

BOARD OF TRUSTEES REGULAR PUBLIC MEETING

DATE: APRIL 22, 2025

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 Reports
2. Approval of Warrants
3. Approval of March 25, 2025 Meeting Synopsis

REGULAR AGENDA

1. Discussion and Decision – Possible RFP for Accounting Services
2. Discussion – Possible Partnership with Fort Ellis Fire Service Area–*Standing Agenda Item*
3. Discussion – Replacement of Rae Fire Station – *Standing Agenda Item-See Attachments*
 - a) *Project Cost Model-HRFD Rae Fire Station*
 - b) *Rae Fire Station Drawings*
4. Volunteer Firefighters Association Report – *Standing Agenda Item*
5. Fire Chief's Report
6. Trustees' Activities
7. Announcements
8. Presentation of New Apparatus

EXECUTIVE SESSION – This portion of the meeting may be closed pursuant to [§ 2-3-203\(3\), MCA.](#)

9. Discussion – 2024 Fire Chief Performance Evaluation

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.

CONSENT AGENDA

April 22, 2025



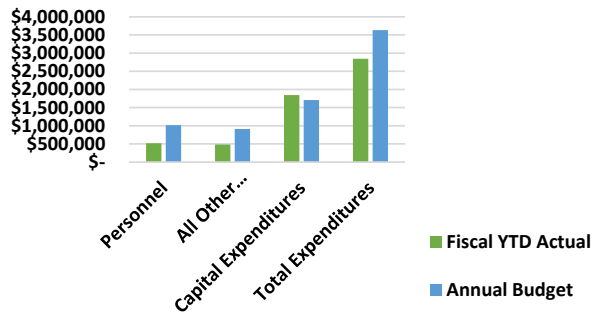
Dashboard for March 2025

At a glance...

	Current month*	Prior year		Calendar YTD
General Fund Cash Balance*	\$ 133,174	\$ 2,222,059	Number of Calls	133
Taxes Receivable*	\$ 924,985	\$ 782,385	Number of Volunteers	29
Accounts Payable	\$ 22,432	\$ 24,420	Number of Training Sessions	46
			Number of Training Hours	1,986

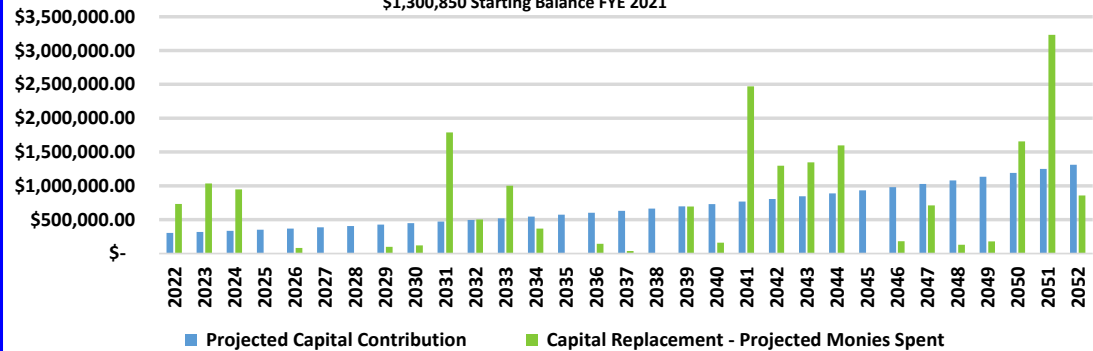
NOTE: The inconsistent nature of our cash flows dictates that we maintain a minimum cash balance of \$400,000.

Budgetary Comparisons - for year to date

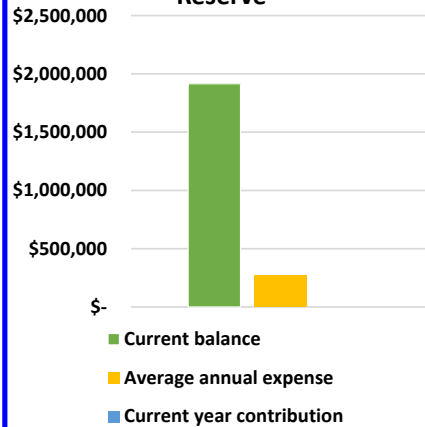


Capital Replacement Schedule

\$1,300,850 Starting Balance FYE 2021



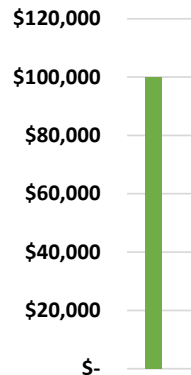
Apparatus and Equipment Reserve



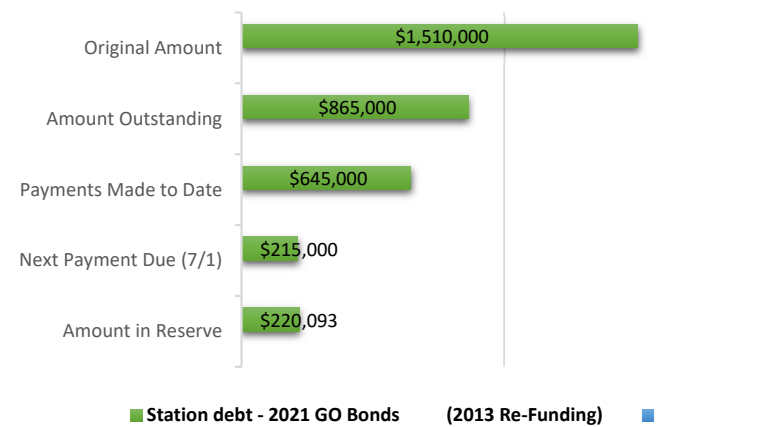
Capital Improvement Reserve



Operational Contingency Fund



Station Debt



Hyalite Rural Fire District

Budget vs. Actuals: FY 2024_2025 - FY25 P&L

July 2024 - March 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
310000 Taxes	2,214,418	2,227,009	99.00 %
315000 On-behalf payment from State		127,000	
316000 Entitlement Share	45,187	42,461	106.00 %
320000 Firefighter fundraising event	2,998	2,500	120.00 %
350000 Ambulance Transportation	30,036	40,000	75.00 %
360000 Miscellaneous Revenues	6,911	5,000	138.00 %
365000 Contributions and Donations	1,440	1,000	144.00 %
370000 Investment Earnings	99,928	80,000	125.00 %
380000 Proceeds From Sale of Equipment	7,000		
Total Revenue	\$2,407,918	\$2,524,970	95.00 %
GROSS PROFIT	\$2,407,918	\$2,524,970	95.00 %
Expenditures			
420000 Public Safety Expenses	52,618	60,000	88.00 %
420100 Personnel Services	517,411	1,015,600	51.00 %
420200 Supplies	26,821	32,000	84.00 %
420220 Meals/Incentives	56,054	61,000	92.00 %
420240 Fuel	28,639	50,000	57.00 %
420310 Election Costs		7,000	
420320 Professional Subscription/Dues	19,767	21,000	94.00 %
420330 Community Outreach/Education	9,031	10,000	90.00 %
420340 Utility Services	38,374	70,000	55.00 %
420350 Professional Services	43,267	63,000	69.00 %
420390 Firefighter Physicals	6,080	25,000	24.00 %
420400 Training/Travel - Trustees		2,000	
420420 Facilities	19,006	20,000	95.00 %
420500 Insurance	46,873	90,000	52.00 %
420930 Safety Equipment	56,562	80,000	71.00 %
420940 Apparatus	74,503	100,000	75.00 %
420960 Special Projects	81		
420970 Capital outlay	1,845,027	1,707,998	108.00 %
490100 Debt Service	5,469	220,093	2.00 %
669100 Other Charges		500	
Total Expenditures	\$2,845,582	\$3,635,191	78.00 %
NET OPERATING REVENUE	\$ (437,665)	\$ (1,110,221)	39.00 %
Other Revenue	\$2,027	\$0	0%
NET OTHER REVENUE	\$2,027	\$0	0%
NET REVENUE	\$ (435,638)	\$ (1,110,221)	39.00 %

Hyalite Rural Fire District

Budget vs. Actuals: FY 2024_2025 - FY25 P&L

July 2024 - March 2025

Hyalite Rural Fire District

Statement of Financial Position

As of March 31, 2025

	TOTAL	
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts	\$2,718,148	\$3,801,677
Accounts Receivable	\$0	\$2,232
Other Current Assets	\$1,155,424	\$1,019,480
Total Current Assets	\$3,873,572	\$4,823,388
Fixed Assets		
180000 Capital Assets	3,479,286	3,904,259
Total Fixed Assets	\$3,479,286	\$3,904,259
TOTAL ASSETS	\$7,352,858	\$8,727,647
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	\$22,432	\$24,420
Other Current Liabilities	\$274,798	\$49,278
Total Current Liabilities	\$297,230	\$73,698
Long-Term Liabilities	\$1,064,226	\$1,469,752
Total Liabilities	\$1,361,456	\$1,543,451
Equity		
241000 Unrestricted Fund Balance	1,265,785	2,172,012
241001 General fixed asset acct group	3,841,771	3,915,921
241002 General LT debt account group	(1,286,861)	(1,467,635)
241003 Nonspendable Fund Balance	24,369	24,369
241100 Reserved Fund Balance	2,584,974	1,579,559
241200 Assigned to vol firefighters	(2,998)	7,505
Net Revenue	(435,638)	952,466
Total Equity	\$5,991,402	\$7,184,196
TOTAL LIABILITIES AND EQUITY	\$7,352,858	\$8,727,647

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
307 Bar & Grill						
03/13/2025	Expenditure		Yes		210600 First Interstate Bank - Nickolay 4857	70.80
Adobe						
03/17/2025	Expenditure		Yes		210570 Costco Citi Card - Nickolay 7029	19.99
Alex Phillips						
03/14/2025	Bill Payment (Check)	7805774	Yes		101000 Cash/Investments:General Fund	-83.89
Amatics						
03/06/2025	Bill Payment (Check)	7805753	Yes		101000 Cash/Investments:General Fund	-8,300.00
Amazon						
03/17/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	29.99
Amazon Capital Services						
03/06/2025	Bill Payment (Check)	7805766	Yes		101000 Cash/Investments:General Fund	-618.19
03/24/2025	Bill	13NR-T4JV-79TD	Yes	Hubdoc - https://app.hubdoc.com/document/706436320 - INV13NR-T4JV-79TD	202100 Accounts Payable	31.98
03/24/2025	Bill	13NR-T4JV-79V9	Yes	Hubdoc - https://app.hubdoc.com/document/706436329 - INV13NR-T4JV-79V9	202100 Accounts Payable	41.02
03/25/2025	Bill	1KRR-DHP4-PRVX	Yes	Hubdoc - https://app.hubdoc.com/document/706436353 - INV1KRR-DHP4-PRVX	202100 Accounts Payable	301.23
03/28/2025	Bill	14D4-RX7R-NJ1Y	Yes	Hubdoc - https://app.hubdoc.com/document/706436356 - INV14D4-RX7R-NJ1Y	202100 Accounts Payable	446.30
BALCO						
03/03/2025	Bill	81977	Yes	Hubdoc - https://app.hubdoc.com/document/693847306 - INV81977	202100 Accounts Payable	216.00
03/06/2025	Bill Payment (Check)	7805770	Yes		101000 Cash/Investments:General Fund	-216.00
Bar 3 BBQ						
03/01/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	90.45
Best Rate Diesel and Repair, Inc.						
03/11/2025	Bill	22720	Yes	Hubdoc -	202100 Accounts Payable	813.67

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

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03/12/2025	Bill	22723	Yes	https://app.hubdoc.com/document/706436335 - INV22720 Hubdoc - https://app.hubdoc.com/document/706436311 - INV22723	202100 Accounts Payable	1,335.95
Big Sky Fire Equipment						
03/01/2025	Bill	0505030-0505058	Yes	Hubdoc - https://app.hubdoc.com/document/698816094 - INV0505030-0505058	202100 Accounts Payable	1,735.17
03/17/2025	Bill Payment (Check)	7805784	Yes		101000 Cash/Investments:General Fund	-1,735.17
03/31/2025	Bill	00003314/03-31-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436364 - INV00003314/03-31-2025	202100 Accounts Payable	1,748.87
Big Sky Publishing						
03/06/2025	Bill Payment (Check)	7805768	Yes		101000 Cash/Investments:General Fund	-22.00
03/24/2025	Bill	27299/03-24-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436355 - INV27299/03-24-2025	202100 Accounts Payable	22.00
Billion Auto Group						
03/05/2025	Expenditure		Yes		210600 First Interstate Bank - Nickolay 4857	137.74
Blacksmith						
03/13/2025	Expenditure		Yes		210600 First Interstate Bank - Nickolay 4857	13.50
BlueCross BlueShield of Montana						
03/01/2025	Bill		Yes	Hubdoc - https://app.hubdoc.com/document/689085133	202100 Accounts Payable	3,999.43
03/17/2025	Bill Payment (Check)	7805781	Yes		101000 Cash/Investments:General Fund	-4,491.14
CenturyLink - P.O Box 2961, Phoenix, AZ						
03/01/2025	Bill	333183121/03-01-2025	Yes	Hubdoc - https://app.hubdoc.com/document/693847332 - INV333183121/03-01-2025	202100 Accounts Payable	140.97
03/06/2025	Bill Payment (Check)	7805764	Yes		101000 Cash/Investments:General Fund	-140.97
CenturyLink - PO Box 2956, Phoenix, AZ						
03/10/2025	Bill	333474739/03-10-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698809925 - INV333474739/03-10-2025	202100 Accounts Payable	53.57
03/17/2025	Bill Payment	7805785	Yes		101000	-53.57

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
	(Check)				Cash/Investments:General Fund	
Charter Communications						
03/07/2025	Bill	172844901030725	Yes	Hubdoc - https://app.hubdoc.com/document/698773723 - INV172844901030725	202100 Accounts Payable	301.22
03/17/2025	Bill Payment (Check)	7805783	Yes	8313200110672244	101000 Cash/Investments:General Fund	-301.22
Christensen & Prezeau, PLLP						
03/03/2025	Bill	10959	Yes	Hubdoc - https://app.hubdoc.com/document/693847307 - INV10959	202100 Accounts Payable	37.50
03/06/2025	Bill Payment (Check)	7805757	Yes		101000 Cash/Investments:General Fund	-37.50
Citi Card						
03/18/2025	Bill	3990/03-18-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436455 - INV3990/03-18-2025	202100 Accounts Payable	4,338.00
Connect Telephone and Computer Group						
03/01/2025	Bill	134474	Yes	Hubdoc - https://app.hubdoc.com/document/693847297 - INV134474	202100 Accounts Payable	60.00
03/06/2025	Bill Payment (Check)	7805761	Yes		101000 Cash/Investments:General Fund	-60.00
Conoco						
03/06/2025	Expenditure		Yes		210575 Costco Citi Card - Templeton 8353	70.72
03/12/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	9.99
Conterra, Inc.						
03/14/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	529.74
Costco Wholesale						
03/05/2025	Expenditure		Yes		210575 Costco Citi Card - Templeton 8353	244.85
Custom Logo						
03/06/2025	Bill Payment (Check)	7805752	Yes		101000 Cash/Investments:General Fund	-373.80

Delta Dental

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
03/01/2025	Bill	17272-51213/03-01-25	Yes	Hubdoc - https://app.hubdoc.com/document/*****9003 - INV17272-51213/03-01-25	202100 Accounts Payable	188.70
03/06/2025	Bill Payment (Check)	7805765	Yes		101000 Cash/Investments:General Fund	-188.70
DirectTV						
03/13/2025	Bill	029404001X250313	Yes	Hubdoc - https://app.hubdoc.com/document/698773718 - INV029404001X250313	202100 Accounts Payable	200.24
03/17/2025	Bill Payment (Check)	7805776	Yes	029404001	101000 Cash/Investments:General Fund	-200.24
Document Destroyers						
03/06/2025	Bill Payment (Check)	7805751	Yes		101000 Cash/Investments:General Fund	-75.00
Facebook						
03/06/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	25.00
03/11/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	7.61
Fisher's Technology						
03/06/2025	Bill	1465186	Yes	Hubdoc - https://app.hubdoc.com/document/698773715 - INV1465186	202100 Accounts Payable	114.32
03/17/2025	Bill Payment (Check)	7805778	Yes		101000 Cash/Investments:General Fund	-114.32
FURS						
03/10/2025	Check	ERIC	Yes		101000 Cash/Investments:General Fund	-11,375.90
General Distributing Co.						
03/06/2025	Bill Payment (Check)	7805769	Yes	56625	101000 Cash/Investments:General Fund	-41.52
Google						
03/01/2025	Expenditure		Yes		210570 Costco Citi Card - Nickolay 7029	237.60
Johnny Ray, LLC						
03/06/2025	Expenditure		Yes	E6-2, E6-3	210580 Costco Citi Card - Prato 6073	100.85

