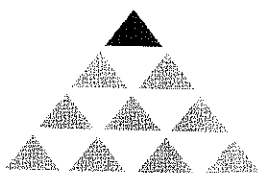




2013-2014 Appropriation Applications

File 2 of 5

6. Post Office
7. Library
8. Skating and Hockey Association: Ice Arena, Programming
9. Jack Creek Preserve: Water Quality Monitoring
10. Sheriff's Office: Big Sky/Canyon Patrol Services



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: The Big Sky Post Office, LLC

Project Name: Big Sky Post Office

Project Start Date: 7/1/2013 Project Completion Date: 6/30/2014

Representative: Al Malinowski

Address: PO Box 160189 Big Sky, MT 59716

Telephone: 406-995-2850


Email: al_mal@yahoo.com

Total Funds Requested \$ 36,500

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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jul '14
Payment Request \$	<u>\$16,000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>\$20,500</u>

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


Signature

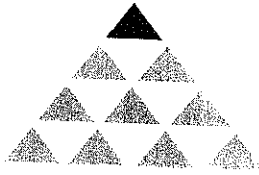
Al Malinowski
Printed Name

VP – Gallatin Associates, Managing Member
Title (Board Chair or Governing Officer)

4/1/2013
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.

The Post Office, LLC ("POLLC") was created to operate the Post Office Contract Station in Big Sky beginning September 1, 2001. Gallatin Associates, Inc. is the managing member of the POLLC and serves as the liaison between POLLC and the United States Postal Service ("USPS"). Prior to September 1, 2001, the Post Office Contract Station was operated by the Big Sky Owners Association ("BSOA"), who had applied for and received resort tax funding to help supplement the operating costs. The POLLC did apply for and receive resort tax funding the last nine resort tax fiscal years.

- 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)**

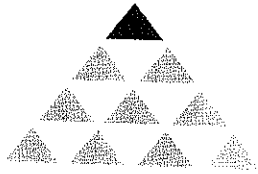
During a comprehensive analysis performed by the USPS in 2000, the community of Big Sky expressed its desire to maintain a post office located in the Meadow Village Center. The community also requested expanded services, such as longer window hours. The USPS selected the POLLC to operate the Contract Station in Big Sky because it had the ability to best meet the needs that the community had identified.

This Contract Station provides postal services to all of the residents and guests of Big Sky. Unlike our neighbors in West Yellowstone and Gallatin Gateway, who have a post office run by the USPS, the POLLC handles the operations in Big Sky. The POLLC is compensated at a flat rate of \$225,000 per year, regardless of the amount of revenue generated. While the POLLC has established a strong working relationship with the USPS, we continue to encourage them to consider a post office run by the USPS in Big Sky. While we hope it will happen eventually, it is not in the short term plans of the USPS.

The primary goal of the POLLC is to provide postal services to the residents and guests of Big Sky in an efficient and enjoyable environment. Post Offices are an important part of any community, since they are one of the few entities that can reach all members of the community. While we are bound by many rules implemented by the USPS, we continue to try to provide new services to our community.

Another critical goal is to provide these services at a financial breakeven. While Gallatin Associates, Inc. manages the POLLC, there is no compensation from the POLLC for those services. The POLLC budget includes only the labor of operational staff and the expenses for operating the space and business. We have successfully focused on minimizing labor hours, especially overtime, while trying to develop an experienced staff to serve customers.

Besides the resort tax funding, the POLLC currently has one source of guaranteed revenue: the fixed-rate USPS contract. The contract permits the POLLC to request a contract increase periodically. We plan to request a contract rate increase this summer, since we believe the current environment is more conducive to a favorable reply. A decision by the USPS to modify current service levels may impact our decision to request a contract rate increase.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

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)

Postal services at the POLLC are available to all of the residents, visitors and tax collectors of Big Sky.

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

While we may not directly promote tourism and development, our convenient existence helps those who do.

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

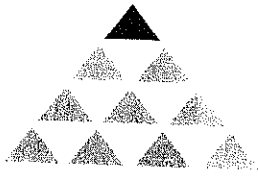
We are a part of the critical infrastructure for our community that often goes unnoticed in any community until there becomes a threat that it could be lost.

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

Though this is not our primary function, because we provide services to such a broad range of customers, we regularly make our lobby available for other important organizations (including the BSRAD) to spread their message to the community.

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

No.



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.

Attached

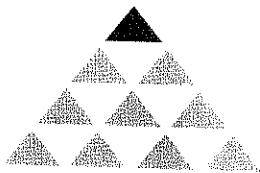
10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

Attached

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.

N/A



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 261,500.00

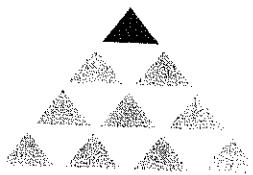
What percentage of the above budget is the entity requesting from resort tax? 14 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	0
	Private Donor Contributions In-kind	0
	Public Grants – Resort Tax	36,500
	Fundraising Events	
	Other – USPS Contract	225,000
	Total Revenue	261,500
Expenses	Personnel (not including volunteer time)	136,135
	Operations	125,365
	Programming	
	Other	
	Total Expenses	261,500
Income	Net Income	0

Capital Reserves	On Hand Restricted	N/A
	On Hand Unrestricted	N/A
	Goal	N/A

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
509,892	Personnel (not including volunteer time)	163,343	169,877	176,672
289,108	Operations	93,657	96,123	99,328
	Programming			
	Capital Expenditures			
	Other			
799,000	Total Cash Flow for 3-Years	257,000	266,000	276,000

124,000	RESORT TAX REQUEST	32,000	41,000	51,000
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 During the Summer of 3013, The Post Office, LLC will request a contract rate increase from the USPS.

If that request is successful, the amount of the increase would reduce the amount of the resort tax requested.

2014 N/A

2015 N/A

Big Sky Post Office
2012 Budget to Actual (Accrual Basis)
2013 Budget and 2014 Preliminary Budget

	2012		Percentage	2013		Percentage	2014		Percentage
	Budget	Actual		Budget	Preliminary Budget		Budget	Preliminary Budget	
Income									
USPS Contract	\$ 225,000.00	\$ 225,000.00	87.89%	\$ 225,000.00	\$ 225,000.00	87.55%	\$ 225,000.00	\$ 225,000.00	91.65%
BSRAD (04-05 \$20,000; used \$18,431.17)									
BSRAD (05-06 \$27,000; used \$27,000.00)									
BSRAD (06-07 \$35,000; used \$28,691.16)									
BSRAD (07-08 \$37,500; used \$30,586.51)									
BSRAD (08-09 \$43,000; used \$27,840.29)									
BSRAD (09-10 \$45,500; used \$23,338.50)									
BSRAD (10-11 \$35,000; used \$20,776.00)									
BSRAD (11-12 \$44,000; used \$20,776.00)									
BSRAD (12-13 \$35,500)									
BSRAD (13-14 \$36,500)									
Miscellaneous	\$ 15,500.00	\$ 11,717.00	6.05%	\$ 16,000.00	\$ 20,500.00	6.23%	\$ 16,000.00	\$ 20,500.00	8.35%
	\$ 15,500.00	\$ 11,717.00	6.05%	\$ 16,000.00	\$ 20,500.00	6.23%	\$ 16,000.00	\$ 20,500.00	8.35%
	\$ -	\$ 239.00		\$ -	\$ -		\$ -	\$ -	
Total	\$ 256,000.00	\$ 248,128.00	100.00%	\$ 257,000.00	\$ 245,500.00	100.00%	\$ 257,000.00	\$ 245,500.00	100.00%
Expense									
Wages	\$ 131,106.88	\$ 127,564.00	51.21%	\$ 133,465.63	\$ 138,804.25	51.93%	\$ 133,465.63	\$ 138,804.25	52.18%
Rent	\$ 52,712.00	\$ 52,712.00	20.59%	\$ 52,712.00	\$ 52,712.00	20.51%	\$ 52,712.00	\$ 52,712.00	19.82%
Labor Burden	\$ 31,292.81	\$ 28,115.00	12.22%	\$ 29,878.05	\$ 31,073.17	11.63%	\$ 29,878.05	\$ 31,073.17	11.68%
POCA/BSOA Dues	\$ 16,500.00	\$ 16,834.00	6.45%	\$ 17,000.00	\$ 17,000.00	6.61%	\$ 17,000.00	\$ 17,000.00	6.39%
Property Taxes	\$ 7,500.00	\$ 7,240.00	2.93%	\$ 7,500.00	\$ 7,750.00	2.92%	\$ 7,500.00	\$ 7,750.00	2.91%
Professional	\$ 4,000.00	\$ 3,258.00	1.56%	\$ 4,000.00	\$ 4,200.00	1.58%	\$ 4,000.00	\$ 4,200.00	1.58%
Office Supplies	\$ 3,500.00	\$ 2,238.00	1.37%	\$ 3,000.00	\$ 3,750.00	1.41%	\$ 3,000.00	\$ 3,750.00	1.41%
Utilities	\$ 3,500.00	\$ 3,242.00	1.37%	\$ 3,000.00	\$ 3,750.00	1.41%	\$ 3,000.00	\$ 3,750.00	1.41%
Maintenance	\$ 3,750.00	\$ 5,512.00	1.46%	\$ 4,000.00	\$ 4,250.00	1.60%	\$ 4,000.00	\$ 4,250.00	1.60%
Office Equipment	\$ 1,500.00	\$ 674.00	0.59%	\$ 1,500.00	\$ 2,000.00	0.75%	\$ 1,500.00	\$ 2,000.00	0.75%
Other	\$ 638.31	\$ 739.00	0.25%	\$ 944.33	\$ 710.58	0.27%	\$ 944.33	\$ 710.58	0.27%
Total	\$ 256,000.00	\$ 248,128.00	100.00%	\$ 257,000.00	\$ 245,500.00	100.00%	\$ 257,000.00	\$ 245,500.00	100.00%
Net Income/(Loss)	\$ 0.00	\$ -		\$ (0.00)	\$ (20,500.00)		\$ (0.00)	\$ (20,500.00)	

