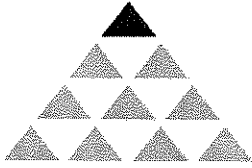




2013-2014 Appropriation Applications

File 1 of 5

1. Noxious Weed Committee
2. Trails, Recreation and Park District: Startup Operations
3. Search and Rescue: Operations
4. Fire Department: Operations, Equipment and Vehicle Purchase
5. Transportation District: Skyline



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Northern Rocky Mountain Resource Conservation & Development Area, Inc.

Project Name: Gallatin / Big Sky Noxious Weed Committee

Project Start Date: July 1, 2013 **Project Completion Date:** June 30, 2014

Representative: Jennifer Mohler, Coordinator GBSNWC, Jon Shafer, NRMRC&D Executive Director, & Mike Jones, Chair GBSNWC

Address: PO Box 1105 Livingston, MT 59047

Telephone: NRMRC&D 406-222-7227 GBSNWC 406-209-0905 **Email:** bigskyweeds@gmail.com

Total Funds Requested \$ 34,300

State your estimated payment request schedule for the coming year; amounts should total funds requested.
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>4,300</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>2,500</u>	<u>500</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>1,000</u>	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>	<u>4,000</u>	<u>4,000</u>

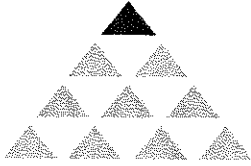
I certify that the application and its attachments are correct to the best of my knowledge.

John Venhuizen
Signature

John Venhuizen
Printed Name

Chairman
Title (Board Chair or Governing Officer)

3-26-13
Date



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

1) Provide a description of the entity and the Mission Statement. (200 words max)

State the entity's tax status/legal identity and when it was initiated.

Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.

Organization Description

The Northern Rocky Mountain Resource Conservation and Development Area, Inc. (NRM-RC&D) is a nonprofit 501(c)(3). The NRM-RC&D serves Gallatin, Park, and Meagher Counties. A Board of Directors made up of representatives from each of the three counties governs the NRM-RC&D Corporation. Directors are representatives from the county commissions, conservation districts, cities, towns, and local leaders in the three counties.

Purpose

Our purpose is to improve the quality of life in the areas we serve through a comprehensive and coordinated effort of local citizens. The NRM-RC&D strives to encourage and improve the capability of local elected and civic volunteer leaders in the area to carry out projects for resource conservation and development.

Mission

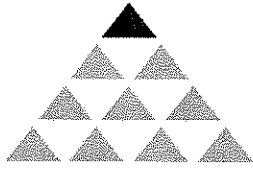
The mission of the Northern Rocky Mountain RC&D is to serve as a catalyst to empower rural communities, develop and conserve natural resources, and enhance economic prosperity.

Goals

The Northern Rocky Mountain RC&D has three major goals:

- 1) Wise use of natural resources to ensure a sustained natural resource base;
- 2) Diverse, growing, and sustainable regional economy that supports living-wage opportunities for area citizens; and
- 3) High quality of life for the people in the area.

(Articles of Incorporation previously submitted.)



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)

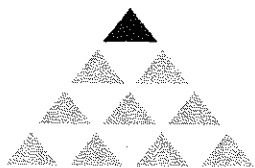
In 2004, the citizen-led Gallatin/Big Sky Noxious Weed Committee (Committee) organized under the auspice of the Northern Rocky Mountain RC&D to combat invasive plants in the Big Sky community and along the Gallatin River corridor. By bringing federal, state, and local partners together, the Committee has facilitated a successful multi-faceted and cost effective campaign against noxious weeds that includes education/outreach, weed pulls, one-on-one landowner assistance, weed mapping and monitoring, and cost share.

The presence of noxious weeds in the Gallatin Canyon and Big Sky area is directly attributed to human activity, such as construction, recreation, and travel (i.e. roads, trails, and water ways). The Committee is focused on prevention, early detection, and rapid response to noxious weed invasion in order to maintain ecological health and diversity in the project area.

Continued spread of noxious weeds will negatively impact wildlife, fisheries, water quality, downstream agricultural water users, and scenic beauty. In essence, our love of wilderness and wildlife unfortunately can have a direct impact on their health, and working to address the negative effects of our actions is a reflection of our core community values. Protecting native ecosystems and natural resources is a tangible way to reduce our impact on the land.

The primary goals of the Committee include:

- Educating the local community about noxious weeds and their impacts
- Providing technical assistance and administering cost share funds to private landowners and land managers
- Assisting and coordinating noxious weed control activities and efforts among existing weed control entities



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Is the project within the resort tax district? (25 words max)

Yes, the Committee's project area encompasses the resort tax district and the Gallatin River canyon, which is the primary route to and from Big Sky.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

3) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

The Committee's efforts benefit the entire community as its focus is to maintain a healthy ecosystem. Residents benefit from one-on-one assistance. Businesses benefit from a community invested in preserving the environment. Finally, visitors become educated about the threat of invasive species and are inspired by the community's commitment to stewardship.

4) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

The draw of such a pristine and wild area is the primary reason people visit and reside in Big Sky. Recreation, tourism, and real estate drive the economy, which benefits greatly from a healthy and sustainable ecosystem. The Committee's work focuses directly on sustaining a vital native plant community.

5) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

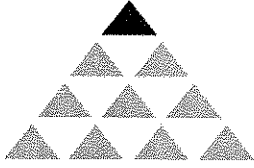
The Committee's project area encompasses some of the most ecologically and economically important resources in the state, which provide vital habitat and water for plants, wildlife, and the people who live and recreate in the area. Most importantly, this project directly mitigates our impacts upon the natural landscape.

6) Involve collaboration among entities in the community to meet common goals? (100 words max)

From Ophir School's second grade class field trip, to improving winter range for Big Sky's resident bighorn sheep, the Committee's focus is coordinating local environmental protection efforts. The Committee's partners include:

Big Sky Natural Resource Council
Big Sky Owners Association

Blue Water Task Force
Center for Invasive Plant Management



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

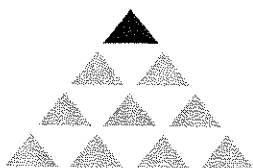
2013-2014 APPLICATION FOR RESORT TAX FUNDS

Gallatin Conservation District
Gallatin County Extension
Gallatin County GIS Department
Gallatin County Weed District
Greater Gallatin Watershed Council
Gallatin National Forest
Greater Yellowstone Weed Subcommittee

Madison-Gallatin Trout Unlimited
Montana Department of Transportation
Montana Fish, Wildlife, and Parks
Montana Noxious Weed Control Association
Montana State University
Natural Resources Conservation Service
Ophir School

7) Fill a community need not currently or adequately being satisfied? (50 words max)

Formed by volunteers in 2004, the Committee has become the leading local advocate in addressing invasive plant species. We have developed numerous successful partnerships with federal, state, and local agencies, resulting in a cost effective program that preserves and protects the native ecosystem.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Provide the following financial documents:

8) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

2013-2014 GBSNWC Operating Budget (07/01/13 through 06/30/14)

Operating Expenses	\$7,000
Coordinator	\$34,000
In Kind Contributions	\$27,000
Bighorn Sheep Winter Range Habitat Improvement Project	
In cooperation with Montana Fish, Wildlife & Parks, Gallatin County Weed District, Gallatin National Forest, and Montana State University.	\$16,890
Cost Share Program	\$5,000
Advertising / Outreach / Education	\$5,000
Mileage	\$2,600
Events & Supplies	\$500
Cell Phone	\$250
Printing / Copying	\$250
Website	\$150
Postage / Mailing	\$150
Total	\$98,790

9) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

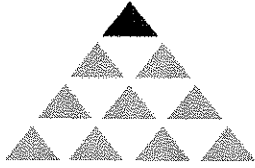
See attachments.

*Note: the Gallatin/Big Sky Noxious Weed Committee's reports supersede the Northern Rocky Mountain RC&D's reports.

**Note: the Gallatin/Big Sky Noxious Weed Committee's reports do not include fiscal year to date as the coordinator position is part time and seasonal, thus no accounting work has been completed for 2013.

10) For applicants with mill levy authority please provide the following:

- A map of your district's boundaries
- The current taxable value of your district
- If applicable, the current mill levy rate



RESORTTAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

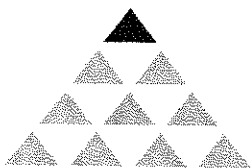
Total budget for the year the entity is requesting funding \$ 98,790

What percentage of the above budget is the entity requesting from resort tax? 34.7 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	\$3,000
	Private Donor Contributions In-kind (not including volunteer time)	\$25,000
	Public Grants	\$70,790
	Fundraising Events	\$0
	Other	\$0
	Total Revenue	\$98,790
Expenses	Personnel	\$34,000
	Operations	\$7,000
	Programming	\$37,790
	Other	\$20,000
	Total Expenses	\$98,790
Income	Net Income	\$0

Capital Reserves	On Hand Restricted	\$0
	On Hand Unrestricted	\$441.81
	Goal	\$0

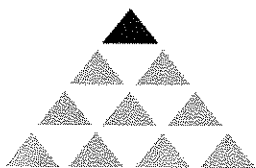


RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Other Description: Other expenses represent grant monies aimed toward noxious weed mapping, monitoring, and
treatment in habitat improvement project areas, such as the Bighorn Sheep Winter Range. Project partners include
Montana Fish, Wildlife & Parks, Gallatin County Weed District, Gallatin National Forest, and Montana State University.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel	\$34,000	\$34,000	\$34,000	\$102,000
Operations	\$7,000	\$8,000	\$9,000	\$24,000
Programming	\$19,000	\$20,000	\$21,000	\$60,000
Capital Expenditures	\$0	\$0	\$0	\$0
Other	\$38,790	\$45,000	\$55,000	\$138,790
TOTAL	\$98,790	\$107,000	\$119,000	\$324,790

RESORT TAX	\$34,300	\$34,300	\$34,300	\$102,900
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 The Committee is requesting additional support to adequately fund the coordinator in order to meet the increasing demands on the Committee's programs and services. With sufficient base funding secured, the Committee can continue and expand its successful education and outreach programs and focus its efforts towards securing additional funding for habitat restoration projects, such as the Bighorn Sheep Winter Range Project.

2014 _____

2015 _____

11:03 AM
03/06/13
Accrual Basis

Gallatin/Big Sky Noxious Weed Committee
Profit & Loss
January through December 2012

	Jan - Dec 12
Ordinary Income/Expense	
Income	
Grants	
Big Sky Resort Area District	15,540.80
Gallatin Forest Service	2,490.00
Total Grants	18,030.80
In Kind	
Advertising	12,370.50
Bighorn Sheep Treatment	7,420.00
Coordinator	10,800.57
Equipment & Materials	350.00
Meals or Food	40.00
Mileage	1,189.84
Organizations & Patners	350.00
Postage	10.40
Printing	195.47
Rent	4,200.00
Technical Services	3,120.00
Volunteers	360.00
Weed Pull	3,160.00
Total In Kind	43,566.78
Other Types of Income	
Sale of GPS	1,260.00
Total Other Types of Income	1,260.00
Total Income	62,857.58
Expense	
Contract Services	
Accounting & Operating - RC&D	682.50
Coordinator	13,569.43
Total Contract Services	14,251.93
In-Kind	
Advertising	12,370.50
Bighorn Sheep Treatment	7,420.00
Coordinator	10,800.57
Equipment & Materials	350.00
Meals & Food	40.00
Mileage	1,189.84
Organizations & Partners	350.00
Postage	10.40
Printing	195.47
Rent	4,200.00
Technical Services	3,120.00
Volunteers	360.00
Weed Pull	3,160.00
Total In-Kind	43,566.78
Operations	
Advertising	
Annual Weed Pull	572.46
Advertising - Other	1,099.62
Total Advertising	1,672.08

9:14 AM
03/26/13
Accrual Basis

Gallatin/Big Sky Noxious Weed Committee
Balance Sheet
As of December 31, 2013

	<u>Dec 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	441.81
Total Checking/Savings	<u>441.81</u>
Total Current Assets	<u>441.81</u>
TOTAL ASSETS	<u>441.81</u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	441.81
Total Equity	<u>441.81</u>
TOTAL LIABILITIES & EQUITY	<u>441.81</u>

5:02 PM
03/25/13
Accrual Basis

Northern Rocky Mountain RC&D, Inc.
Profit & Loss
January through December 2012

	Jan - Dec 12
Ordinary Income/Expense	
Income	
40000 · Grant Income	
40010 · State Grants	222,874.77
40030 · Local Government Grants	15,829.04
40040 · Other Grants	17,322.23
Total 40000 · Grant Income	256,026.04
41000 · In-kind Support	
41020 · Donated Technical Assistance	15,000.60
41035 · Cost Share	108,575.12
Total 41000 · In-kind Support	123,575.72
43000 · Admin Fees Transferred In	15,250.43
63000 · Other Income	
63035 · Program Administrative Fees	13,462.33
63040 · Interest Income	101.26
63060 · Program Expense Reimbursement	1,250.00
Total 63000 · Other Income	14,813.59
Total Income	409,665.78
Gross Profit	409,665.78
Expense	
66000 · Payroll Expenses	144.55
71000 · Admin Fees Transferred Out	15,250.43
72000 · Salary & Wages	
72100 · Salaries and Wages	70,520.01
72500 · Payroll Taxes	5,445.30
72550 · Worker's Compensation Insurance	428.96
Total 72000 · Salary & Wages	76,394.27
73000 · Advertising	1,602.89
73200 · Conferences, Conv & Meetings	2,372.05
73300 · Contracted Services	
73310 · Accounting Fees	5,623.60
73315 · Tax/Audit	4,648.00
73330 · Contract Services - T/A	77,571.61
73340 · Professional Fees - other	5,475.00
73380 · Donated Technical Assistance	15,000.60
73385 · Cost Share Match	108,575.12
73390 · Cost Share Payment	93,689.33
73300 · Contracted Services - Other	5,689.79
Total 73300 · Contracted Services	316,273.05
74000 · Depreciation & Amortization	579.45
74100 · Dues & Subscriptions	200.00
74400 · Insurance	
74440 · D&O	1,539.00
Total 74400 · Insurance	1,539.00
75100 · Licenses & Permits	15.00
75200 · Miscellaneous Expense	132.46
75300 · Occupancy Expenses	
75310 · Rent	250.00
75330 · Storage Rent	780.00
Total 75300 · Occupancy Expenses	1,030.00
75400 · Postage, Shipping, Delivery	278.89
75500 · Printing & Publications	3,443.06

5:02 PM

03/25/13

Accrual Basis

Northern Rocky Mountain RC&D, Inc.