Kade O'Brian

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
03/14/2025	Bill Payment (Check)	7805773	Yes		101000 Cash/Investments:General Fund	-655.60
L.N. Curtis and Sons						
03/01/2025	Bill	INV918518	Yes	Hubdoc - https://app.hubdoc.com/document/706436330 - INVINV918518	202100 Accounts Payable	1,121.05
MacKenzie River Pizza						
03/09/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	270.28
Mastercard						
03/23/2025	Bill	4857/03-23-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436434 - INV4857/03-23-2025	202100 Accounts Payable	900.30
03/23/2025	Bill	4865/03-23-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436411 - INV4865/03-23-2025	202100 Accounts Payable	4,096.53
Mikes Metalworks						
03/12/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	935.91
Montana Department of Labor and Industry						
03/04/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	10.00
03/18/2025	Expenditure		Yes		210605 First Interstate Bank - Dahlhauser 4865	10.00
Montana Dept. of Revenue						
03/10/2025	Check	FIB epay	Yes		101000 Cash/Investments:General Fund	-1,790.00
Montana Firemen's Association						
03/10/2025	Check	7805772	Yes		101000 Cash/Investments:General Fund	-459.52
Montana Occupational Health						
03/01/2025	Bill	19696	Yes	Hubdoc - https://app.hubdoc.com/document/698773720 - INV19696	202100 Accounts Payable	672.00
03/05/2025	Bill	19722	Yes	Hubdoc - https://app.hubdoc.com/document/698773713 - INV19722	202100 Accounts Payable	496.00
03/07/2025	Bill	19754	Yes	Hubdoc - https://app.hubdoc.com/document/698773711 - INV19754	202100 Accounts Payable	496.00
03/07/2025	Bill	19755	Yes	Hubdoc - https://app.hubdoc.com/document/698773716 -	202100 Accounts Payable	546.00

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
03/10/2025	Bill	19767	Yes	INV19755 Hubdoc - https://app.hubdoc.com/document/698773714 - INV19767	202100 Accounts Payable	672.00
03/17/2025	Bill Payment (Check)	7805780	Yes		101000 Cash/Investments:General Fund	-2,882.00
03/18/2025	Bill	19788	Yes	Hubdoc - https://app.hubdoc.com/document/706436318 - INV19788	202100 Accounts Payable	772.00
03/18/2025	Bill	19787	Yes	Hubdoc - https://app.hubdoc.com/document/706436324 - INV19787	202100 Accounts Payable	496.00
03/27/2025	Bill	19844	Yes	Hubdoc - https://app.hubdoc.com/document/706436326 - INV19844	202100 Accounts Payable	412.00
03/27/2025	Bill	19827	Yes	Hubdoc - https://app.hubdoc.com/document/706436348 - INV19827	202100 Accounts Payable	546.00
03/27/2025	Bill	19841	Yes	Hubdoc - https://app.hubdoc.com/document/706436349 - INV19841	202100 Accounts Payable	672.00
Montana State University						
03/28/2025	Bill	161-146	Yes	Hubdoc - https://app.hubdoc.com/document/706436314 - INV161-146	202100 Accounts Payable	1,950.00
NAPA Auto Parts						
03/06/2025	Bill Payment (Check)	7805760	Yes	12342	101000 Cash/Investments:General Fund	-77.35
National Registry of EMT						
03/18/2025	Expenditure		Yes		210605 First Interstate Bank - Dahlhauser 4865	32.00
Nicholas Blommel						
03/31/2025	Bill	EMT Reimbursement	Yes	Hubdoc - https://app.hubdoc.com/document/706436352 - INVENT Reimbursement	202100 Accounts Payable	995.00
Noah Welch						
03/17/2025	Bill Payment (Check)	7805775	Yes		101000 Cash/Investments:General Fund	-114.66
Northwestern Energy						
03/11/2025	Bill	3091809-8/03-11-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698773728 - INV3091809-8/03-11-2025	202100 Accounts Payable	1,789.15
03/11/2025	Bill	0180737-9/03-11-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698773729 - INV0180737-9/03-11-2025	202100 Accounts Payable	340.01

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
03/11/2025	Bill	1196979-7/03-11-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698773732 - INV1196979-7/03-11-2025	202100 Accounts Payable	657.45
03/11/2025	Bill	3252724-4/03-11-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698773735 - INV3252724-4/03-11-2025	202100 Accounts Payable	283.60
03/12/2025	Bill	0180089-5/03-12-2025	Yes	Hubdoc - https://app.hubdoc.com/document/698773736 - INV0180089-5/03-12-2025	202100 Accounts Payable	203.84
03/17/2025	Bill Payment (Check)	7805779	Yes		101000 Cash/Investments:General Fund	-3,274.05
Owenhouse-Ace Hardware						
03/06/2025	Bill Payment (Check)	7805767	Yes		101000 Cash/Investments:General Fund	-108.01
03/14/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	292.00
03/27/2025	Bill	191619/03-27-2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436417 - INV191619/03-27-2025	202100 Accounts Payable	398.48
Pens.com						
03/21/2025	Bill	114137984	Yes	Hubdoc - https://app.hubdoc.com/document/706436345 - INV114137984	202100 Accounts Payable	230.94
People Facts						
03/01/2025	Bill	2025030567	Yes	Hubdoc - https://app.hubdoc.com/document/706436313 - INV2025030567	202100 Accounts Payable	16.67
03/04/2025	Bill	2025020571	Yes	Hubdoc - https://app.hubdoc.com/document/693847293 - INV2025020571	202100 Accounts Payable	16.67
03/06/2025	Bill Payment (Check)	7805759	Yes		101000 Cash/Investments:General Fund	-16.67
PERS						
03/10/2025	Check	ERIC	Yes		101000 Cash/Investments:General Fund	-348.18
Pierce Manufacturing Inc.						
03/03/2025	Bill	M60207	Yes	Hubdoc - https://app.hubdoc.com/document/693847313 - INVM60207	202100 Accounts Payable	824,890.00
03/06/2025	Bill Payment (Check)	7805758	Yes		101000 Cash/Investments:General Fund	- 824,890.00
Pinion						
03/06/2025	Bill Payment	7805754	Yes		101000	-2,500.00

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
	(Check)				Cash/Investments:General Fund	
Pintler Billing Services						
03/03/2025	Expenditure	2010	Yes	Hubdoc - https://app.hubdoc.com/document/693847304 - INV2010	101000 Cash/Investments:General Fund	-500.00
RAE Water						
03/24/2025	Bill	GH5370-00/03.2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436316 - INVGH5370-00/03.2025	202100 Accounts Payable	47.04
03/24/2025	Bill	FIRE-00/03.2025	Yes	Hubdoc - https://app.hubdoc.com/document/706436341 - INVFIRE-00/03.2025	202100 Accounts Payable	93.45
Republic Services						
03/06/2025	Bill Payment (Check)	7805763	Yes		101000 Cash/Investments:General Fund	-422.44
Rocky Mountain Supply						
03/01/2025	Bill	7162	Yes	Hubdoc - https://app.hubdoc.com/document/698773731 - INV7162	202100 Accounts Payable	2,876.30
03/17/2025	Bill Payment (Check)	7805777	Yes		101000 Cash/Investments:General Fund	-2,876.30
Rosas Pizza						
03/12/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	322.50
Spectrum						
03/15/2025	Bill	8313200120380424/4.25	Yes	Hubdoc - https://app.hubdoc.com/document/698773727 - INV8313200120380424/4.25	202100 Accounts Payable	74.99
03/17/2025	Bill Payment (Check)	7805782	Yes		101000 Cash/Investments:General Fund	-74.99
Staples						
03/04/2025	Expenditure		Yes		210585 Costco Citi Card - Malone 5334	15.88
The Home Depot						
03/14/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	94.82
The UPS Store						
03/03/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	14.15

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
Think One Architects						
03/04/2025	Bill	2401-06	Yes	Hubdoc - https://app.hubdoc.com/document/693847301 - INV2401-06	202100 Accounts Payable	2,500.00
03/06/2025	Bill Payment (Check)	7805771	Yes		101000 Cash/Investments:General Fund	-2,500.00
Town & Country Foods - Field St						
03/01/2025	Bill	5863770/03-01-2025	Yes	Hubdoc - https://app.hubdoc.com/document/693847322 - INV5863770/03-01-2025	202100 Accounts Payable	19.99
03/06/2025	Bill Payment (Check)	7805755	Yes		101000 Cash/Investments:General Fund	-19.99
Town and Country Foods - 11th Ave.						
03/01/2025	Bill	5863770/03-01-2025	Yes	Hubdoc - https://app.hubdoc.com/document/693847375 - INV5863770/03-01-2025	202100 Accounts Payable	1,317.52
03/06/2025	Bill Payment (Check)	7805756	Yes		101000 Cash/Investments:General Fund	-1,317.52
Town Pump						
03/01/2025	Expenditure		Yes	C-6	210100 Conoco	57.74
03/02/2025	Expenditure		Yes		210100 Conoco	13.55
03/03/2025	Expenditure		Yes		210100 Conoco	69.06
03/03/2025	Expenditure		Yes		210100 Conoco	56.70
03/04/2025	Expenditure		Yes		210100 Conoco	32.72
03/04/2025	Expenditure		Yes		210100 Conoco	53.02
03/05/2025	Expenditure		Yes		210100 Conoco	11.03
03/05/2025	Expenditure		Yes		210100 Conoco	19.11
03/09/2025	Expenditure		Yes		210100 Conoco	76.19
03/09/2025	Expenditure		Yes		210100 Conoco	68.56
03/09/2025	Expenditure		Yes		210100 Conoco	0.89
03/10/2025	Expenditure		Yes		210100 Conoco	80.71
03/10/2025	Expenditure		Yes		210100 Conoco	15.95
03/10/2025	Expenditure		Yes		210100 Conoco	8.08
03/10/2025	Expenditure		Yes		210100 Conoco	34.45
03/11/2025	Expenditure		Yes		210100 Conoco	29.85
03/12/2025	Expenditure		Yes		210100 Conoco	60.42
03/12/2025	Expenditure		Yes		210100 Conoco	72.84
03/15/2025	Expenditure		Yes		210100 Conoco	28.90
03/16/2025	Expenditure		Yes		210100 Conoco	24.28
03/16/2025	Expenditure		Yes		210100 Conoco	13.13
03/16/2025	Expenditure		Yes		210100 Conoco	26.38
03/17/2025	Expenditure		Yes		210100 Conoco	24.00
03/19/2025	Expenditure		Yes		210100 Conoco	24.18
03/20/2025	Expenditure		Yes		210100 Conoco	58.40

Hyalite Rural Fire District

Transaction List by Vendor

March 2025

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
United States Treasury						
03/10/2025	Check	FIB epay	Yes		101000 Cash/Investments:General Fund	-6,167.98
Verizon						
03/06/2025	Bill Payment (Check)	7805762	Yes		101000 Cash/Investments:General Fund	-686.69
03/23/2025	Bill	6109300136	Yes	Hubdoc - https://app.hubdoc.com/document/706436450 - INV6109300136	202100 Accounts Payable	686.69
VFIS						
03/26/2025	Bill	373418131	Yes	Hubdoc - https://app.hubdoc.com/document/706436344 - INV373418131	202100 Accounts Payable	3,446.00
Warrior Fire Equipment						
03/06/2025	Expenditure		Yes		210580 Costco Citi Card - Prato 6073	71.95
Wex Bank						
03/23/2025	Bill	103615401	Yes	Hubdoc - https://app.hubdoc.com/document/706436438 - INV103615401	202100 Accounts Payable	1,153.04
Zoom						
03/08/2025	Expenditure		Yes		210570 Costco Citi Card - Nickolay 7029	165.90

Hyalite Rural Fire District

Check Detail

March 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
100000	Cash/Investments					
101000	General Fund					
03/03/2025	Expenditure	2010	Pintler Billing Services	Hubdoc - https://app.hubdoc.com/document/693847304 - INV2010 Medical billing for February 2025		-500.00 500.00
03/06/2025	Bill Payment (Check)	7805751	Document Destroyers			-75.00 -75.00
03/06/2025	Bill Payment (Check)	7805752	Custom Logo			-373.80 -373.80
03/06/2025	Bill Payment (Check)	7805753	Amatics			-8,300.00 -8,300.00
03/06/2025	Bill Payment (Check)	7805754	Pinion			-2,500.00 -2,500.00
03/06/2025	Bill Payment (Check)	7805755	Town & Country Foods - Field St			-19.99 -19.99
03/06/2025	Bill Payment (Check)	7805756	Town and Country Foods - 11th Ave.			-1,317.52 -1,317.52
03/06/2025	Bill Payment (Check)	7805757	Christensen & Prezeau, PLLP			-37.50 -37.50
03/06/2025	Bill Payment (Check)	7805758	Pierce Manufacturing Inc.			- 824,890.00 - 824,890.00
03/06/2025	Bill Payment (Check)	7805759	People Facts			-16.67 -16.67
03/06/2025	Bill Payment	7805760	NAPA Auto Parts	12342		-77.35

Hyalite Rural Fire District

Check Detail

March 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)					-77.35
03/06/2025	Bill Payment (Check)	7805761	Connect Telephone and Computer Group			-60.00
						-60.00
03/06/2025	Bill Payment (Check)	7805762	Verizon			-686.69
						-686.69
03/06/2025	Bill Payment (Check)	7805763	Republic Services			-422.44
						-422.44
03/06/2025	Bill Payment (Check)	7805764	CenturyLink - P.O Box 2961, Phoenix, AZ			-140.97
						-140.97
03/06/2025	Bill Payment (Check)	7805765	Delta Dental			-188.70
						-188.70
03/06/2025	Bill Payment (Check)	7805766	Amazon Capital Services			-618.19
						-618.19
03/06/2025	Bill Payment (Check)	7805767	Owenhouse-Ace Hardware			-108.01
						-108.01
03/06/2025	Bill Payment (Check)	7805768	Big Sky Publishing			-22.00
						-22.00
03/06/2025	Bill Payment (Check)	7805769	General Distributing Co.	56625		-41.52
						-41.52
03/06/2025	Bill Payment (Check)	7805770	BALCO			-216.00
						-216.00
03/06/2025	Bill Payment (Check)	7805771	Think One Architects			-2,500.00

Hyalite Rural Fire District

Check Detail

March 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-2,500.00
03/10/2025	Check	ERIC	PERS			-348.18
						-162.09
						-186.09
03/10/2025	Check	7805772	Montana Firemen's Association	Montana Firemen's Association		-459.52
						-459.52
03/10/2025	Check	FIB	United States Treasury			-6,167.98
		epay				-4,808.00
						-679.99
						-679.99
03/10/2025	Check	FIB	Montana Dept. of			-1,790.00
		epay	Revenue			-1,790.00
03/10/2025	Check	ERIC	FURS			-11,375.90
						-4,857.24
						-6,518.66
03/14/2025	Bill Payment (Check)	7805773	Kade O'Brian			-655.60
						-655.60
03/14/2025	Bill Payment (Check)	7805774	Alex Phillips			-83.89
						-83.89
03/17/2025	Bill Payment (Check)	7805775	Noah Welch			-114.66
						-114.66
03/17/2025	Bill Payment (Check)	7805776	DirectTV	029404001		-200.24
						-200.24
03/17/2025	Bill Payment (Check)	7805777	Rocky Mountain Supply			-2,876.30
						-2,876.30
03/17/2025	Bill Payment	7805778	Fisher's Technology			-114.32

Hyalite Rural Fire District

Check Detail

March 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)					-114.32
03/17/2025	Bill Payment (Check)	7805779	Northwestern Energy			-3,274.05
						-3,274.05
03/17/2025	Bill Payment (Check)	7805780	Montana Occupational Health			-2,882.00
						-2,882.00
03/17/2025	Bill Payment (Check)	7805781	BlueCross BlueShield of Montana			-4,491.14
						-4,491.14
03/17/2025	Bill Payment (Check)	7805782	Spectrum			-74.99
						-74.99
03/17/2025	Bill Payment (Check)	7805783	Charter Communications	8313200110672244		-301.22
						-301.22
03/17/2025	Bill Payment (Check)	7805784	Big Sky Fire Equipment			-1,735.17
						-1,735.17
03/17/2025	Bill Payment (Check)	7805785	CenturyLink - PO Box 2956, Phoenix, AZ			-53.57
						-53.57

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

DATE: MARCH 25, 2025

TIME: 7:00 p.m.