POST OFFICE, LLC

Financial Statements

Three Months Ended March 31, 2013

And

For the Twelve Months Ended December 31, 2012

Lindell & Associates PC

certified public accountant

Richard T. Lindell II, CPA

PO Box 160099

Big Sky, MT 59716

406.995.2511

406.995.2307 fax

info@bigskycpas.com

Accountant's Compilation Report

To the Members of Post Office, LLC, Big Sky, Montana:

We have compiled the accompanying balance sheet and statement of revenues and expenses of Post Office, LLC for the three month period ended March 31, 2013 and the twelve month period ended December 31, 2012, prepared on the income tax basis, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management (the members). We have not audited or reviewed the accompanying pro forma financial statements and, accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures, balance sheet, and statement of cash flows required by generally accepted accounting principles. If the omitted disclosures, balance sheet, and statement of cash flows were included in the financial statements, they might influence the user's conclusions about Post Office, LLC's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The partnership is not a taxpaying entity for income tax purposes, and thus no income tax expense has been recorded in the statement of revenues and expenses. Income from the partnership is taxed to the partners on their individual returns. The partners have taken no distributions during the period covered by this statement.

We are not independent with respect to Post Office, LLC

Lindell & Associates P.C.

Big Sky, Montana

April 1, 2013

Post Office, LLC
Balance Sheet
As of March 31, 2013

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
First Security Checking	2,110
Total Checking/Savings	2,110
Other Current Assets	
Prepaid Insurance	616
Total Other Current Assets	616
Total Current Assets	2,726
Fixed Assets	
Accumulated Depreciation	-17,977
Post Office Equipment	17,977
Total Fixed Assets	0
Other Assets	
Accumulated Amortization	-565
Organization Costs	565
Total Other Assets	0
TOTAL ASSETS	<u><u>2,726</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Note Payable to Scott Hall, LLC	5,000
Payroll Liabilities	5,900
Total Other Current Liabilities	10,900
Total Current Liabilities	10,900
Total Liabilities	10,900
Equity	
Partner Capital	8,705
Retained Earnings	-1,726
Net Income	-15,153
Total Equity	-8,173
TOTAL LIABILITIES & EQUITY	<u><u>2,726</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT

Post Office, LLC
Revenue and Expenses
January through March 2013

Revenue	
BSRAD Reimbursements	11,172
Miscellaneous Income	13
USPS St. Louis Deposit	37,500
Total Revenue	<u>48,685</u>
Expense	
Accounting	535
Dues	
POCA Dues	3,810
Total Dues	<u>3,810</u>
Insurance	
Employee Health	2,950
Workers' Compensation	596
Total Insurance	<u>3,546</u>
Office Supplies	1,823
Payroll Expenses-Wages	35,406
Payroll Taxes	3,234
Rent	
Rent- Post Office	13,178
Total Rent	<u>13,178</u>
Repairs and Maintenance	
Cleaning	720
Total Repairs and Maintenance	<u>720</u>
SIMPLE Employer Expense	856
Telephone	
Post Office Phone	298
Total Telephone	<u>298</u>
Utilities	
Electricity	433
Utilities - Other	0
Total Utilities	<u>433</u>
Total Expense	<u>63,839</u>
Excess Revenue over Expense (Deficit)	<u>(15,154)</u>

Post Office, LLC
Balance Sheet
As of December 31, 2012

	Dec 31, 12
ASSETS	
Current Assets	
Checking/Savings	
First Security Checking	486
Total Checking/Savings	486
Other Current Assets	
Prepaid Insurance	97
Receivable from USPS	18,750
Total Other Current Assets	18,847
Total Current Assets	19,333
Fixed Assets	
Accumulated Depreciation	-17,977
Post Office Equipment	17,977
Total Fixed Assets	0
Other Assets	
Accumulated Amortization	-565
Organization Costs	565
Total Other Assets	0
TOTAL ASSETS	19,333
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	892
Total Accounts Payable	892
Credit Cards	
US Bank 3752	91
Total Credit Cards	91
Other Current Liabilities	
Note Payable to Scott Hall, LLC	8,000
Payroll Liabilities	
Aflac Deduction	-116
Payroll Liabilities - Other	3,486
Total Payroll Liabilities	3,371
Total Other Current Liabilities	11,371
Total Current Liabilities	12,354
Total Liabilities	12,354
Equity	
Partner Capital	8,705
Net Income	-1,726
Total Equity	6,979
TOTAL LIABILITIES & EQUITY	19,333

SEE ACCOUNTANT'S COMPILATION REPORT

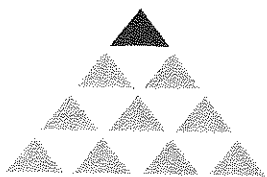
Post Office, LLC
Revenue and Expenses
January through December 2012

Revenue

BSRAD Reimbursements	20,776
Miscellaneous Income	239
USPS St. Louis Deposit	<u>225,000</u>
Total Revenue	246,015

Expense

Accounting	3,733
Annual Report Fee	15
Drinking Water	85
Depreciation Expense	674
Total Dues	16,833
Employee Benefits	998
Total Insurance	12,111
Licenses/Permits	250
Meals & Entertainment	91
Misc. Expense	125
Office Supplies	2,246
Payroll Expenses-Wages	127,564
Payroll Taxes	11,258
Property Taxes	7,240
Total Rent	52,712
Total Repairs and Maintenance	5,512
SIMPLE Employer Expense	3,052
Total Telephone	1,173
Total Utilities	<u>2,069</u>
Total Expense	<u>247,741</u>
Excess Revenue over Expense (Deficit)	<u><u>-1,726</u></u>



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Friends of the Big Sky Community Library

Project Name: Big Sky Community Library

Project Start Date: July 1, 2013

Project Completion Date: June 30, 2014

Representative: Kathy House

Address: P.O. Box 161344, Big Sky, MT 59716

Telephone: 995-4281 x 205

Email: fullhousekwh@yahoo.com

Total Funds Requested \$ 65,000

**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 \$	5,400	\$5,400	\$5,400	\$5,400	\$5,400	\$5,400
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	5,400	\$5,400	\$5,400	\$5,400	\$5,400	\$5,600

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

Kay Reeves
Signature

Kay Reeves

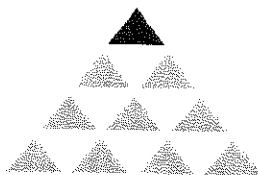
Printed Name

Board President
Title (Board Chair or Governing Officer)

April 1, 2013

Date

RECEIVED APR 02 2013



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 Friends operate the Big Sky Community Library located at the north end of Ophir School for the benefit of residents and visitors in Big Sky. The library mission statement reads "The Friends of the Big Sky Community Library are committed to providing educational opportunities for the residents and visitors of the greater Big Sky Community. It is the FOL's goal to promote a greater appreciation of literature and lifelong learning by providing necessary materials and special programs throughout the year, for both adults and children."

We have been a 501(c)(3) tax exempt organization since 2004.