Profit & Loss

January through December 2012

	Jan - Dec 12
75800 · Supplies	
75810 · Office Supplies	2,643.29
75820 · Equipment Supplies	1,443.95
75830 · Off Site Office Costs	2,981.49
75850 · Reimbursed Supplies	-0.96
75800 · Supplies - Other	1,711.79
Total 75800 · Supplies	8,779.56
75900 · Telephone & Internet	2,706.30
80000 · Travel	
80020 · Mileage	8,907.19
80000 · Travel - Other	5,517.60
Total 80000 · Travel	14,424.79
81000 · Meals	420.38
82000 · Lodging	311.29
Total Expense	445,897.42
Net Ordinary Income	-36,231.64
Net Income	-36,231.64

Northern Rocky Mountain RC&D, Inc.
Profit & Loss
January 1 through March 25, 2012

Jan 1 - Mar 25, 12

Ordinary Income/Expense	
Income	
40000 • Grant Income	20,840.71
40010 • State Grants	2,241.98
40030 • Local Government Grants	17,322.23
40040 • Other Grants	
Total 40000 • Grant Income	40,404.92
41000 • In-kind Support	
41020 • Donated Technical Assistance	3,038.81
41035 • Cost Share	9,637.11
Total 41000 • In-kind Support	12,675.92
43000 • Admin Fees Transferred In	2,525.21
63000 • Other Income	
63035 • Program Administrative Fees	2,845.32
63040 • Interest Income	15.06
Total 63000 • Other Income	2,860.38
Total Income	58,466.43
Gross Profit	58,466.43
Expense	
66000 • Payroll Expenses	33.90
71000 • Admin Fees Transferred Out	2,525.21
72000 • Salary & Wages	
72100 • Salaries and Wages	14,509.28
72500 • Payroll Taxes	1,128.88
72550 • Worker's Compensation Insurance	70.71
Total 72000 • Salary & Wages	15,708.87
73000 • Advertising	1.08
73200 • Conferences, Conv & Meetings	1,107.69
73300 • Contracted Services	
73310 • Accounting Fees	4,623.60
73315 • Tax/Audit	1,000.00
73330 • Contract Services - T/A	11,552.19
73340 • Professional Fees - other	5,475.00
73380 • Donated Technical Assistance	3,038.81
73385 • Cost Share Match	9,637.11
73390 • Cost Share Payment	9,781.70
Total 73300 • Contracted Services	45,108.41

5:01 PM

03/25/13

Accrual Basis

Northern Rocky Mountain RC&D, Inc.

Profit & Loss

January 1 through March 25, 2012

	Jan 1 - Mar 25, 12
74400 · Insurance	
74440 · D&O	855.00
Total 74400 · Insurance	855.00
75300 · Occupancy Expenses	
75310 · Rent	100.00
75330 · Storage Rent	180.00
Total 75300 · Occupancy Expenses	280.00
75400 · Postage, Shipping, Delivery	182.84
75500 · Printing & Publications	516.72
75800 · Supplies	
75810 · Office Supplies	1,863.42
75830 · Off Site Office Costs	553.84
75800 · Supplies - Other	41.04
Total 75800 · Supplies	2,258.30
75900 · Telephone & Internet	1,055.85
80000 · Travel	
80020 · Mileage	7,332.25
80000 · Travel - Other	437.62
Total 80000 · Travel	7,769.87
81000 · Meals	399.00
82000 · Lodging	251.89
Total Expense	78,054.63
Net Ordinary Income	-19,588.20
Net Income	-19,588.20

Monthly Cash Flow Projection
Northern Rocky Mountain RC&D
12.31.2012

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL	Budget - 2012	Difference
CASH ON HAND	56,528	48,740	43,984	33,281	25,058	18,301	24,936	22,935	32,770	46,112	39,774	33,425			
[Beginning of month]															
Income															
(a) Housing Income													74,324	83,250.35	(8,925.94)
(b) Fuels Income	14,756	11,909	4,885	6,316	8,731	12,521	15,977	12,521	24,967	-	-	8,337	272,597	216,670.00	55,927.43
(c) Weeds Income	3,746	104	-	-	-	2,553	45,496	42,227	39,178	-	82,498	16,600	21,204	17,670.00	3,534.14
(d) WSU Income		17,322	-	-	-	-	-	4,248	4,017	2,797	-	-	17,322	-	17,322.23
(e) Biomass Income	600	2,129	117	687	1,102	1,244	2,194	2,156	2,340	333	2,680	714	16,296	1,000.00	(1,000.00)
(f) Admin		15	36	13	-	-	-	-	-	-	-	-	90	11,407.60	4,888.07
(g) Interest Income	19,102	31,479	5,037	7,016	9,833	16,318	63,667	61,162	70,503	3,139	85,187	25,660	398,094	329,998	68,095.88
3. TOTAL INCOME															
4. Restricted Funds															
(a) Energy Conference													1,271	-	1,271.00
(b) Livingston RLF													-	-	-
(c) Big Sky Energy Fund													-	-	-
(d) CRDC Discretionary - Wind													-	-	-
(e) CRDC Discretionary - BSERFF													-	-	-
(f) Big Sky Healthy Forest Initiative													-	-	-
(g) Weed Grant/GPS Sale	43	-	1,597	225	-	-	130	-	-	-	95	50	2,045	-	2,045.00
4. TOTAL CASH AVAILABLE															
[Before cash out]															
5. CASH PAID OUT	75,673	80,220	50,618	40,522	34,892	35,891	92,473	87,241	103,273	49,251	126,057	59,135			
Grants:															
Housing Expenses	3,825	3,445	4,814	3,338	4,243	4,169	16,804	5,312	10,381	3,625	4,183	12,494	76,824	83,250.35	(6,626.85)
Fuels Expenses	14,756	11,909	4,885	6,316	8,731	-	45,496	42,227	39,178	-	82,498	16,600	272,597	216,670.00	55,927.43
Weeds Expenses	3,746	104	-	-	-	2,553	-	6,905	4,514	2,797	-	95	20,713	17,670.00	3,043.18
WSU Expenses		17,322	-	-	-	-	-	-	-	-	-	-	17,322	-	17,322.23
Biomass Expenses															
Total Grants Paid Out	22,328	32,781	9,899	9,654	12,974	8,722	62,301	54,444	64,063	6,422	86,787	29,093	387,256	317,590	69,666
Restricted Funds:															
Energy Conference													-	-	-
Livingston RLF													-	-	-
Big Sky Energy Fund													-	-	-
CRDC Discretionary - Wind													-	-	-
CRDC Discretionary - BSERFF													-	-	-
Big Sky Healthy Forest Initiative	43	-	1,597	225	-	-	130	-	-	-	-	50	2,045	-	2,045.03
Total Restricted Funds Paid Out	43	-	1,597	225	-	-	130	-	-	-	-	50	2,045	-	2,045.03
Miscellaneous - [Uncategorized]	83	-	-	-	-	121	-	(144)	-	-	-	-	60	-	60.11
Admin															
Payroll Expenses	17	6	11	18	12	12	12	12	6	18	12	10	144	-	144.46
Salary & Wages	2,983	2,808	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,987	3,165	2,986	35,843	36,117.74	(274.78)
Conferences and Education	-	511	886	-	-	675	-	161	-	-	138	-	2,372	3,200.00	(827.95)
Contracted Services (accounting)	720	-	1,000	2,500	500	500	-	-	-	-	1,000	-	6,220	8,200.00	(1,980.00)
Dues & Subscriptions * Licenses	-	-	15	-	-	-	61	-	-	-	150	-	226	900.00	(574.15)
Debt Service	-	-	-	-	-	-	-	-	-	-	12	-	12	50.00	(38.50)
Insurance	-	-	855	-	-	-	884	-	-	-	-	-	1,539	730.00	809.00
Occupancies Expenses - Storage	60	-	60	-	60	180	30	30	30	-	60	30	540	360.00	180.00
Printing & Publications	-	-	-	-	-	-	-	-	-	-	-	-	-	350.00	(350.00)
Supplies	389	-	124	-	45	60	-	54	-	-	45	43	770	1,500.00	(729.86)
Telephone & Internet	298	130	101	80	140	230	80	80	62	50	230	128	1,381	1,504.00	(123.05)
Travel/Lodging	-	-	-	-	(126)	(302)	(486)	-	22	-	33	-	(882)	1,000.00	(1,981.81)
Total Admin Paid Out	4,479	3,455	5,041	5,585	3,616	4,112	3,383	3,326	3,108	3,055	4,845	3,197	48,185	53,811.74	(5,626.44)
6. TOTAL CASH PAID OUT															
[Total 5]	28,933	36,236	17,337	15,464	16,590	10,955	66,798	57,625	57,161	9,477	91,632	32,340	437,547	371,402.09	66,094.58
7. CASH POSITION															
[End of month] (4 minus 6)	48,740	43,984	33,281	25,058	18,301	24,936	26,675	29,616	46,112	39,774	33,425	26,794	396,698	N/A	N/A
Profit/Loss - (3 minus 6)	(7,831)	(4,756)	(12,300)	(8,448)	(6,757)	5,963	1,608	3,528	(3,342)	(6,338)	(6,444)	(6,681)	(35,713)	(41,404.14)	5,691.19
Reconcile to quickbooks (P&L)							0.00	0.00	-	-	(0.00)	-			

Program Reconciliation - 12/31/2012				
Program	Income	Expense	P/L	
Housing	74,324	76,624	(2,299.09)	
Fuels	272,597	272,597	-	
Weeds	21,204	20,713	490.96	
WSU	17,322	17,322	-	
Biomass	-	-	-	
Admin	16,385	48,185	(31,799.68)	
Total	401,834	435,442	(33,607.81)	
Restricted Funds - 12/31/2012				
	Income	Expenses	Remaining	
Energy Conference	1,271	1,271	(0)	
Livingston RLF	2,500	-	2,500	
Big Sky Energy Fund	4,399	-	4,399	
CRDC Discretionary - Wind	4,737	-	4,737	
CRDC Discretionary - BSEFFF	9,733	-	9,733	
Big Sky Healthy Forest Initiative	5,938	2,045	3,893	
Total	28,578	3,316	\$ 25,261.63	

Projected Through Dec. 2012		
Income	Expense	P/L
74,324	76,624	(2,299.09)
272,597	272,597	-
21,204	20,713	490.96
17,322	17,322	-
-	-	-
16,385	48,185	(31,799.68)

Projected Through Dec. 2012		
Income	Expense	P/L
1,271	1,271	-
2,500	-	2,500.00
4,399	-	4,399.00
4,737	-	4,736.98
9,733	-	9,732.80
5,938	2,045	3,892.96

5:14 PM
03/25/13
Accrual Basis

Northern Rocky Mountain RC&D, Inc.
Balance Sheet
As of December 31, 2012

	Dec 31, 12
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10010 · Cash - 1st Interstate	33,228.58
10050 · Cash - BSEF; Stockman Bank	14,444.89
Total 10000 · Cash & Cash Equivalents	47,673.47
10100 · Short-term Investments	
10120 · Money Market - BSEF	41,774.83
Total 10100 · Short-term Investments	41,774.83
Total Checking/Savings	89,448.30
Accounts Receivable	
12000 · Grants Receivable	
12025 · Grants Receivable - Billed	11,821.40
Total 12000 · Grants Receivable	11,821.40
13000 · Loans Receivable	
13010 · Loans Receivable - Liv RLF	-346.04
13011 · Loans Receivable - BE RLF	7,387.64
13101 · Loan Loss Reserve - BE RLF	-355.23
Total 13000 · Loans Receivable	6,686.37
Total Accounts Receivable	18,507.77
Total Current Assets	107,956.07
Fixed Assets	
18000 · Fixed Assets - Net	
18100 · Vehicles - Net of Depreciation	
18110 · Vehicle - Outlander	11,589.00
18120 · Accum Depreciation - Outlander	-11,589.00
Total 18100 · Vehicles - Net of Depreciation	0.00
Total 18000 · Fixed Assets - Net	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	107,956.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable - Trade	5,029.96
Total Accounts Payable	5,029.96
Other Current Liabilities	
20500 · Accounts Payable - Other	
20511 · Suspense Account - BE RLF	1,000.60
Total 20500 · Accounts Payable - Other	1,000.60
23000 · Accrued P/R & Related Liab	
23020 · Accrued FICA	616.97
23070 · Payroll Tax Liabilities	858.04
23090 · Accrued Vacation & Sick Pay	1,844.25
24000 · Payroll Liab. (Used by P/R sys)	1.79
Total 23000 · Accrued P/R & Related Liab	3,321.05

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03/25/13
Accrual Basis

Northern Rocky Mountain RC&D, Inc.
Balance Sheet
As of December 31, 2012

	Dec 31, 12
25000 · Accrued Liabilities	
25020 · Accrued Other	295.50
25091 · Maint Account - Outlander Julie	-758.26
Total 25000 · Accrued Liabilities	-462.76
Total Other Current Liabilities	3,858.89
Total Current Liabilities	8,888.85
Long Term Liabilities	
27000 · Assets Held for Others	
27045 · Assets Held for Others - BSEF	56,131.06
Total 27000 · Assets Held for Others	56,131.06
Total Long Term Liabilities	56,131.06
Total Liabilities	65,019.91
Equity	
28100 · Unrestricted Net Assets	56,528.13
28300 · Temp Restricted Net Asset	
28307 · Energy Conference	1,270.89
28309 · Livingston RLF	2,500.00
28314 · Big Sky Energy Fund	4,399.00
28316 · CRDC Discretionary - Wind	4,736.98
28318 · CRDC Discretionary - BSERLF	9,732.80
Total 28300 · Temp Restricted Net Asset	22,639.67
Net Income	-36,231.64
Total Equity	42,936.16
TOTAL LIABILITIES & EQUITY	107,956.07

5:13 PM
03/25/13
Accrual Basis

Northern Rocky Mountain RC&D, Inc.
Balance Sheet
As of March 25, 2013

	Mar 25, 13
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10010 · Cash - 1st Interstate	33,951.70
10050 · Cash - BSEF; Stockman Bank	15,580.15
Total 10000 · Cash & Cash Equivalents	49,531.85
10100 · Short-term Investments	
10120 · Money Market - BSEF	41,781.07
Total 10100 · Short-term Investments	41,781.07
Total Checking/Savings	91,312.92
Accounts Receivable	
12000 · Grants Receivable	
12025 · Grants Receivable - Billed	899.07
Total 12000 · Grants Receivable	899.07
13000 · Loans Receivable	
13010 · Loans Receivable - Liv RLF	-346.04
13011 · Loans Receivable - BE RLF	6,367.22
13101 · Loan Loss Reserve - BE RLF	-612.62
Total 13000 · Loans Receivable	5,408.56
Total Accounts Receivable	6,307.63
Total Current Assets	97,620.55
TOTAL ASSETS	97,620.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20500 · Accounts Payable - Other	
20511 · Suspense Account - BE RLF	85.90
20520 · Mgmt Fees Due to RC&D	514.76
Total 20500 · Accounts Payable - Other	600.66
23000 · Accrued P/R & Related Liab	
23020 · Accrued FICA	368.38
23070 · Payroll Tax Liabilities	439.14
23090 · Accrued Vacation & Sick Pay	1,844.25
24000 · Payroll Liab. (Used by P/R sys)	11.77
Total 23000 · Accrued P/R & Related Liab	2,663.54
25000 · Accrued Liabilities	
25020 · Accrued Other	295.50
25091 · Maint Account - Outlander Julie	-758.26
Total 25000 · Accrued Liabilities	-462.76
Total Other Current Liabilities	2,801.44
Total Current Liabilities	2,801.44
Long Term Liabilities	
27000 · Assets Held for Others	
27045 · Assets Held for Others - BSEF	56,394.69
Total 27000 · Assets Held for Others	56,394.69
Total Long Term Liabilities	56,394.69
Total Liabilities	59,196.13

5:13 PM
03/25/13
Accrual Basis

Northern Rocky Mountain RC&D, Inc.
Balance Sheet
As of March 25, 2013

	Mar 25, 13
Equity	
28100 · Unrestricted Net Assets	20,296.49
28300 · Temp Restricted Net Asset	
28307 · Energy Conference	1,270.89
28309 · Livingston RLF	2,500.00
28314 · Big Sky Energy Fund	4,399.00
28316 · CRDC Discretionary - Wind	4,736.98
28318 · CRDC Discretionary - BSERLF	9,732.80
Total 28300 · Temp Restricted Net Asset	22,639.67
Net Income	-4,511.74
Total Equity	38,424.42
TOTAL LIABILITIES & EQUITY	97,620.55



2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Trails, Recreation & Park District

Project Name: Startup Operations

Project Start Date: July 1, 2013 Project Completion Date: June 30, 2014

Representative: Steven J Johnson, Vice Chair

Address: PO Box 160127, Big Sky, Montana 59716-0127

Telephone: 406-539-6660 Email: johnsons731@aol.com

Total Funds Requested \$ 2,000

State your estimated payment request schedule for the coming year; amounts should total funds requested.
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>500</u>	<u> </u>	<u> </u>	<u>500</u>	<u> </u>	<u> </u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>500</u>	<u> </u>	<u> </u>	<u>500</u>	<u> </u>	<u> </u>

I certify that the application and its attachments are correct to the best of my knowledge.