LOCATION: Sourdough Fire Station, 4541 S. 3rd Rd., Bozeman, Montana

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:

Justin Miller
Jason Jarrett
Pete Geddes
Walt Zidack
Ken Beideman-Arrived at

STAFF IN ATTENDANCE:

Chris Dahlhauser, Assistant Fire Chief
Sheryl Wyman, Administrative Assistant

PUBLIC IN ATTENDANCE:

Kade O'Brian-Volunteer Firefighter
Evan Jones-Volunteer Firefighter
Allie Kuntz-Volunteer Firefighter
Anna French-Volunteer Firefighter
Zakkar Tusken-Volunteer Firefighter

0:00:01	CALL TO ORDER OF HYALITE RURAL FIRE DISTRICT Chairman Miller called the meeting to order and asked for any public comment on non-agenda items. None given. HYALITE CONSENT AGENDA Chairman Miller asks if there are any requests to pull anything from the Consent Agenda for review. None given. Motion: Trustee Geddes moves to approve consent agenda as presented Trustee Zidack seconded the motion.
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	Vote: Jarrett-Yes; Zidack-Yes; Miller-Yes; Geddes-Yes. Unanimous approval. <i>[See February 18, 2025 Board Packet for Consent Agenda items Approved]</i>
	REGULAR AGENDA
0:00:29	Agenda Item 1 – Audit Presentation with Morgan Scarr, Amatics CPA Group, Bill Mills, Pinion Morgan Scarr presents her findings during Amatics audit. This is the fourth year doing the audit. A meeting was held with Pinion and Administrative Assistant Wyman. There are two audit reports in the packet. The opinion on the financials which is clean and what we are looking for. The second report is based on internal control and compliance. They have one finding which they found material. She describes the accounting standards Hyalite falls under. Ms. Scarr discusses the Governance Letter and the recommendations going forward so the issue does not happen again. Bill Mills from Pinion explains the process and how this is a year-end reporting function. A shortcut was used which failed catching the reporting of the bond payment and capital assets. Moving forward the review previously used will be brought back which should alleviate this issue in the future. Questions are asked by the board. Trustee Zidack if any board action would be necessary. Mr. Mills states the fact it is being discussed should prevent any problems going forward. Appreciation for all their work is expressed by the board. Trustee Zidack makes comments regarding the day-to-day operations working with Pinion. Chair Miller asks for any other comment or public comment. <i>[See Governance Letter-Attachment A; Draft Audit-Attachment B]</i>
0:13:19	Agenda Item 2 – Creation of Division Chief of Training and Division Chief of Maintenance Assistant Chief Dahlhauser asks for questions. The job descriptions for the Training Division and the Maintenance Division have been provided. Both Mac and Colin are needing more flexibility to their work week and the exempt portion of this will provide that flexibility. Same side of that is the organizational side has allowed them to grow into second line supervisors in day-to-day operations. This will also help them cover command. Chair Miller makes comments and asks whether or not any of the paid staff could have the oversight to manage and be made exempt. Chief Dahlhauser states this was not approved for all of paid staff to become exempt. He feels the opportunity will come but at this time.

	Chair Miller states we pushed this topic to this month to answer questions. He asks for more board discussion. Trustee Zidack feels this is part of the growth we have experienced. Discussion is held regarding the overtime budget savings. Chair Miller asks for any more board comment. None given. Motion: Trustee Geddes moves to approve the positions as presented by the Assistant Chief. Chair Miller asks for any public comment on the motion. None given. Trustee Zidack seconded the motion. Vote: Jarrett-Yes; Beideman-Yes; Zidack-Yes; Miller-Yes; Geddes-Yes. Unanimous approval. <i>[See Proposal for Division Chiefs-Attachment C; Division Chief of Training Job Description-Attachment D; Division Chief of Maintenance Job Description-Attachment E]</i>
0:19:07	Agenda Item 3 – Possible Partnership with Fort Ellis Fire Service Area – Standing Agenda Item Assistant Chief Dahlhauser advises the Chief met with Chris Gray, the Fort Ellis attorney, and relayed the thoughts and concerns the board had in constructing the agreement. They discussed writing the agreement similar to the interlocal agreement Rae and Sourdough worked under. He reached out to Susan Swimley to represent us and review the agreement once completed. He also talked to Dan Clark with the extension office to discuss holding a joint meeting with Hyalite and Fort Ellis to discuss the partnership and discuss concerns or questions. Trustee Zidack asks questions about timing of event. He would like to make sure Susan Swimley has a chance to review the agreement before any joint meeting is scheduled. The board would then need to have an opportunity to review before any joint meeting. Chair Miller asks if there has been any more discussion of their proposal giving us \$250-\$260 and what that looks like in regards to hiring more people, or how thin it might spread Hyalite. He wonders if the plan has been discussed and if that revenue is going to be enough. Assistant Dahlhauser states the Chief feels that a quarter time of each of the staff will be enough to manage the Fort Ellis district based on their call volume. Discussions have been held regarding what command, response and training would look like. This would include both weekly and academy training. Another FTE would be needed for training, and once things get rolling help would be needed for facilities and maintenance. Trustee Zidack asks about facilities and apparatus. He feels the responsibilities of facilities and apparatus component would fall outside of the scope of the interlocal agreement. Assistant Chief Dahlhauser explains the maintenance costs outside of

	Prato's hourly work wage would be covered by Fort Ellis. If there is a facility issue, any costs would be covered by Fort Ellis. Trustee Zidack wants to make sure that is explicitly stated in the agreement. Chair Miller asks if Fort Ellis keeps their full-time board. Assistant Chief affirms they will have a board and joint meetings may be held. Trustee Zidack expresses the concerns of the board in the area of liability given there is some coverage holes. He wants to make sure legal is aware if we enter into an interlocal agreement given restrictions and coverage with insurance companies, what is our exposure on this issue. Discussion is held among the board members. Trustee Geddes states we don't want to inherit liability. Chair Miller asks if their board has already asked for more money from their residents. Our understanding is that this has already happened, they are just waiting for it to go through from the County. Discussion is held regarding when this money may come through. Trustee Zidack asks about the financing and that it doesn't rely on a vote of the constituents. They are also working towards getting a bond. Trustee Zidack feels as long as they supply sufficient funds to meet their contractual arrangement with us, financing of their building should be independent of us. He wants to make sure all of these points are ironed out and a short presentation provided by legal to the board. Trustee Beideman asks questions on how the interlocal agreement worked with Rae and Sourdough. Board members go over the history of the Rae/Sourdough consolidation. Trustee Geddes discusses the valuations between and Rae and Sourdough and the disparities between Hyalite and Fort Ellis property taxable valuations. Trustee Beideman asks about locations of management and the Chief. Assistant Dahlhauser states management will be out of the Sourdough station. Trustee Zidack asks about discussions with the firefighters at Fort Ellis. Discussions have not occurred yet but the Chief is working on having a meeting with the firefighters of Fort Ellis. Discussion is held regarding if attrition beyond normal would create an issue with our resources. Trustee Jarrett states this may be a service delivery decision. We realize we aren't bringing on 34 frontline firefighters but are bringing on 34 more people. Trustee Jarrett asks if we can manage that different level of service organizationally and training. Assistant Chief Dahlhauser feels we can. Chair Miller asks for any further board discussion. None given. Chair Miller asks for any public comment. None given.
0:34:05	Agenda Item 4 – Replacement of Rae Fire Station – <i>Standing Agenda Item</i> There is no real update. We have not heard anything back from ThinkOne on the refinement of the plans. We should be seeing something in April on the refinement of the overall plans.

0:34:43	Agenda Item 5 – Volunteer Firefighters Association Report – <i>Standing Agenda Item</i> Volunteer Firefighter Allie Kuntz gave a presentation to the Board of Trustees. They have created logos for the organization. Currently they are working on t-shirts for the volunteers as well as having them available to the public as a fundraiser for the association. They are beginning working on the Wildland BBQ and Pancake Breakfast. Anna French and Steve Nash are working on developing a peer support group. Volunteer Firefighter French describes their goals and efforts towards developing this group. They have spoken with several agencies and community members on how they run their support in their organizations and what would work well for Hyalite. There might be opportunities for some local critical incident stress management trainings. They are working with the Chief on their funds and how to work with the department in using funds and how they might be spent for the volunteers. Thanks are given to the association by the board members. <i>[See Attachment F – Logos Created for the Volunteer Firefighters Association]</i>
0:38:05	Agenda Item 6 – Fire Chief’s Report Assistant Chief Dahlhauser discusses the Chief’s report. We had 52 calls in February which is higher than past couple of years. We still have 37 members. We are still working on command coverage. We are losing firefighters due to employment opportunities. Resident program is looking good. We are down to one resident at Cottonwood. We have individuals in the academy interested in the resident program. Training has been ongoing. Eight people will start in the Spring Academy tomorrow. We had 36 individuals attend the informational meeting and 26 requested to move on to the interview process. Given the training resources we have eight were selected to go through the academy. The Chief, Assistant Chief and Recruitment and Retention Captain have attended trainings. The EMS meetings are ongoing. The county will be looking at putting a board together. They are looking at a valley only EMS program. This would be advantageous to the Hyalite district. Captain Prato found an issue with the water service at the Rae Fire Station. The water line coming into the station is believed to be leaking on the property. This would make us responsible for fixing the issue. Discussion is held among the board members.

	Discussion is held regarding the 911 center. Staffing is an ongoing concern. GIS has been much improved. Trustee Zidack discusses the revenue with the ambulance transport project and it appears we are above projections. Discussion is held about the outstanding service the volunteer firefighters are giving the district with ambulance service. Trustee Geddes recommends having a visit with Steve White to go over the financials with the ambulance transport project. Trustee Jarrett and Assistant Chief Dahlhauser will schedule a meeting with Mr. White for next week. Water Tender 6 is still out of service with a failed fire water pump but should be back in service soon. The two new engines are being inspected and a few minor things are needed to be fix. They should be on their way back this week. Prato will be headed to Las Vegas to do a final inspection on the Pierce Sabre. Trustee Geddes asks about the disposal of the old engines. Questions are asked by the trustees regarding the new engines. Feedback is given from volunteer firefighter Kuntz on their training with the new engines. <i>[See Attachment G – Fire Chief’s Report]</i>
0:58:34	Trustees’ Activities • Trustee Jarrett has been working on the Objective portion of the Governance Policy. This will be presented at the Annual meeting. • A Budget Committee Meeting will be held to prepare the Preliminary Budget before presentation at the May board meeting.
1:02:11	Announcements • Next Board Meeting – Tuesday, April 22, 2025
1:03:13	Adjournment



AMATICS
CPA GROUP

45 Discovery Dr.
Bozeman, MT 59718

P 406.404.1925
F 406.404.1926

March 25, 2025

To the Board of Trustees
Hyalite Rural Fire District
4541 S. 3rd Street
Bozeman, MT 59718

We have audited the financial statements of the governmental activities and major funds of Hyalite Rural Fire District ("the District") for the year ended June 30, 2024. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated May 29, 2024, our responsibilities, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the District's internal control. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with such provisions was not an objective of our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practice

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, 2024. 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 financial statements were capital assets' useful lives, potential impairments, and depreciation. These are all estimates made by management. We evaluated the key factors and assumptions used to develop these estimates in determining that the balances are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the summary of significant accounting policies in Note 1 and capital assets in Note 3.

Hyalite Rural Fire District
Report to Those Charged with Governance
Page 2

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

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. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: AJE-01 to adjust long term debt and beginning fund balance.

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 March 25, 2025.

Management Consultations with Other Independent Accountant

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, our 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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Current Year Recommendations

1. The District utilizes QuickBooks Online (QBO) for all financial reporting, utilizing classes for funds and for entity-wide adjustments. As noted in the schedule of findings and responses, the District's process for reconciling balances allows for errors in rolling net position and fund balance from year to year. For governmental financial reporting and for audit documentation, the District should consider preparing and providing a trial balance by fund in addition to the QBO statement of financial position by class and statement of activities by class.
2. We noted inconsistencies throughout the year in the transactional accounting and reporting of capital asset purchases and debt transactions and adjustments.
 - a. The initial accounting for capital asset purchases is inconsistent throughout the year. Some purchases are initially recorded to capital outlay expense, and some are initially recorded to capital asset accounts. The purchases are then recorded through journal entries to the other account (capital outlay or capital asset) in order to maintain full accrual and fund financial statements in the accounting records.

The District should revisit the system for reporting capital assets both in fund financial statements (classes) and entity wide statements (classes) within the same QuickBooks Online file and develop a process to report these types of transactions consistently.

- b. Long-term debt transactions are sometimes recorded through journal entry and sometimes through disbursements. Maintaining both fund level information and entity-wide balances in the same QBO file without reconciling net position allows for errors in the reported balances. Long-term debt balances reported in the accounting software should be reconciled to supporting documentation throughout the year and at year end.

Other Matters

We applied certain limited procedures to management's discussion and analysis, schedule of proportionate share of net pension liability, schedule of contributions and budgetary comparison information, 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.

We were engaged to report on the combining and individual nonmajor fund financial statements and budget and actual schedules – nonmajor funds, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and the statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,



Bozeman, Montana

Attachment

Hyalite Rural Fire District

Year End: June 30, 2024

Adjusting journal entries

Date: 7/1/2023 To 6/30/2024

Attachment A

AJE

Prepared by	Reviewed by	Reviewed by
MS 2/12/2025		

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments							296,464.76	
AJE-01	6/30/2024	2021 GO Bonds (2013 Re-Funding)	223102 GLTDAG	W-1		215,000.00		
AJE-01	6/30/2024	Unrestricted Fund Balance	241000 GF	W-1	215,000.00			
To adjust long term debt and opening fund balance to actual					215,000.00	215,000.00	296,464.76	0.00
AJE-02	6/30/2024	Unrestricted Fund Balance	241000 GF	W-1		323.00		
AJE-02	6/30/2024	Unrestricted Fund Balance	241000 DSF	W-1		2,170.00		
AJE-02	6/30/2024	Restricted for Debt Service	241101 DSF	W-1		752.00		
AJE-02	6/30/2024	Miscellaneous Revenues:Other Miscr	362000 GF	W-1	323.00			
AJE-02	6/30/2024	Debt Service:Interest GO 2013 bonc	490103 DSF	W-1	2,922.00			
To adjust beginning fund balance to agree to prior year audit					3,245.00	3,245.00	293,219.76	(3,245.00)
AJE-03	6/30/2024	General LT debt account group	241002 GLTDAG	W-1		22,539.00		
AJE-03	6/30/2024	Personnel Services:Salaries and Wa	420199 GLTDAG	W-1	22,603.00			
AJE-03	6/30/2024	Debt Service:Interest GO 2013 bonc	490103 GLTDAG	W-1		64.00		
To adjust opening net position to agree to prior year audit					22,603.00	22,603.00	270,680.76	(22,539.00)
					240,848.00	240,848.00	270,680.76	(25,784.00)

Hyalite Rural Fire District

Year End: June 30, 2024

Reclassifying journal entries

Date: 7/1/2023 To 6/30/2024

Attachment A

RJE

Prepared by	Reviewed by	Reviewed by
MS 2/12/2025		

Number	Date	Name	Account No	Reference	Debit	Credit
RJE-01	6/30/2024	2021 GO Bonds - current portion	223103 GLTDAG	P-1		215,000.00
RJE-01	6/30/2024	2021 Go Bonds - current portion offset	223104 GLTDAG	P-1	215,000.00	
		To present current portion of long term debt separately				
RJE-02	6/30/2024	Miscellaneous Revenues:Other Miscellaneous Revenue	362015 GF		92.78	
RJE-02	6/30/2024	Personnel Wage & Benefit Reimbursement - DNRC	420105 GF			92.78
		To reclassify small negative balance for financial reporting purposes				
RJE-04	6/30/2024	Unrestricted Fund Balance	241000 GFAAG	W-2		2,350,637.00
RJE-04	6/30/2024	General fixed asset acct group	241001 GFAAG	W-2	2,350,637.00	
		To adjust net investment in cap assets balance				
					2,565,729.78	2,565,729.78
		Net Income (Loss)	270,680.76			

**HYALITE RURAL FIRE DISTRICT
AUDITED FINANCIAL STATEMENTS**

June 30, 2024

DRAFT



AMATICS
CPA GROUP

HYALITE RURAL FIRE DISTRICT CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	3 - 5
MANAGEMENT'S DISCUSSION AND ANALYSIS	6 - 9
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements	
Balance Sheet - Governmental Funds	12
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	15
Notes to the Financial Statements	16 - 37
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of Net Pension Liability	39
Schedule of Contributions	40
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	41
Notes to Required Supplementary Information	42 - 45
REPORT ON INTERNAL CONTROL AND COMPLIANCE	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	46 - 47
Schedule of findings and responses	48
Status of prior year findings	49



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INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees
Hyalite Rural Fire District
Bozeman, MT**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major funds of Hyalite Rural Fire District ("the District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major funds of Hyalite Rural Fire District, as of June 30, 2024, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America, require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 required supplementary 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 March 25, 2025 on our consideration of the 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 solely 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 effectiveness of the District's 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 District's internal control over financial reporting and compliance.



