and trademarks. For maximum holding strength, setscrews should be tensioned and re-tensioned as the seam material compresses. Clamp setscrew tension should be verified using a calibrated torque wrench between 160 and 180 inch pounds when used on 22ga steel, and between 130 and 150 inch pounds for all other metals and thinner gauges of steel. Consult the S-5! website at www.S-5.com for published data regarding holding strength.

Copyright 2015, Metal Roof Innovations, Ltd. S-5! products are patent protected. S-5! aggressively protects its patents, trademarks, and copyrights. Version 052115.

Distributed by

THE

TALLMAX^M plus⁺

FRAMED 72-CELL MODULE(1500V)

72 CELL
MONOCRYSTALLINE MODULE

340-375W
POWER OUTPUT RANGE

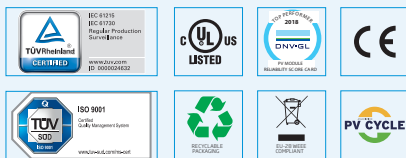
19.3%
MAXIMUM EFFICIENCY

0~+5W
POSITIVE POWER TOLERANCE

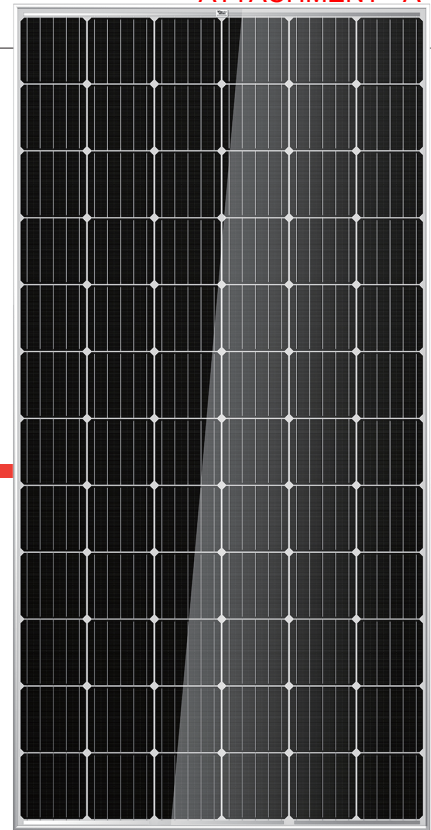
Founded in 1997, Trina Solar is the world's leading comprehensive solutions provider for solar energy. We believe close cooperation with our partners is critical to success. Trina Solar now distributes its PV products to over 60 countries all over the world. Trina is able to provide exceptional service to each customer in each market and supplement our innovative, reliable products with the backing of Trina as a strong, bankable partner. We are committed to building strategic, mutually beneficial collaboration with installers, developers, distributors and other partners.

Comprehensive Products And System Certificates

IEC61215/IEC61730/UL1703/IEC61701/IEC62716
ISO 9001: Quality Management System
ISO 14001: Environmental Management System
ISO14064: Greenhouse gases Emissions Verification
OHSAS 18001: Occupation Health and Safety Management System



Trinasolar



Ideal for large scale installations

- Reduce BOS cost by connecting more modules in a string
- 1500V UL/1500V IEC certified



Maximize limited space with top-end efficiency

- Up to 193 W/m² power density
- Low thermal coefficients for greater energy production at high operating temperatures



Highly reliable due to stringent quality control

- Over 30 in-house tests (UV, TC, HF, and many more)
- In-house testing goes well beyond certification requirements
- 100% EL double inspection