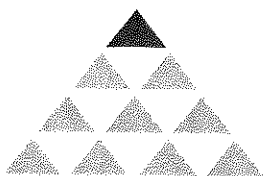
- 2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)**

We are requesting funding to continue the Library's operation for community use. Funds will be used to keep the Library open for twenty hours weekly year round and to purchase new circulating materials for the use by all ages. We will also replace the oldest four of our 17 computers.

Library usage continues to grow. Our patron count increased from 5,082 in 2011 to 5,941 in 2012, a 17% increase. It's also worth noting that year our top ten patrons are all community members (not school students.) The Library's catalog contains 20,000 items: print books, videos, and audio books for circulation. We subscribe to 40 different magazines and periodicals. In 2012 20,500 items were checked out or used in the library.

Along with providing new releases/Books on CD/DVD's/ computers/printers/and scanning, the library provides it patrons and visitors:

- Free Wi-Fi for public use,
- A variety of educational programs (authors, poets, speakers,)
- A Pre-school story time great for parents and early literacy skills,
- Test proctoring for community members taking on-line classes,
- Local meeting space for a variety of organizations (CAP mentors, adult ed. programs, and MDOT are among our current users,)
- Books for Babies program,
- Movie Night for Teens,
- Six week Summer Reading program for K-5 and Young Adults,



RESORTTAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

- An up-to-date website with the library's catalog and several research databases available,
- Professional staff to help patrons with their technology needs,
- A place to recycle your used books. We ship books to soldiers and hold used book sales to ensure everyone has books to read.

In 2011 we transitioned our audio books on cassette tape to books on CD. In 2012 we made the transition from VHS to DVD format for our videos. It is our goal to be able to continue bringing the newest materials to our patrons and provide the services that are necessary to meet community needs. The resort tax funds are vital to make this happen.

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...

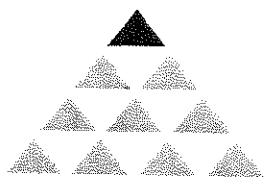
4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

The library serves residents, year round, as well as seasonal; home and pre-schoolers; tourists, students, and travelers. Eighty new library cards were issued this past year, a high percentage of those to seasonal employees. WIFI, computers, printers, and scanners are important services in a resort community.

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

A public library is a vital resource for any thriving community. The existence of a non-profit public library in an unincorporated resort area proves that Big Sky is a place that cares about meeting the needs of its population. It reflects how our community values literacy, education and life-long learning.

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



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Free, open access to information is a vital part of a democracy. The Library provides information to promote learning and popular materials for relaxation. Our computers have seen much use in resumes and job applications preparation. Our new printer has already seen heavy use by a half dozen area organizations.

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

The Library's partnership with the school district has saved a large infrastructure investment while providing access to all.

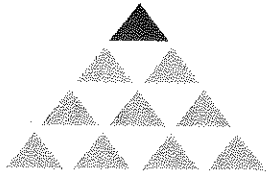
The collaborative ties we have built with Morningstar Early Learning Center and parents of the very young are providing the tools for early reading skills and parenting resources

Making meeting space available has allowed us to collaborate with a variety of Big Sky entities. This year MDOT is holding twice monthly meetings to update the public on Hwy. 191 construction.

Finally, we greatly appreciate our partnership with the Big Sky Resort Area District.

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

The BSCL is the only public community library within 45 miles.



RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

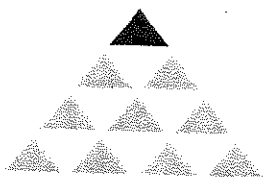
Provide the following financial documents:

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.

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.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 65,000

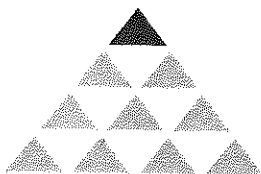
What percentage of the above budget is the entity requesting from resort tax? 83 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	\$9,600
	Private Donor Contributions In-kind	
	Public Grants	65,000
	Fundraising Events	3,000
	Other	1,000
	Total Revenue	78,600
Expenses	Personnel (not including volunteer time)	41,800
	Operations	21,500
	Programming	15,300
	Other	
	Total Expenses	78,600
Income	Net Income	0

Capital Reserves	On Hand Restricted	
	On Hand Unrestricted	16,000
	Goal	16,000

Other Description: _____



RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel (not including volunteer time)	41,800	43,000	44,000	
Operations	21,500	22,000	23,000	
Programming	15,300	16,500	18,000	
Capital Expenditures				
Other				
RESORT TAX	65,000	68,000	71,000	
TOTAL	65,000	68,000	71,000	

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

2013 Continued Operations

2014 Continued Operations

2015 Continued Operations

Friends of the Big Sky Community Library
Resort Tax
Budget vs Actual

		Actual Jul 1, '12- Mar 27, '13	Projected Actual 2012- 2013	Total Budget 2012-2013	Total Budget 2013-2014	Requested Allocation 2013-2014
Ordinary Income/Expense						
Income	Book Sales	2,773.27	2,900.00	4,500.00	3,000.00	
	Shelf Donations	750.00	750.00	1,000.00	1,000.00	
	Resort Tax Allocations	36,292.78	68,400.00	68,400.00	65,000.00	65,000.00
	Other Donations	10,261.95	10,261.95	500.00	500.00	
	Interest	27.39	27.39	100.00	25.00	
	Membership Dues	2,650.00	2,890.00	7,000.00	6,000.00	
	Reimbursed Expenses	1,033.12	1,033.12	1,300.00	1,000.00	
	Printing Income	0.00	500.00	0.00	1,200.00	
	Cash Reappropriated	0.00	0.00	0.00	875.00	
Total Income		53,788.51	86,762.46	82,800.00	78,600.00	65,000.00
Expense	Advertising	607.25	750.00	1,000.00	800.00	664.00
	Computer Software/Tech Support	2,052.00	2,052.00	2,500.00	2,300.00	1,909.00
	Dues and Subscriptions	951.35	1,300.00	1,100.00	1,000.00	830.00
	DSL Monthly Charge	599.40	599.40	600.00	600.00	498.00
	Employee Training/Travel	1,723.67	1,837.00	750.00	700.00	581.00
	Insurance	671.00	671.00	650.00	700.00	581.00
	Library Equipment/Supplies	1,646.15	2,400.00	4,000.00	2,500.00	2,075.00
	Office Supplies	1,685.60	2,900.00	3,500.00	3,000.00	2,490.00
	Printing	389.11	690.00	0.00	1,200.00	996.00
	Periodicals	1,616.00	1,616.00	1,600.00	1,600.00	1,328.00
	Postage and Delivery	115.86	400.00	600.00	500.00	415.00
	Professional Fees	748.41	900.00	1,000.00	900.00	747.00
	Program Expense	1,680.19	2,400.00	3,500.00	3,000.00	2,490.00
	Rent and maintenance	5,394.00	5,394.00	5,400.00	5,400.00	4,482.00
	Volunteer Event	0.00	0.00	1,000.00	0.00	0.00
	Uncategorized	301.88	301.88	400.00	300.00	0.00
Total Non-payroll Expense		20,181.87	24,211.28	27,600.00	24,500.00	20,086.00
Total Payroll Expense		29,192.04	39,228.00	39,000.00	41,800.00	34,705.00
Total Ordinary Cash Expense		49,373.91	63,439.28	66,600.00	66,300.00	54,791.00
Purchases Computers		4,119.76	4,119.76	5,000.00	4,000.00	3,320.00
	Furniture/Fixtures	8,402.28	8,402.28	0.00	0.00	0.00
	Adult Books	1,170.15	2,000.00	2,700.00	2,500.00	2,075.00
	Audio Books	758.97	1,600.00	1,000.00	1,600.00	1,328.00
	Teen/Children's Books & Materials	833.12	1,700.00	2,000.00	1,700.00	1,411.00
	Reference Books	46.96	500.00	500.00	500.00	415.00
	DVD	2,941.64	5,000.00	5,000.00	2,000.00	1,660.00
Total Purchases		18,272.88	23,322.04	16,200.00	12,300.00	10,209.00
Total Disbursements		<u>67,646.79</u>	<u>86,761.32</u>	<u>82,800.00</u>	<u>78,600.00</u>	<u>65,000.00</u>

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03/27/13
Accrual Basis

Friends of the Big Sky Community Library
Profit & Loss
July 1, 2012 through March 27, 2013