Bozeman, Montana
March 25, 2025

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

**HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024**

The management's discussion and analysis of the Hyalite Rural Fire District ("the District") provides an overall review of the District's financial activities for the year ended June 30, 2024. 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 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

Statement of Net Position and Statement 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.

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.

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
June 30, 2024

Overview of the Financial Statements (Continued)

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

The following is a schedule of net position:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Current and other assets	\$ 4,127,035	\$ 3,650,734	\$ 476,301
Capital assets, net	3,871,904	4,246,051	(374,147)
Total assets	<u>7,998,939</u>	<u>7,896,785</u>	<u>102,154</u>
 Deferred outflows of resources	 183,305	 199,350	 (16,045)
Current liabilities	355,968	310,953	45,015
Long-term liabilities outstanding	950,482	1,175,263	(224,781)
Total liabilities	<u>1,306,450</u>	<u>1,486,216</u>	<u>(179,766)</u>
 Deferred inflows of resources	 10,499	 15,307	 (4,808)
Net position			
Net investment in capital assets	3,006,904	3,166,051	(159,147)
Restricted	220,093	220,845	(752)
Unrestricted	3,638,298	3,207,716	430,582
Total net position	<u>\$ 6,865,295</u>	<u>\$ 6,594,612</u>	<u>\$ 270,683</u>

Net position may serve as a useful indicator of a government's financial position over time. For fiscal year 2024, assets exceeded liabilities by \$6,692,489. A large portion of the District's net position, totaling \$3,006,904, reflects the District's investment in capital assets (e.g. land, buildings and improvements, machinery and equipment, net of depreciation, less any related debt used to acquire those assets that is still outstanding). The District uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position totaling \$220,093 is available for the District to use to meet its debt obligations.

Unrestricted net position totaling \$3,638,298 is available for the District to use in its ongoing obligations to citizens, vendors and creditors.

HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
June 30, 2024

The Government as a Whole (Continued)

The following is a schedule of changes in net position:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues:			
General revenues			
Property taxes	\$ 1,915,974	\$ 2,042,001	\$ (126,027)
Intergovernmental	196,186	171,022	25,164
Interest	154,461	56,289	98,172
Contributions and donations	-	21,437	(21,437)
Miscellaneous	85,820	33,823	51,997
Total revenues	<u>2,352,441</u>	<u>2,324,572</u>	<u>27,869</u>
Expenses:			
Public safety - fire protection	<u>2,081,758</u>	<u>1,692,710</u>	<u>389,048</u>
Total expenses	<u>2,081,758</u>	<u>1,692,710</u>	<u>389,048</u>
Change in net position	270,683	631,862	(361,179)
Net position, beginning	<u>6,594,612</u>	<u>5,962,750</u>	<u>631,862</u>
Net position, ending	<u>\$ 6,865,295</u>	<u>\$ 6,594,612</u>	<u>\$ 270,683</u>

Net position increased by \$270,683 over the prior year. Public safety expenses comprise all governmental activity expenses in 2024. Public safety expenses increased \$389,048 from the prior year. Most of this increase was due to personnel, supplies, and repair and maintenance expenses.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financial requirements. In particular, unreserved fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

For the fiscal year ended June 30, 2024, the combined ending fund balances of the District governmental funds were \$4,029,198. This is an increase of \$449,082 over the prior year ending fund balance.

Of the ending fund balance, \$1,419,855 constitutes unassigned fund balance, which is available for current needs. Fund balance of \$2,364,881 has been committed by the Board for future capital expenditures. \$220,093 of ending fund balance has been restricted for debt service. Ending fund balance of \$24,369 is nonspendable, which represents prepaid expenses.

**HYALITE RURAL FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
June 30, 2024**

General Fund

This is the chief operating fund of the District. At the end of the fiscal year 2024, unassigned fund balance was \$1,419,855, nonspendable fund balance was \$24,369, and committed fund balance was \$2,364,881.

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. At the end of the fiscal year 2024, restricted fund balance was \$220,093.

Where do the Resources Come From

The majority of 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. See Note 3 to the financial statements for more detailed information on the capital asset activity for the year ended June 30, 2024.

See Note 4 to the financial statements for more detailed information on the long-term debt activity for the year ended June 30, 2024.

Fund Deficits

None.

Excess of Expenditures over Appropriations

Total expenditures were not in excess of the appropriations for the year ended June 30, 2024.

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

HYALITE RURAL FIRE DISTRICT
STATEMENT OF NET POSITION
June 30, 2024

Governmental Activities

ASSETS

Cash and cash equivalents	\$ 4,051,415
Receivables:	
Property taxes	50,375
Other	2,081
Prepaid expenses	23,164
Capital assets, nondepreciable	378,001
Capital assets, depreciable, net	<u>3,493,903</u>
 Total assets	 <u>7,998,939</u>

DEFERRED OUTFLOWS OF RESOURCES

Contributions to pension plans in current fiscal year	<u>183,305</u>
---	----------------

LIABILITIES

Accounts payable	19,219
Accrued liabilities	51,974
Long-term liabilities	
Due within one year	284,775
Due after one year	<u>950,482</u>
 Total liabilities	 <u>1,306,450</u>

DEFERRED INFLOWS OF RESOURCES

Pension deferrals	6,359
Bond refunding	<u>4,140</u>
 Total deferred inflows of resources	 <u>10,499</u>

NET POSITION

Net investment in capital assets	3,006,904
Restricted for:	
Debt service	220,093
Unrestricted	<u>3,638,298</u>
 Total net position	 <u><u>\$ 6,865,295</u></u>

See the accompanying independent auditor's report.

**HYALITE RURAL FIRE DISTRICT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024**

Governmental Activities

Expenses

Public safety - fire protection:

Personnel services	\$ 897,232
Materials and services	629,549
Depreciation	550,239
Interest	<u>4,738</u>

Total program expenses	<u>2,081,758</u>
------------------------	------------------

General Revenues

Property taxes	1,915,974
Intergovernmental	196,186
Interest	154,461
Miscellaneous	<u>85,820</u>

Total general revenues	<u>2,352,441</u>
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Change in net position	270,683
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Net position, beginning	<u>6,594,612</u>
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Net position, ending	<u><u>\$ 6,865,295</u></u>
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See the accompanying independent auditor's report.

**HYALITE RURAL FIRE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024**

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,831,322	\$ 220,093	\$ 4,051,415
Receivables			
Property taxes	50,375	-	50,375
Other	2,081	-	2,081
Prepaid expenses	23,164	-	23,164
	<u>3,906,942</u>	<u>220,093</u>	<u>4,127,035</u>
Total assets	<u>\$ 3,906,942</u>	<u>\$ 220,093</u>	<u>\$ 4,127,035</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 19,219	\$ -	\$ 19,219
Accrued liabilities	51,974	-	51,974
	<u>71,193</u>	<u>-</u>	<u>71,193</u>
Total liabilities	<u>71,193</u>	<u>-</u>	<u>71,193</u>
Deferred inflows of resources			
Unavailable property taxes	26,644	-	26,644
	<u>26,644</u>	<u>-</u>	<u>26,644</u>
Fund balances:			
Nonspendable	24,369	-	24,369
Restricted for debt service	-	220,093	220,093
Committed for capital	2,364,881	-	2,364,881
Unassigned	1,419,855	-	1,419,855
	<u>3,809,105</u>	<u>220,093</u>	<u>4,029,198</u>
Total fund balances	<u>3,809,105</u>	<u>220,093</u>	<u>4,029,198</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 3,906,942</u>	<u>\$ 220,093</u>	<u>\$ 4,127,035</u>

See the accompanying independent auditor's report.

**HYALITE RURAL FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2024**

Total fund balance, governmental funds	\$ 4,029,198
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.	3,871,904
Deferred outflows and inflows of resources related to pensions and bond refunding are applicable to future periods and, therefore, are not reported in the government funds.	
Deferred outflows of resources - pensions	183,305
Deferred inflows of resources - pensions	(6,359)
Deferred inflows of resources - bond refunding	(4,140)
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the governmental funds.	
Unavailable property taxes	26,644
Some liabilities are not due and payable in the current period and, therefore, are not included in the governmental funds.	
Compensated absences	(69,775)
Bonds payable	(865,000)
Net pension liability	<u>(300,482)</u>
Net position of governmental activities	<u><u>\$ 6,865,295</u></u>

See the accompanying independent auditor's report.

HYALITE RURAL FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	General	Debt Service	Total Governmental Funds
REVENUES			
Property taxes	\$ 1,911,167	\$ -	\$ 1,911,167
Intergovernmental	200,670	-	200,670
Interest	154,461	-	154,461
Miscellaneous	85,824	-	85,824
	<u>2,352,122</u>	<u>-</u>	<u>2,352,122</u>
Total revenues			
	<u>2,352,122</u>	<u>-</u>	<u>2,352,122</u>
EXPENDITURES			
Public safety - fire protection			
Personnel services	876,550	-	876,550
Materials and services	629,553	-	629,553
Debt service			
Principal	-	215,000	215,000
Interest	-	5,845	5,845
Capital outlay	176,092	-	176,092
	<u>1,682,195</u>	<u>220,845</u>	<u>1,903,040</u>
Total expenditures			
	<u>1,682,195</u>	<u>220,845</u>	<u>1,903,040</u>
Excess of revenues over expenditures	669,927	(220,845)	449,082
	<u>669,927</u>	<u>(220,845)</u>	<u>449,082</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	220,093	220,093
Transfers out	(220,093)	-	(220,093)
	<u>(220,093)</u>	<u>-</u>	<u>(220,093)</u>
Total other financing sources (uses)			
	<u>(220,093)</u>	<u>220,093</u>	<u>-</u>
Net change in fund balances	449,834	(752)	449,082
Fund balances, beginning of the year	3,359,271	220,845	3,580,116
	<u>3,359,271</u>	<u>220,845</u>	<u>3,580,116</u>
Fund balances, end of the year	\$ 3,809,105	\$ 220,093	\$ 4,029,198
	<u>\$ 3,809,105</u>	<u>\$ 220,093</u>	<u>\$ 4,029,198</u>

See the accompanying independent auditor's report.

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
June 30, 2024

Net change in fund balances - total governmental funds	\$	449,082
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as 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		176,092
Depreciation expense		(550,239)

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

Change in unavailable property taxes		4,807
State pension aid (on-behalf payment)		(4,484)

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The repayment; however, has no effect on net position.		215,000
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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		(22,603)
Bond refunding amortization		1,107
Adjustment to actuarial pension expense		<u>1,921</u>

Change in net position of governmental activities	\$	<u><u>270,683</u></u>
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See the accompanying independent auditor's report.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position 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, 2024, 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, 2024, 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.

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.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments

Cash is held by the Gallatin 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/>.

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.

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:

Buildings and improvements	7-40 years
Machinery and equipment	3-7 years

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.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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: nonspendable and spendable. Nonspendable 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.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

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.

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.

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.

2. CASH AND CASH EQUIVALENTS

As of June 30 2024, the District had the following investment:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Gallatin County External Investment Pool	<u>\$ 3,831,322</u>	<u>\$ 220,093</u>	<u>\$ 4,051,415</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, 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 Federal Deposit Insurance Corporation. Since the District invests in a 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 FINANCIAL STATEMENTS
June 30, 2024

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, were as follows:

	Balance July 1, 2023	Additions	Disposals	Transfers	Balance June 30, 2024
Capital assets not being depreciated:					
Land	\$ 361,201	\$ -	\$ -	\$ -	\$ 361,201
Construction in progress	-	16,800	-	-	16,800
Total capital assets not being depreciated	<u>361,201</u>	<u>16,800</u>	<u>-</u>	<u>-</u>	<u>378,001</u>
Capital assets being depreciated:					
Buildings and improvements	4,135,885	-	-	-	4,135,885
Machinery and equipment	3,832,508	159,292	-	-	3,991,800
Total	7,968,393	159,292	-	-	8,127,685
Less accumulated depreciation	(4,083,543)	(550,239)	-	-	(4,633,782)
Total capital assets being depreciated, net	<u>3,884,850</u>	<u>(390,947)</u>	<u>-</u>	<u>-</u>	<u>3,493,903</u>
Capital assets, net	<u>\$ 4,246,051</u>	<u>\$ (374,147)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,871,904</u>

Depreciation expense for the year ended June 30, 2024, totaling \$550,239, was charged to public safety expense.

4. LONG-TERM LIABILITIES

In February 2022, the District issued general obligation bonds in the amount of \$1,720,000 to refund the Series 2013 bonds. The bonds were issued at par, carry interest rates of 0.2% to 0.8%, and mature in 2028. The District reduced its debt service payments by \$176,286 over the next 8 years by refunding the prior debt and there was an economic gain on the refunding of \$172,645. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The difference is deferred and amortized over the shorter of the life of the refunded or refunding debt. At June 30 2024, the District reported deferred inflows of resources in the amount of \$4,140 related to the refunding bonds. The deferred charges are being amortized as a component of interest expense in the statement of activities.

Changes in Long-term Debt

The following is a summary of the changes in long-term debt for the year ended June 30, 2024:

	June 30, 2023	Additions	Reductions	June 30, 2024	Amount Due within One Year
Direct placement					
Bonds payable	\$ 1,080,000	\$ -	\$ (215,000)	\$ 865,000	\$ 215,000
Premium	-	4,140	(4,140)	-	N/A
Net pensioned liability	310,263	-	(9,781)	300,482	-
Compensated absences	47,172	34,396	(11,793)	69,775	69,775
Total	<u>\$ 1,437,435</u>	<u>\$ 38,536</u>	<u>\$ (240,714)</u>	<u>\$ 1,235,257</u>	<u>\$ 284,775</u>

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

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 2024, are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 215,000	\$ 5,468
2026	215,000	4,662
2027	215,000	3,695
2028	220,000	3,339
	<u>\$ 865,000</u>	<u>\$ 17,164</u>

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (FURS)

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 Net Pension Liability (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).

General Information about the Pension Plan

Plan Description

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, Montana Code Annotated (MCA). This plan provides retirement benefits to firefighters employed by first- and second-class cities, other cities and rural fire district departments 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.

Benefits Provided

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.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

Service retirement and monthly benefit formula:

- Hired on or after July 1, 1981, or member 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 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.

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.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

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.

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

MCA 19-13-604 requires the State of Montana to contribute a percentage of total compensation directly to the Plan annually after the end of each fiscal year. Member, Employer and State contribution rates are shown in the table below.

Fiscal Year	Member		Employer	State
	Non-GABA	GABA		
1998-2024	9.500 %	10.700 %	14.360 %	32.610 %
1997	7.800 %	-	14.360 %	32.610 %

In accordance with GASB Statement No. 24, on-behalf payments of fringe benefits and salaries for the City are recognized as revenues and expenditures in the fund financial statements. The covered payroll and contributions to the plan for the current year and two previous years are presented in the following table. The amounts contributed for those years were equal to the required contributions for each year. In general, pension contributions are made from the funds in which the related payroll expenses were incurred.

Year Ended June 30	Covered Payroll	Employee Contributions	Employer Contributions	State Contributions
2024	\$ 483,218	\$ 51,704	\$ 69,390	\$ 157,577
2023	\$ 385,003	\$ 41,195	\$ 55,286	\$ 125,550
2022	\$ 339,124	\$ 36,286	\$ 48,698	\$ 110,588

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

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 Total Pension Liability (TPL). The basis for the TPL as of June 30, 2024, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2023. The TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL).

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

The proportionate shares of the employer's and the State of Montana's NPL for reporting dates June 30, 2024, and 2023, 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 the particular employer to the total state contributions paid. The employer recorded a liability of \$269,849 and the employer's proportionate share was 0.1787%.

	Net Pension Liability as of 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
Employer Proportionate share	\$ 269,849	\$ 278,010	0.1787 %	0.1750 %	0.0037 %
State of Montana Proportionate share associated with Employer	612,460	628,985	0.4057 %	0.3960 %	0.0097 %
Total	<u>\$ 882,309</u>	<u>\$ 906,995</u>	<u>0.5844 %</u>	<u>0.5710 %</u>	<u>0.0134 %</u>

Changes in Actuarial Assumptions and Methods

There have been no changes to the actuarial assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

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.