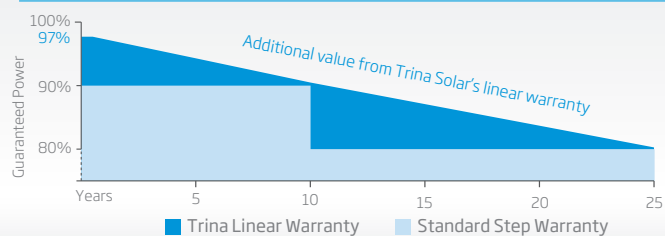


Certified to withstand the most challenging environmental conditions

- 2400 Pa negative load
- 5400 Pa positive load

LINEAR PERFORMANCE WARRANTY

10 Year Product Warranty · 25 Year Linear Power Warranty



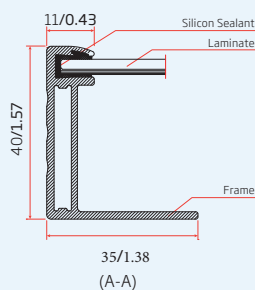
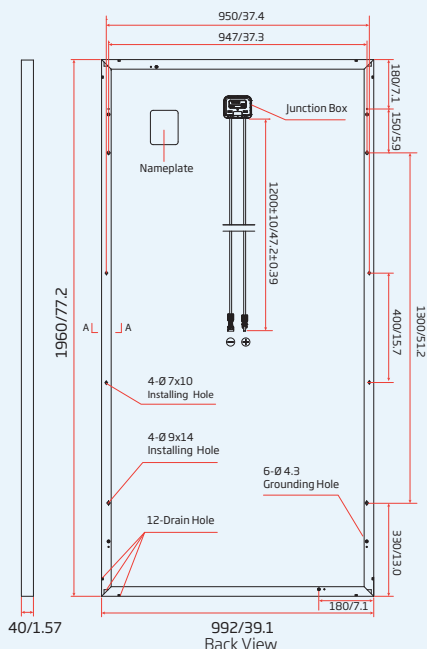
PRODUCTS

TSM-DE14A(II) STD MONO
TSM-DE14A(II) PERC MONO

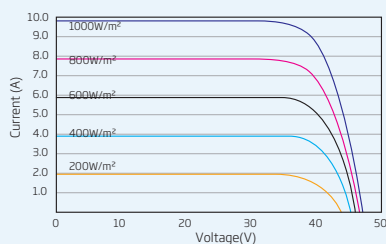
POWER RANGE

340-350W
355-375W

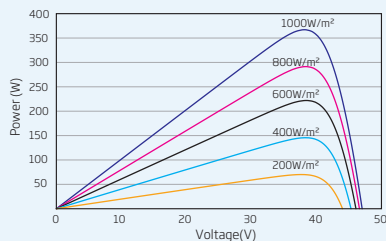
DIMENSIONS OF PV MODULE(mm/inches)



I-V CURVES OF PV MODULE(365W)



P-V CURVES OF PV MODULE(365W)



ELECTRICAL DATA (STC)

Peak Power Watts- P_{MAX} (Wp)*	340	345	350	355	360	365	370	375
Power Output Tolerance- P_{MAX} (W)	0 ~ +5							
Maximum Power Voltage- V_{MPP} (V)	38.2	38.5	38.7	38.8	39.0	39.3	39.7	40.0
Maximum Power Current- I_{MPP} (A)	8.90	8.96	9.04	9.14	9.24	9.30	9.33	9.37
Open Circuit Voltage- V_{OC} (V)	46.2	46.7	47.0	47.4	47.7	48.0	48.3	48.5
Short Circuit Current- I_{SC} (A)	9.50	9.55	9.60	9.65	9.70	9.77	9.83	9.88
Module Efficiency η_m (%)	17.5	17.7	18.0	18.3	18.5	18.8	19.0	19.3

STC: Irradiance 1000W/m², Cell Temperature 25°C, Air Mass AM1.5.
*Measuring tolerance: $\pm 3\%$.

ELECTRICAL DATA (NOCT)

Maximum Power- P_{MAX} (Wp)	253	257	261	264	268	272	276	279
Maximum Power Voltage- V_{MPP} (V)	35.4	35.7	35.9	36.0	36.2	36.4	36.8	37.1
Maximum Power Current- I_{MPP} (A)	7.15	7.20	7.26	7.34	7.42	7.47	7.50	7.53
Open Circuit Voltage- V_{OC} (V)	42.9	43.4	43.7	44.1	44.3	44.6	44.9	45.1
Short Circuit Current- I_{SC} (A)	7.67	7.71	7.75	7.79	7.83	7.89	7.94	7.98

NOCT: Irradiance at 800W/m², Ambient Temperature 20°C, Wind Speed 1m/s.