	<u>Jul 1, '12 - Mar 27, 13</u>
Ordinary Income/Expense	
Income	
Rapier Foundation	10,000.00
Better World Books	54.96
Big Sky Names Sales	502.00
Donations	284.95
Book Fair Sales	2,216.31
Buy a Shelf	750.00
Contributions Income	
Resort tax income	36,292.78
Total Contributions Income	36,292.78
Membership Dues	2,650.00
Miscellaneous Income	34.00
Reimbursed Expenses	1,033.12
Total Income	53,818.12
Expense	
Konica Minolta Printer	150.91
Gifts	300.00
Resort Tax Expense	1.88
Wages	
Contract Payroll-Ophir School	12,215.19
Wages - Other	15,062.92
Total Wages	27,278.11
Advertising	607.25
DSL Monthly Charge	599.40
Dues and Subscriptions	951.35
Employee Training/Classes	1,513.39
Insurance	671.00
Library Supplies	1,646.15
Office Supplies	1,685.50
Payroll Tax Expense	
Workers Compensation	402.06
Payroll Tax Expense - Other	1,511.87
Total Payroll Tax Expense	1,913.93
Payroll Expenses	0.00
Periodicals	1,616.00
Postage and Delivery	115.86
Printing and Reproduction	238.20
Professional Fees	748.41
Program Expense	1,680.19
Rent	5,394.00
Tech Support	2,052.00
Travel & Ent	
Meals	170.38
Travel & Ent - Other	40.00
Total Travel & Ent	210.38
Total Expense	49,373.91
Net Ordinary Income	4,444.21
Other Income/Expense	
Other Income	
Interest Income	27.39
Total Other Income	27.39
Net Other Income	27.39
Net Income	4,471.60

Friends of the Big Sky Community Library
Statement of Cash Flows
 July 1, 2012 through March 27, 2013

	<u>Jul 1, '12 - Mar 27, 13</u>
OPERATING ACTIVITIES	
Net Income	4,471.60
Adjustments to reconcile Net Income to net cash provided by operations:	
Payroll Liabilities	270.22
Net cash provided by Operating Activities	4,741.82
INVESTING ACTIVITIES	
Computers	-4,119.76
Furniture/Fixtures	-8,402.28
Inventory:Adult Books	-1,170.15
Inventory:Audio Books	-758.97
Inventory:Children's Books	-833.12
Inventory:Reference Books	-46.96
Inventory:Videos	-2,941.64
Net cash provided by Investing Activities	-18,272.88
Net cash increase for period	-13,531.06
Cash at beginning of period	34,479.69
Cash at end of period	<u><u>20,948.63</u></u>

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03/27/13

Accrual Basis

Friends of the Big Sky Community Library

Balance Sheet

As of March 27, 2013

	Mar 27, 13
ASSETS	
Current Assets	
Checking/Savings	
American Bank - Payroll	2,279.64
American Bank - Checking	2,561.35
American Way-Savings	15,957.64
Petty Cash	150.00
Total Checking/Savings	20,948.63
Total Current Assets	20,948.63
Fixed Assets	
Leasehold Improvements	16,500.00
Computers	29,588.41
Equipment	25,949.79
Furniture/Fixtures	58,419.52
Accumulated Depreciation	-141,898.00
Inventory	
Adult Books	41,168.79
Audio Books	13,030.78
Children's Books	35,250.29
Reference Books	2,304.73
Videos	9,866.93
Total Inventory	101,621.52
Total Fixed Assets	90,181.24
TOTAL ASSETS	111,129.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	1,043.90
Total Other Current Liabilities	1,043.90
Total Current Liabilities	1,043.90
Total Liabilities	1,043.90
Equity	
Retained Earnings	105,614.37
Net Income	4,471.60
Total Equity	110,085.97
TOTAL LIABILITIES & EQUITY	111,129.87

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Accrual Basis

Friends of the Big Sky Community Library

Profit & Loss

July 2011 through June 2012

	Jul '11 - Jun 12
Ordinary Income/Expense	
Income	
Better World Books	57.66
Big Sky Names Sales	1,924.00
Donations	762.27
Book Fair Sales	1,718.60
Buy a Shelf	1,752.33
Contributions Income	
Resort tax income	52,000.00
Total Contributions Income	52,000.00
Country Fair Sales	843.25
Membership Dues	8,590.00
Reimbursed Expenses	2,106.79
Total Income	69,754.90
Expense	
MLA Conference	1,804.75
Gifts	458.82
Resort Tax Expense	77.28
Wages	
Contract Payroll-Ophir School	11,780.20
Wages - Other	18,324.50
Total Wages	30,104.70
Advertising	4,014.46
Bank Service Charges	10.00
Book Shelf Plaques	56.00
Computer Programs	29.02
Depreciation Expense	17,016.00
DSL Monthly Charge	599.40
Dues and Subscriptions	1,075.35
Employee Training/Classes	623.33
Insurance	647.00
Library Small Equipment (<\$500)	200.00
Library Supplies	4,346.04
Licenses and Permits	590.00
Office Supplies	3,739.99
Payroll Tax Expense	
Workers Compensation	393.55
Payroll Tax Expense - Other	1,837.96
Total Payroll Tax Expense	2,231.51
Payroll Expenses	0.00
Periodicals	1,572.39
Postage and Delivery	499.26
Professional Fees	466.67
Program Expense	3,527.71
Rent	5,394.00
Tech Support	2,826.00
Total Expense	81,909.68
Net Ordinary Income	-12,154.78
Other Income/Expense	
Other Income	
Interest Income	81.92
Total Other Income	81.92
Net Other Income	81.92
Net Income	-12,072.86

Friends of the Big Sky Community Library
Statement of Cash Flows
 July 2011 through June 2012

	<u>Jul '11 - Jun 12</u>
OPERATING ACTIVITIES	
Net Income	-12,072.86
Adjustments to reconcile Net Income to net cash provided by operations:	
Payroll Liabilities	26.09
Net cash provided by Operating Activities	-12,046.77
INVESTING ACTIVITIES	
Computers	-3,818.76
Accumulated Depreciation	17,016.00
Inventory: Adult Books	-3,050.32
Inventory: Audio Books	-2,272.60
Inventory: Children's Books	-1,827.02
Inventory: Reference Books	-270.00
Inventory: Videos	-788.13
Net cash provided by Investing Activities	4,989.17
Net cash increase for period	-7,057.60
Cash at beginning of period	41,537.29
Cash at end of period	<u><u>34,479.69</u></u>

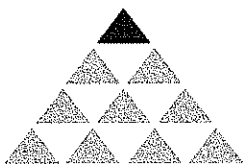
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Accrual Basis

Friends of the Big Sky Community Library

Balance Sheet

As of June 30, 2012

	Jun 30, 12
ASSETS	
Current Assets	
Checking/Savings	
American Bank - Payroll	2,632.80
American Bank - Checking	9,759.25
American Way-Savings	21,937.64
Petty Cash	150.00
Total Checking/Savings	34,479.69
Total Current Assets	34,479.69
Fixed Assets	
Leasehold Improvements	16,500.00
Computers	25,468.65
Equipment	25,949.79
Furniture/Fixtures	50,017.24
Accumulated Depreciation	-141,898.00
Inventory	
Adult Books	39,998.64
Audio Books	12,271.81
Children's Books	34,417.17
Reference Books	2,257.77
Videos	6,925.29
Total Inventory	95,870.68
Total Fixed Assets	71,908.36
TOTAL ASSETS	106,388.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	773.68
Total Other Current Liabilities	773.68
Total Current Liabilities	773.68
Total Liabilities	773.68
Equity	
Retained Earnings	117,687.23
Net Income	-12,072.86
Total Equity	105,614.37
TOTAL LIABILITIES & EQUITY	106,388.05



RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Skating and Hockey Association, Inc.

Project Name: Big Sky Ice Arena and Programming Project

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

Representative: Gary D. Hermann (primary); Lindsey Pruitt (alternate)

Address: P.O. Box 161801, Big Sky, MT 59716

Telephone: 406-922-4776 Email: ghermann@axilonlaw.com

Total Funds Requested \$ 27,680

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>6,000</u>	<u> </u>	<u> </u>	<u>4000</u>	<u>5000</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>3680</u>	<u>3000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Gary D. Hermann
Signature

VP of Development & Board Chairman
Title (Board Chair or Governing Officer)

Gary D. Hermann
Printed Name

April 2, 2013
Date

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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 Skating and Hockey Association is a Montana non-profit corporation whose mission is to provide programming and a venue for public ice skating activities, including ice hockey, figure skating, broomball, and open skating. We were incorporate in 2010 (Articles of Incorporation previously provided) and qualified for 501(3)(c) status with the IRS in 2012. Our goals are to provide an ice rink facility, equipment, and infrastructure for skating activities, to organize and provide programming for ice sports, and to promote interest in ice sports. We further seek to provide quality and affordable recreational opportunities for ice sports to the Big Sky Community and to provide an additional attraction for visitors to Big Sky. Eventually, we hope to provide or be part of a permanent facility for ice sports.