Pension Expense

At June 30, 2024 reporting date, the employer recognized its proportionate share of the Plan's pension expense of \$76,172. The employer also recognized grant revenue of \$152,934 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

	Pension Expense as of June 30, 2024
Employer Proportionate share	\$ 76,172
State of Montana Proportionate share associated with Employer	152,934
Total	<u>\$ 229,106</u>

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

Recognition of Deferred Inflows and Outflows

At June 30, 2024 reporting date, 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
Differences between actual and expected experience	\$ 24,968	\$ 277
Changes in assumptions	57,707	-
Difference between projected and actual earnings on pension plan investments	7,091	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,419	-
Contributions paid subsequent to the measurement date	69,390	-
Total	<u>\$ 179,575</u>	<u>\$ 277</u>

Deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date in the amount of \$69,390 will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

FURS	For the reporting year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
	2025	\$ 24,196
	2026	15,737
	2027	49,489
	2028	18,088
	Thereafter	2,398

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.30%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	1% to 6.40%

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

Postretirement Benefit Increases - Guaranteed Annual Benefit Adjustment (GABA) each January - Members hired on or after July 1, 1997 or those electing GABA - Requires 12 full months of retirement before GABA will be made - Minimum Benefit Adjustment (non-GABA) - Members with 10 or more years of membership service and member did not elect GABA	3.0% 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: - Active Participants - Healthy Retirees	PUB-2010 Safety Amount Weighted Employee Mortality Table projected to 2021 for males and females. Projected generationally using MP-2021. PUB-2010 Safety Amount Weighted Healthy Retiree Mortality Table projected to 2021, set forward one year for males, adjusted 105% for males and 100% for females. Projected generationally using MP-2021.
Mortality continued: - Contingent Survivors - Disabled Retirees	PUB-2010 Safety Amount Weighted Contingent Mortality Table Projected to 2021, set forward one year for males. Projected generationally using MP-2021 . PUB-2010 Safety Amount Weighted Disabled Retiree Mortality Table projected to 2021, set forward one year for males.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation were developed in the five-year experience study for the period ending June 30, 2021. However, the current long-term rate of return is based on analysis in the experience study, without consideration for the administrative expense analysis shown in the experience study.

Discount Rate

The discount rate used to measure the TPL was 7.30%. 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. The state contributed 32.61% of the salaries paid by employers. 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 2133. 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 FINANCIAL STATEMENTS
June 30, 2024

5. RETIREMENT PLAN - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (Continued)

Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2023, is based on analysis in the experience study report dated May 2, 2022 without consideration for the administrative expense analysis shown in the experience study. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimate of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic
Cash	3.0 %	(0.33)%
Domestic equity	30.0 %	5.90 %
International equity	17.0 %	7.14 %
Private investments	15.0 %	9.13 %
Natural resources	5.0 %	4.03 %
Real estate	9.0 %	5.41 %
Core fixed income	15.0 %	1.14 %
Non-core fixed income	6.0 %	3.02 %

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's sensitivity of the NPL to the discount rate in the table on below. A small change in the discount rate can create a significant change the liability. The NPL was calculated using the discount rate of 7.30%, 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 (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
FURS Employer's proportion of Net Pension Liability	\$ 492,143	\$ 269,849	\$ 92,429

Pension Plan Fiduciary Net Position

The stand-alone financial statements of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan's 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/about/annualreports1/annualreports>.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

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 Net Pension Liability (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).

General Information about the Pension Plan

Plan Description

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, Montana Code Annotated (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).

Benefits Provided

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.

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service
 - Age 65, regardless of membership service
 - 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
 - Any age, 25 years of membership service

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service

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 retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
 - No service credit for second employment;
 - Start the same benefit amount the month following termination; and
 - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the 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 the January after receiving the original and the 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 FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (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.

Contributions

The state Legislature has the authority to establish and amend contribution rates. 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 Plan, 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 table below.

Fiscal Year	Member		Local Government	
	Hired before 7/1/2011	Hired after 7/1/2011	Employer	State
2024	7.90 %	7.90 %	9.07 %	0.10 %
2023	7.90 %	7.90 %	8.97 %	0.10 %
2022	7.90 %	7.90 %	8.87 %	0.10 %
2021	7.90 %	7.90 %	8.77 %	0.10 %
2020	7.90 %	7.90 %	8.67 %	0.10 %
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 %

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

1. 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.
2. 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 Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions:
 - a. Special Funding
 - i. The state contributed 0.1% of members' compensation on behalf of local government entities.
 - ii. The state contributed .37% of members' compensation on behalf of school district entities.
 - iii. The state contributed a Statutory Appropriation from the General Fund of \$34,979,900.

In accordance with GASB Statement No. 24, on-behalf payments of fringe benefits and salaries for the City are recognized as revenues and expenditures in the fund financial statements. The covered payroll and contributions to the plan for the current year and two previous years are presented in the following table. The amounts contributed for those years were equal to the required contributions for each year. In general, pension contributions are made from the funds in which the related payroll expenses were incurred.

Year Ended June 30	Covered Payroll	Employee Contributions	Employer Contributions	State Contributions
2024	\$ 26,815	\$ 2,118	\$ 2,432	\$ 27
2023	\$ 23,338	\$ 1,844	\$ 2,093	\$ 23
2022	\$ 23,837	\$ 1,883	\$ 2,114	\$ 24

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

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, 2024, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2023.

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

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 reporting dates June 30, 2024 and 2023, 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. The State's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$30,633 and the employer's proportionate share was 0.001255%.

	Net Pension Liability as of 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
Employer Proportionate share	\$ 30,633	\$ 32,253	0.001255 %	0.001356 %	(0.000101)%
State of Montana proportionate share associated with Employer	8,430	9,595	0.000345 %	0.000404 %	(0.000059)%
Total	<u>\$ 39,063</u>	<u>\$ 41,848</u>	<u>0.001600 %</u>	<u>0.001760 %</u>	<u>(0.000160)%</u>

Changes in Actuarial Assumptions and Methods

There have been no changes to the actuarial assumptions or other inputs that affected the measurement of the TPL since the previous measurement date

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.

Pension Expense

At June 30, 2024 reporting date, the employer recognized a Pension Expense of \$(1,681) for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$791 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

	Pension Expense as of June 30, 2024
Employer Proportionate share	\$ (1,681)
State of Montana Proportionate share associated with Employer	791
Total	<u>\$ (890)</u>

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

Recognition of Deferred Inflows and Outflows

At June 30, 2024 reporting date, 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
Differences between actual and expected experience	\$ 1,220	\$ -
Changes in assumptions	-	1,093
Difference between projected and actual earnings on pension plan investments	78	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	4,989
Contributions paid subsequent to the measurement dates	2,432	-
Total	<u>\$ 3,730</u>	<u>\$ 6,082</u>

Deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date in the amount of \$2,432 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

PERS	For the reporting year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
	2025	\$ (5,026)
	2026	(1,383)
	2027	1,811
	2028	(186)

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.30%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 4.80%

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

Postretirement Benefit Increases 1. Guaranteed Annual Benefit Adjustment (GABA) each January • 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. • Members hired prior to July 1, 2007 • Members hired between July 1, 2007 & June 30, 2013 • Members hired on or after July 1, 2013 ◦ For each year PERS is funded at or above 90% ◆ The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90% ◦ 0% whenever the amortization period for PERS is 40 years or more	3.0% 1.5% 1.5% 0%
Mortality: • Active Participants • Disabled Retirees • Contingent Survivors • Healthy Retirees	PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females. Projected generationally using MP-2021. PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females. PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021. PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021

The actuarial assumptions and methods utilized in the June 30, 2023 valuation were developed in the five-year experience study for the period ending 2021. However, the current long-term rate is based on analysis in the experience study, without the consideration for the administrative expenses analysis shown in the experience study.

**HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024**

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

Discount Rate

The discount rate used to measure the TPL was 7.30%. 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. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. 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 2127. 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.

Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2023, is based on analysis in the experience study report dated May 2, 2022 without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimate of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic
Cash	3.0 %	(0.33)%
Domestic equity	30.0 %	5.90 %
International equity	17.0 %	7.14 %
Private investments	15.0 %	9.13 %
Real Assets	5.0 %	4.03 %
Real Estate	9.00 %	5.41 %
Core fixed income	15.0 %	1.14 %
Non-core fixed income	6.0 %	3.02 %

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

6. RETIREMENT PLAN - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's sensitivity of the NPL to the discount rate 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 7.30%, 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 (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
PERS Employer's proportion of Net Pension Liability	\$ 44,249	\$ 30,633	\$ 19,210

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 PERB 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 State 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. Nonvested 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.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's 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/about/annualreports1/annualreports>.

HYALITE RURAL FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

7. RETIREMENT PLANS - PENSION AMOUNTS

	Employer's proportionate share		
	FURS	PERS	Total
Net Pension Liability (NPL)	\$ 269,849	\$ 30,633	\$ 300,482
Deferred outflows of resources	\$ 179,575	\$ 3,730	\$ 183,305
Deferred inflows of resources	\$ 277	\$ 6,082	\$ 6,359
Pension expense	\$ 229,106	\$ (890)	\$ 228,216

8. 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.

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 25, 2025, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE LAST TEN FISCAL YEARS*
Year Ended June 30, 2024

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							
2023	0.178700%	\$ 269,849	\$ 612,460	\$ 882,309	\$ 385,003	70.090%	81.000%
2022	0.175000%	\$ 278,010	\$ 628,985	\$ 906,995	\$ 339,124	81.979%	78.760%
2021	0.142800%	\$ 122,243	\$ 277,452	\$ 399,695	\$ 262,873	46.503%	87.720%
2020	0.142500%	\$ 223,033	\$ 502,791	\$ 725,824	\$ 248,817	89.637%	75.370%
2019	0.148900%	\$ 170,778	\$ 413,027	\$ 583,805	\$ 258,159	66.152%	80.080%
2018	0.146000%	\$ 168,194	\$ 384,585	\$ 552,779	\$ 230,001	73.128%	79.030%
2017	0.123500%	\$ 139,567	\$ 316,941	\$ 456,508	\$ 184,583	75.612%	77.770%
2016	0.125200%	\$ 143,015	\$ 324,027	\$ 467,042	\$ 176,328	81.107%	75.480%
2015	0.131210%	\$ 134,197	\$ 298,893	\$ 433,090	\$ 176,326	76.107%	76.900%
2014	0.101100%	\$ 98,681	\$ 222,621	\$ 321,302	\$ 131,314	75.149%	76.710%
PUBLIC EMPLOYEES' RETIREMENT SYSTEM							
2023	0.001255%	\$ 30,633	\$ 8,430	\$ 39,063	\$ 23,338	131.258%	73.930%
2022	0.001356%	\$ 32,253	\$ 9,595	\$ 41,848	\$ 23,837	135.306%	73.660%
2021	0.001805%	\$ 32,723	\$ 9,602	\$ 42,325	\$ 31,878	102.651%	79.910%
2020	0.001853%	\$ 48,880	\$ 15,428	\$ 64,308	\$ 31,086	157.241%	68.900%
2019	0.000000%	\$ -	\$ -	\$ -	\$ -	0.000%	73.850%
2018	0.000000%	\$ -	\$ -	\$ -	\$ 9,770	0.000%	73.470%
2017	0.000000%	\$ -	\$ -	\$ -	\$ 38,930	0.000%	73.750%
2016	0.001171%	\$ 19,947	\$ 244	\$ 20,191	\$ 14,027	142.204%	74.710%
2015	0.002495%	\$ 34,880	\$ 429	\$ 35,309	\$ 29,120	119.780%	78.400%
2014	0.000000%	\$ -	\$ -	\$ -	\$ -	111.220%	79.870%

*The amounts presented above for each fiscal year were determined as of June 30th, the measurement date.

**All employer adjustments made in the current fiscal year that are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report but the actuary calculates the employers proportionate share.

**HYALITE RURAL FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS*
Year Ended June 30, 2024**

Year ended June 30:	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll **	Contributions as a % of covered payroll	
FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM						
2024	\$ 69,390	\$ 69,390	\$ -	\$ 483,218	14.360%	
2023	\$ 55,286	\$ 55,286	\$ -	\$ 385,003	14.360%	
2022	\$ 48,698	\$ 48,698	\$ -	\$ 339,124	14.360%	
2021	\$ 37,606	\$ 37,606	\$ -	\$ 262,873	14.306%	
2020	\$ 36,624	\$ 36,624	\$ -	\$ 248,817	14.719%	
2019	\$ 35,577	\$ 35,577	\$ -	\$ 258,159	13.781%	
2018	\$ 33,853	\$ 33,853	\$ -	\$ 230,001	14.719%	
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						
Year ended June 30:	Contractually required contributions	Plan choice rate required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll **	Contributions as a % of covered payroll
2023	\$ 2,432	\$ -	\$ 2,432	\$ -	\$ 26,815	9.070%
2023	\$ 2,093	\$ -	\$ 2,093	\$ -	\$ 23,338	8.968%
2022	\$ 2,114	\$ -	\$ 2,114	\$ -	\$ 23,837	8.869%
2021	\$ 2,825	\$ -	\$ 2,825	\$ -	\$ 31,878	8.862%
2020	\$ 2,724	\$ -	\$ 2,724	\$ -	\$ 31,086	8.763%
2019	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
2018	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
2017	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
2016	\$ 1,172	\$ 367	\$ 1,540	\$ -	\$ 14,027	10.980%
2015	\$ 2,400	\$ 15	\$ 2,414	\$ -	\$ 29,120	8.290%

*The amounts presented above for each fiscal year were determined as of June 30th, the measurement date.

**All employer adjustments made in the current fiscal year that are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report but the actuary calculates the employers proportionate share.

HYALITE RURAL FIRE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
AND ACTUAL GENERAL FUND
June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES				
Property taxes	\$ 2,145,520	\$ 2,145,520	\$ 1,911,167	\$ (234,353)
Intergovernmental	165,838	165,838	200,670	34,832
Interest	30,000	30,000	154,461	124,461
Contributions and donations	500	500	-	(500)
Miscellaneous	4,000	4,000	85,824	81,824
Total revenues	<u>2,345,858</u>	<u>2,345,858</u>	<u>2,352,122</u>	<u>6,264</u>
EXPENDITURES				
Current:				
Public safety	1,431,500	1,431,500	1,506,103	74,603
Capital outlay	<u>1,823,500</u>	<u>1,823,500</u>	<u>176,092</u>	<u>(1,647,408)</u>
Total expenditures	<u>3,255,000</u>	<u>3,255,000</u>	<u>1,682,195</u>	<u>(1,572,805)</u>
OTHER FINANCING USES				
Transfers out	<u>(220,845)</u>	<u>(220,845)</u>	<u>(220,093)</u>	<u>752</u>
Net change in fund balance	<u>\$ (1,129,987)</u>	<u>\$ (1,129,987)</u>	449,834	<u>\$ 1,579,821</u>
Fund balance, beginning of the year			<u>3,359,271</u>	
Fund balance, end of year			<u>\$ 3,809,105</u>	

HYALITE RURAL FIRE DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2024

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.

2. BUDGET BASIS OF ACCOUNTING

The budget is prepared on the same basis of accounting used in preparing the District's fund financial statements.

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Total expenditures were not in excess of the total budgeted expenditures during the year ended June 30, 2024.

4. CHANGES OF BENEFIT TERMS AND ACTUARIAL ASSUMPTIONS AND METHODS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

Changes in Benefit Terms

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

2017

Working Retiree Limitations

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.

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.

HYALITE RURAL FIRE DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2024

4. CHANGES OF BENEFIT TERMS AND ACTUARIAL ASSUMPTIONS AND METHODS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) (Continued)

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.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions were used to determine contribution rates reported for fiscal year ending June 30, 2024, which were based on the results of the June 30, 2023 actuarial valuation:

General Wage Growth*	3.50%
Investment rate of return	7.30%
*Includes inflation rate at	2.75%
Merit salary increases	0% to 8.47%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, 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
Mortality (Disabled members)	For males and females: RP 2000 combined mortality table, with no projections
Admin Expense as % of Payroll	0.29%

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.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation, were developed in the five-year experience study for the period ending 2021.

5. CHANGES OF BENEFIT TERMS AND ACTUARIAL ASSUMPTIONS AND METHODS - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (FURS)

Changes in Benefit Terms

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

2017

Working Retiree Limitations

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

HYALITE RURAL FIRE DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2024

5. CHANGES OF BENEFIT TERMS AND ACTUARIAL ASSUMPTIONS AND METHODS - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (FURS) (Continued)

- 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 stat 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

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 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 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 starting 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 REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2024

5. CHANGES OF BENEFIT TERMS AND ACTUARIAL ASSUMPTIONS AND METHODS - FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (FURS) (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 Credit 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.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2024, which were based on the results of the June 30, 2023 actuarial valuation:

General Wage Growth*	3.50%
Investment rate of return	7.65%
*Includes inflation rate at	2.75%
Merit salary increases	0% to 6.30%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, 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
Mortality (Disabled members)	For males and females: RP 2000 combined mortality table, with no projections
Admin Expense as % of Payroll	0.13%

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.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation were developed in the five-year experience study for the period ending 2021.



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**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 Directors
Hyalite Rural Fire District
Bozeman, MT**

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 major funds of Hyalite Rural Fire District ("the District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-01, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 financial statements. 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*.



Hyalite Rural Fire District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District's internal control or on compliance. This report is an integral part of the 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.



Bozeman, Montana
March 25, 2025

DRAFT

**HYALITE RURAL FIRE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2024**

The results of our tests disclosed no instances of noncompliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, and one internal control deficiency considered to be a material weakness as of June 30, 2024.