Mary Wheeler
Signature

Mary Wheeler
Printed Name

Chair
Title (Board Chair or Governing Officer)
3/29/13
Date



2013-2014 APPLICATION FOR RESORT TAX FUNDS

1) Provide a description of the entity and the Mission Statement. (200 words max)

State the entity's tax status/legal identity and when it was initiated.

Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.

The Big Sky Trails, Recreation & Parks District is dedicated to the creation and implementation of recreation programs and for the creation, acquisition, establishment, operation, improvement, funding and maintenance of parks, trails and recreation in the greater Big Sky area. This includes but is not limited to: parks, athletic facilities, ball fields, trails, rest rooms, picnic shelters and camp grounds. This entity consists of two special districts, one in Gallatin County (July, 2011) and the other in Madison County (January, 2012), whose operations are linked by an interlocal agreement. It is tax exempt. Copies of the county resolutions creating these districts, the interlocal agreement, a map of the district, and the bylaws are included with this application for your files. The five member board consists of two volunteer residents from Madison County, two from Gallatin County and one from either.

2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)

The Big Sky Trails, Recreation & Parks District was created as a non-taxing entity to give the community of Big Sky the opportunity to establish and manage its own park district land, rather than to have its lands incorporated into and governed by separate park districts in Madison and Gallatin Counties. To fund its operations, the board plans to explore grant funding opportunities not available to other non-governmental entities in Big Sky. The requested funding is to support basic administrative costs as it does this, including insurance, stationery, postage, printing and the like. To date, requests for funding to the county commissions have been denied.

3) Is the project within the resort tax district? (25 words max)

Yes.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

Yes, as stated in the bylaws, and county resolutions creating the District.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

Yes, our mission addresses the development and enhancement of essential recreation resources in the greater Big Sky area, across county boundaries.

6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

Yes, recreational infrastructure.

7) Involve collaboration among entities in the community to meet common goals? (100 words max)

The Big Sky Trails, Recreation & Parks District works closely with Big Sky Community Corporation.

8) Fill a community need not currently or adequately being satisfied? (50 words max)

As a governmental entity, the Big Sky Trails Recreation & Parks District plans to explore opportunities for funding sources not currently available to other non-governmental/non-profit organizations in Big Sky, like the Big Sky Community Corporation.

Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

Since this organization is just starting up, our operating budget of \$2,000 simply consists of \$800 for insurance, \$800 for grant research and applications, and \$400 for other administrative costs.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

Not available as this is the first year of operation.

11) For applicants with mill levy authority please provide the following:

- a. A map of your district's boundaries
- b. The current taxable value of your district
- c. If applicable, the current mill levy rate
- d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

The Big Sky Trails, Recreation & Parks District currently does not have mill levy authority.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 2,000

What percentage of the above budget is the entity requesting from resort tax? 100 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	\$0
	Private Donor Contributions In-kind	\$0
	Public Grants	\$0
	Fundraising Events	\$0
	Other	\$0
	Total Revenue	\$0
Expenses	Personnel (not including volunteer time)	\$0
	Operations	\$2,000
	Programming	\$0
	Other	\$0
	Total Expenses	
Income	Net Income	(\$2,000)

Capital Reserves	On Hand Restricted	\$0
	On Hand Unrestricted	\$0
	Goal	

Other Description: _____



2013-2014 APPLICATION FOR RESORT TAX FUNDS

RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel (not including volunteer time)				
Operations	\$2,000	\$2,000	\$2,000	\$6,000
Programming				
Capital Expenditures				
Other				
RESORT TAX				
TOTAL	\$2,000	\$2,000	\$2,000	\$6,000

Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 _____

2014 _____

2015 _____

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Search and Rescue, Inc

Project Name: Operation

Project Start Date: July 1, 2013 Project Completion Date: June 30, 2014

Representative: Ed Hake/ Steve Johnson (Tom Reeves if approved)

Address: PO Box 160063, Big Sky, Mt 59716

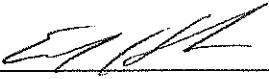
Telephone: 406-995-3911 Email: bssar@bssar.org

Total Funds Requested \$ \$15,400

State your estimated payment request schedule for the coming year; amounts should total funds requested.
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request	<u>\$ 6,000</u>	<u>\$500</u>	<u>\$1,000</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$4,000</u>	<u>\$400</u>

I certify that the application and its attachments are correct to the best of my knowledge.


Signature

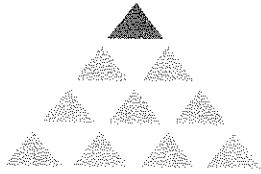
Ed Hake
Printed Name

President
Title (Board Chair or Governing Officer)

3/28/13
Date

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RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

1) Provide a description of the entity and the Mission Statement. (200 words max)

State the entity's tax status/legal identity and when it was initiated.

Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.

Big Sky Search and Rescue (BSSAR) provides rescue to anyone needing medical assistance/rescue or who is lost in the backcountry in the area surrounding the Big Sky Area. We are an all volunteer organization that is available 24 hours per day, 365 days per year. We act as a resource of Gallatin County Sheriffs Depart and serve free of charge at their direction.

2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)

This year our request has two major components:

1. Supplement our funding from Gallatin County SAR mill levy.
2. Gravel a parking area at the BSSAR building for overflow parking during missions and training.

Gallatin County SAR funds BSSAR for all of the expenses of our building and a small amount of funds for training, supplies, and equipment repairs. Our request from Resort Tax is to supplement our training, equipment, and operation support beyond what County SAR would be able to support. Our largest need is to fund our training requirements for our volunteers. We are planning to have an in house wilderness medical training and recertification for our members. We also typically provide avalanche and whitewater classes during the year. We are also requesting supplemental funding for equipment and operational support.

We have also identified a need for additional parking. During missions and trainings, our driveway area is not sufficient to accommodate our members and the need for egress for our rescue vehicles. The Water and Sewer District has offered to provide a already flattened area near the BSSAR building if we can fund the gravel for a parking area.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

3) Is the project within the resort tax district? (25 words max)

We serve the area's in the resort tax and the surrounding forest service lands.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

We are the only service of search and rescue for residents and visitors in the area.

5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

Not applicable.

6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

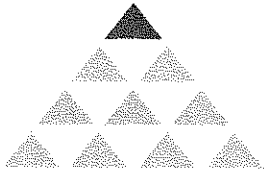
We are one of the critical the emergency infrastuctures in Big Sky.

7) Involve collaboration among entities in the community to meet common goals? (100 words max)

BSSAR works very closely Big Sky Fire dept. on missions. We serve at the pleasure of the Gallatin County Sheriffs department. Water and Sewer district has provided BSSAR the land for our building. Big Sky Resort tax has graciously funded our building and much of our operation.

8) Fill a community need not currently or adequately being satisfied? (50 words max)

We are the only service for backcountry search and rescue in the area.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

11) For applicants with mill levy authority please provide the following:

- a. A map of your district's boundaries**
- b. The current taxable value of your district**
- c. If applicable, the current mill levy rate**

d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

- A. Our mill levy includes all of Gallatin County.**
- B. Gallatin county SAR receives \$272,000 in taxes split among 13 organizations.**
- C. Mill levy is 0.95 mills**
- D. The property tax cost would be estimated \$5.23/year in additional taxes per \$100,000 of assessed valuation to fund our request.**

7/1/2013-6/30/2014

Question 10

Big Sky Search Rescue

Budget vs. Actual 7/1/2011-6/30/2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance F/(U)</u>
Resort Tax	\$10,000	\$10,000	\$0
Gallatin County SAR	\$47,870	\$47,440	(\$430)
Donations	\$0	\$13,947	\$13,947
Total Revenue	<u>\$57,870</u>	<u>\$71,387</u>	<u>\$13,517</u>
Operation support	\$21,670	\$20,544	\$1,126
Equipment	\$36,200	\$43,104	(\$6,904)
Total Expense	<u>\$57,870</u>	<u>\$63,648</u>	<u>(\$5,778)</u>
Total	\$0	\$7,739	(\$7,739)

Question 10

Big Sky Search Rescue

Budget vs. Actual YTD

7/1/2012-3/30/2013

	Budget	Actual	Variance F/(U)
Resort Tax	\$12,000	\$6,346	(\$5,654)
Gallatin County SAR	\$14,640	\$5,698	(\$8,942)
Donations	\$0	\$3,000	\$3,000
Total Revenue	\$26,640	\$15,044	(\$11,596)
Operation support	\$24,640	\$16,079	\$8,561
Back Country Safety Program	\$2,000	\$1,067	\$933
Total Expense	\$26,640	\$17,146	\$9,494
Total	\$0	(\$2,102)	(\$21,090)

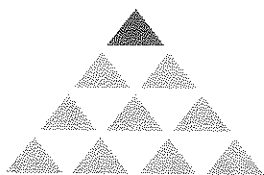
Question 10

Big Sky Search Rescue

Balance Sheet

3/25/2013

	06/30/12	03/25/13
<u>Assets</u>		
Cash	\$10,631	\$9,046
Accounts Receivable	\$3,630	\$686
Leasehold Improvements (Building)	\$360,000	\$343,750
Depreciated Assets (Estimate)	<u>\$65,000</u>	<u>\$55,000</u>
Total Assets	<u>\$439,261</u>	<u>\$408,482</u>
<u>Liabilities</u>		
Accounts Payable	\$0	\$0
Notes Payable	\$0	\$0
Total Liabilities	\$0	\$0
Fund Balance	<u>\$439,261</u>	<u>\$408,482</u>
Total Liabilities & Fund Balance	<u>\$439,261</u>	<u>\$408,482</u>



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 15,400

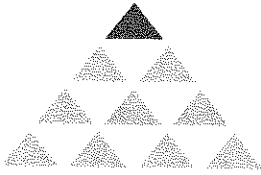
What percentage of the above budget is the entity requesting from resort tax? _____ %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	\$0
	Private Donor Contributions In-kind	\$0
	Public Grants	\$29,270
	Fundraising Events	\$200
	Other	
	Total Revenue	\$29,470
Expenses	Personnel (not including volunteer time)	\$0
	Operations	\$24,270
	Programming	\$0
	Other	\$5,000
	Total Expenses	\$29,270
Income	Net Income	\$200

Capital Reserves	On Hand Restricted	0
	On Hand Unrestricted	\$9,732
	Goal	\$10,000

Other Description: Gravel parking area is \$5,000.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Cash Flow 3-Yr Requirement

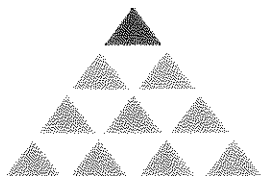
ITEM	2013	2014	2015	TOTAL
Personnel (not including volunteer time)	\$0	\$0	\$0	\$0
Operations	\$10,400	\$12,000	\$13,000	\$35,400
Programming	\$0	\$0	\$0	\$0
Capital Expenditures	\$5,000	0	\$10,000	\$15,000
Other				
RESORT TAX				
TOTAL	\$15,400	\$12,000	\$23,000	\$50,400

Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 Operations-\$10,400, parking lot \$5,000

2014 Inflation for operations

2015 Inflation for operation, replace rescue snowmobile



2013-2014 APPLICATION FOR RESORT TAX FUNDS

RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

Applicant's Official Name: Big Sky Fire Department

Project Name: General Operations, Firefighter Personal Protective Equipment Purchase, Vehicle Purchase

Project Start Date: July 1, 2013 **Project Completion Date:** June 30, 2014

Representative: William Farhat, Fire Chief

Address: P.O. Box 160382, 650 Rainbow Trout Run, Big Sky, Montana 59716

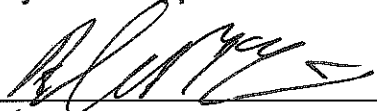
Telephone: 406-995-2100 **Email:** wfarhat@bigskyfire.org

Total Funds Requested \$ 494,000

**State your estimated payment request schedule for the coming year; amounts should total funds requested.
Please enter dollar amounts.**

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>97,000</u>	<u>75,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>30,000</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>30,000</u>	<u>30,000</u>	<u>22,000</u>	<u> </u>	<u> </u>	<u> </u>

I certify that the application and its attachments are correct to the best of my knowledge.


Signature

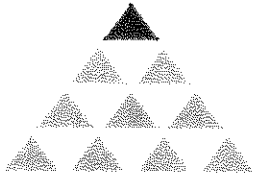
Alan McClain
Printed Name

Board Chair
Title (Board Chair or Governing Officer)

9/1/2013
Date

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RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

1) Provide a description of the entity and the Mission Statement. (200 words max)

State the entity's tax status/legal identity and when it was initiated.

Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.

Established in 1979, the Big Sky Fire Department (BSFD) is the sole provider of advanced life support emergency medical services, structural and wildland fire suppression, hazardous materials incident response and rescue services within the Big Sky Fire District, a statutorily established rural fire district of over 55 square miles in area that surrounds Big Sky in both Gallatin and Madison Counties. In addition to the fire district itself, BSFD responds to emergencies in an over 200 square mile area that stretches from the Lava Lake trailhead to the north into Yellowstone National Park to the south.

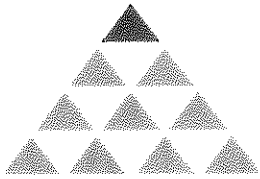
A combination department of 11 career staff and 18 active volunteers work together to also perform building and development plan review and inspection, first aid and CPR education, fire prevention and fire safety education and assist the community by providing defensible space education for properties in our wildland urban interface environment.

The Big Sky Fire Department is dedicated to the preservation of life and property by striving to do our best in fire suppression, rescue services and emergency medical responses. We accomplish this by promoting fire safety and by highly training our firefighters, emergency medical technicians and paramedics.

2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)

As in the past, BSFD asks BSRAD to financially support operations and capital purchases in order to offset the impact of visitor generated activity in the Big Sky area as 70% of our activities are from tourism generated events. This allows us to assess the third lowest property tax mill levy rate in the county for operations, which is also less than half of the average mill levy for this type of combination (paid and volunteer) fire department. Our requests for this year fall into three categories:

- The Department is requesting \$382,000 to support general operations and emergency service delivery during the 2013-2014 fiscal year, which is the same amount requested last fiscal year. This funding is crucial to our being able to provide ongoing services.
- Our firefighting personal protective clothing (turnout gear) has reached the end of its usable lifespan per National Fire Protection Association (NFPA) standards and OSHA regulations. These are the coats, pants, boots and helmets that are worn inside burning buildings and during other response activities. We are asking for \$67,000 to replace the clothing for our 23 firefighting members.
- BSFD would like to replace a 10 year old pickup truck. The plan is to use BSRAD and development Impact Fees together to procure a replacement vehicle and have it also serve as a wildland unit for the department in addition to other response and utility roles. We are asking for \$45,000 to fund this.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

3) Is the project within the resort tax district? (25 words max)

The Big Sky Fire District is contained within the BSRAD and responds outside of the District to provide services throughout the entirety of the BSRAD.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

Adequate local emergency services are the foundation of a healthy and thriving community. If Big Sky is deficient in providing these services, it would have a negative impact on all aspects of our local economy and the community.