MECHANICAL DATA

Solar Cells	Monocrystalline 156.75 × 156.75 mm (6 inches)
Cell Orientation	72 cells (6 × 12)
Module Dimensions	1960 × 992 × 40 mm (77.2 × 39.1 × 1.57 inches)
Weight	22.5 kg (49.6 lb)
Glass	3.2 mm (0.13 inches) , High Transmission, AR Coated Tempered Glass
Backsheet	White
Frame	Silver Anodized Aluminium Alloy
J-Box	IP 67 or IP 68 rated
Cables	Photovoltaic Technology Cable 4.0mm ² (0.006 inches ²), 1200 mm (47.2 inches)
Connector	Trina TS4
Fire Type	Type 1 or Type 2

TEMPERATURE RATINGS

NOCT (Nominal Operating Cell Temperature)	44°C ($\pm 2^\circ\text{C}$)
Temperature Coefficient of P_{MAX}	- 0.39%/°C
Temperature Coefficient of V_{OC}	- 0.29%/°C
Temperature Coefficient of I_{SC}	0.05%/°C

MAXIMUM RATINGS

Operational Temperature	-40~+85°C
Maximum System Voltage	1500V DC (IEC) 1500V DC (UL)
Max Series Fuse Rating	15A (Power $\leq 350\text{W}$) 20A (Power $\geq 355\text{W}$)

(DO NOT connect Fuse in Combiner Box with two or more strings in parallel connection)