2024-01 MATERIAL WEAKNESS OVER FINANCIAL REPORTING

Criteria: Internal controls should be in place to ensure the balances reported in the financial statements are complete and accurate.

Condition: Material audit adjustments were required to adjust long term debt and beginning net position balances.

Cause: The District did not record all entity-wide adjustments in the accounting software.

Effect: The District has a material weakness in internal control over financial reporting. Without the proposed audit adjustments, the District's financial statements would be materially misstated.

Recommendation: The District should implement a procedure to reconcile the prior year's ending net position to the current year's beginning net position and to reconcile year end debt balances to supporting documentation to ensure all accounts and balances are accurately reported.

Response: Management has implemented year end closing procedures to reconcile year end balances to ensure accurate reporting.

**HYALITE RURAL FIRE DISTRICT
STATUS OF PRIOR YEAR FINDINGS
June 30, 2024**

There were no compliance findings or internal control deficiencies reported for the year ended June 30, 2023.

DRAFT



Hyalite Fire Department

4541 S. 3rd Road

Bozeman, MT 59715

(406) 586 – 3770

Hyalite Fire Department Division Chief of Training and Division Chief of Maintenance Proposal

Purpose:

The intent of creating two exempt positions including Division Chief of Training and Division Chief of Maintenance is to improve support of the organization, improve sharing of oversight duties and to improve our response to fire district needs. Given Hyalite's successful recruitment of volunteers it is a mission critical objective to continue and improve our support and oversight of our volunteers. The Division Chiefs of both training and maintenance would directly assist the chief officers of the fire department with oversight of our volunteer work force. The Division Chiefs would rank under the Assistant Fire Chief and above our captains.

Given the Hyalite Fire District experience level of our volunteer work force, the need for oversight coverage is critical. Currently these duties fall to the Fire Chief and Assistant Fire Chief. This puts a great deal of pressure on both chief officers to be available for oversight duties. Adding additional positions to assist with the oversight needs of the fire district would be greatly beneficial to sharing the responsibilities. Both our Training Captain and Maintenance Captain are willing to help with these responsibilities but are restricted by non-exempt status with FLSA. By promoting both positions to exempt status it would allow both positions to respond to emergency situations as needed.

Currently when the fire district experiences a mechanical breakdown the situation is handled depending if the Maintenance Captain is on duty. If the Maintenance Captain is not on duty the individual reporting the issues reaches out to the Fire Chief or Assistant Fire Chief. The chief officer then decides if the issue requires calling in the Maintenance Captain. This comes with the decision to payout overtime or accrual of comp time. By promoting the Maintenance Captain to exempt status as a Division Chief it would allow for this position to respond to mechanical breakdowns without supervisor approval and streamline a solution to the problem.

Similar situations face our training program as well. Our Training Captain is restricted during training sessions by work hours. By moving this position to exempt status it would allow our training, especially those outside of regular training to go on as needed.

Goals:

The main job goals of the Division Chief of Training and Division Chief of Maintenance would be:

- Assist the Fire Chief and Assistant Fire Chief with oversight duties to our volunteers.

- Respond when needed to assist our volunteer captains with complex command incidents.
 - Assist with covering command shifts when volunteer captains are not available.
 - Allow for the maintenance position to respond to maintenance issues without supervisor approval for overtime or comp time.
- Allow for the training position to fulfill training needs without restrictions of hours worked towards overtime.

Costs:

The creation of the Division Chief of Training and Division Chief of Maintenance would be fulltime exempt positions which would include salary and benefits.

- Salary for a Division Chief position would be \$106,600.00 per year.
- Below is a breakdown of overall cost with salary and benefits.

PERSONNEL COSTS

ANNUAL	At Lowest Health Premium	Highest Health Premium
Employee Wages		
Division Chief Salary	\$ 106,600.00	\$ 106,600.00
TOTAL EST ANNUAL BENEFITS	\$ 21,000.00	\$ 23,000.00
Total Employer Taxes	\$ 1812.20	\$ 1812.20
TOTAL ESTIMATED PERSONNEL COSTS	\$ 129,412.20	\$ 131,412.20

Our current personnel cost for our Training Captain and Maintenance Captain is \$118,500 per position. This promotion would cost an average of an additional \$11,912.20 per position. With both positions exempt we will be able to offset the additional cost with unused budgeted overtime for this fiscal year. To date we have spent \$41,461.59 on non exempt overtime. We budgeted \$160,000.00 for overtime for this fiscal year.

Recruitment Plan:

The Division Chief of Training and Division Chief of Maintenance positions will be filled by internally promoting our Training Captain and Maintenance Captain. Job offer letters will be presented to both positions and include salary, benefits, conditions of employment as well as job descriptions.



Hyalite Rural Fire District

Division Chief of Training

GENERAL STATEMENT OF POSITION:

The Division Chief of Training position is a responsible administrative and operational position that plans, oversees and coordinates the training program for the Hyalite Fire District. The Division Chief of Training is responsible for the supervision of the training staff of the Hyalite Rural Fire District as well as assisting with operational oversight of volunteers with the Hyalite Rural Fire District. The Division Chief of Training position works closely with management staff to research current standards, identify needs and set goals for the Hyalite Fire District Training Program. This position ensures the continuous development and professional growth of Fire Department personnel to maintain high standards of safety, efficiency, and operational readiness. He/she will perform the duties of a Fireground Incident Commander, Firefighter, Driver Operator, and Emergency Medical Technician (EMT). The Division Chief of Training position requires a great deal of managerial skill, teamwork, self-discipline, and effective decision-making abilities to ensure the fire department's readiness to respond to any type of event. The Division Chief of Training position is a full time, exempt position and works under the general supervision of the Assistant Fire Chief.

ESSENTIAL FUNCTIONS:

- Supervise and manage the Fire Department's Training Division, providing direction and support to training staff and coaches.
- Ensure the department's training programs comply with local, state, and federal regulations, including industry best practices and standards.
- Develop and implement strategies to ensure all personnel are fully prepared for emergency response duties and leadership roles.
- Plan, develop, and deliver comprehensive training programs for all ranks of fire department personnel, ensuring training is relevant, up-to-date, and scalable.
- Implement scenario-based tactics to simulate real-world emergencies and ensure proficiency in critical firefighting skills.
- Coordinate specialized training programs in areas such as rescue, hazardous materials, wildland firefighting, and emergency medical services.

- Conduct regular assessments and evaluations of training programs and activities to ensure they are meeting objectives and improving the department's operational performance.
- Monitor and track the progress of individual personnel, providing feedback and performance evaluations.
- Recommend improvements to training protocols and implement changes to increase effectiveness and efficiency.
- Supervise training instructors, coaches and support personnel, ensuring that training programs are delivered effectively and professionally.
- Mentor and develop training staff and coaches, fostering a collaborative and productive environment.
- Prepare and manage the training division budget needs, allocating resources effectively to support training activities.
- Collaborate with other external agencies, and vendors to coordinate joint training exercises.
- Foster relationships with community stakeholders to ensure training aligns with public safety needs.
- Ensure all training activities adhere to strict safety protocols to minimize risks to personnel during training exercises.
- Maintain records of training, certifications, and compliance with state and federal regulations.
- Stay current on new firefighting techniques, technologies, and training methodologies to continually improve the training programs.
- Encourage and implement feedback from personnel to enhance the training experience and outcomes.
- Provide supervisory oversight to members of the Fire Department to ensure protocols and standard operating procedures are followed on emergency incidents.
- Support and develop the members in a respectful and cooperative environment while maintaining good order and discipline.
- Communicate well and work cooperatively with members to monitor performance and provide regular feedback and coaching to create an effective and safe working environment.
- Assist as a public representative of the Department and respond to community questions and comments in a courteous and timely manner, exercising discretion and sound judgment.
- Respond to emergency calls while on duty as a firefighter/EMT, driver/operator, crew leader or incident commander.
- Responsible for safe and effective operations during structural and wildland fire suppression, rescue services, emergency medical services, hazardous materials response, fire prevention efforts, public education, community hazard reduction, and duties necessary to protect the life safety and property of the community.

- Cover incident command shifts when needed.
- Performs other tasks, duties, and/or assignments as directed.
- Attends community related functions.

REQUIRED KNOWLEDGE & ABILITIES

Knowledge:

- Supervisory, management, and leadership techniques.
- Industry Standards of Good Practice for fire suppression, EMS, and rescue training and operations.
- Firefighting principles, practices and procedures.
- Safe operation of fire and rescue apparatus.
- The geographical layout of Response Areas, including fill sites and hydrant locations.
- Emergency medical services.
- Vehicle rescue methods.
- Fire salvage and overhaul operations.
- Hazardous materials first responder operations.
- Natural gas and propane emergencies.
- Fire Departments' policies, procedures, guidelines, rules and regulations.
- Incident Command Systems.

Abilities:

- Maintain managerial control under extremely stressful conditions.
- Work cooperatively and courteously with management, subordinates, the public and peers.
- Be a dependable and an effective team member.
- Effectively communicate with customers, volunteers and the public using a telephone or in a one to one or group setting.
- Understand and follow verbal and written instructions.
- Write accurate reports concerning the use and condition of apparatus, related equipment, and supplies.
- Move objects 20-50 pounds short distances (20 feet or more).
- Work for long periods of time, requiring sustained physical activity and intense concentration.
- Rely on sense of sight and hearing to help determine the nature of an emergency and make operational decisions.
- Remain in a standing position or sitting position for extended periods which could be several hours at a time.
- Stand and operate on uneven and unsteady surfaces, including up, down and across severe grades on ice, snow and wet slippery surfaces.
- Work in a variety of weather conditions with exposure to the outdoor elements.
- Work safely without presenting a direct threat to self or others.

- Understand apparatus limitations as related to apparatus response and fire suppression activities.
- Identify critical incident scene safety factors and address them appropriately.
- Train and instruct members in modern fire suppression, EMS, and rescue principles, practices, and procedures.
- Learn emergency service related material through structured lectures and reading and through oral instruction and observation.
- Obey and comply with all of the procedures, guidelines, rules, regulations and policies established by the Hyalite Fire District.
- Understand and operate within the Incident Command Management System.

MINIMUM REQUIRED QUALIFICATIONS:

- 18 years of age or older.
- Must have a high school diploma or GED.
- Eight years of experience in the fire service including five years in management positions.
- Specialized training and relevant experience in fire services administration and emergency incident command. Has relevant leadership and supervisory training.
- Successfully pass a background check.
- Possess and maintain a valid Montana driver's license and have a good driving record.
- Possess and maintain National Registry and State of Montana Emergency Medical Technician Basic certification.
- Possess and maintain CPR certification.
- Possess and maintain a State of Montana Firefighter 1 certification.
- Possess and maintain a State of Montana Firefighter 2 certification.
- Possess and maintain a State of Montana Fire Instructor 1 certification.
- Possess and maintain a Blue Card Command certification.
- Possess a NWCG S-231 Engine Boss certification.
- Possess a NWCG S-215 Wildland Urban Interface certification.
- Excellent written and verbal communication skills, even temperament, self-disciplined, and flexibility in order to accomplish the duties and functions of the position while maintaining good relationships with the members and the community in emergent and non-emergent conditions.
- Complete an annual physical as specified by the fire department.
- Qualify every quarter (3 months) on donning and the use of structural personal protective equipment to meet current standards.
- Qualify every quarter (3 months) on donning and use of a SCBA to meet current standards;
- Ability to identify safety issues on scene and correct them immediately.
- Ability to identify the needs of the operations on scene of different types of emergencies and ensure all needs are filled.

- Ability to perform other essential or marginal functions depending upon work assignment, location and/or staffing.

DESIRED QUALIFICATIONS:

- Blue Card Command Train the Trainer certification.
- NWCG S-330 Task Force/Strike Team Leader certification.
- NWCG S-200 Initial Attack Incident Commander certification.
- State of Montana Fire Officer I and II certifications.
- Experience and training in fire service training management and coordination.



Hyalite Rural Fire District

Division Chief of Maintenance

GENERAL STATEMENT OF POSITION:

The Division Chief of Maintenance position is a responsible administrative and operational position that manages and oversees the maintenance of facilities, apparatus, and equipment owned by the Hyalite Rural Fire District. The Division Chief of Maintenance is responsible for the supervision of the maintenance staff of the Hyalite Rural Fire District as well as assisting with operational oversight of volunteers with the Hyalite Rural Fire District. The Division Chief of Maintenance position works closely with management staff to identify needs of the Hyalite Fire District maintenance program. He/she will perform the duties of a Fireground Incident Commander, Firefighter, Driver Operator, and Emergency Medical Technician (EMT). The Division Chief of Maintenance position requires a great deal of managerial skill, teamwork, self-discipline, and effective decision-making abilities to ensure the fire department's readiness to respond to any type of event. The Division Chief of Maintenance position is a full time, exempt position and works under the general supervision of the Assistant Fire Chief.

ESSENTIAL FUNCTIONS:

- Supervise and manage the Fire Department's maintenance division, including the planning, scheduling, and coordination of all maintenance activities for fire apparatus, vehicles, equipment, and facilities.
- Lead Fire Department members, providing direction, training, and oversight to ensure tasks are completed on time and meet safety standards.
- Ensure all fire apparatus and emergency vehicles are properly maintained, inspected, and compliant with relevant safety and operational standards.
- Develop and implement preventive maintenance programs for all vehicles and equipment to reduce downtime and extend their service life.
- Manage the repair and replacement of firefighting tools, equipment, and facilities as necessary to support department operations.
- Maintain accurate records of repairs, maintenance schedules, and inspections, ensuring compliance with local, state, and federal regulations.

- Collaborate with the Fire Chief and Assistant Fire Chief to prioritize maintenance tasks based on operational needs.
- Develop budget needs for maintenance operations, including forecasting and tracking expenses for equipment, parts, labor, and services.
- Ensure the department complies with all safety regulations, industry best practices, and standards of quality regarding maintenance practices.
- Research and recommend new technologies or equipment to improve operational efficiency, performance, and safety.
- Respond to emergency situations as necessary, providing support for maintenance-related issues that may arise during incidents.
- Participate in departmental strategic planning and assist with long-term infrastructure and equipment planning.
- Provide supervisory oversight to members of the Fire Department to ensure protocols and standard operating procedures are followed on emergency incidents.
- Responsible for safe and effective operations during structural and wildland fire suppression, rescue services, emergency medical services, hazardous materials response, fire prevention efforts, public education, community hazard reduction, and duties necessary to protect the life safety and property of the community.
- Attend and coach Fire Department training including weekly training, command training, and other training as assigned.
- Work with the members to resolve issues, enforce policies consistently, and foster positive morale, discipline, and productivity.
- Support the Fire Department by maintaining positive relationships with Fire Department constituents including residents, homeowners associations, mutual aid partners, non-profit groups, the business community, and other local, state, and federal agencies. Conducts business transparently, ethically, and honestly.
- Support and develop the members in a respectful and cooperative environment while maintaining good order and discipline.
- Communicate well and work cooperatively with members to monitor performance and provide regular feedback and coaching to create an effective and safe working environment.
- Assist as a public representative of the Department and respond to community questions and comments in a courteous and timely manner, exercising discretion and sound judgment.
- Respond to emergency calls while on duty as a Firefighter/EMT, driver/operator, crew leader or incident commander.
- Cover incident command shifts when needed.
- Perform other tasks, duties, and/or assignments as directed.
- Attend community related functions.

REQUIRED KNOWLEDGE & ABILITIES

Knowledge:

- Fire apparatus repair technique and procedures.
- Supervisory, management, and leadership techniques.
- Industry Standards of Good Practice for fire suppression, EMS, and rescue training and operations.
- Firefighting principles, practices and procedures.
- Safe operation of fire and rescue apparatus.
- The geographical layout of Response Areas, including fill sites and hydrant locations.
- Emergency medical services.
- Vehicle rescue methods.
- Fire salvage and overhaul operations.
- Hazardous materials first responder operations.
- Natural gas and propane emergencies.
- Fire Departments' policies, procedures, guidelines, rules and regulations.
- Incident Command Systems.

Abilities:

- Maintain managerial control under extremely stressful conditions.
- Work cooperatively and courteously with management, subordinates, the public and peers.
- Be a dependable and an effective team member.
- Effectively communicate with customers, volunteers and the public using a telephone or in a one to one or group setting.
- Understand and follow verbal and written instructions.
- Write accurate reports concerning the use and condition of apparatus, related equipment, and supplies.
- Move objects 20-50 pounds short distances (20 feet or more).
- Work for long periods of time, requiring sustained physical activity and intense concentration.
- Rely on sense of sight and hearing to help determine the nature of an emergency and make operational decisions.
- Remain in a standing position or sitting position for extended periods which could be several hours at a time.
- Stand and operate on uneven and unsteady surfaces, including up, down and across severe grades on ice, snow and wet slippery surfaces.
- Work in a variety of weather conditions with exposure to the outdoor elements.
- Work safely without presenting a direct threat to self or others.
- Understand apparatus limitations as related to apparatus response and fire suppression activities.
- Identify critical incident scene safety factors and address them appropriately.
- Train and instruct members in modern fire suppression, EMS, and rescue principles, practices, and procedures.