5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

The high quality of services offered by BSFD support the world class community goals. Without the presence of an effective local emergency services provider, future development would not be possible and would retard growth.

BSFD does not have a direct impact on promoting tourism and increasing resort tax revenue.

6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

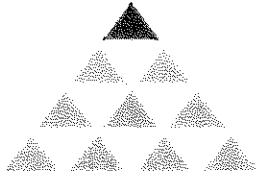
BSFD is a large component of the critical infrastructure of this community and is relied upon to respond to all manner of emergency incidents, including emergency medical calls, rescues, structural and wildland fires, among other needs. BSFD also works with residents and business owners to promote fire safe environments.

7) Involve collaboration among entities in the community to meet common goals? (100 words max)

BSFD collaborates with the over 100 homeowner associations, property management companies, developers and business owners to promote a community that is not only compliant with legal standards but is safe and sustainable.

8) Fill a community need not currently or adequately being satisfied? (50 words max)

There is no other entity to provide BSFD's services within this community. We are a necessary and crucial component of the safety of Big Sky.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

11) For applicants with mill levy authority please provide the following:

a. A map of your district's boundaries

b. The current taxable value of your district

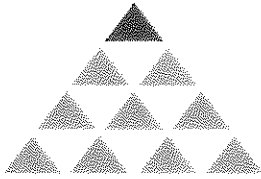
- \$46,970,800

c. If applicable, the current mill levy rate

- 22.82

d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

- To generate the \$494,000 requested from BSRAD, BSFD would have to assess an additional 10.517 mills per \$1000 of the taxable value of a property. For a property with a market value of \$100,000, this would translate into an additional \$15.49 of property tax annually. BSFD does not have the authority to assess these additional taxes and would have to go before voters to gain the authority to do so.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

RESORTTAX

— BUILDING BIG SKY SINCE 1992 —

Total budget for the year the entity is requesting funding \$ 1,950,664

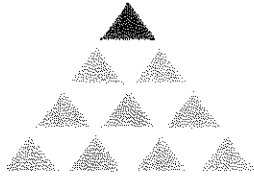
What percentage of the above budget is the entity requesting from resort tax? 25.3 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	0
	Private Donor Contributions In-kind (not including volunteer time)	0
	Public Grants	0
	Fundraising Events	0
	Other	1,950,664
	Total Revenue	1,950,664
Expenses	Personnel	1,349,264
	Operations	489,400
	Programming	0
	Other	112,000
	Total Expenses	1,950,664
Income	Net Income	0

Capital Reserves	On Hand Restricted	0
	On Hand Unrestricted	190,777
	Goal	390,000

Other Description: Capital Expenditures as listed above.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel	1,349,264	1,376,249	1,417,537	4,143,050
Operations	489,400	499,188	509,172	1,497,760
Programming	0	0	0	0
Capital Expenditures	112,000	0	50,000	162,000
Other	0	0	0	0
TOTAL	1,950,664	1,875,437	1,976,709	5,802,810

RESORT TAX	494,000	382,000	432,000	1,308,000
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 Reflects the addition of a volunteer compensation program, increased overtime costs due to increasing call volumes and large increases expected in insurance premiums. Also includes Capital Expenditure requests listed above.

2014 Personnel and Operational costs reflect an anticipated 2% increase.

2015 Personnel and Operational costs reflect an anticipated 3% and 2% increase, respectively. Capital Expenditures reflect replacing a 7 year old command vehicle.

**2013-2014
BUDGET**

Income	
311000 · Tax Revenues	
311002 · Gallatin County	514,878
311004 · Madison County	494,686
311030 · Motor Vehicle	
311000 · Tax Revenues - Other	
Total 311000 · Tax Revenues	1,009,564
316000 · Entitlement Levy Tax	17,500
331000 · Federal Grant Revenue	
331113 · Fire North Federal Grant Income	
334000 · State Grant Revenue	
337000 · Resort Tax Revenues	494,000
338000 · Local Shared Revenue	
342020 · Services Revenues	3,500
342030 · Impact Fees	17,000
342050 · Ambulance Fees	370,000
342055 · Contracted Services	15,600
360000 · Miscellaneous	
Northern Rocky Mtn RC&D Grant \$	
360001 · Firefighters Association Reimb.	2,500
360002 · Capital Credits - 3 Rivers	
360000 · Miscellaneous - Other	4,000
Total 360000 · Miscellaneous	
361000 · Rent - Sheriff's Office	6,000
365010 · Donation Revenues	
371010 · Investment Interest Revenues	3,500
381050 · Capital Lease	
381070 · Capital Financing Loan	
382010 · Sale of General Fixed Asset	7,500
383000 · Cash Reappropriated	
383010 · BCBS Accounting Error Refund	
Total Income	1,950,664

**2013-2014
BUDGET**

Expense	
420105 · Operating Reserve Expense	
420109 · Payroll Expense	
420110 · Wages & Salaries	762,066
420120 · Overtime Pay	61,500
420121 · Temporary Employee Wages	40,000
420125 · Temporary Employee Overtime	
On-Call Compensation Program	93,242
Total 420109 · Payroll Expense	956,808
420130 · Employment Benefits	
420131 · Health Insurance	178,229
420132 · Retirement - PERS & FURS	118,089
420133 · Termination Pay	
420134 · Worker's Comp Ins	65,000
420135 · AFLAC Program	9,765
420130 · Employment Benefits - Other	
Total 420130 · Employment Benefits	371,083
420140 · Payroll Taxes	21,373
420210 · Office Supplies & Materials	10,000
420220 · Supplies	
420221 · Board Supplies/Expenses	5,000
420222 · Fire Supplies/Equipment	25,000
420223 · Medical Supplies/Equipment	18,000
420224 · Misc.	
420225 · Operating Supplies/Equipment	10,500
420226 · Personal Protective Equipment	8,000
420227 · Uniforms	7,000
420228 · Special Events	6,500
420220 · Supplies - Other	
Total 420220 · Supplies	111,373
420230 · Repairs & Maintenance Supplies	
420231 · Apparatus Maintenance/ Repairs	35,000
420232 · Building Maintenance & Repairs	15,000
420233 · Equipment Maintenance/ Repairs	5,000
420234 · Motor Vehicle Fuel	30,000
420230 · Repairs & Maintenance Supplies - Other	
Total 420230 · Repairs & Maintenance Supplies	85,000
420310 · Communications	
420330 · Publicity, Subscriptions & Dues	
420331 · Election Expenses	3,500
420330 · Publicity, Subscriptions & Dues - Other	6,000
Total 420330 · Publicity, Subscriptions & Dues	9,500
420340 · Utility Services	
420341 · Telephone - Land line	5,500
420342 · Cell & Satellite Phones	13,000
420343 · Electricity	13,000
420344 · Propane	14,000
420345 · Garbage	2,750
420346 · Satellite TV	2,000

	2013-2014 BUDGET
420347 · Water & Sewer	2,000
420340 · Utility Services - Other	
Total 420340 · Utility Services	52,250
420350 · Professional Fees	
420351 · Attorney	4,500
420352 · Audit	9,000
420353 · Computer Consultant	8,000
420354 · Fire Service Consulting	33,500
420355 · Medical Control	1,750
420356 · Background Checks - Staff	
420357 · Accounting Fees	24,500
420358 · Ambulance Billing Services	12,000
420359 · Medical	7,500
420350 · Professional Fees - Other	
Total 420350 · Professional Fees	100,750
420370 · Travel & Meals	13,000
420380 · Training/Education	30,000
4203801 · Volunteer Expenses	
420390 · Snow Removal	13,400
420510 · Insurance	28,500
420600 · Debt Service	
420610 · Principal	
420620 · Interest	
420600 · Debt Service - Other	
Total 420600 · Debt Service	-
420700 · Fire-North Grant Expense	
420810 · Bad Debt	50,000
420820 · Capital Replacement Plan	
420900 · Capital Outlay	
420910 · Land	
420920 · Facility	
420940 · Machinery & Equipment	
420941 · Fire/Medical	67,000
420942 · Furniture & Fixtures	
420943 · Vehicles	62,000
420940 · Machinery & Equipment - Other	
Total 420940 · Machinery & Equipment	129,000
420900 · Capital Outlay - Other	
Total 420900 · Capital Outlay	112,000
66900 · Reconciliation Discrepancies	
99999 · Suspence	
Total Expense	1,950,664
Net Income	(0)

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03/21/13
Accrual Basis

Big Sky Fire Department **Profit & Loss** July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>
Income	
311000 · Tax Revenues	
311002 · Gallatin County	502,656.21
311004 · Madison County	492,063.26
Total 311000 · Tax Revenues	994,719.47
316000 · Entitlement Levy Tax	17,516.96
337000 · Resort Tax Revenues	426,145.49
342020 · Services Revenues	4,250.00
342030 · Impact Fees	26,675.00
342050 · Ambulance Fees	330,509.94
342055 · Contracted Services	12,000.00
360000 · Miscellaneous	
360001 · Firefighters Association Reimb.	4,649.16
360002 · Capital Credits - 3 Rivers	186.35
360000 · Miscellaneous - Other	4,024.13
Total 360000 · Miscellaneous	8,859.64
361000 · Rent - Sheriff's Office	6,000.00
365010 · Donation Revenues	115.00
371010 · Investment Interest Revenues	3,513.86
382010 · Sale of General Fixed Asset	23,500.00
Total Income	1,853,805.36
Gross Profit	1,853,805.36
Expense	
420109 · Payroll Expense	
420110 · Wages & Salaries	637,255.03
420120 · Overtime Pay	35,195.68
420121 · Temporary Employee Wages	36,050.03
420125 · Temporary Employee Overtime	0.00
Total 420109 · Payroll Expense	708,500.74
420130 · Employment Benefits	
420131 · Health Insurance	151,205.72
420132 · Retirement - PERS & FURS	88,745.26
420134 · Worker's Comp Ins	66,206.06
420135 · AFLAC Program	8,373.40
Total 420130 · Employment Benefits	314,530.44
420140 · Payroll Taxes	11,391.71
420210 · Office Supplies & Materials	8,409.08
420220 · Supplies	
420221 · Board Supplies/Expenses	14,738.19
420222 · Fire Supplies/Equipment	-262.53
420223 · Medical Supplies/Equipment	24,470.67
420224 · Misc.	1,845.29
420225 · Operating Supplies/Equipment	2,215.85
420226 · Personal Protective Equipment	3,128.93
420227 · Uniforms	12,891.89
420228 · Special Events	7,004.58
420220 · Supplies - Other	18.99
Total 420220 · Supplies	66,051.86
420230 · Repairs & Maintenance Supplies	
420231 · Apparatus Maintenance/ Repairs	27,014.00
420232 · Building Maintenance & Repairs	13,042.32
420233 · Equipment Maintenance/ Repairs	7,055.19
420234 · Motor Vehicle Fuel	28,009.21
420230 · Repairs & Maintenance Supplies - Other	316.00
Total 420230 · Repairs & Maintenance Supplies	75,436.72
420330 · Publicity, Subscriptions & Dues	6,280.43
420340 · Utility Services	
420341 · Telephone - Land line	5,131.26
420342 · Cell & Satellite Phones	12,982.76

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Accrual Basis

Big Sky Fire Department
Profit & Loss
July 2011 through June 2012

	Jul '11 - Jun 12
420343 · Electricity	11,410.61
420344 · Propane	13,019.70
420345 · Garbage	2,613.62
420346 · Satellite TV	1,939.12
420347 · Water & Sewer	1,725.18
Total 420340 · Utility Services	48,822.25
420350 · Professional Fees	
420351 · Attorney	5,448.00
420352 · Audit	8,960.00
420353 · Computer Consultant	13,090.42
420354 · Fire Service Consulting	27,092.00
420355 · Medical Control	1,750.00
420356 · Background Checks - Staff	192.25
420357 · Accounting Fees	23,505.00
420358 · Ambulance Billing Services	9,000.00
420350 · Professional Fees - Other	2,455.11
Total 420350 · Professional Fees	91,492.78
420370 · Travel & Meals	8,677.66
420380 · Training/Education	15,361.09
4203801 · Volunteer Expenses	8,226.29
420390 · Snow Removal	11,450.00
420510 · Insurance	23,544.88
420810 · Bad Debt	67,199.03
420900 · Capital Outlay	
420940 · Machinery & Equipment	
420941 · Fire/Medical	22,100.49
420942 · Furniture & Fixtures	9,053.52
420943 · Vehicles	166,500.00
Total 420940 · Machinery & Equipment	197,654.01
Total 420900 · Capital Outlay	197,654.01
99999 · Suspence	0.00
Total Expense	1,663,028.97
Net Income	190,776.39

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Accrual Basis

Big Sky Fire Department
Profit & Loss
July 1, 2012 through March 15, 2013

		Jul 1, '12 - Mar 15, 13
Income		
311000 · Tax Revenues		
311002 · Gallatin County	310,145.58	
311004 · Madison County	349,243.59	
Total 311000 · Tax Revenues		659,389.17
316000 · Entitlement Levy Tax	19,109.83	
337000 · Resort Tax Revenues	440,600.16	
342020 · Services Revenues	3,750.00	
342030 · Impact Fees	-1,995.00	
342050 · Ambulance Fees	274,946.65	
342055 · Contracted Services	16,046.41	
360000 · Miscellaneous		
Northern Rocky Mtn RC&D Grant \$	1,740.08	
360001 · Firefighters Association Reimb.	2,489.96	
360000 · Miscellaneous - Other	150.00	
Total 360000 · Miscellaneous		4,380.04
361000 · Rent - Sheriff's Office	6,000.00	
365010 · Donation Revenues	850.00	
371010 · Investment Interest Revenues	2,787.57	
383010 · BCBS Accounting Error Refund	18,170.00	
Total Income		1,444,034.83
Gross Profit		1,444,034.83
Expense		
420109 · Payroll Expense		
420110 · Wages & Salaries	524,426.05	
420120 · Overtime Pay	42,413.30	
420121 · Temporary Employee Wages	26,220.00	
420125 · Temporary Employee Overtime	1,695.00	
Total 420109 · Payroll Expense		594,754.35
420130 · Employment Benefits		
420131 · Health Insurance	146,085.21	
420132 · Retirement - PERS & FURS	73,753.24	
420134 · Worker's Comp Ins	53,736.26	
420135 · AFLAC Program	6,536.69	
Total 420130 · Employment Benefits		280,111.40
420140 · Payroll Taxes	9,951.89	
420210 · Office Supplies & Materials	5,897.99	
420220 · Supplies		
420221 · Board Supplies/Expenses	470.00	
420222 · Fire Supplies/Equipment	2,272.60	
420223 · Medical Supplies/Equipment	13,287.41	
420224 · Misc.	54.78	
420225 · Operating Supplies/Equipment	7,478.18	
420226 · Personal Protective Equipment	929.70	
420227 · Uniforms	2,385.74	
420228 · Special Events	6,809.49	
Total 420220 · Supplies		33,687.90
420230 · Repairs & Maintenance Supplies		
420231 · Apparatus Maintenance/ Repairs	25,856.53	
420232 · Building Maintenance & Repairs	18,742.34	
420233 · Equipment Maintenance/ Repairs	8,311.28	
420234 · Motor Vehicle Fuel	20,099.11	
Total 420230 · Repairs & Maintenance Supplies		73,009.26
420330 · Publicity, Subscriptions & Dues	4,623.82	
420340 · Utility Services		
420341 · Telephone - Land line	3,659.17	
420342 · Cell & Satellite Phones	6,009.74	
420343 · Electricity	8,577.15	
420344 · Propane	7,741.46	