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 purpose of the project is to continue to develop and maintain our seasonal ice facility, to operate, expand, and promote our ice programs, and continue to build interest and participation in ice sports. Our mid-term goal is to prove the value and interest in ice sports in Big Sky and in an ice arena, with us moving towards our long-term goal of having a permanent ice facility with a refrigeration system. The requested funding will help BSSHA maintain the rink facilities and increase safety and usability. It will also allow the BSSHA members and board members to focus on developing and promoting the skating and hockey programs, and expanding the membership base for the next year. Funding requested from Resort Tax will be used to:

- Contract with an independent contractor to maintain the rink facilities (removing snow from rink and pathways before noon daily, building and resurfacing ice, maintaining the area surrounding the rink, etc.)
- Fund necessary insurance
- Fix up the wooden boards that surround the large rink to make them usable for another season
- Purchase additional lighting to complete the County-approved lighting plan which is based on recommended lighting levels from an electrical engineer..
- Add dividers which will enhance broomball and have the potential to also enhance youth hockey instruction.

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

Yes. Our facility is located in the Big Sky Town Center Park (where concerts are held in the Summer)

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...



2013-2014 APPLICATION FOR RESORT TAX FUNDS

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

Yes. We believe we increase the activities available to Community residents, seasonal employees, and visitors. We believe we have demonstrated increasing interest in our facility and programs. In 2010, our first year of operation, we had no open ice hockey, a hockey league, or a broomball program. In 2011, we had open hockey, and four broomball teams. In 2012, we had open hockey, a four team hockey league, and eight broomball teams. We also have youth hockey and skating clinics. Many visitors are now using our rink and we have two local businesses renting skates.

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

Yes. Big Sky is one of the few major ski resorts in the West which does not have a permanent ice arena with a refrigeration system (assuring quality ice for longer periods). One example of how such facilities and programming bring people to the Community is that teams from the different ski resorts currently travel from resort to resort as part of a league, bringing with them players and their families. Some also host hockey tournaments and camps which bring additional people to the resort. If properly designed and operated, an ice arena can also provide a venue for both ice-related and non-ice activities and events during the Summer. A busy ice arena also supports merchants who rent or sell skates and hockey equipment and businesses located nearby.

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

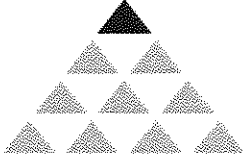
If participation and interest in skating sports continue to grow, it will be an important constituency justifying support of a facility that can serve a variety of recreational interests in the Community including skating, ice hockey, indoor soccer, concerts (a venue for outdoor concerts where rain occurs), professional bull riding and rodeos.

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

Yes. Officers of the BSSHA have entered into discussions with other organizations about the possibility of joining forces to create multi-purpose facility that would include ice sports. We've also had discussions with the executive director of the BSCC about the possible advantage of the BSSHA eventually becoming part of the BSCC.

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

Before the BSSHA came into existence, there wasn't a facility suitable for ice hockey or broomball nor were



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

there programs for those sports or recreational skating. Many people who live in or visit our Community enjoy skating and hockey. As a result, having that option is an added benefit for people who live or visit here.

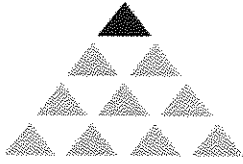
Provide the following financial documents:

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.



RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 40,830

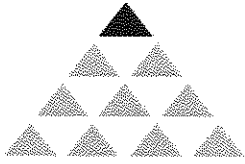
What percentage of the above budget is the entity requesting from resort tax? 80 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	6100
	Private Donor Contributions In-kind	1900
	Public Grants	27680
	Fundraising Events	850
	Other	5000
	Total Revenue	40830
Expenses	Personnel (not including volunteer time)	14100
	Operations	10300
	Programming	500
	Other	15930
	Total Expenses	40830
Income	Net Income	0

Capital Reserves	On Hand Restricted	3500
	On Hand Unrestricted	1000
	Goal	25000

Other Description: _____



RESORTTAX
— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS



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)	14100	14523	14959
	Operations	10300	10609	10927
	Programming	0	0	0
	Capital Expenditures	10000	5000	5000
	Other	6130	6314	6503
	Total Cash Flow for 3-Years	40830	36446	37389
	RESORT TAX REQUEST	27680	TBD	TBD

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

2013 For the most part, our expenses will be the same, although we anticipate somewhat of an increase if we are able to add a part-time rink manager. In our projection, we are assuming 3% inflation.

2014 Unless we obtain funding for a permanent facility, we anticipate that funding will remain the same or possibly decrease.

2015 Unless we obtain funding for a permanent facility, we anticipate that funding will remain the same or possibly decrease.

BSSHA**PROJECT BUDGET JULY 1, 2013 TO JUNE 30, 2014**

DESCRIPTION	AMOUNT	NOTES
Ice Maintenance:		
Facility contract labor	\$ 9000	
Equipment rental/maintenance		
Board Maintenance/upgrade	\$ 3000	
Zamboni Maintenance	\$ 1000	
Portable Toilet Rental	\$ 450	
Operations:		
Board Sponsorship Expense	\$ 1000	Banners and Plexiglass (to display sponsor names)
Events	500	
Warming Hut	1650	Wire + Hook-up (warming hut is donated)
Supplies	1000	
Rink and Site Maintenance	1000	
Gas/Propane	1000	
Part-time rink manager	5100	20 hours a week @ \$15 an hour X 17 weeks
Capital Projects:		
Light (one)	6000	Important for safety—will complete our lighting
Dividers	2000	Important for Broomball expansion/youth hockey
Chain Link Fencing	2000	Increase/replace—important for protecting bystanders
Other:		
Business Registration	30	
Insurance	3600	
Legal	0	Donated
Bookkeeping & Accounting	2500	
Total:	\$40530	

COST BREAK-DOWN OF RESORT TAX FUNDS REQUESTED:

Ranking	DESCRIPTION	AMOUNT	NOTES
1.	Facility/Contractor Labor	\$ 9000	4 mo. season (including set-up/take-down, 25 hours a week)
2.	Insurance	3600	
3.	Board Maintenance—paint, plywood, labor	3000	We have very old boards which require rebuilding, refurbishment
4.	Wiring for Heat/Electric in Warming hut	1650	
5.	Zamboni Maintenance	1000	
6.	Light (1)	6000	Will complete our lighting needs
7.	Dividers	2000	Important for our growing broomball program
8.	Chain Link fence	2000	Important for bystander safety
9.	Part-time rink manager	5100	
TOTAL		33,250	

BSSHA**OPERATING BUDGET SEGMENTED-- JULY 1, 2013 TO DECEMBER 31, 2013**

DESCRIPTION	AMOUNT	NOTES
Ice Maintenance:		
Facility contract labor	\$ 7000	
Equipment rental/maintenance		
Board Maintenance/upgrade	\$ 3000	
Zamboni Maintenance	\$ 500	
Portable Toilet Rental	\$ 450	
Operations:		
Board Sponsorship Expense	\$ 1000	Banners and Plexiglass (to display sponsor names)
Events	0	
Warming Hut	1650	Wire + Hook-up (warming hut is donated)
Supplies	500	
Rink and Site Maintenance	200	
Gas/Propane	200	
Part-time rink manager	1500	20 hours a week @ \$15 an hour X 17 weeks
Capital Projects:		
Light (one)	6000	Important for safety—will complete our lighting
Dividers	2000	Important for Broomball expansion/youth hockey
Chain Link Fencing	2000	Increase/replace—important for protecting bystanders
Other:		
Business Registration	0	
Insurance	0	
Legal	0	Donated
Bookkeeping & Accounting	1250	
Total:	\$27250	

BSSHA**OPERATING BUDGET—SEGMENT-- JANUARY 1, 2014 TO JUNE 30, 2014**

DESCRIPTION	AMOUNT	NOTES
Ice Maintenance:		
Facility contract labor	\$ 2000	
Equipment rental/maintenance		
Board Maintenance/upgrade	\$ 0	
Zamboni Maintenance	\$ 500	
Portable Toilet Rental	\$ 0	
Operations:		
Board Sponsorship Expense	\$ 0	Banners and Plexiglass (to display sponsor names)
Events	500	
Warming Hut	0	Wire + Hook-up (warming hut is donated)
Supplies	500	
Rink and Site Maintenance	800	
Gas/Propane	800	
Part-time rink manager	3600	20 hours a week @ \$15 an hour X 17 weeks
Capital Projects:		
Light (one)	0	Important for safety—will complete our lighting
Dividers	0	Important for Broomball expansion/youth hockey
Chain Link Fencing	0	Increase/replace—important for protecting bystanders
Other:		
Business Registration	30	
Insurance	3600	
Legal	0	Donated
Bookkeeping & Accounting	1250	
Total:	\$ 13,580	