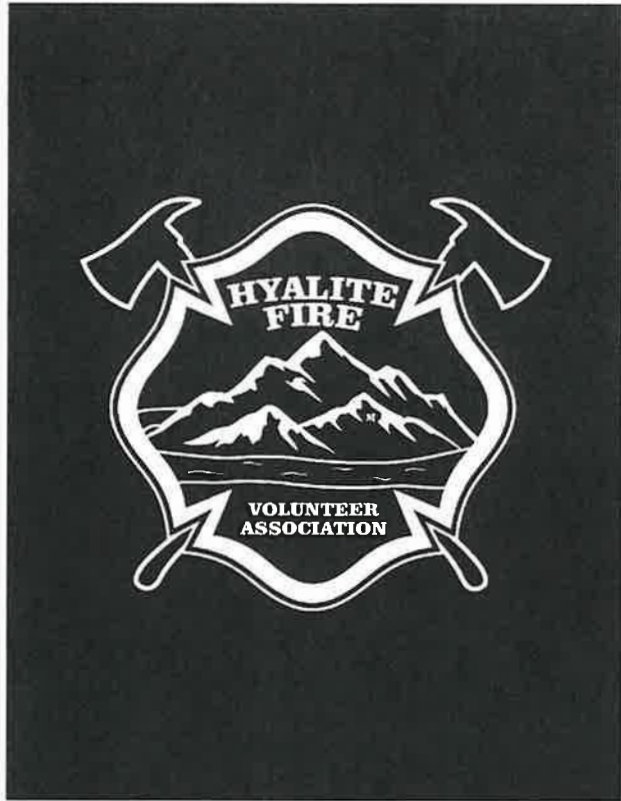
- Learn emergency service related material through structured lectures and reading and through oral instruction and observation.
- Obey and comply with all of the procedures, guidelines, rules, regulations and policies established by the Hyalite Fire District.
- Understand and operate within the Incident Command Management System.

MINIMUM REQUIRED QUALIFICATIONS:

- 18 years of age or older.
- Must have a high school diploma or GED.
- Eight years of experience in the fire service including five years in management positions.
- Specialized training and relevant experience in fire services administration and emergency incident command. Has relevant leadership and supervisory training.
- Successfully pass a background check.
- Possess and maintain a valid Montana driver's license and have a good driving record.
- Possess and maintain National Registry and State of Montana Emergency Medical Technician Basic certification.
- Possess and maintain CPR certification.
- Possess and maintain a State of Montana Firefighter 1 certification.
- Possess and maintain a State of Montana Firefighter 2 certification.
- Possess and maintain a State of Montana Fire Instructor 1 certification.
- Possess and maintain a Blue Card Command certification.
- Possess a NWCG S-231 Engine Boss certification.
- Possess a NWCG S-215 Wildland Urban Interface certification.
- Excellent written and verbal communication skills, even temperament, self-disciplined, and flexibility in order to accomplish the duties and functions of the position while maintaining good relationships with the members and the community in emergent and non-emergent conditions.
- Complete an annual physical as specified by the fire department.
- Qualify every quarter (3 months) on donning and the use of structural personal protective equipment to meet current standards.
- Qualify every quarter (3 months) on donning and use of a SCBA to meet current standards;
- Ability to identify safety issues on scene and correct them immediately.
- Ability to identify the needs of the operations on scene of different types of emergencies and ensure all needs are filled.
- Ability to perform other essential or marginal functions depending upon work assignment, location and/or staffing.

DESIRED QUALIFICATIONS:

- Emergency Vehicle Technician Fire Apparatus Level 1, 2 and 3 certifications.
- NWCG S-330 Task Force/Strike Team Leader certification
- NWCG S-200 Initial Attack Incident Commander certification.
- State of Montana Fire Officer I and II certifications.
- Experience and training in fire service maintenance management and coordination.



HYALITE
FIRE **VOLUNTEER**
ASSOCIATION



Hyalite Rural Fire District

Fire Chief's Report

March 2025

Prepared by: Fire Chief, Brian Nickolay

1. The Hyalite Fire District responded to a total of 52 incidents in February 2025. Our year total for incidents to date is 109.

- Total February 2024 - 37
- Total February 2023 - 46
- Total February 2022 - 42
- Total February 2021 - 64
- Total February 2020 - 38

2. Our current roster is at 37 members (effective 3/15/2025).

- 1 Career Fire Chief
- 1 Career Assistant Fire Chief
- 3 Career Captains
- 3 Volunteer Captains
- 1 Volunteer Reserve Captains
- 6 Volunteer Lieutenants
- 7 Volunteer Firefighters
- 12 Volunteers Apprentice Firefighters
- 1 Volunteer Driver/Operators
- 2 Volunteer Reserve Firefighters

3. We are continuing to work on our overnight command coverage shortages. We are at 3 of our needed 7 volunteer captains. We have 4 of our new captains working on shadowing command shifts currently. We do know we will be losing 1 of current captains in April and 1 of our shadowing captains in April as well. We continue to implement overtime shifts for our 3 non exempt paid captains when needed. Myself and Assistant Chief Dahlhauser are continuing to work extra to provide coverage at night where we lack availability. Overtime pay has been kept within what we budgeted for the fiscal year.

4. We currently have 8 resident firefighters living at the Sourdough Fire Station.

- Current Sourdough Residents -
 - Allie Kuntz, Sophie Smith, Nick Blommel, Kade O'Brian, Jack Vincent, Evan Jones, Ruby Weinburg, and Zach Fredach.
 - Sourdough resident firefighters continue to fill weekend shifts Friday 7pm –

Monday 7am.

5. We currently have 1 resident firefighter living at the Cottonwood Fire Station.

- Current Cottonwood Residents –
 - Zakkar Tusken
 - Sam Chiu left for a paid firefighter position with the City of Bozeman and Brennan Lyle left for a paid firefighter position with Horry County, SC.
- Cottonwood resident firefighters continue to fill weekday night shifts Monday – Thursday 7pm – 7am.
Non-resident firefighters have stepped up to help fill the Cottonwood overnight shifts.

6. We currently have 3 residents at the Rae house.

- Current Rae Residents -
 - John Pemberton, Kate Brownell, and Tyler Palmer.

7. Non-resident volunteer firefighters continue to cover 6 hour shifts at the Sourdough Fire Station on Monday - Friday 7am – 7pm. With our current level of staffing we are able to cover 6 of our 10 day shifts with at least 2 volunteers.

8. We continue our regular multi company fire and EMS training every Wednesday night and command training twice a month. Our regular training through the month of February focused on exterior fire attack utilizing 2 ½" hose lines and appliances.

9. Captain Malone recently completed our spring review of vehicle rescue extrication with our members. The training sessions were held over 3 Sundays at both Best Rate Towing's facility and the county road department junk vehicle pit.

10. We hosted an Instructor C course for new training coaches on February 11th and 12th at the Sourdough Fire Station. We had 12 of our members attend the class which was instructed by the Montana State Fire Services Training School.

11. I attended an Advanced Unified Command course February 3rd - 7th in College Station, Texas. The course was taught by the Texas A&M university extension services. The course was fully funded by FEMA and held students from around the country in both the fire service and law enforcement.

12. Captain Templeton is completing recruiting for our spring firefighter academy. The spring academy will start in mid March. We had an incredible turnout for our informational meeting this March. 36 individuals attended the informational meeting. After the meeting 26 requested to move on to the interview process.

13. The fire district is continuing to be involved with an EMS discussion going on in Gallatin County. Current discussions are focusing on the possibility of several fire agencies including the Hyalite Fire District, the City of Bozeman Fire Department, the Central Valley Fire District, and

the Three Forks Area Ambulance taking on the ambulance transport duties for the Gallatin Valley. There are several factors to consider with this plan. The possibility of an EMS levy is being discussed to support the funding of ambulance services. A steering committee is in continued discussions on these topics. I am one of the committee members.

14. I am still on the Board of Directors with Montana State Fire Chiefs Association as a combination section director.

15. I am still on the Montana State Fire Chiefs Wildland Fire Committee.

16. I continue to sit on the board of the Gallatin County Fire Council as Vice President. I also continue to chair the Gallatin County Fire Council communications committee.

17. Assistant Chief Dahlhauser continues to chair the training committee with the Gallatin County Fire Council.

18. I am still a Gallatin County Deputy Fire Warden.

19. Our ambulance transport plan is complete and we are actively transporting patients to the hospital. Income continues to come in from Pintler Billing for our transports

20. We had no firefighter injuries in the month of February.

21. Captain Prato has found an issue with the water service at the Rae Fire Station. The water line coming into the station is believed to be leaking underground causing low water pressure in the station. The leak is somewhere between the curb stop and the fire station so we are responsible for the repair. Captain Prato is working on getting quotes from contractors for the repair.

22. Currently Water Tender 6 is still out of service with a failed fire water pump. Captain Prato is working on a plan for the fire water pump rebuild. Captain Prato will be working with Hughes Fire Equipment to perform the repair. We expect the repair to be completed in April.

23. Our two new Pierce engines are nearing the end of production. We will be going to the Pierce Manufacturing facility in Appleton, WI on March 23rd to perform the final inspection. Myself, Captain Prato, Captain Phillips and Captain Templeton will be going to perform the final inspections. We will then drive both engines back to Bozeman.

24. Our used 2014 Pierce engine on order from Brindlee Mountain Fire Apparatus is ready for final inspection. Captain Prato will be flying to Henderson, NV on March 26th to perform the final inspection. The engine will then be shipped to our station.

Consent Agenda End

Regular Agenda Item 3

Replacement of Rae

Fire Station

Project Cost Model - HFRD Rae Station

Concept Design
4/15/2025

Project Building Area:	15,115	gsf		
Site area:	100,387	sf		
	2.3	acres		Total Site Area
ITEM	COST			NOTES
	Concept Design			
	total	unit	%	bond \$
	\$	\$/sf	of const.	total
				yes no
Land Acquisition	\$0	\$ -	0.0%	0.0%
				x
Professional Services	\$972,500		7.4%	
Architecture & Engineering Services	\$900,000		6.8%	x
Architectural Services (Concept Design)	\$30,000			x
Geotech Services	\$15,000			x
Geotech Services (Construction)	\$5,000			x
Topo Survey & Utility Locate Services	\$0			x
Traffic Study	\$7,500			x
Energy Modeling	\$0			x
Building Commissioning	\$0			x
Special Inspections (IBC)	\$90,000			x
CMAR Preconstruction Services	\$25,000			x
Prof. Services / Soft Cost contingency	\$20,000			x
Site Infrastructure/Utilities	\$65,000		0.5%	
Utility Relocations	\$50,000			x
Water & Sewer Services	\$0			x
Irrigation Well Installation	\$0			x
Electrical Service (Fees, Meter, Install)	\$15,000			x
Natural Gas Service	\$15,000			x
Communications Service	\$20,000			x
Cable Television Service	\$0			x
Satellite Television Service	\$0			x
Fiber Optic Service	\$15,000			x
FFE, Other Equipment	\$355,000		2.7%	
Fixtures & Furniture by Owner	\$305,000			x
General Office Furniture	\$100,000			
Appliances	\$50,000			
AV Equip & Computers	\$20,000			
Security Equipment	\$10,000			
Specialized FD Equipment	\$125,000			
Fire Station Alerting	\$80,000			
Head end equipment by I.T. Dept.	\$50,000			x
Main Data Room Equipment	\$50,000			
Construction	\$10,209,068	\$ 675.43	77.6%	x
Building	\$6,800,000			
Site	\$1,500,000			
General Conditions	\$720,000			
Construction Subtotal	\$9,020,000			
Construction Contingency (5%)	\$451,000			
Gross Receipts Tax (1%)	\$90,200			
GC/CM General Liability (.9%)	\$81,992			
GC/CM Builders Risk Policy (.1%)	\$9,192			
GC/CM Fee (5%)	\$460,069			
Contractor Bond (1%)	\$96,615			
Total Project Estimate	\$10,209,068			
Contingencies/Impact Fees/Other	\$1,562,521		11.9%	
Proposed Escal. Cont. @ 12 months (6%/yr.)	\$616,444		6.0%	x
Design Contingency (3%)	\$326,715		3.0%	x
Owner Contingency (5%)	\$560,861		5.0%	x
Legal Costs for Bond Election	\$50,000			x
Builder's Risk Insurance	\$0			
Gallatin County Planning Review Fees	\$1,500			x
State of MT Building Plan Review Fee	\$5,000			x
State of Montana Building Permit Fee	\$5,000			x
Sewer, Water Meter, Inspections	\$2,000			x
Site Impact Fees	\$0			x
1% for Art	\$0			x
Total: Project Costs	\$13,164,088			\$ 870.93

HYALITE RURAL FIRE DISTRICT - RAE FIRE STATION

APPARATUS

	WIDTH(FT)	LENGTH(FT)	AREA(SF)	
BAY 1 Apparatus: TBD	22	50	1100	
BAY 2 Apparatus: TBD	18	50	900	
BAY3 Apparatus: TBD	18	50	900	
BAY 4 Apparatus: TBD	22	50	1100	
Subtotal	80	50	4000	

		PROGRAM VALIDATION			NOTES
		NUMBER OF ROOMS	ROOM SF	NET SF	
1.000	PUBLIC AREA				
1.001	Entry Vestibule	1	60	60	
1.002	Lobby/Waiting	1	150	150	
1.003	Multi-Purpose Room	1	750	750	49 Occupants / Kitchenette / EOC
1.004	Table and Chair Storage	1	100	100	
1.005	Public Restrooms	2	90	180	Mens/Womens
1.006	First Aid Room	0	120	0	Not needed
	Subtotal			1240	
2.000	ADMIN. OFFICE AREA				
2.001	Reception	1	120	120	
2.002	Battalion Chief's Office	1	200	200	
2.003	Admin. Offices	2	120	240	
2.004	Print Room	1	80	80	
2.005	File Storage	1	80	80	
2.006	Conference Room	0	300	0	will utilize Training Room
2.007	Restroom	1	60	60	Single use
2.008	Breakroom	0	120	0	will use Kitchen
	Subtotal			780	
3.000	FIRE FIGHTER OFFICE AREA				
3.001	Firefighter Work area	1	250	250	
3.003	Captain's Office	1	140	140	Close to FF work area
	Subtotal			390	
4.000	CREW LIVING AREA				
4.001	Kitchen/Dining	1	400	400	
4.002	Dayroom	1	400	400	Should Accommodate 10 FF for watching game
4.003	Laundry	1	100	100	
4.004	Custodial	1	100	100	Supply storage and mop sink area
4.005	Fitness Room	1	450	450	
4.006	Resident Sleeping Rooms	6	150	900	
4.007	Toilet and Shower Room - FF	3	100	300	
	Subtotal			2,650	
5.000	APPARATUS ROOM / BAY SUPPORT AREA				
5.001	Apparatus Bay	1	4,000	4000	4 Bays, 50'x80'
5.002	Wash Bay	0	1,000	-	
5.003	Air lock	2	80	160	
5.004	Wash Alcove	1	40	40	
5.005	Bay Toilet / shower Room	1	80	80	
5.006	EMS/ALS Storage	1	120	120	
5.007	Decontamination/Cleaning	1	250	250	Really Like how COB Station #1 Decon Flow works
5.008	Tool Room/Shop	1	150	150	
5.009	Bunker Gear Storage/Drying	1	350	350	Should provide for 18-20 gear lockers (plan on 30 inch wide units)
5.010	Operational Storage	1	200	200	
5.011	SCBA	1	130	130	
5.012	Cascade Bottle Fill	1	120	120	
5.013	Boot Wash/Hand Wash	1	35	35	
5.014	Hose Storage	1	75	75	
	Subtotal			5,710	
6.000	SYSTEMS				
6.001	IT/Server	1	120	120	
6.002	Electrical Room	1	120	120	
6.003	Mechanical Room	1	600	600	
6.004	Fire Sprinkler Riser	1	150	150	
6.005	Stairs	1	150	150	To be determined, mezzanine access
	Subtotal			1140	
	NET SQUARE FEET			11,910	
	FIRE STATION GROSSING FACTOR			1.3	
	GROSS SQUARE FEET			15,483	
	PARKING / SITE AMENITIES				
	Visitor Parking				verify with Local Codes
	Accessible Parking				verify with Local Codes
	Crew Parking				
	Solid Waste / Recycling enclosure				
	Exterior Generator				To be determined
	Outdoor Patio (Covered?)				
	Outdoor Storage				