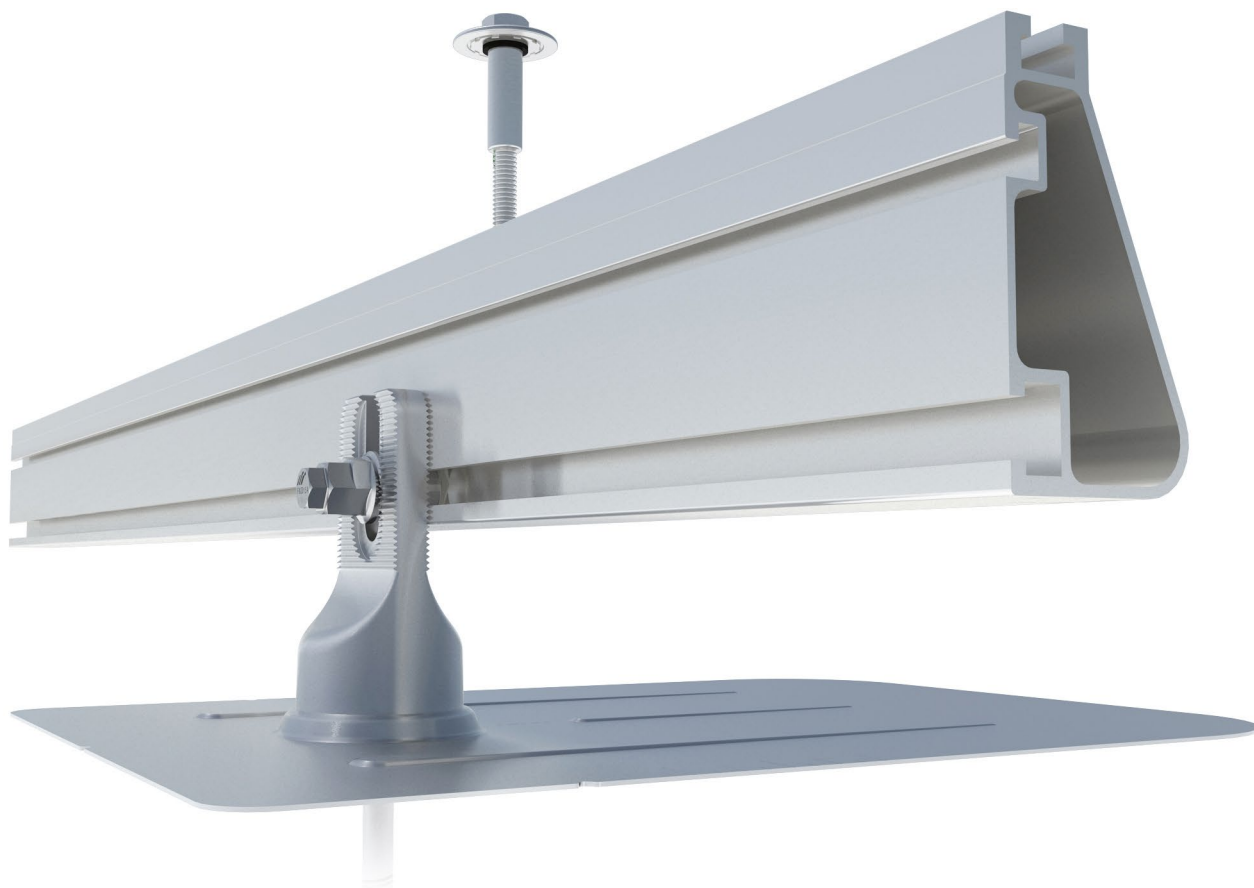
WARRANTY

10 year Product Workmanship Warranty
25 year Linear Power Warranty

(Please refer to product warranty for details)

PACKAGING CONFIGURATION

Modules per box: 27 pieces
Modules per 40' container: 648 pieces



Built for solar's toughest roofs.

IronRidge builds the strongest mounting system for pitched roofs in solar. Every component has been tested to the limit and proven in extreme environments.

Our rigorous approach has led to unique structural features, such as curved rails and reinforced flashings, and is also why our products are fully certified, code compliant and backed by a 20-year warranty.



Strength Tested

All components evaluated for superior structural performance.



PE Certified

Pre-stamped engineering letters available in most states.



Class A Fire Rating

Certified to maintain the fire resistance rating of the existing roof.



Design Assistant

Online software makes it simple to create, share, and price projects.



UL 2703 Listed System

Entire system and components meet newest effective UL 2703 standard.



20-Year Warranty

Twice the protection offered by competitors.

XR Rails ☺

XR10 Rail



A low-profile mounting rail for regions with light snow.

- 6' spanning capability
- Moderate load capability
- Clear & black anod. finish

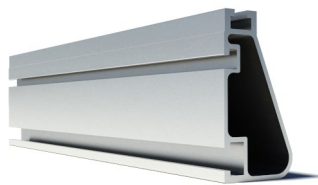
XR100 Rail



The ultimate residential solar mounting rail.

- 8' spanning capability
- Heavy load capability
- Clear & black anod. finish

XR1000 Rail



A heavyweight mounting rail for commercial projects.

- 12' spanning capability
- Extreme load capability
- Clear anodized finish

Bonded Splices



All rails use internal splices for seamless connections.

- Self-drilling screws
- Varying versions for rails
- Forms secure bonding

Clamps & Grounding ☺

UFOs



Universal Fastening Objects bond modules to rails.

- Fully assembled & lubed
- Single, universal size
- Clear & black finish

Stopper Sleeves



Snap onto the UFO to turn into a bonded end clamp.

- Bonds modules to rails
- 6 different sizes
- Clear & black anod. finish

Grounding Lugs



Connect arrays to equipment ground.

- Low profile
- Single tool installation
- Mounts in any direction

Microinverter Kits



Mount MIs or POs to XR Rails.

- Bonds devices to rails
- Kit comes assembled
- Listed to UL 2703

Attachments ☺

FlashFoot2



Flash and mount XR Rails with superior waterproofing.

- Twist-on Cap eases install
- Wind-driven rain tested
- Mill & black finish

Slotted L-Feet



Drop-in design for rapid rail attachment.

- Secure rail connections
- Slot for vertical adjusting
- Clear & black anod. finish

Bonding Hardware



Bond and attach XR Rails to certified attachments.

- T & Square Bolt options
- Nut uses 7/16" socket
- Assembled & lubricated

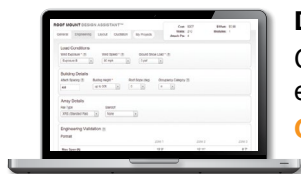
Flush Standoffs



Raise Flush Mount System to various heights.

- Works with vent flashing
- 4" and 7" lengths
- Ships assembled

Resources



Design Assistant

Go from rough layout to fully engineered system. For free.

Go to IronRidge.com/design



NABCEP Certified Training

Earn free continuing education credits, while learning more about our systems.