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03/21/13
Accrual Basis

Big Sky Fire Department
Profit & Loss
July 1, 2012 through March 15, 2013

	Jul 1, '12 - Mar 15, 13
420345 · Garbage	1,699.73
420346 · Satellite TV	1,349.52
420347 · Water & Sewer	536.32
Total 420340 · Utility Services	29,573.09
420350 · Professional Fees	
420351 · Attorney	437.75
420352 · Audit	7,195.00
420353 · Computer Consultant	2,540.00
420354 · Fire Service Consulting	16,672.00
420355 · Medical Control	1,750.00
420357 · Accounting Fees	17,421.20
420358 · Ambulance Billing Services	12,010.00
420359 · Medical	8,304.19
Total 420350 · Professional Fees	66,330.14
420370 · Travel & Meals	9,268.60
420380 · Training/Education	8,095.73
4203801 · Volunteer Expenses	5,395.37
420390 · Snow Removal	11,500.00
420510 · Insurance	21,779.61
420810 · Bad Debt	17,567.22
420900 · Capital Outlay	
420940 · Machinery & Equipment	
420941 · Fire/Medical	29,870.00
420943 · Vehicles	73,756.00
420940 · Machinery & Equipment - Other	7,990.00
Total 420940 · Machinery & Equipment	111,616.00
Total 420900 · Capital Outlay	111,616.00
66900 · Reconciliation Discrepancies	0.00
Total Expense	1,283,162.37
Net Income	160,872.46

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03/21/13

Accrual Basis

Big Sky Fire Department

Profit & Loss Budget vs. Actual

July 2011 through June 2012

	Jul '11 - Jun 12	Budget	\$ Over Budget	% of Budget
Income				
311000 - Tax Revenues				
311002 - Gallatin County	502,656.21	484,000.00	18,656.21	103.9%
311004 - Madison County	492,063.26	457,000.00	35,063.26	107.7%
311030 - Motor Vehicle	0.00	0.00	0.00	0.0%
Total 311000 - Tax Revenues	994,719.47	941,000.00	53,719.47	105.7%
316000 - Entitlement Levy Tax	17,516.96	17,500.00	16.96	100.1%
337000 - Resort Tax Revenues	426,145.49	430,000.00	-3,854.51	99.1%
342020 - Services Revenues	4,250.00	0.00	4,250.00	100.0%
342030 - Impact Fees	26,875.00	250,000.00	80,509.94	132.2%
342050 - Ambulance Fees	330,509.94	12,000.00	0.00	100.0%
342055 - Contracted Services				
360000 - Miscellaneous				
360001 - Firefighters Association Reimb.	4,649.16	0.00	4,649.16	100.0%
360002 - Capital Credits - 3 Rivers	186.35	0.00	186.35	100.0%
360000 - Miscellaneous - Other	4,024.13	10,000.00	-5,975.87	40.2%
Total 360000 - Miscellaneous	8,859.64	10,000.00	-1,140.36	88.6%
361000 - Rent - Sheriff's Office	6,000.00	6,000.00	0.00	100.0%
365010 - Donation Revenues	115.00	0.00	115.00	100.0%
371010 - Investment Interest Revenues	3,513.86	3,500.00	13.86	100.4%
382010 - Sale of General Fixed Asset	23,500.00	0.00	23,500.00	100.0%
Total Income	1,853,805.36	1,670,000.00	183,805.36	111.0%
Gross Profit	1,853,805.36	1,670,000.00	183,805.36	111.0%
Expense				
420109 - Payroll Expense				
420110 - Wages & Salaries	637,255.03	659,000.00	-21,744.97	96.7%
420120 - Overtime Pay	35,195.68	25,000.00	10,195.68	140.8%
420121 - Temporary Employee Wages	36,050.03	0.00	36,050.03	100.0%
420125 - Temporary Employee Overtime	0.00	0.00	0.00	0.0%
Total 420109 - Payroll Expense	708,500.74	684,000.00	24,500.74	103.6%
420130 - Employment Benefits				
420131 - Health Insurance	151,205.72	158,000.00	-6,794.28	95.7%
420132 - Retirement - PERS & FURS	88,745.26	99,000.00	-10,254.74	89.6%
420133 - Termination Pay	0.00	10,000.00	-10,000.00	0.0%
420134 - Worker's Comp Ins	66,206.06	71,000.00	-4,793.94	93.2%
420135 - AFLAC Program	8,373.40	0.00	8,373.40	100.0%
Total 420130 - Employment Benefits	314,530.44	338,000.00	-23,469.56	93.1%
420140 - Payroll Taxes	11,391.71			
420210 - Office Supplies & Materials	8,409.08	20,000.00	-11,590.92	42.0%
420220 - Supplies				
420221 - Board Supplies/Expenses	14,738.19	5,000.00	9,738.19	294.8%
420222 - Fire Supplies/Equipment	-292.53	15,000.00	-15,262.53	-1.8%
420223 - Medical Supplies/Equipment	24,470.67	41,000.00	-16,529.33	59.7%
420224 - Misc.	1,845.29	1,000.00	845.29	184.5%
420225 - Operating Supplies/Equipment	2,215.85	10,000.00	-7,784.15	22.2%
420226 - Personal Protective Equipment	3,128.93	16,000.00	-12,871.07	19.6%
420227 - Uniforms	12,891.89	3,000.00	9,891.89	429.7%
420228 - Special Events	7,004.58	6,000.00	1,004.58	116.7%
420220 - Supplies - Other	18.99	0.00	18.99	100.0%

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Accrual Basis

Big Sky Fire Department Profit & Loss Budget vs. Actual July 2011 through June 2012

	Jul '11 - Jun 12	Budget	\$ Over Budget	% of Budget
Total 420220 • Supplies	66,051.86	97,000.00	-30,948.14	68.1%
420230 • Repairs & Maintenance Supplies				
420231 • Apparatus Maintenance/ Repairs	27,014.00	20,000.00	7,014.00	135.1%
420232 • Building Maintenance & Repairs	13,042.32	12,000.00	1,042.32	108.7%
420233 • Equipment Maintenance/ Repairs	7,055.19	5,000.00	2,055.19	141.1%
420234 • Motor Vehicle Fuel	28,009.21	28,000.00	9.21	100.0%
420230 • Repairs & Maintenance Supplies - Other	316.00	0.00	316.00	100.0%
Total 420230 • Repairs & Maintenance Supplies	75,436.72	65,000.00	10,436.72	116.1%
420310 • Communications	0.00	10,000.00	-10,000.00	0.0%
420330 • Publicity, Subscriptions & Dues				
420331 • Election Expenses	0.00	3,500.00	-3,500.00	0.0%
420330 • Publicity, Subscriptions & Dues - Other	6,280.43	9,500.00	-3,219.57	66.1%
Total 420330 • Publicity, Subscriptions & Dues	6,280.43	13,000.00	-6,719.57	48.3%
420340 • Utility Services				
420341 • Telephone - Land line	5,131.26	13,000.00	-7,868.74	39.5%
420342 • Cell & Satellite Phones	12,982.76	0.00	12,982.76	100.0%
420343 • Electricity	11,410.81	0.00	11,410.81	100.0%
420344 • Propane	13,019.70	0.00	13,019.70	100.0%
420345 • Garbage	2,613.62	0.00	2,613.62	100.0%
420346 • Satellite TV	1,939.12	0.00	1,939.12	100.0%
420347 • Water & Sewer	1,725.18	0.00	1,725.18	100.0%
420340 • Utility Services - Other	0.00	27,000.00	-27,000.00	0.0%
Total 420340 • Utility Services	48,822.25	40,000.00	8,822.25	122.1%
420350 • Professional Fees				
420351 • Attorney	5,448.00	0.00	5,448.00	100.0%
420352 • Audit	8,960.00	0.00	8,960.00	100.0%
420353 • Computer Consultant	13,090.42	0.00	13,090.42	100.0%
420354 • Fire Service Consulting	27,092.00	0.00	27,092.00	100.0%
420355 • Medical Control	1,750.00	0.00	1,750.00	100.0%
420356 • Background Checks - Staff	192.25	0.00	192.25	100.0%
420357 • Accounting Fees	23,505.00	0.00	23,505.00	100.0%
420358 • Ambulance Billing Services	9,000.00	0.00	9,000.00	100.0%
420350 • Professional Fees - Other	2,455.11	76,000.00	-73,544.89	3.2%
Total 420350 • Professional Fees	91,492.78	76,000.00	15,492.78	120.4%
420370 • Travel & Meals	8,677.66	20,000.00	-11,322.34	43.4%
420380 • Training/Education	15,361.09	30,000.00	-14,638.91	51.2%
4203801 • Volunteer Expenses	8,226.28	0.00	8,226.28	100.0%
420390 • Snow Removal	11,450.00	10,000.00	1,450.00	114.5%
420510 • Insurance	23,544.88	27,000.00	-3,455.12	87.2%
420600 • Debt Service				
420620 • Interest	0.00	0.00	0.00	0.0%
Total 420600 • Debt Service	0.00	0.00	0.00	0.0%
420810 • Bad Debt	87,199.03	50,000.00	17,199.03	134.4%
420900 • Capital Outlay				
420940 • Machinery & Equipment				
420941 • Fire/Medical	22,100.49			
420942 • Furniture & Fixtures	9,053.52			
420943 • Vehicles	166,500.00	190,000.00	-23,500.00	87.6%
420940 • Machinery & Equipment - Other	0.00	0.00	0.00	0.0%

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Accrual Basis

Big Sky Fire Department
Profit & Loss Budget vs. Actual
July 2011 through June 2012

	Jul '11 - Jun 12	Budget	\$ Over Budget	% of Budget
Total 420940 - Machinery & Equipment	197,654.01	190,000.00	7,654.01	104.0%
Total 420900 - Capital Outlay	197,654.01	190,000.00	7,654.01	104.0%
99999 - Suspense	0.00			
Total Expense	1,663,028.97	1,670,000.00	-6,971.03	99.6%
Net Income	190,776.39	0.00	190,776.39	100.0%

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Accrual Basis

Big Sky Fire Department Profit & Loss Budget vs. Actual July 1, 2012 through March 15, 2013

	Jul 1, '12 - Mar 15, 13	Budget	\$ Over Budget	% of Budget
Income				
Ambulance Fees ser	0.00	0.00	0.00	0.0%
Bad Debt service	0.00	0.00	0.00	0.0%
Other Revenue Sources	0.00	0.00	0.00	0.0%
Rent, Sheriff's office	0.00	0.00	0.00	0.0%
311000 - Tax Revenues				
311002 - Gallatin County	310,145.58	493,000.00	-182,854.42	62.9%
311004 - Madison County	349,243.59	438,000.00	-88,756.41	79.7%
311030 - Motor Vehicle	0.00	0.00	0.00	0.0%
311000 - Tax Revenues - Other	0.00	0.00	0.00	0.0%
Total 311000 - Tax Revenues	659,389.17	931,000.00	-271,610.83	70.8%
316000 - Entertainment Levy Tax	19,109.83	17,500.00	1,609.83	109.2%
331000 - Federal Grant Revenue	0.00	0.00	0.00	0.0%
331113 - Fire North Federal Grant Income	0.00	0.00	0.00	0.0%
334000 - State Grant Revenue	0.00	0.00	0.00	0.0%
337000 - Resort Tax Revenues	440,600.16	437,000.00	3,600.16	100.8%
338000 - Local Shared Revenue	0.00	0.00	0.00	0.0%
342020 - Services Revenues	3,750.00	0.00	3,750.00	100.0%
342030 - Impact Fees	-1,995.00	0.00	-1,995.00	100.0%
342050 - Ambulance Fees	274,946.65	300,000.00	-25,053.35	91.6%
342055 - Contracted Services	16,046.41	12,000.00	4,046.41	133.7%
360000 - Miscellaneous				
Northern Rocky Mtn RC&D Grant \$	1,740.08	0.00	1,740.08	100.0%
360001 - Firefighters Association Reimb.	2,489.96	0.00	2,489.96	100.0%
360002 - Capital Credits - 3 Rivers	0.00	0.00	0.00	0.0%
360000 - Miscellaneous - Other	150.00	5,000.00	-4,850.00	3.0%
Total 360000 - Miscellaneous	4,380.04	5,000.00	-619.96	87.6%
361000 - Rent - Sheriff's Office	6,000.00	6,000.00	0.00	100.0%
365010 - Donation Revenues	850.00	0.00	850.00	100.0%
371010 - Investment Interest Revenues	2,787.57	2,500.00	287.57	111.5%
381050 - Capital Lease	0.00	0.00	0.00	0.0%
381070 - Capital Financing Loan	0.00	0.00	0.00	0.0%
382010 - Sale of General Fixed Asset	0.00	0.00	0.00	0.0%
393000 - Cash Reappropriated	0.00	0.00	0.00	0.0%
393010 - BCBS Accounting Error Refund	18,170.00	18,170.00	0.00	100.0%
Total Income	1,444,034.83	1,729,170.00	-285,135.17	83.5%
Cost of Goods Sold	0.00	0.00	0.00	0.0%
50000 - Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	1,444,034.83	1,729,170.00	-285,135.17	83.5%
Expense				
420105 - Operating Reserve Expense	0.00	0.00	0.00	0.0%
420109 - Payroll Expense				
420110 - Wages & Salaries	524,426.05	723,881.00	-199,454.95	72.4%
420120 - Overtime Pay	42,413.30	45,000.00	-2,586.70	94.3%
420121 - Temporary Employee Wages	26,220.00	40,000.00	-13,780.00	65.6%
420125 - Temporary Employee Overtime	1,695.00	0.00	1,695.00	100.0%
420109 - Payroll Expense - Other	0.00	0.00	0.00	0.0%
Total 420109 - Payroll Expense	594,754.35	808,881.00	-214,126.65	73.5%