Big Sky Skating and Hockey Association

Financial Statements

As of December 31, 2012

Richard T. Lindell II, CPA

PO Box 160099
Big Sky, MT 59716
406.995.2511
406.995.2307 fax

info@bigskycpas.com



Accountant's Compilation Report

To the Board of Directors of Big Sky Skating and Hockey Association:

We have compiled the accompanying balance sheet and statement arising from cash transactions of Big Sky Transportation District of net assets as of December 31, 2012. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance about whether the statement is in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements as a whole.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management (the board of directors) has elected to omit substantially all of the disclosures, the statement of statement of activities, reconciliation of the balance sheet of the governmental fund to the statement of net assets, statement of revenues, expenditures, and changes in fund balance; and the reconciliation of the statement of revenues, expenditures and changes in fund balance of the governmental fund to the statement of activities required by generally accepted accounting principles. If the omitted disclosures and statements were included in the financial statements, they might influence the user's conclusions about the Big Sky Transportation District's assets, liabilities, funds, revenue, and expenses. Accordingly, these financial statements are intended solely for the information and use by Big Sky Skating and Hockey Association Board of Directors, and are not designed for those who are not informed about such matters.

We are not independent with respect Big Sky Skating and Hockey Association.

Lindell & Associates P.C.
April 2, 2013

Big Sky Skating and Hockey Association
Statement of Assets, Liabilities and Net Assets
As of December 31, 2012

ASSETS	
Cash and Cash Equivalents	\$ 4,669
Fixed Assets	
Facility Construction	20,153
Furniture and Equipment	17,728
Total Fixed Assets	<u>37,881</u>
TOTAL ASSETS	<u>\$ 42,550</u>
LIABILITIES	
Total Liabilities	\$ -
NET ASSETS	
Unrestricted Net Assets	<u>42,550</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$ 42,550</u>

SEE ACCOUNTANT'S COMPILATION REPORT

Big Sky Skating and Hockey Association
Revenue and Expenses
January through December 2012

Revenue	
Direct Public Grants	\$ 14,750
Other Types of Income	
Advertising Sales	1,370
Logo Gear Sales	180
Miscellaneous Revenue	401
Private Grants	2,549
Program Income	4,223
Total Revenue	\$ 23,473
Expense	
Business Registration Fees	\$ 45
Accounting Fees	75
Fuel	151
Zamboni Maintenance	494
Equip Rental and Maintenance - Other	70
Board Sponsorships	1,087
Rink Maintenance	13,300
Supplies	573
Total Expense	15,795
Excess Revenue over Expenses	\$ 7,678

SEE ACCOUNTANT'S COMPILATION REPORT

Big Sky Skating and Hockey Association
Profit & Loss Budget vs. Actual
July through December 2012

	<u>Jul - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Direct Public Support			
Corporate Contributions	14,750.00	13,249.98	1,500.02
Total Direct Public Support	14,750.00	13,249.98	1,500.02
Private Grants	1,571.50		
Program Income			
Membership Dues	1,938.00		
Total Program Income	1,938.00		
Total Income	18,259.50	13,249.98	5,009.52
Expense			
Business Expenses			
Business Registration Fees	0.00	15.00	-15.00
Total Business Expenses	0.00	15.00	-15.00
Contract Services			
Accounting Fees	0.00	1,249.98	-1,249.98
Legal Fees	0.00	6,000.00	-6,000.00
Outside Contract Services	0.00	4,250.22	-4,250.22
Total Contract Services	0.00	11,500.20	-11,500.20
Facilities and Equipment			
Equip Rental and Maintenance			
Zamboni Maintenance	104.00	1,000.02	-896.02
Equip Rental and Maintenance - Other	0.00	1,699.98	-1,699.98
Total Equip Rental and Maintenance	104.00	2,700.00	-2,596.00
Rent, Parking, Utilities	0.00	5,200.02	-5,200.02
Total Facilities and Equipment	104.00	7,900.02	-7,796.02
Insurance	0.00	1,750.02	-1,750.02
Operations			
Board Sponsorships	0.00	1,075.02	-1,075.02
Events	0.00	150.00	-150.00
Rink Maintenance			
Warming Hut	0.00	799.98	-799.98
Rink Maintenance - Other	7,000.00	499.98	6,500.02
Total Rink Maintenance	7,000.00	1,299.96	5,700.04
Supplies	150.00	499.98	-349.98
Total Operations	7,150.00	3,024.96	4,125.04
Total Expense	7,254.00	24,190.20	-16,936.20
Net Ordinary Income	11,005.50	-10,940.22	21,945.72
Net Income	<u>11,005.50</u>	<u>-10,940.22</u>	<u>21,945.72</u>

FOR MANAGEMENT USE ONLY

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Jack Creek Preserve Foundation

Project Name: Jack Creek Water Quality Monitoring

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

Representative: Kevin Germain, JCPF Board Member

Address: PO Box 160925, Big Sky, MT 59716

Telephone: 995-7550 Email: katie@jackcreekpreserve.org

Total Funds Requested \$ 3400

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>1400</u>	<u>2000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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


Signature

Dorothy M. Fossel
Printed Name

Co-Chair of the Board
Title (Board Chair or Governing Officer)

4-2-13
Date

RECEIVED APR 03 2013

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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 Jack Creek Preserve Foundation (JCPF) is a 501c3 public charity that focuses on wildlife and habitat conservation. Our mission is to conserve and protect wildlife and its habitat, and to provide educational opportunities that give young people (and others) a deeper understanding of and involvement with: habitat ecology and conservation; wildlife management; hunters as conservationists; ethical hunting; and bowhunting. We have conserved and protected 4600 acres in the Jack Creek watershed of the Madison Range through conservation easements and ongoing natural resource monitoring. We provide educational opportunities for the public through camp programs, events, and by sharing our Preserve resources. More specifically, our programs include scholarships for continuing education in biology, wildlife conservation, ecology or related fields; support of local school science fairs; operation of an archery range open to the public; donated hunts to wounded veterans, women, children, and senior men; summer youth camps; and a public Outdoor Education Center.

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 Jack Creek Preserve is located within the Jack Creek Watershed, which flows into the Madison River. Almost half of the watershed – including most of the Preserve's 4500 acres and approximately 10,000 acres of additional developed or developable land – falls within the Resort Tax boundary (see attached map).

The Jack Creek Preserve and the nearly completed Outdoor Education Center are open to the public for use by nonprofits, schools and other entities or individuals including Ophir Elementary and Middle Schools, Lone Peak High School, Montana State University, University of Montana, Camp Big Sky, Moonlight Basin, Yellowstone Club, Kym's Kids, Montana Outdoor Science School, Big Sky Youth Empowerment, and Big Brothers Big Sisters. It is imperative that we maintain the natural integrity of the Preserve in order to be able to use the land and its buildings as an educational and recreational public resource.

The purpose of the Jack Creek Water Quality Monitoring project is to support economic growth balanced with protection of our natural surroundings. We do this by collecting and maintaining unbiased, scientific data to monitor the environment. We have five existing sampling sites within the Resort Tax boundary, and are adding three new sites this year – two within the boundary, one just upstream of the boundary. The three new sites will provide baseline water quality data for the Preserve and help us better monitor the effects of both upstream Resort Tax Area development and increasing impacts that may result from having more public visitors on the Preserve.

The Jack Creek Water Quality Monitoring project has been successful for the past seven years because of its partnership with the Madison Conservation District, Moonlight Basin, Jack Creek Preserve Foundation, Madison River Foundation, Ennis High School, Montana State University, Montana Department of Environmental Quality, and area landowners. This year, we are partnering with the Blue Water Task Force (BWTF) to add new educational programs that will connect students from the Madison and Gallatin watersheds. By supporting both the Jack Creek and BWTF monitoring programs, the water quality of nearly the entire Resort Tax Area is being monitored (see attached map).

2013-2014 APPLICATION FOR RESORT TAX FUNDS

We are seeking \$3400 in funding to support the existing program, and to add the additional three sites. We are grateful for the Resort Tax's ongoing funding to support maintaining the health and welfare of this public resource.

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)

The Jack Creek Preserve Foundation is a public charity that benefits the residents and visitors of this community by sharing its educational and recreational resources.

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

The Jack Creek Preserve is a property that can be used by anyone who visits Big Sky, adding to the list of resources available to visitors and residents alike. Our cabins, trails, ponds, streams, and our nearly completed Outdoor Education Center are all available for public use.