Go to IronRidge.com/training

SUNNY TRIPOWER CORE1

STP 50-40

ATTACHMENT A



STP 50-40



World's first free standing inverter

Up to 60 % faster installation for commercial PV systems

Cost-Effective

- Floor-mounted device easy to install
- No DC fuses required
- Integrated DC disconnect

Highly Integrated

- Integrated Wi-Fi access with any mobile device
- 12 direct string inputs reduce labor and material costs
- AC/DC overvoltage protection (optional)

Fastest Installation

- Fast grid connection due to easy inverter configuration and commissioning
- Completely accessible connection areas

Maximum Yields

- Up to 150% DC:AC ratio
- Six independent MPP trackers guarantee optimal energy production for every use, even in shading

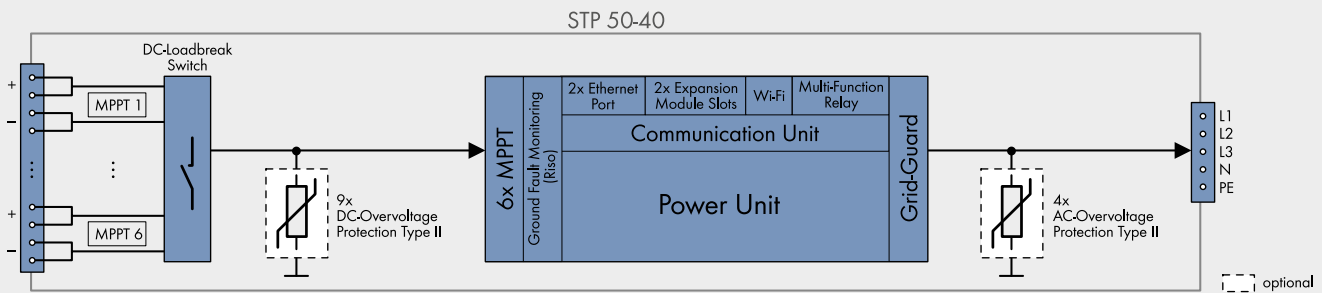
SUNNY TRIPOWER CORE1

Stands on its own

The Sunny Tripower CORE1 is the world's first free-standing string inverter for decentralized rooftop and ground-based PV systems as well as covered parking spaces. The CORE1 is the third generation in the successful Sunny Tripower product family and is revolutionizing the world of commercial inverters with its innovative design. SMA engineers developed an inverter that combines a unique design with an innovative installation method to significantly reduce installation time and provide all target groups with a maximum return on investment.

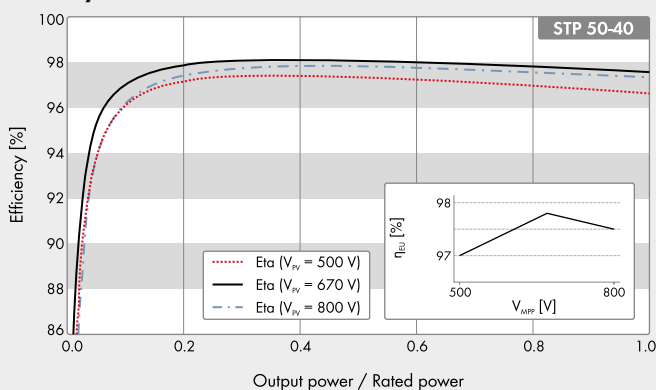
From delivery and installation to operation, the Sunny Tripower CORE1 generates widespread savings in logistics, labor, materials and services. Commercial PV installations are now quicker and easier to complete than ever before.