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Accrual Basis

Big Sky Fire Department

Profit & Loss Budget vs. Actual

July 1, 2012 through March 15, 2013

	Jul 1, '12 - Mar 15, 13	Budget	\$ Over Budget	% of Budget
420130 • Employment Benefits				
420131 • Health Insurance	146,085.21	172,546.00	-26,460.79	84.7%
420132 • Retirement - PERS & FURS	73,753.24	99,205.00	-25,451.76	74.3%
420133 • Termination Pay	0.00	0.00	0.00	0.0%
420134 • Worker's Comp Ins	53,736.26	59,100.00	-5,363.74	90.9%
420135 • AFLAC Program	6,536.69	9,300.00	-2,763.31	70.3%
420130 • Employment Benefits - Other	0.00	0.00	0.00	0.0%
Total 420130 • Employment Benefits	280,111.40	340,151.00	-60,039.60	82.3%
420140 • Payroll Taxes	9,951.89	13,000.00	-3,048.11	76.6%
420210 • Office Supplies & Materials	5,897.99	12,000.00	-6,102.01	49.1%
420220 • Supplies				
420221 • Board Supplies/Expenses	470.00	5,000.00	-4,530.00	9.4%
420222 • Fire Supplies/Equipment	2,272.60	35,000.00	-32,727.40	6.5%
420223 • Medical Supplies/Equipment	13,287.41	28,000.00	-14,712.59	47.5%
420224 • Misc.	54.78	1,000.00	-945.22	5.5%
420225 • Operating Supplies/Equipment	7,478.18	10,000.00	-2,521.82	74.8%
420226 • Personal Protective Equipment	929.70	25,000.00	-25,070.30	3.6%
420227 • Uniforms	2,385.74	3,000.00	-614.26	79.5%
420228 • Special Events	6,809.49	5,000.00	809.49	113.5%
420220 • Supplies - Other	0.00	0.00	0.00	0.0%
Total 420220 • Supplies	33,687.90	114,000.00	-80,312.10	29.6%
420230 • Repairs & Maintenance Supplies				
420231 • Apparatus Maintenance/ Repairs	25,856.53	30,000.00	-4,143.47	86.2%
420232 • Building Maintenance & Repairs	18,742.34	15,000.00	3,742.34	124.9%
420233 • Equipment Maintenance/ Repairs	8,311.28	5,000.00	3,311.28	166.2%
420234 • Motor Vehicle Fuel	20,099.11	30,000.00	-9,900.89	67.0%
420230 • Repairs & Maintenance Supplies - Other	0.00	0.00	0.00	0.0%
Total 420230 • Repairs & Maintenance Supplies	73,009.26	80,000.00	-6,990.74	91.3%
420310 • Communications	0.00	0.00	0.00	0.0%
420330 • Publicity, Subscriptions & Dues				
420331 • Election Expenses	0.00	3,500.00	-3,500.00	0.0%
420330 • Publicity, Subscriptions & Dues - Other	4,623.82	6,000.00	-1,376.18	77.1%
Total 420330 • Publicity, Subscriptions & Dues	4,623.82	9,500.00	-4,876.18	48.7%
420340 • Utility Services				
420341 • Telephone - Land line	3,659.17	18,000.00	-14,340.83	20.3%
420342 • Cell & Satellite Phones	6,009.74	0.00	6,009.74	100.0%
420343 • Electricity	8,577.15	0.00	8,577.15	100.0%
420344 • Propane	7,741.46	0.00	7,741.46	100.0%
420345 • Garbage	1,699.73	0.00	1,699.73	100.0%
420346 • Satellite TV	1,349.52	0.00	1,349.52	100.0%
420347 • Water & Sewer	536.32	0.00	536.32	100.0%
420340 • Utility Services - Other	0.00	29,000.00	-29,000.00	0.0%
Total 420340 • Utility Services	29,573.09	47,000.00	-17,426.91	62.9%
420350 • Professional Fees				
420351 • Attorney	437.75	7,500.00	-7,062.25	5.8%
420352 • Audit	7,195.00	9,000.00	-1,805.00	79.9%
420353 • Computer Consultant	2,540.00	10,000.00	-7,460.00	25.4%
420354 • Fire Service Consulting	16,672.00	28,000.00	-11,328.00	59.5%
420355 • Medical Control	1,750.00	1,750.00	0.00	100.0%
420356 • Background Checks - Staff	0.00	0.00	0.00	0.0%

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Accrual Basis

Big Sky Fire Department Profit & Loss Budget vs. Actual July 1, 2012 through March 15, 2013

	Jul 1, '12 - Mar 15, 13	Budget	\$ Over Budget	% of Budget
420357 - Accounting Fees	17,421.20	23,250.00	-5,828.80	74.9%
420358 - Ambulance Billing Services	12,010.00	10,500.00	1,510.00	114.4%
420359 - Medical	8,304.19	0.00	8,304.19	100.0%
420350 - Professional Fees - Other	0.00	8,000.00	-8,000.00	0.0%
Total 420350 - Professional Fees	66,330.14	98,000.00	-31,669.86	67.7%
420370 - Travel & Meals	9,268.60	15,000.00	-5,731.40	61.8%
420380 - Training/Education	8,095.73	27,561.00	-19,465.27	29.4%
4203801 - Volunteer Expenses	5,395.37	0.00	5,395.37	100.0%
420390 - Snow Removal	11,500.00	12,000.00	-500.00	95.8%
420510 - Insurance	21,779.61	27,077.00	-5,297.39	80.4%
420600 - Debt Service	0.00	0.00	0.00	0.0%
420610 - Principal	0.00	0.00	0.00	0.0%
420620 - Interest	0.00	0.00	0.00	0.0%
420600 - Debt Service - Other	0.00	0.00	0.00	0.0%
Total 420600 - Debt Service	0.00	0.00	0.00	0.0%
420700 - Fire-North Grant Expense	0.00	0.00	0.00	0.0%
420810 - Bad Debt	17,567.22	50,000.00	-32,432.78	35.1%
420820 - Capital Replacement Plan	0.00	0.00	0.00	0.0%
420900 - Capital Outlay	0.00	0.00	0.00	0.0%
420910 - Land	0.00	0.00	0.00	0.0%
420920 - Facility	0.00	0.00	0.00	0.0%
420940 - Machinery & Equipment	29,870.00	0.00	29,870.00	100.0%
420941 - Fire/Medical	0.00	0.00	0.00	0.0%
420942 - Furniture & Fixtures	0.00	0.00	-1,244.00	98.3%
420943 - Vehicles	73,756.00	75,000.00	-1,244.00	98.3%
420940 - Machinery & Equipment - Other	7,990.00	0.00	7,990.00	100.0%
Total 420940 - Machinery & Equipment	111,616.00	75,000.00	36,616.00	148.8%
420900 - Capital Outlay - Other	0.00	0.00	0.00	0.0%
Total 420900 - Capital Outlay	111,616.00	75,000.00	36,616.00	148.8%
68900 - Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
99999 - Suspense	0.00	0.00	0.00	0.0%
Total Expense	1,283,162.37	1,729,170.00	-446,007.63	74.2%
Net Income	160,872.46	0.00	160,872.46	100.0%

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03/21/13
Accrual Basis

Big Sky Fire Department

Balance Sheet

As of June 30, 2012

	Jun 30, 12
ASSETS	
Current Assets	
Checking/Savings	
101000 · Gallatin County Treasurer	530,684.24
103000 · Petty Cash	200.00
Total Checking/Savings	530,884.24
Accounts Receivable	
122000 · A/R Ambulance & Fire	375.37
Total Accounts Receivable	375.37
Other Current Assets	
114000 · Tax Receivables Gallatin County	51,401.04
114001 · Tax Receivables Madison County	68,429.55
122100 · Allowance for Doubtful Accounts	-25,000.00
124000 · Receivable - other	293.66
125000 · Ambulance Receivable - SS	93,083.66
Total Other Current Assets	188,207.91
Total Current Assets	719,467.52
Fixed Assets	
181000 · Land	132,397.05
182000 · Facilities	1,879,565.94
186000 · Equipment & Machinery	3,111,353.80
186100 · Accumulated Depreciation E & M	-3,059,897.75
Total Fixed Assets	2,063,419.04
Other Assets	
141000 · Prepaid Expenses	
141002 · Insurance	1,528.12
Total 141000 · Prepaid Expenses	1,528.12
Total Other Assets	1,528.12
TOTAL ASSETS	2,784,414.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 · Accounts Payable	2,945.59
Total Accounts Payable	2,945.59
Credit Cards	
202300 · US Bank 2245	4,266.25
Total Credit Cards	4,266.25
Other Current Liabilities	
206130 · Employee Benefits	109.53
208100 · Accrued Payroll Taxes	141.65
208103 · MSFA Dues	244.50
208104 · Union Dues - IAFF Local 4732	314.25
223000 · Deferred Revenue	47,274.75
Total Other Current Liabilities	48,084.68
Total Current Liabilities	55,296.52
Long Term Liabilities	
174301 · Retirement of Long Term Debt	-59,587.87
239000 · Compensated Absences Payable	59,587.87
Total Long Term Liabilities	0.00
Total Liabilities	55,296.52
Equity	
271000 · Unreserved Fund Balance	474,922.73

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Accrual Basis

Big Sky Fire Department
Balance Sheet
As of June 30, 2012

	Jun 30, 12
280000 - Investment in Fixed Assets	2,063,419.04
Net Income	190,776.39
Total Equity	2,729,118.16
TOTAL LIABILITIES & EQUITY	2,784,414.68

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Accrual Basis

Big Sky Fire Department

Balance Sheet

As of March 15, 2013

	<u>Mar 15, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
101000 · Gallatin County Treasurer	648,256.34
103000 · Petty Cash	200.00
Total Checking/Savings	648,456.34
Other Current Assets	
114000 · Tax Receivables Gallatin County	51,401.04
114001 · Tax Receivables Madison County	68,429.55
122100 · Allowance for Doubtful Accounts	-25,000.00
124000 · Receivable - other	293.66
125000 · Ambulance Receivable - SS	161,905.47
Total Other Current Assets	257,029.72
Total Current Assets	905,486.06
Fixed Assets	
181000 · Land	132,397.05
182000 · Facilities	1,879,565.94
186000 · Equipment & Machinery	2,993,353.80
186100 · Accumulated Depreciation E & M	-3,059,897.75
Total Fixed Assets	1,945,419.04
TOTAL ASSETS	<u><u>2,850,905.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 · Accounts Payable	30,576.13
Total Accounts Payable	30,576.13
Other Current Liabilities	
206130 · Employee Benefits	109.53
208100 · Accrued Payroll Taxes	361.55
208103 · MSFA Dues	261.30
208104 · Union Dues - IAFF Local 4732	331.22
223000 · Deferred Revenue	47,274.75
Total Other Current Liabilities	48,338.35
Total Current Liabilities	78,914.48
Long Term Liabilities	
174301 · Retirement of Long Term Debt	-59,587.87
239000 · Compensated Absences Payable	59,587.87
Total Long Term Liabilities	0.00
Total Liabilities	78,914.48
Equity	
271000 · Unreserved Fund Balance	474,922.73
280000 · Investment in Fixed Assets	1,945,419.04
390000 · Retained Earnings	190,776.39
Net Income	160,872.46
Total Equity	2,771,990.62
TOTAL LIABILITIES & EQUITY	<u><u>2,850,905.10</u></u>

A detailed topographic map of the Big Sky Fire Department's service area. The map features contour lines indicating elevation, with higher elevations shown in darker shades of gray. Major roads are depicted as solid black lines, while smaller roads are shown as thinner lines. The map includes labels for "MADISON CO.", "GALLATIN CO.", and "BIG SKY FIRE DEPARTMENT". A legend in the bottom left corner defines symbols for various land uses and infrastructure, such as "Water", "Road", "Boundary", "Big Sky Fire Station", "Madison County", "Gallatin County", "Ownership", "Land Use", "City Limits", and "County Line". A scale bar indicates distances up to 10 miles, and a north arrow points towards the top right. The map also shows the location of Big Sky, Montana, and the surrounding mountainous terrain.

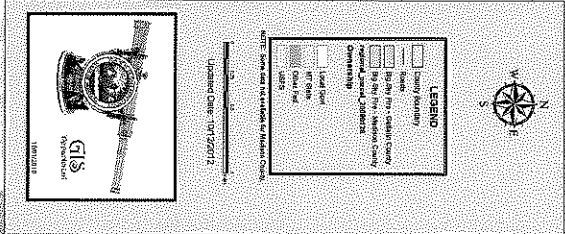
[illegible]

Figure 1 is a composite image used for color and scale calibration. It includes a Rolex Oyster Perpetual Datejust watch, a color calibration bar with 30 color patches, a grayscale calibration bar with 12 patches, a ruler showing inches and centimeters, and a north arrow pointing towards the top right.

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[illegible][illegible][illegible]



2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Transportation District

Project Name: Skyline

Project Start Date: July 1, 2013 Project Completion Date: June 30, 2014

Representative: Ennion Williams

Address: PO Box 160099, Big Sky, MT 59716

Telephone: 406-995-6287 Email: info@skylinebus.com

Total Funds Requested \$310,000

State your estimated payment request schedule for the coming year; amounts should total funds requested.
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$				<u>\$70,000</u>		<u>\$100,000</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>\$140,000</u>					

I certify that the application and its attachments are correct to the best of my knowledge.


Signature

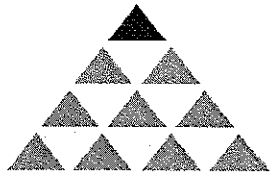
Ennion Williams
Printed Name

Board Chair
Title (Board Chair or Governing Officer)

4/1/13
Date

RECEIVED APR 02 2013

8:30 a



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

1) Provide a description of the entity and the Mission Statement. (200 words max)

State the entity's tax status/legal identity and when it was initiated.

Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.

The Big Sky Transportation District was created in 1991 through a vote of the voters within the District's boundaries. The Big Sky Transportation District is an "Urban Transportation District" as defined by Montana Code Annotated (MCA 7-14-201 through 7-14-246).

It is the mission of the Big Sky Transportation District, d.b.a. Skyline, to provide public transportation services within the Big Sky community, including service between Big Sky and Bozeman, with additional services to West Yellowstone.

Articles of Incorporation and a map defining the boundaries of the Transportation District have been previously submitted to the Resort Tax Board.

2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)

The District previously operated a limited service transportation system known as Snow Express. Beginning December 1, 2006, the District expanded to a year-round public transportation system. The Skyline system includes service within Big Sky, and the "Link" between Big Sky and Bozeman. The \$300,000 requested will be leveraged with additional local funds of \$292,000 and approximately \$545,920 of Federal funds. The funding from BSRAD, the other local sources, and the Federal funds will allow Skyline to continue its operations during Fiscal Year 2013.

Nature of Skyline: To act as a public transportation service within the Big Sky community, and to provide a link between Big Sky and Bozeman. This includes the transportation of guests (visitors) and local residents in and around, as well as to and from, the Big Sky community. Transportation is provided for a number of purposes, including employment, recreation (sports), education, shopping, medical and social purposes.

Goals of Skyline: The number one goal of Skyline is to provide safe, efficient, effective and environmentally-friendly mobility for the Big Sky community. Additional goals include coordinating with other public and private transportation providers in the area, increasing ridership, and providing economic stability for the future of the Big Sky transit system.



2013-2014 APPLICATION FOR RESORT TAX FUNDS

3) Is the project within the resort tax district? (25 words max)

Skyline's local routes are within the District, and the Link Express & West Yellowstone services originate, terminate, or provide services within the Resort Tax District.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

Definitely! Skyline provides mobility (transportation) services to residents and visitors within Big Sky, and also provides the ability for customers and employees to get to the businesses that generate the Resort Tax funds.

5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

Yes. Skyline provides mobility for tourists within Big Sky, and those tourists (or locals) from the greater Bozeman area, that come to spend their money in the Big Sky community.

6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

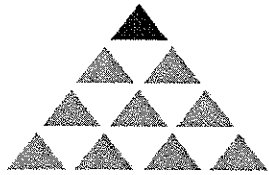
Like roads, public transportation is an infrastructure. Since starting in December 2006 (prior to then it was the Snow Express), Skyline will have provided over 885,000 rides within Big Sky and between Big Sky and Bozeman by the end of this fiscal year (June 30, 2013).

7) Involve collaboration among entities in the community to meet common goals? (100 words max)

The Big Sky Transportation District's Board is comprised of members who represent different entities in the community, and there are numerous entities in the community (in addition to BSRAD) that provide funding to support Skyline and its goal of providing mobility within the greater Big Sky area.