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

The Jack Creek Water Quality Monitoring project helps monitor the effects of recreation, development and growth of the Big Sky community in order to maintain the natural integrity of the Resort Tax area.

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

As mentioned in the above narrative, we partner with many local and regional organizations both to offer resources for their use and to accomplish similar goals.

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

There is no other organization that is monitoring water quality for this portion (approximately 20%) of the Resort Tax Area.

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.

2013-2014 APPLICATION FOR RESORT TAX FUNDS

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.

Total budget for the year the entity is requesting funding \$ 459,200

What percentage of the above budget is the entity requesting from resort tax? <1%

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	45,000
	Private Donor Contributions In-kind	
	Public Grants	45,000
	Fundraising Events	15,000
	Other (includes revenue released from restrictions, auctioned hunts, and program income)	371,900
	Total Revenue	476,900
Expenses	Personnel (not including volunteer time)	64,000
	Operations	10,515
	Programming	89,685
	Other (capital expenses: building and equipment)	295,000
	Total Expenses	459,200
Income	Net Income	17,700

Capital Reserves	On Hand Restricted	250,433
	On Hand Unrestricted (mostly	756,359

2013-2014 APPLICATION FOR RESORT TAX FUNDS

	includes our board restricted quasi-endowment: only 5% of the average balance for the 12 trailing quarters is used by the organization for operations)	
	Goal	2,000,000

Other Description: (see above)

Cash Flow 3-Yr Requirement

Cash Flow 3-Yr Requirement	ITEM	2013	2014	2015
	Personnel (not including volunteer time)	64,000	75,000	80,000
	Operations	10,515	15,000	15,000
	Programming	89,685	100,000	100,000
	Capital Expenditures	250,000	10,000	10,000
	Other (fundraising)	20,000	20,000	20,000
	Total Cash Flow for 3-Years	434,200	220,000	225,000

	RESORT TAX REQUEST	3,400	10,000	10,000
--	---------------------------	--------------	---------------	---------------

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

2013 In 2013, we will complete construction of the Outdoor Education Center and are asking for money for our water quality monitoring program

2014 In 2014 and 15, we anticipate minor capital expenditures related to small building projects on the property. We are expanding our programming over time, so those expected expenditures will increase. As we complete the building and expand programming, our operations expenses will increase. We will likely request money from Resort Tax for our continued and expanded water quality monitoring program. If we expand our trail system to connect with an expanded Big Sky/Moonlight trail system, it is possible we would ask for funding related to that project.

2015 (See 2014)

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04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Balance Sheet
As of April 2, 2013

Current Year
B.S.

	Apr 2, 13
ASSETS	
Current Assets	
Checking/Savings	
Big Sky Western Bank	29,423.46
Fidelity	573,442.28
Petty Cash	0.08
Total Checking/Savings	602,865.82
Accounts Receivable	
Grants Receivable	133,500.00
Total Accounts Receivable	133,500.00
Other Current Assets	
Undeposited Funds	2,704.00
Total Other Current Assets	2,704.00
Total Current Assets	739,069.82
Fixed Assets	
Buildings	
Accum Depr - Buildings	-5,335.00
Cost-Buildings	24,852.90
OEC	246,594.65
Total Buildings	266,112.55
Furniture and Equipment	
Accum Depr - Furn and Equip	-1,002.00
Furniture and Equipment - Other	2,504.92
Total Furniture and Equipment	1,502.92
Improvements	
Accum Depr - Improvements	-1,688.00
Cost-Improvements	4,015.00
Total Improvements	2,327.00
Land	12,256,900.00
Total Fixed Assets	12,526,842.47
TOTAL ASSETS	13,265,912.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	1,600.30
Total Other Current Liabilities	1,600.30
Total Current Liabilities	1,600.30
Total Liabilities	1,600.30
Equity	
Land (unrestricted net asset)	12,256,900.00
Temporarily Restricted	250,433.45
Unrestricted Net Assets	756,359.41
Net Income	619.13
Total Equity	13,264,311.99
TOTAL LIABILITIES & EQUITY	13,265,912.29

→ Board Restricted
Quasi Endowment
only 5% of ave.
balance for the
trailing 12 quarters
is used by org.

12:30 PM
04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss Budget vs. Actual
October 1, 2012 through April 2, 2013

Current Year
B v. A

	Oct 1, '12 - Apr 2, 13	Budget
Ordinary Income/Expense		
Income		
Corporate Donations	0.00	0.00
Direct Public Support	0.00	0.00
Donated Goods	0.00	0.00
Donated Prof Services	0.00	0.00
Government Grants	0.00	5,000.00
Indirect Public Support	0.00	0.00
Individual Contributions	35,850.00	45,000.00
Investments	1,352.00	30,000.00
Non-Gov Grants	8,000.00	40,000.00
Other Types of Income	3,276.25	18,250.00
Program Income	0.00	7,650.00
Rev Released from Restrictions	0.00	316,000.00
Special Events Income	0.00	15,000.00
Uncategorized Income	0.00	0.00
Total Income	48,478.25	476,900.00
Expense		
Awards and Grants	3,300.00	10,400.00
Business Expenses	15.00	1,415.00
Contract Services	4,493.45	40,560.00
Donated Goods Offset Acct	0.00	0.00
Donated Prof Serv Offset Acct	0.00	0.00
Employee costs	34,319.24	64,000.00
Event Costs	0.00	0.00
Facilities and Equipment	1,807.69	309,700.00
Operations	4,802.84	9,100.00
Other Costs	0.00	0.00
Other Types of Expenses	477.62	24,025.00
Travel and Meetings	0.00	0.00
Uncategorized Expenses	0.00	0.00
Total Expense	49,215.84	459,200.00
Net Ordinary Income	-737.59	17,700.00
Other Income/Expense		
Other Income		
Other Changes In Net Assets	0.00	0.00
Reimbursed from/to Double F	0.00	0.00
Unrealized Gains/Losses	1,356.72	0.00
Total Other Income	1,356.72	0.00
Other Expense		
Additions to Reserves	0.00	0.00
Ask My Accountant	0.00	0.00
Capital Purchases	0.00	0.00
Payments to Affiliates	0.00	0.00
Program Admin Allocations	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	1,356.72	0.00
Net Income	619.13	17,700.00

→ 295,000 for capital expenses
→ 246,595 has been spent on the building but it does, show up here (see balance sheet: DEC)

12:28 PM
04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss
October 1, 2012 through April 2, 2013

Current
Year
P+L p. 1

	Oct 1, '12 - Apr 2, 13
Ordinary Income/Expense	
Income	
Individual Contributions	35,850.00
Investments	
Taxable Div. Income	1,352.00
Total Investments	1,352.00
Non-Gov Grants	
Foundation and Trust Grants	8,000.00
Total Non-Gov Grants	8,000.00
Other Types of Income	
Auctioned Hunts	3,250.00
Book sales	25.00
Interest Income	1.25
Total Other Types of Income	3,276.25
Program Income	
Camp Fees	0.00
Total Program Income	0.00
Total Income	48,478.25
Expense	
Awards and Grants	
Cash Awards, Grants, Schlrshps	3,000.00
Science Fair Awards	300.00
Total Awards and Grants	3,300.00
Business Expenses	
Business Registration Fees	15.00
Total Business Expenses	15.00
Contract Services	
Accounting Fees	1,590.00
Bookkeeper/Admin	462.50
Investment Fees	2,440.95
Program Manager	0.00
Total Contract Services	4,493.45
Employee costs	
Executive Director	8,970.84
Payroll Expenses	25,348.40
Total Employee costs	34,319.24
Facilities and Equipment	
Facilities/Maintenance	18.44
Real Estate, Personal Prop Tax	1,789.25
Total Facilities and Equipment	1,807.69
Operations	
Office Supplies	308.47
Postage, Mailing Service	127.92
Printing and Copying	259.00
Propane	1,372.29
Rent	1,600.00
Road rights	307.50
Telephone/Internet	827.66
Total Operations	4,802.84

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04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss
October 1, 2012 through April 2, 2013

(Current year)
P+L p. 2

	Oct 1, '12 - Apr 2, 13
Other Types of Expenses	
Advertising/Marketing	13.66
Bank Fees	25.00
Camp/Education Events	10.26
Travel Costs	428.70
Total Other Types of Expenses	477.62
Total Expense	49,215.84
Net Ordinary Income	-737.59
Other Income/Expense	
Other Income	
Other Changes In Net Assets	0.00
Unrealized Gains/Losses	1,356.72
Total Other Income	1,356.72
Net Other Income	1,356.72
Net Income	619.13

12:29 PM
04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Balance Sheet
As of September 30, 2012

last year
B.S.