R302.7 PROVIDE UNDERSTAIR PROTECTION AS REQUIRED
R302.11 PROVIDE FIREBLOCKING AS REQUIRED
R303.7 PROVIDE SWITCHING AND ILLUMINATION AS REQUIRED
R305 PROVIDE SUFFICIENT CEILING HEIGHTS
R311.7 MEET STAIRWAY REQUIREMENTS
R312 MEET GUARD REQUIREMENTS

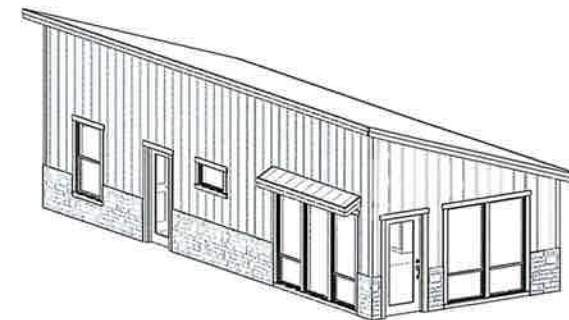
DOOR/WINDOW TAG EXAMPLE

DOOR TAG	WINDOW TAG
26 = 2'-6"	4Q/56 SH = 4'-0" x 5'-6" SINGLE HUNG

LIVING	600 SF
--------	--------

1. ALL STRUCTURAL LUMBER SIZED FOR #2 OR BETTER DOUG FIR LARCH.
2. 2x EXTERIOR STUD FRAMING @ 16" O.C. W/ SINGLE BOTTOM PLATE AND DOUBLE TOP PLATE.
3. 4x8 HEADERS IN ALL BEARING WALL OPENING UNLESS OTHERWISE NOTED.
4. N/A
5. ALL METAL CONNECTIONS TO BE SIMPSON CO. OR BETTER 5/8" TYPE "X" GYP BOARD @ ALL GARAGE COMMON WALLS AND CEILINGS APPLIED TO GARAGE SIDE AND ALL WALLS, BEAMS, POSTS AND OTHER STRUCTURAL MEMBERS SUPPORTING FIRE PROTECTED HORIZONTAL STRUCTURAL MEMBERS.
7. DOORS BETWEEN GARAGE AND DWELLING ARE TO BE SELF CLOSING AND TIGHT FITTING SOLID WOOD DOOR 1 3/8" THICK OR A DOOR W/ A FIRE PROTECTION RATING OF NOT LESS THAN 20 MINUTES.
8. 1/2" GYPSUM BOARD TO BE INSTALLED ON INSIDE WALLS OF HOUSE.
9. ALL WINDOWS TO HAVE BREATHER TUBES INSTALLED.
10. ROOF SYSTEM TO BE PRE-ENGINEERED MANUFACTURED ROOF TRUSSES UNLESS OTHERWISE NOTED.
11. ALL CONSTRUCTION PRACTICES USED IN THE CONSTRUCTION OF THIS DWELLING SHALL BE DONE IN ACCORDANCE W/ THE 2018 WHERE APPLICABLE.
12. VENT RANGE HOOD, FANS, AND DRYER TO OUTSIDE AIR. CONTRACTOR TO VERIFY ALL CONDITIONS AND DIMENSIONS PRIOR TO COMMENCING WORK.
13. ALL RESCUE WINDOWS FROM SLEEPING AREAS MUST MEET THE FOLLING REQUIREMENTS:
 1. SHALL HAVE A NET CLEAR OPENING OF 5.1 SQ. FT.
 2. MINIMUM HEIGHT OF 24".
 3. MINIMUM WIDTH OF 20".
 4. FINISHED SILL HEIGHT OF NOT MORE THAN 44".
14. EXTERIOR DIMENSIONS ARE TO FACE OF STUD WALL. INTERIOR DIMENSIONS ARE TO FACE OF STUD WALL.
15. ALL FURNACE SWITCHES, PILOTS, AND BURNERS TO BE MINIMUM 18" ABOVE FINISHED FLOOR.

① CRAWL SPACE ACCESS. COORDINATE WITH JOIST LAYOUT.



2 3D VIEW

ID
1st FLOOR PLAN

[illegible]

1st FLOOR PLAN

RHD PROJECT NUMBER:		RHD-1307	
DRAWN BY: RMC		DATE: 3/11/2025	
CHECKED BY: MM		DATE: 3/11/2025	
DRAWING NUMBER:			REV:

A3.0

REV:

RAE FIRE STATION

HYALITE RURAL FIRE DISTRICT

5370 GOOCH HILL ROAD



AERIAL PERSPECTIVE



AERIAL PERSPECTIVE

SCHEDULE OF DRAWINGS:

ARCHITECTURAL	
NO.	DRAWING SHEET
A0.0	COVER SHEET
SD0.0	TOPOGRAPHIC SURVEY
SD1.0	SITE PLAN
A1.0	FIRST LEVEL PLAN
A1.2	SECOND LEVEL PLAN
A2.0	EXTERIOR ELEVATIONS
A2.1	EXTERIOR ELEVATIONS
A2.2	EXTERIOR PERSPECTIVES
A2.3	ARCHITECTURAL RENDERINGS - PHOTOREALISTIC
A2.4	ARCHITECTURAL RENDERINGS - ARTISTIC

BASIS OF BEARING
Bobcat LDP
Coordinate System

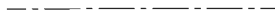
0 30 60 90

SCALE 1"=30'

ELEVATION DATUM:
NAVD 88



	FOUND SURVEY MONUMENT AS NOTED
	CALCULATED POINT NOTHING FOUND OR SET
	BOLLARD
	POWER POLE
	CLEANOUT
	DECIDUOUS TREE
	WELL
	TRANSFORMER
	COMMUNICATIONS PEDESTAL
	SERVICE METER/POWER DROP
	GAS METER

- | | |
|---|------------------------|
|  | PROPERTY BOUNDARY |
|  | EASEMENT LINE |
|  | ROAD RIGHT-OF-WAY |
|  | BURIED POWER LINE |
|  | BURIED GAS LINE |
|  | BURIED TELEVISION LINE |
|  | BURIED FIBER LINE |
|  | OVERHEAD POWER LINE |
|  | BARBWIRE FENCE |
|  | WOOD FENCE |
|  | CHAINLINK FENCE |
|  | ASPHALT |
|  | CONCRETE |
|  | GRAVEL |
|  | BUILDING/STRUCTURE |
|  | PORCH/STAIRS |

X 1/4	Sec.	T.	R.	X 1/4	Sec.	T.	R.
	16	2 S	5 E				

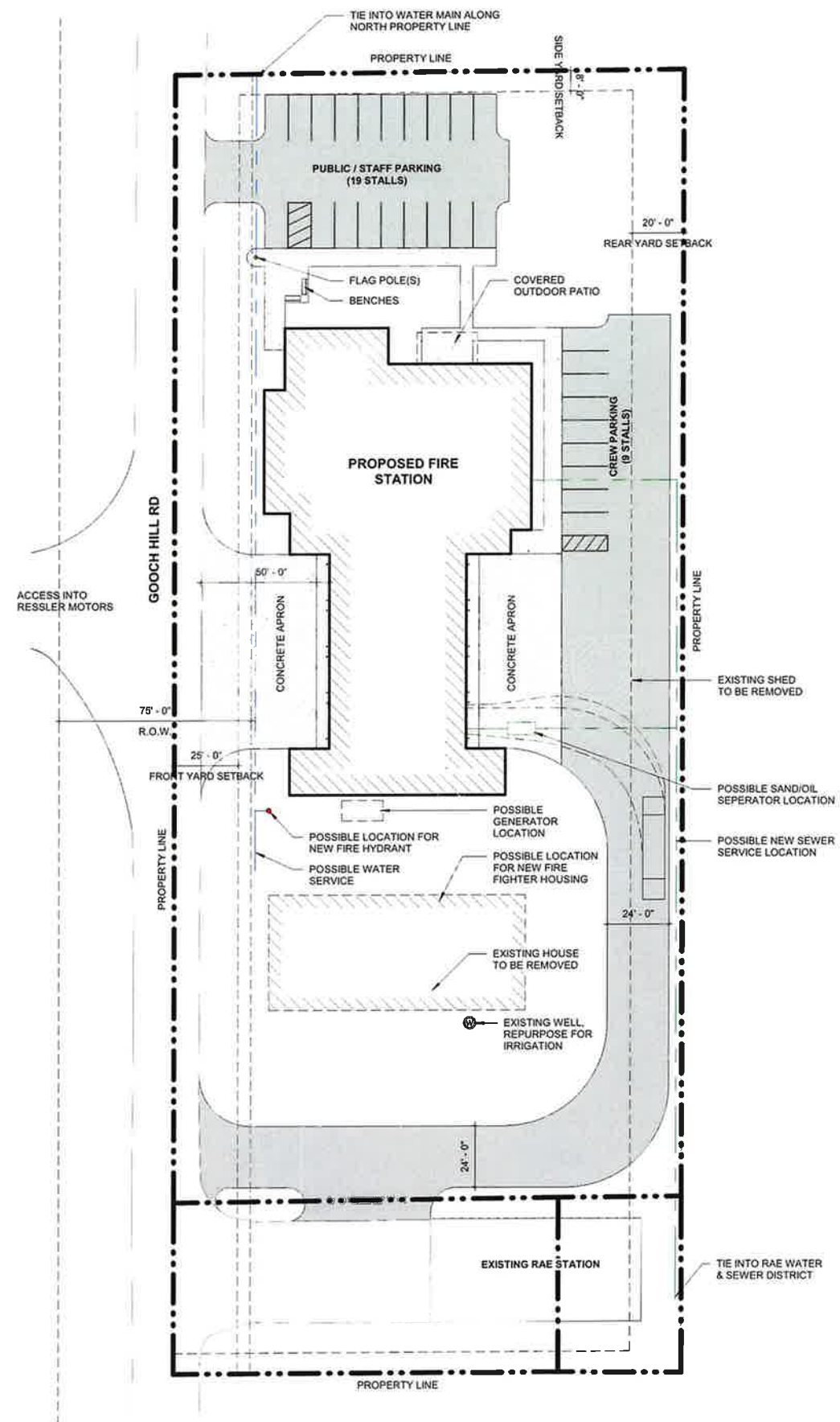


714 Stoneridge Dr.
Suite 3
Bozeman, MT 59718
586.5599 Office
www.alplinesurveying.net

DATE: 12/20/23

PROJECT NO. 753 - 02

SD



1 SITE PLAN
SD1.0 1" = 30'-0"



PRELIMINARY

ISSUE

HYALITE RURAL FIRE DISTRICT
RAE FIRE STATION

CON

SI







1 NORTH ELEVATION
A2.0 1/8" = 1'-0"



2 EAST ELEVATION
A2.0 1/8" = 1'-0"

ROOF
120' - 0"

PARAPET 1
116' - 0"

LOW ROOF BEARING
112' - 0"

FIRST FLOOR
100' - 0"

ROOF
120' - 0"

PARAPET 1
116' - 0"

LOW ROOF BEARING
112' - 0"

FIRST FLOOR
100' - 0"

1 SOUTH ELEVATION
A2.1 1/8" = 1'-0"



2 WEST ELEVATION
A2.1 1/8" = 1'-0"



1
A2.2
NW AERIAL PERSPECTIVE



"PAC-CLAD" FLUSH SOFFIT PANELS: TAN TIMBER



"PAC-CLAD" PAC 4000 RV: CARDINAL RED



"PAC-CLAD" PRECISION SERIES HWP MWP, SNAP-CLAD MWP, FLUSH SOFFIT PANELS: GRANITE



"PAC-CLAD" SNAP-CLAD MWP, PAC 4000 RV (CW PANELS) AND TITE-LOC MRP: GRAPHITE



"KANTA PRODUCTS" GROUND FACE: BUFF

EXTERIOR MATERIAL PALETTE
1/8" = 1'-0"



2
A2.2
NW ENTRY PERSPECTIVE



3
A2.2
SW PERSPECTIVE



AERIAL PERSPECTIVE - PHOTOREALISTIC



AERIAL PERSPECTIVE - PHOTOREALISTIC



SOUTHEAST PERSPECTIVE - PHOTOREALISTIC



NORTHEAST PERSPECTIVE - PHOTOREALISTIC



AERIAL PERSPECTIVE - ARTISTIC



AERIAL PERSPECTIVE - ARTISITIC



SOUTHEAST PERSPECTIVE - ARTISTIC



NORTHEAST PERSPECTIVE - ARTISTIC

Regular Agenda Item 5

Fire Chief's Report



Hyalite Rural Fire District

Fire Chief's Report

April 2025

Prepared by: Fire Chief, Brian Nickolay

1. The Hyalite Fire District responded to a total of 42 incidents in March 2025. Our year total for incidents to date is 151.

- Total March 2024 - 68
- Total March 2023 - 71
- Total March 2022 - 40
- Total March 2021 - 52
- Total March 2020 - 40

2. Our current roster is at 44 members (effective 4/15/2025).

- 1 Career Fire Chief
- 1 Career Assistant Fire Chief
- 3 Career Captains
- 2 Volunteer Captains
- 1 Volunteer Reserve Captains
- 6 Volunteer Lieutenants
- 7 Volunteer Firefighters
- 12 Volunteers Apprentice Firefighters
- 1 Volunteer Driver/Operators
- 2 Volunteer Reserve Firefighters
- 8 Volunteer Recruit Firefighters

3. We are continuing to work on our overnight command coverage shortages. We are at 2 of our needed 7 volunteer captains. We have 3 of our new captains working on shadowing command shifts currently. Myself, Assistant Chief Dahlhauser, Division Chief Malone and Division Chief Prato are continuing to work extra to provide coverage at night where we lack availability. Overtime pay has been kept within what we budgeted for the fiscal year.

4. We currently have 8 resident firefighters living at the Sourdough Fire Station.

- Current Sourdough Residents -
 - Allie Kuntz, Sophie Smith, Nick Blommel, Kade O'Brian, Jack Vincent, Evan Jones, Ruby Weinburg, and Zach Fredach.
 - Sourdough resident firefighters continue to fill weekend shifts Friday 7pm – Monday 7am.

5. We currently have 1 resident firefighter living at the Cottonwood Fire Station.

- Current Cottonwood Residents –
 - Zakkar Tusken
- Cottonwood resident firefighters continue to fill weekday night shifts Monday – Thursday 7pm – 7am.

Non-resident firefighters have stepped up to help fill the Cottonwood overnight shifts.

6. We currently have 2 residents at the Rae house.

- Current Rae Residents -
 - Kate Brownell, and Tyler Palmer.

7. Non-resident volunteer firefighters continue to cover 6 hour shifts at the Sourdough Fire Station on Monday - Friday 7am – 7pm. With our current level of staffing we are able to cover 6 of our 10 day shifts with at least 2 volunteers.

8. We continue our regular multi company fire and EMS training every Wednesday night and command training twice a month. Our regular training through the month of March focused on firefighter MAYDAYS and firefighter rescue.

9. The spring firefighter academy started in mid March. We have 8 great new recruit firefighters. Captain Templeton and Division Chief Malone are working our new recruits through our academy.

10. Our fire department has been assisting with a fire education program at Anderson School. The program is designed to educate 8th graders on the fire service. The program is being led by a parent at Anderson School.

11. The fire district is continuing to be involved with an EMS discussion going on in Gallatin County. There have been no new developments in the last 30 days. A steering committee is in continued discussions on these topics. I am one of the committee members.

12. I am still on the Board of Directors with Montana State Fire Chiefs Association as a combination section director.

13. I am still on the Montana State Fire Chiefs Wildland Fire Committee.

14. I continue to sit on the board of the Gallatin County Fire Council as Vice President. I also continue to chair the Gallatin County Fire Council communications committee.

15. Assistant Chief Dahlhauser continues to chair the training committee with the Gallatin County Fire Council. Assistant Chief Dahlhauser is now also chairing the SOP committee of the fire council.

16. I am still a Gallatin County Deputy Fire Warden.

17. Our ambulance transport plan is complete and we are actively transporting patients to the hospital. Income continues to come in from Pintler Billing for our transports

18. We had no firefighter injuries in the month of March.

19. Captain Prato is organizing the repair of the water service line at the Rae Fire Station. The water line leak has been located underground in between the curb stop and the building. We are responsible for this section of waterline. The water line is believed to be the original for the building. We have elected to replace the entire section of line due to its age. This repair is estimated to cost around \$10,000.

20. Currently Water Tender 6 is still out of service with a failed fire water pump. Captain Prato is working on a plan for the fire water pump rebuild. Captain Prato will be working with Hughes Fire Equipment to perform the repair. Efforts are being made to make the pump easier to access in the future.

21. The new Engine 6-2 and Engine 6-3 are now in service. Hughes Fire Equipment has completed the post delivery inspection of both trucks. Our old Engine 6-2 and Engine 6-3 are now out of service.

22. Our used 2014 Pierce engine on order from Brindlee Mountain Fire Apparatus is nearing completion. We expect the engine to be delivered by the end of the month.