8) Fill a community need not currently or adequately being satisfied? (50 words max)

Prior to Snow Express, there were limited mobility options in Big Sky. Skyline has not only increased mobility options in Big Sky, but also provides services that link Big Sky to Bozeman and West Yellowstone.



RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period. The budget for Fiscal Year 2014 (July 1, 2013-June 30, 2014) is included.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date. (A copy of the FY 12 Audit is attached, along with the current fiscal year to date information).

11) For applicants with mill levy authority please provide the following:

- a. A map of your district's boundaries (attached. A larger map, or electronic version can be provided for more detail)
- b. The current taxable value of your district (approximately \$23 million)
- c. If applicable, the current mill levy rate (zero)
- d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

To obtain \$300,000 worth of revenue, the tax burden would be approximately 13.04 mills, at a cost of roughly \$3.10 per mill, or \$40.42 per \$100,000 of value.

Item	Value	Notes
Gallatin County Property	\$12,500,000	Does not include parts of the Town Center
Madison County Property	\$10,500,000	Does not include Moonlight Basin or Yellowstone Club
Value of One Mill	\$23,000	
# of Mills to Obtain \$300,000	13.04	
Cost of One Mill	\$3.10	To a house with a \$100,000 taxable value
Total Annual Cost	\$40.42	Annual Cost to a house to replace Resort Tax funds



2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 1,815,736

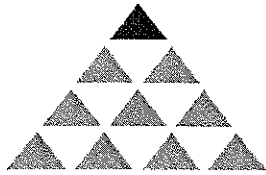
What percentage of the above budget is the entity requesting from resort tax? 17.1 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	\$235,500
	Public Grants (MDT/FTA operating)	\$698,143
	Public Grants (MDT/FTA Capital)	\$419,913
	Public Grants (Gallatin & Madison Counties)	\$60,000
	Fares	\$78,000
	Big Sky Resort Tax	\$310,000
	Total Revenue	\$1,801,556
Expenses	Personnel (not including volunteer time)	\$709,222
	Operations	\$621,514
	Capital	\$485,000
	Other	
	Total Expenses	\$1,815,736
Income	Net Income	(\$14,180)

Capital Reserves	On Hand Restricted	
	On Hand Unrestricted	\$46,841
	Goal	\$75,000

Other Description: _____



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Cash Flow 3-Yr Requirement

Cash Flow 3-Yr Requirement	ITEM	2013	2014	2015
	Personnel (not including volunteer time)	\$678,303	\$709,222	\$639,601
	Operations	\$594,418	\$621,514	\$560,504
	Programming			
	Capital Expenditures	\$408,167	\$485,000	\$100,000
	Other			
	Total Cash Flow for 3-Years	\$1,680,888	\$1,815,736	\$1,300,105

	RESORT TAX REQUEST	\$300,000	\$310,000	\$300,000
--	--------------------	-----------	-----------	-----------

Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 Five vans were purchased in FY 13 along with a 35-passenger bus (Federal funds pay 80-86% of capital costs).

In addition, a new route/service connection Big Sky to West Yellowstone (and Bozeman) was started.

2014 Two additional vans are planned to be purchased, along with a 23-passenger bus to replace an older vehicle. In addition, a 45-passenger accessible bus has been requested. The West Yellowstone service continues.

2015 It is anticipated that the West Yellowstone service may end. A replacement vehicle (25-passenger bus) will be requested.

BSTD FY 14 Total Service Budget

D. Operating Expenses		Direct Cost
1. Labor		
	Driver Wages	<u> </u>
	Mechanic Wages	<u> </u>
	Dispatcher Wages	<u> </u>
2. Fringe Benefits		
	Driver/Mechanic/Dispatcher Fringe Benefits	<u> </u>
3. Services		
	Facilities/Bus Storage	<u>\$ 19,200.00</u>
	Advertising Fees	<u>\$ 40,000.00</u>
	Custodial Services (bus-related only)	<u> </u>
	Other Services (itemize, section I)	<u> </u>
4. Materials and Supplies Consumed		
	Fuel and Lubricants	<u>\$ 200,000.00</u>
	Other Materials and Supplies	<u> </u>
5. Purchased Transportation Service		
	Purchased Transportation Service	<u>\$ 729,195.00</u>
6. Taxes		
	Vehicle Licensing and Registration Fees	<u> </u>
7. Other Operating Expenses		
	Other Expenses (itemize, section I)	<u>\$ 50,000.00</u>
TOTAL OPERATING EXPENSES		<u>\$ 1,038,395.00</u>

E. Administrative Expenses		Direct Cost
1. Labor		
	Manager/Coordinator, Admin. Personnel	<u>\$ 49,266.00</u>
2. Fringe Benefits		
	Manager/Coordinator, Admin. Personnel	<u>\$ 8,600.00</u>
	Fringe Benefits Distribution	<u> </u>
3. Materials and Supplies		
	Office Supplies	<u>\$ 2,400.00</u>
4. Casualty and Liability Costs		
	Casualty and Liability Costs	<u>\$ 94,125.00</u>
5. Utilities		
	Utilities (Gas, Electric, Sewer, Phone and Internet)	<u>\$ 6,000.00</u>
6. Taxes		
	Property Tax	<u> </u>
7. Leases and Rentals		
	Office Space (itemize, section I)	<u> </u>

8. Miscellaneous Expense

Professional & Technical Services	\$ 18,000.00
Dues and Subscriptions (transit-related)	\$ 250.00
Travel and Meetings (transit-related)	\$ 1,500.00
Drug Testing	\$ 200.00
Promotion for Coordination & Ridesharing	
Indirect Cost	
(prior approval required from MDT)	
<i>*Attach Cost Allocation Plan</i>	

9. Other Administrative Expenses

Other Expenses (itemize, section I) _____

TOTAL ADMINISTRATIVE EXPENSES \$ 180,341.00

F. Maintenance Expenses**Direct Cost****1. Maintenance**

Vehicle Maintenance Parts and Service \$ 112,000.00

TOTAL MAINTENANCE EXPENSES \$ 112,000.00

G. Reimbursement Calculations

1. Total Operating Expenses	<u>\$ 1,038,395.00</u>	*
2. Total Amount of Fares/Donations	<u>\$ 78,000.00</u>	
3. Total Amount of Advertising/Rent/Misc. Fees**	_____	
4. Net Operating Deficit	<u>\$ 960,395.00</u>	
5. Eligible Operating Reimbursement at 54%		<u>\$ 519,669.73</u>
6. Total Administrative Expenses	<u>\$ 180,341.00</u>	*
7. Eligible Administrative Reimbursement at 80%		<u>\$ 144,272.80</u>
8. Total Maintenance Expenses	<u>\$ 112,000.00</u>	*
9. Eligible Maintenance Reimbursement at 80%		<u>\$ 89,600.00</u>
10. FEDERAL OPERATING GRANT AMOUNT		<u>\$ 753,542.53</u> 1
Eligible In-kind @ 15% of Federal Operating Grant Amount	<u>\$ 113,031.38</u>	
TOTAL SYSTEM EXPENSES	<u>\$ 1,330,736.00</u>	
FEDERAL GRANT AMOUNT	<u>\$ 698,142.71</u>	2
LOCAL MATCH NEEDED	<u>\$ 632,593.29</u>	

Note 1: This is the amount the District should receive (if fully funded)

Note 2: This is the maximum amount that District can receive in FY 14 from MDT

BIG SKY TRANSPORTATION DISTRICT
ANNUAL FINANCIAL REPORT
JUNE 30, 2012

BIG SKY TRANSPORTATION DISTRICT

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CERTIFIED PUBLIC ACCOUNTANTS
MEMBERS OF CPA ASSOCIATES INTERNATIONAL, INC.

1283 NORTH 14TH STREET, SUITE 201
BOZEMAN, MONTANA 59715
14061 587-4265
FAX 14061 586-3111

INDEPENDENT AUDITOR'S REPORT

To the Board of Transportation
Big Sky Transportation District
Big Sky, Montana

We have audited the accompanying financial statements of the governmental activities and the major fund of Big Sky Transportation District as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Big Sky Transportation District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Big Sky Transportation District as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2012, on our consideration of the Big Sky Transportation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Big Sky Transportation District has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

December 19, 2012

BIG SKY TRANSPORTATION DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2012

Assets

Grants receivable	\$ 61,572
Contract receivable	49,350
Capital assets (net of depreciation)	<u>299,681</u>
 Total assets	 <u>410,603</u>

Liabilities

Accounts payable	35,312
Bank overdraft	1,663
Payroll liabilities	<u>1,106</u>
 Total liabilities	 <u>38,081</u>

Net assets

Invested in capital assets	299,681
Unrestricted	<u>72,841</u>
 Total net assets	 <u>\$ 372,522</u>

See the accompanying notes to the basic financial statements.

BIG SKY TRANSPORTATION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Expenses:

Public works - public transportation	<u>\$ 1,107,288</u>
--------------------------------------	---------------------

Program revenues:

Charges for services	38,142
Operating grants and contributions	<u>770,288</u>

Total program revenues	<u>808,430</u>
------------------------	----------------

Net program expense	<u>(298,858)</u>
---------------------	------------------

General revenues:

Resort tax revenue	290,000
Interest revenue	<u>241</u>

Total general revenues	<u>290,241</u>
------------------------	----------------

Change in net assets	<u>(8,617)</u>
----------------------	----------------

Net assets - June 30, 2011	<u>381,139</u>
----------------------------	----------------

Net assets - June 30, 2012	<u>\$ 372,522</u>
----------------------------	-------------------

See the accompanying notes to the basic financial statements.

BIG SKY TRANSPORTATION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2012

Assets

Grants receivable	\$ 61,572
Resort tax receivable	<u>49,350</u>
Total assets	<u>110,922</u>

Liabilities

Accounts payable	35,312
Bank overdraft	1,663
Payroll liabilities	<u>1,106</u>
Total liabilities	<u>38,081</u>

Fund Balance

Unassigned	<u>\$ 72,841</u>
------------	------------------

See the accompanying notes to the basic financial statements.

**BIG SKY TRANSPORTATION DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF
THE GOVERNMENTAL FUND TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012**

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

Fund balance of the governmental fund	\$ 72,841
---------------------------------------	-----------

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet of the governmental fund.	<u>299,681</u>
--	----------------

Net assets of governmental activities	<u>\$ 372,522</u>
---------------------------------------	-------------------

See accompanying notes to the financial statements.

BIG SKY TRANSPORTATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

Revenues	
Grants and contributions	\$ 770,288
Resort tax revenue	290,000
Charges for services	38,142
Interest revenue	241
Total revenues	<u>1,098,671</u>
Expenditures	
Current:	
Public works - public transportation	1,048,778
Capital outlay	<u>8,120</u>
Total expenditures	<u>1,056,898</u>
Excess (deficiency) of revenues over expenditures	41,773
Fund balance - June 30, 2011	<u>31,068</u>
Fund balance - June 30, 2012	<u>\$ 72,841</u>

See the accompanying notes to the basic financial statements.

BIG SKY TRANSPORTATION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

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

Net change in fund balance - governmental fund	\$ 41,773
Governmental funds report capital outlays 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. This is the amount of capital outlays (\$8,120) in excess of depreciation (\$58,510) for current period.	<u>(50,390)</u>
Change in net assets of governmental activities	<u>\$ (8,617)</u>

See accompanying notes to the financial statements.

**BIG SKY TRANSPORTATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

On November 18, 1991 the Big Sky Transportation District (the District) was created under MCA 7-14-203. The purpose of the District is to provide transportation services within the District. It is a separate political entity, the affairs of which are governed and managed by an elected Transportation Board (Board). The District is not a component unit of another entity and has no component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activity) 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 fiscal year ended June 30, 2012, 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 segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include program-specific grants and contributions arising from mandatory and voluntary nonexchange transactions with other governments, organizations or individuals that are restricted for use in a particular program. Resort tax revenue and interest income are reported as general revenues.

The District has one fund: the general fund. This fund accounts for all revenues and expenditures of the District. The fund financial statements provide information about the general fund.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

(continued)

**BIG SKY TRANSPORTATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Investments

The District is authorized by statute to invest in time and savings deposits with a bank, savings and loan association, or credit union in the state. In addition, it may also invest in obligations of the United States Government, securities issued by agencies of the United States, repurchased agreements, and the State Short-Term Investment Pool (STIP).

To minimize credit risk in relation to the District's investments, the District invests in the Gallatin County External Investment Pool that is subject to the collateral requirements specified in State statutes.

E. Grants receivable

The District receives grant monies, on a reimbursement basis, to operate the public transportation system. Grants receivable is the amount for which the District has submitted a request for reimbursement, but has not received the funds.

F. Contributions Receivable

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met and the promises become unconditional.

G. Capital Assets

Capital assets, which include vehicles, are reported on the statement of net assets. The District uses the Federal guidelines regarding capitalization of equipment. Capitalized assets are recorded at historical cost.

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.

The vehicles are depreciated using the straight-line method over seven to ten years.

H. 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.

(continued)

**BIG SKY TRANSPORTATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Fund Balance (Continued)

GASB 54 requires the fund balance amounts to be properly reported within one of the following fund balance categories:

1. Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact;
2. Restricted – constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation;
3. Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority, the board;
4. Assigned – amounts that are constrained by the district's intent, through board approval, to be used for specific purposes, but are neither restricted nor committed; and
5. Unassigned – residual classification for the district's general fund and includes all spendable amounts not contained in other classifications.

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

I. Budget

The District is not legally required to adopt a budget; therefore management has decided not to present the budget in the financial statements.

J. Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS

At June 30, 2012, the District had the following investment:

	<u>Carrying Amount</u>
Gallatin County External Investment Pool	<u>\$ (1,663)</u>

BIG SKY TRANSPORTATION DISTRICT NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

The Gallatin County Treasurer manages funds held in the Gallatin County External Investment Pool (Pool). The County Treasurer monitors the District's cash to make certain that the District remains in compliance with the state statute in regard to authorized investments. The fair value of the District's position in this pool is the same as the value of the pool shares. Cash and investments in the custody of the County Treasurer are subject to the collateral requirements specified in State statutes.

Information pertaining to the interest rate risk of this investment is available from Gallatin County's audited financial statements which can be obtained from the County by requesting audited financial statements from Gallatin County Finance Department, 311 West Main Street, room 304A, Bozeman, Montana 59715.

The Pool has not been rated by the Nationally Recognized Statistical Rating Organizations (NRSRO).

3. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Vehicles	<u>\$ 526,658</u>	<u>\$ 8,120</u>	<u>\$ 534,778</u>
Less accumulated depreciation for:			
Vehicles	<u>(176,587)</u>	<u>(58,510)</u>	<u>(235,097)</u>
Capital assets, net	<u>\$ 350,071</u>	<u>\$ (50,390)</u>	<u>\$ 299,681</u>

Depreciation expense was charged to the following function/program of the District:

Public works – public transportation	<u>\$ 58,510</u>
--------------------------------------	------------------

These vehicles were purchased using funding provided by the Department of Transportation. The District holds the title to these vehicles with the State being the first secured party.

4. CONCENTRATION

The District received 26% of its total funding for the year ended June 30, 2012 from allocations of local resort tax revenues collected by the Big Sky Resort Area District. The District is also dependent on these funds to match the federal monies received.

**BIG SKY TRANSPORTATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

5. RISK MANAGEMENT

The District requires proof of public liability and property damage liability insurance from the contractor for transportation services. The contractor is also required to provide proof of workers' compensation insurance coverage. In addition, the District also maintains a Board errors and omissions insurance policy. Finally, the District provides workers' compensation insurance on its employee, as required by law.