BLOCK DIAGRAM



Technical Data	Sunny Tripower CORE1	Technical Data	Sunny Tripower CORE1
Input (DC)		Efficiency	
Max. generator power	75000 Wp STC	Max. efficiency / European efficiency	98.1% / 97.8%
Max. input voltage	1000 V	General data	
MPP voltage range / rated input voltage	500 V to 800 V / 670 V	Dimensions (W/H/D)	621 mm / 733 mm / 569 mm (24.4 in / 28.8 in / 22.4 in)
Min. input voltage / start input voltage	150 V / 188 V	Weight	84 kg (185 lb)
Max. operating input current / per MPPT	120 A / 20 A	Operating temperature range	-25°C to +60°C (-13°F to +140°F)
Max. short circuit current per MPPT / per string input	30A / 30A	Noise emission (typical)	< 65 dB(A)
Number of independent MPPT inputs / strings per MPP input	6 / 2	Self-consumption (at night)	4.8 W
Output (AC)		Topology / Cooling concept	Transformerless / OptiCool
Rated power (at 230 V, 50 Hz)	50000 W	Degree of protection (as per IEC 60529)	IP65
Max. apparent AC power	50000 VA	Climatic category (according to IEC 60721-3-4)	4K4H
AC nominal voltage	220 V / 380 V 230 V / 400 V 240 V / 415 V	Max. permissible value for relative humidity (non-condensing)	100%
AC voltage range	202 V to 305 V	Features / functions / accessories	
AC grid frequency / range	50 Hz / 44 Hz to 55 Hz 60 Hz / 54 Hz to 65 Hz	DC connection / AC connection	SUNCLIX / screw terminal
Rated power frequency / rated grid voltage	50 Hz / 230 V	Mounting feet	•
Max. output current / Rated output current	72.5 A / 72.5 A	LED indicators (status / fault / communication)	•
Output phases / AC connection	3 / 3-(N)-PE	Interface: Ethernet / WLAN / RS485	• [2 ports] / • / ○
Power factor at rated power / Adjustable displacement power factor	1 / 0.0 leading to 0.0 lagging	Data interface: SMA Modbus / SunSpec Modbus / Speedwire, Webconnect	• / • / •
THD	< 3%	Multi-Function relay / Expansion Module Slots	• / • (2 ports)
Protective devices		OptiTrac Global Peak / Integrated Plant Control / Q on Demand 24/7	• / • / •
Input-side disconnection device	•	Off-grid capable / SMA Fuel Save Controller compatible	• / •
Ground fault monitoring / grid monitoring	• / •	Guarantee: 5/10/15/20 years	• / ○ / ○ / ○
DC reverse polarity protection / AC short-circuit current capability / galvanically isolated	• / • / -	Certificates and permits (more available on request)	ANRE 30, AS 4777, BDEW 2008, C10/11:2012, CE, CEI 0-16, CEI 0-21, EN 50438:2013*, G59/3, IEC 60068-2-x, IEC 61727, IEC 62109-1/2, IEC 62116, MEA 2016, NBR 16149, NEN EN 50438, NRS 097-2-1, PEA 2016, PPC, RD 1699/413, RD 661/2007, Res. n°7:2013, SI4777, TOR D4, TR 3.2.2, UTE C15-712-1, VDE 0126-1-1, VDE-ARN 4105, VFR 2014, P.O.12.3, NTCO-NTCyS, GC 8.9H, PR20, DEWA
All-pole sensitive residual-current monitoring unit	•	* Does not apply to all national appendices of EN 50438	
Protection class (according to IEC 62109-1) / overvoltage category (according to IEC 62109-1)	I / AC: III; DC: II	• Standard features ○ Optional - Not available	
AC/DC surge arrester (Type II)	○ / ○	Data at nominal conditions - status: 07/2017	
		Type designation	STP 50-40

Efficiency Curve



Assessories

	SMA Sensor Module MD.SEN-40		SMA IO-Module MD.IO-40
	SMA RS485 Module MD.485-40		Antenna Extension Kit EXTANT-40
	AC Surge Protection Module Kit AC_SPD_Kit1-10		DC Surge Protection Module Kit DC_SPD_Kit4-10

Hyalite Rural Fire District

Fire Chief's Report

October 2019

Prepared by: Fire Chief Jason Revisky

1. The Hyalite Fire Department has responded to 395 calls in 2019 (through 10/10/2019).
2. Our current roster is at 48 members (effective 10/10/2019).
3. We currently have 8 resident firefighters living at the Sourdough Fire Station.
4. We still are staffing the Cottonwood Fire Station with our sleeper program Sunday – Thursday nights with a crew of 5 each night.
5. We still have 3 resident renters at the Rae house.
6. We continue to perform regular training every Wednesday night at 7pm.
7. We continue to perform our twice a month command training. Command trainings are the second and last Monday of each month at 7pm at Sourdough station.
8. The Fall 2019 firefighter recruit academy began on September 18, 2019 with 6 recruits.
9. We have experienced no firefighter injuries or significant mechanical breakdowns in the last month.
10. The Pancake Breakfast Report
11. Apparatus update.

Consent Agenda End