6. COMMITMENTS

The District has contracted with a Montana corporation (Contractor) to provide the District personnel, equipment and supplies necessary to operate a public transportation service. The term of the contract was extended to June 30, 2013. The base rates are \$46.43 when the Contractor's vehicles are being utilized for intercity service and \$36.03 when the Contractor's vehicles are being utilized for local service. The base rate is \$33.95 when the District's vehicles are being utilized. The cost of fuel is not included in the base price. The Contractor sends an invoice to the District monthly. The District may terminate or reduce the scope of the contract if available funding is reduced for any reason.

The Montana Department of Transportation desires to have each FTA Section 5311 provider designate a "Coordinator" to provide planning and operation expertise to the transit system, and to coordinate with other transportation providers in the area. The District has contracted with an entity to provide these services for the District. The term of the contract is July 1, 2006 through June 30, 2012. At the beginning of each new contract year, the District determines a project budget and is billed according to this budget and the services performed. During the fiscal year ended June 30, 2012, the District paid approximately \$35,000 to this Company for services provided. The amendment dated May 27, 2011 allows the District to pay up to \$34,000 during the fiscal year ending June 30, 2013. The District or the Entity may terminate the contract in whole or in part without cause with 60 days written notice.



CERTIFIED PUBLIC ACCOUNTANTS
MEMBERS OF CPA ASSOCIATES INTERNATIONAL, INC.

1282 NORTH 14TH STREET, SUITE 201
BOZEMAN, MONTANA 59715
(406) 587-4268
FAX (406) 586-3111

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 Transportation
Big Sky Transportation District
Big Sky, Montana

We have audited the financial statements of the governmental activities and the major fund of Big Sky Transportation District as of and for the year ended June 30, 2012, which collectively comprise Big Sky Transportation District's basic financial statements and have issued our report thereon dated December 19, 2012. 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.

Internal Control Over Financial Reporting

Management of Big Sky Transportation District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Big Sky Transportation District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Sky Transportation District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Big Sky Transportation District's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting (12-01). 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.

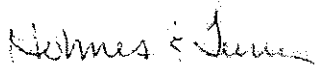
December 19, 2012
Board of Transportation
Page Two

Compliance and Other Matters

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

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the Big Sky Transportation District and is not intended to be and should not be used by anyone other than these specified parties.



December 19, 2012

BIG SKY TRANSPORTATION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012

FINDINGS – FINANCIAL STATEMENTS AUDIT

Significant Deficiencies

12-01 Segregation of duties

Condition: The District has one person who handles all of the accounting functions and who has sole access to the accounting software.

Criteria: Internal controls should be in place to allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Cause: It would be inefficient, considering the size of the District, for the District to hire additional personnel to achieve optimal internal controls.

Effect: Misstatements may not be detected and corrected in a timely manner.

Response: The District has taken several steps to involve Board members and the Coordinator to obtain the best internal controls possible using the resources available to the District.

BIG SKY TRANSPORTATION DISTRICT
CURRENT STATUS OF PRIOR YEAR RECOMMENDATIONS
YEAR ENDED JUNE 30, 2012

PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

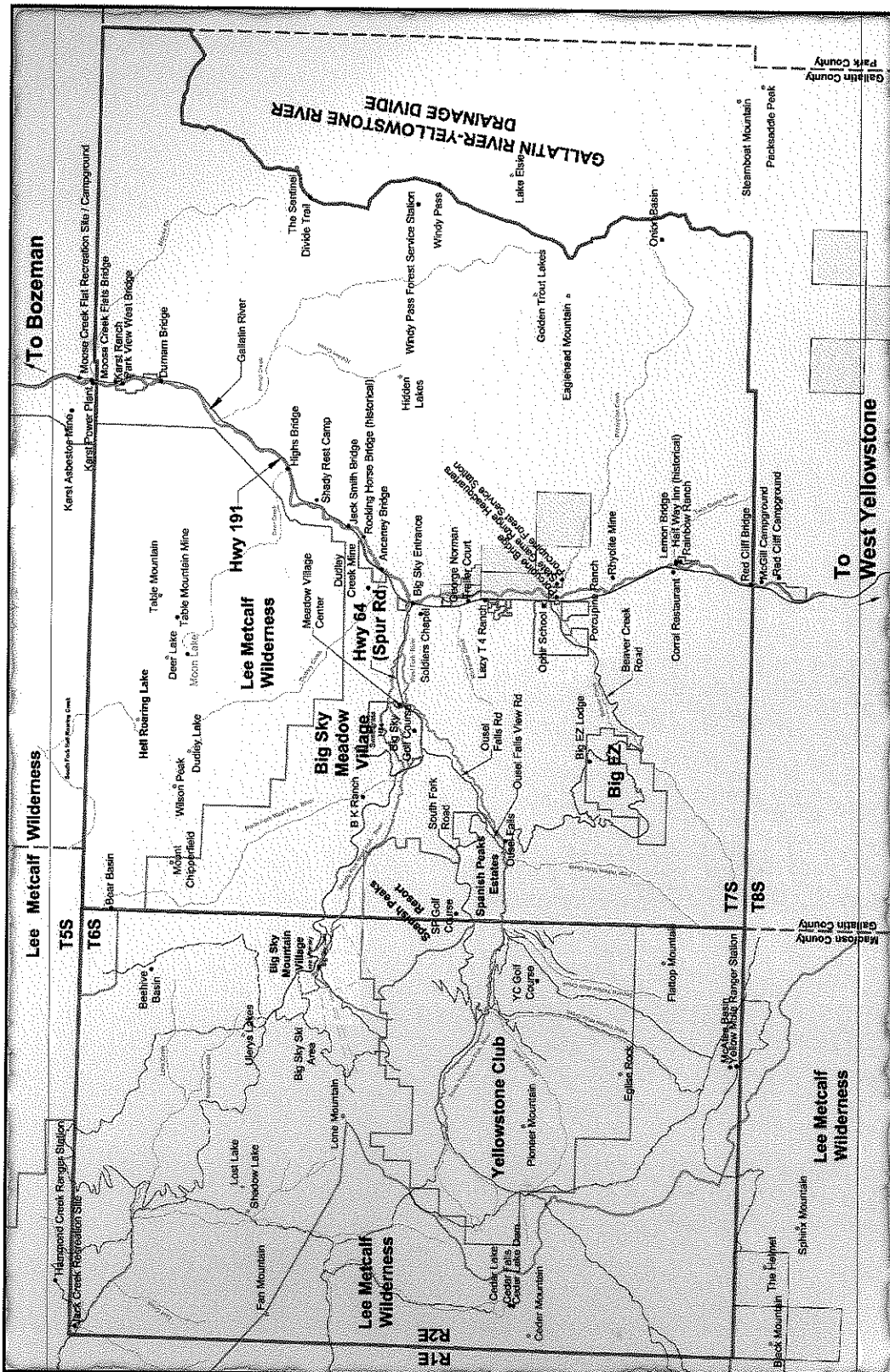
Significant Deficiencies

11-01 Segregation of duties

Condition: The District has one person who handles all of the accounting functions and who has sole access to the accounting software.

Response: The District has taken several steps to involve Board members and to obtain the best internal controls possible using the resources available to the District.

Current status: See current year comment 12-01.



Legend:

- Big Sky Tax District Office
- Big Sky Resort Area District (By Legal Description)
- Major Road (By Gallatin County GIS Dept & USGS)
- Hydrography (By Gallatin County GIS Dept & USGS)
- Roads (By Gallatin & Madison Counties GIS Dept)
- Wilderness Area (By Gallatin County GIS Dept & USGS)
- County Boundary (By State GIS)
- Fish Wildlife Lands & Animal Preserves (By State GIS)
- Big Sky Transportation District

- Point of Interest
- Mountain Peak
- Water Courses, Water



GRAPHIC SCALE
1" = 1/4" = 1/8" = 1/16" = 1/32" = 1/64" = 1/128" = 1/256" = 1/512" = 1/1024" = 1/2048" = 1/4096" = 1/8192" = 1/16384" = 1/32768" = 1/65536" = 1/131072" = 1/262144" = 1/524288" = 1/1048576" = 1/2097152" = 1/4194304" = 1/8388608" = 1/16777216" = 1/33554432" = 1/67108864" = 1/134217728" = 1/268435456" = 1/536870912" = 1/1073741824" = 1/2147483648" = 1/4294967296" = 1/8589934592" = 1/17179869184" = 1/34359738368" = 1/68719476736" = 1/137438953472" = 1/274877906944" = 1/549755813888" = 1/1099511627776" = 1/2199023255552" = 1/4398046511104" = 1/8796093022208" = 1/17592186044416" = 1/35184372088832" = 1/70368744177664" = 1/140737488355328" = 1/281474976710656" = 1/562949953421312" = 1/1125899906842624" = 1/2251799813685248" = 1/4503599627370496" = 1/9007199254740992" = 1/18014398509481984" = 1/36028797018963968" = 1/72057594037927936" = 1/144115188075855872" = 1/288230376151711744" = 1/576460752303423488" = 1/1152921504606846976" = 1/2305843009213693952" = 1/4611686018427387904" = 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D. Operating Expenses

	BUDGET	ACTUAL (thru 2/28/13)
1. Labor		
Driver Wages	_____	_____
Mechanic Wages	_____	_____
Dispatcher Wages	_____	_____
2. Fringe Benefits		
Driver/Mechanic/Dispatcher Fringe Benefits Distribution	_____	_____
3. Services		
Facilities/Bus Storage (itemize, section I)	\$ 14,400.00	\$ 10,800.00
Advertising Fees	\$ 40,000.00	\$ 18,451.00
Custodial Services (bus-related only)	_____	_____
Other Services (itemize, section I)	_____	_____
4. Materials and Supplies Consumed		
Fuel and Lubricants	\$ 205,905.00	\$ 148,525.00
Other Materials and Supplies	_____	_____
5. Purchased Transportation Service		
Purchased Transportation Service (itemize, section I)	\$ 710,948.00	\$ 420,806.00
6. Taxes		
Vehicle Licensing and Registration Fees	_____	_____
7. Other Operating Expenses		
Other Expenses (itemize, section I)	\$ 36,000.00	\$ 29,500.00
TOTAL OPERATING EXPENSES	\$ 1,007,253.00	\$ 628,082.00

E. Administrative Expenses

	BUDGET	ACTUAL
1. Labor		
Manager/Coordinator, Admin. Personnel (itemize, section I)	<u>\$ 48,300.00</u>	<u>\$ 32,200.00</u>
2. Fringe Benefits		
Manager/Coordinator, Admin. Personnel Fringe Benefits Distribution	<u>\$ 2,600.00</u>	<u>\$ 2,005.00</u>
3. Materials and Supplies		
Office Supplies	<u>\$ 1,500.00</u>	<u>\$ 985.00</u>
4. Casualty and Liability Costs		
Casualty and Liability Costs	<u>\$ 85,000.00</u>	<u>\$ 62,900.00</u>
5. Utilities		
Utilities (Gas, Electric, Sewer, Phone and Internet)	<u>\$ 4,000.00</u>	<u>\$ 2,860.00</u>
6. Taxes		
Property Tax	<u>_____</u>	<u>_____</u>
7. Leases and Rentals		
Vehicle (itemize, section I)	<u>_____</u>	<u>_____</u>
Office Space (itemize, section I)	<u>_____</u>	<u>_____</u>
8. Miscellaneous Expense		
Dues and Subscriptions (transit-related)	<u>\$ 250.00</u>	<u>\$ 165.00</u>
Travel and Meetings (transit-related)	<u>\$ 1,500.00</u>	<u>\$ 405.00</u>
Drug Testing	<u>\$ 200.00</u>	<u>_____</u>
Promotion for Coordination & Ridesharing	<u>_____</u>	<u>_____</u>
9. Other Administrative Expenses		
Other Expenses (itemize, section I)	<u>\$ 15,000.00</u>	<u>\$ 8,850.00</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 158,350.00</u>	<u>\$ 110,370.00</u>

Big Sky Transportation District (Skyline) FY 13 Total System

F. Maintenance Expenses

	BUDGET	ACTUAL
1. Maintenance		
Vehicle Maintenance Parts and Service (itemize, section I)	<u>\$ 107,118.00</u>	<u>\$ 77,618.00</u>
TOTAL MAINTENANCE EXPENSES	<u>\$ 107,118.00</u>	<u>\$ 77,618.00</u>
TOTAL SYSTEM COSTS	<u>\$ 1,272,721.00</u>	<u>\$ 816,070.00</u>

Big Sky Transportation District (Skyline) FY 12 Total System

Operating Costs

	BUDGET	ACTUAL
1. Labor		
a. Operator's wages	\$ -	\$ -
b. Mechanic's wages	\$ -	\$ -
c. Dispatcher's wages	\$ -	\$ -
2. Fringe Benefits		
a. Operator's/Mechanic/Dispatcher Fringe	\$ -	\$ -
3. Services		
a. Professional and technical services	\$ -	\$ -
b. Advertising fees	\$ 40,000	\$ 16,971
c. Custodial services	\$ -	\$ -
d. Other services	\$ -	\$ 1,000
4. Materials & Supplies Consumed		
a. Fuel and Oil	\$ 240,000	\$ 187,301
b. Other materials and supplies	\$ -	\$ -
5. Purchased Transportation Services		
a. Purchased transportation services	\$ 469,521	\$ 491,409
6. Taxes		
a. Vehicle Licensing and registration fees	\$ -	\$ -
7. Other Operating Expenses		
a. Other expenses (Coordinator)	\$ 34,000	\$ 32,158
TOTAL OPERATING COSTS	<u>\$ 783,521</u>	<u>\$ 728,839</u>

Administrative Costs

8. Labor		
a. Other salaries (Manager and Administrative personnel)	\$ 46,000	\$ 49,583
9. Fringe Benefits		
a. Other salaries fringe benefits distribution	\$ 2,400	\$ 3,072
10. Materials and Supplies		
a. Office Supplies	\$ 1,200	\$ 1,450
11. Casualty & Liability Costs		
a. Casualty and Liability Costs	\$ 49,100	\$ 83,265
12. Utilities		
a. Utilities (Gas, Electric, Sewer, Phone and Internet)	\$ 3,600	\$ 2,900

Big Sky Transportation District (Skyline) FY 12 Total System

	BUDGET	ACTUAL
13. Taxes		
a. Property tax	\$ -	\$ -
14. Leases and Rentals		
a. Vehicle	\$ -	\$ 45,963
b. Facilities	\$ 16,000	\$ 12,991
15. Miscellaneous Expense		
a. Dues and subscriptions	\$ 250	\$ -
b. Travel and meetings	\$ 1,500	\$ 660
c. Drug Testing	\$ 200	\$ -
d. Promotional/Coordination Ridesharing	\$ -	\$ -
e. Indirect Cost (Attach plan from Grantee)	\$ -	\$ -
16. Other Administrative Expenses		
a. Other expenses (Accounting/Personnel)	\$ 12,000	\$ 10,681
TOTAL ADMINISTRATIVE COSTS	<u>\$ 132,250</u>	<u>\$ 210,565</u>
Maintenance Costs		
17. Maintenance Costs		
a. Vehicle maintenance parts & service	\$ 92,200	\$ 100,530
TOTAL MAINTENANCE COSTS	<u>\$ 92,200</u>	<u>\$ 100,530</u>
TOTAL SYSTEM COSTS	<u>\$ 1,007,971</u>	<u>\$ 1,039,934</u>