	Sep 30, 12
ASSETS	
Current Assets	
Checking/Savings	
Fidelity	656,615.90
Petty Cash	0.08
Valley Bank	19,153.54
Total Checking/Savings	675,769.52
Accounts Receivable	
Grants Receivable	161,490.00
Pledges Receivable	50,000.00
Total Accounts Receivable	211,490.00
Other Current Assets	
Undeposited Funds	6,352.00
Total Other Current Assets	6,352.00
Total Current Assets	893,611.52
Fixed Assets	
Buildings	
Accum Depr - Buildings	-5,335.00
Cost-Buildings	24,852.90
OEC	101,783.39
Total Buildings	121,301.29
Furniture and Equipment	
Accum Depr - Furn and Equip	-1,002.00
Furniture and Equipment - Other	2,504.92
Total Furniture and Equipment	1,502.92
Improvements	
Accum Depr - Improvements	-1,688.00
Cost-Improvements	1,897.00
Total Improvements	209.00
Land	12,256,900.00
Total Fixed Assets	12,379,913.21
TOTAL ASSETS	13,273,524.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,831.87
Total Accounts Payable	9,831.87
Total Current Liabilities	9,831.87
Total Liabilities	9,831.87
Equity	
Land (unrestricted net asset)	12,256,900.00
Temporarily Restricted	250,433.45
Unrestricted Net Assets	309,690.66
Net Income	446,668.75
Total Equity	13,263,692.86
TOTAL LIABILITIES & EQUITY	13,273,524.73

12:30 PM
04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss Budget vs. Actual
October 2011 through September 2012

Last Year
Bv. A

	Oct '11 - Sep 12	Budget
Ordinary Income/Expense		
Income		
Corporate Donations	0.00	20,000.00
Donated Prof Services	-13,392.30	
Government Grants	1,929.58	13,500.00
Individual Contributions	264,872.96	52,500.00
Investments	29,816.44	26,286.00
Non-Gov Grants	178,750.00	236,500.00
Other Types of Income	8,490.00	8,000.00
Program Income	4,085.00	5,250.00
Rev Released from Restrictions	0.00	80,518.00
Special Events Income	15,025.00	10,000.00
Total Income	489,576.68	452,554.00
Expense		
Awards and Grants	4,372.00	11,500.00
Business Expenses	1,373.00	1,373.00
Contract Services	26,164.95	55,850.00
Employee costs	71,019.86	78,504.00
Event Costs	4,781.05	4,200.00
Facilities and Equipment	5,606.72	276,550.00
Operations	6,132.42	5,645.00
Other Costs	0.00	1,200.00
Other Types of Expenses	6,231.76	1,000.00
Total Expense	125,681.76	435,822.00
Net Ordinary Income	363,894.92	16,732.00
Other Income/Expense		
Other Income		
Other Changes in Net Assets	-21,128.65	
Unrealized Gains/Losses	103,902.48	
Total Other Income	82,773.83	
Other Expense		
Ask My Accountant	0.00	
Total Other Expense	0.00	
Net Other Income	82,773.83	
Net Income	446,668.75	16,732.00

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04/02/13
Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss
October 2011 through September 2012

LAST YEAR
P+L p.1

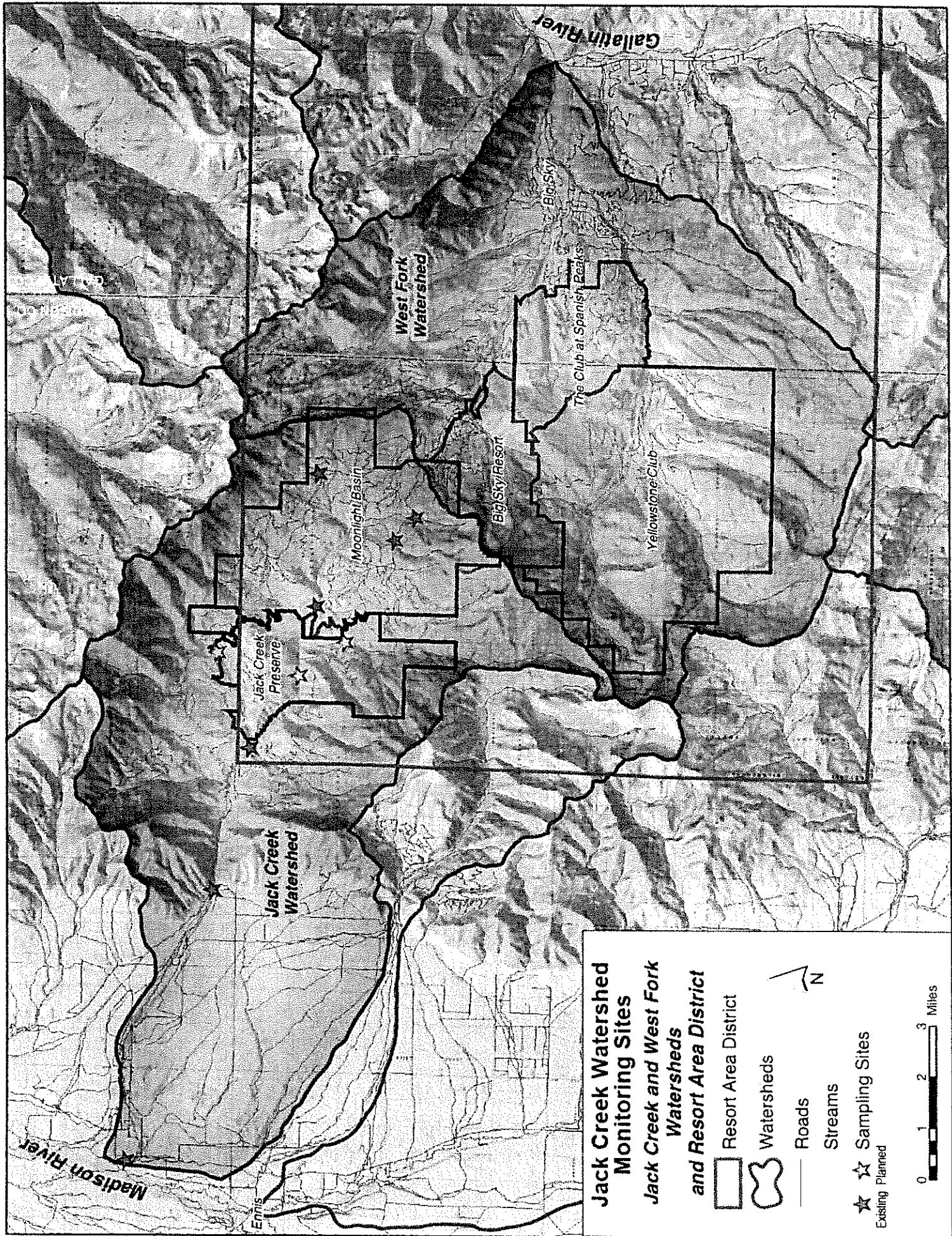
	Oct '11 - Sep 12
Ordinary Income/Expense	
Income	
Donated Prof Services	-13,392.30
Government Grants	1,929.58
Individual Contributions	264,872.96
Investments	
Capital Gains/Losses	12,866.12
Tax Exempt Div. Income	5.65
Taxable Div. Income	16,944.67
Total Investments	29,816.44
Non-Gov Grants	
Foundation and Trust Grants	127,000.00
Nonprofit Organization Grants	51,750.00
Total Non-Gov Grants	178,750.00
Other Types of Income	
Auctioned Hunts	8,050.00
Book sales	440.00
Total Other Types of Income	8,490.00
Program Income	
Camp Fees	4,085.00
Total Program Income	4,085.00
Special Events Income	
Special Events Contributions	15,025.00
Total Special Events Income	15,025.00
Total Income	489,576.68
Expense	
Awards and Grants	
Cash Awards, Grants, Schlrsmps	3,900.00
Specific Assist to Individuals	472.00
Total Awards and Grants	4,372.00
Business Expenses	
Business Registration Fees	15.00
Taxes - Not UBIT	
Federal	1,358.00
Total Taxes - Not UBIT	1,358.00
Total Business Expenses	1,373.00
Contract Services	
Accounting Fees	1,846.00
Investment Fees	4,292.25
Outside Contract Services	20,026.70
Total Contract Services	26,164.95
Employee costs	
Executive Director	60,524.00
Operations Manager	10,495.86
Total Employee costs	71,019.86
Event Costs	
Administrative Fee	345.00
Food	1,879.57
Materials	709.78
Misc Event Costs	860.00
SWAG	986.70
Total Event Costs	4,781.05

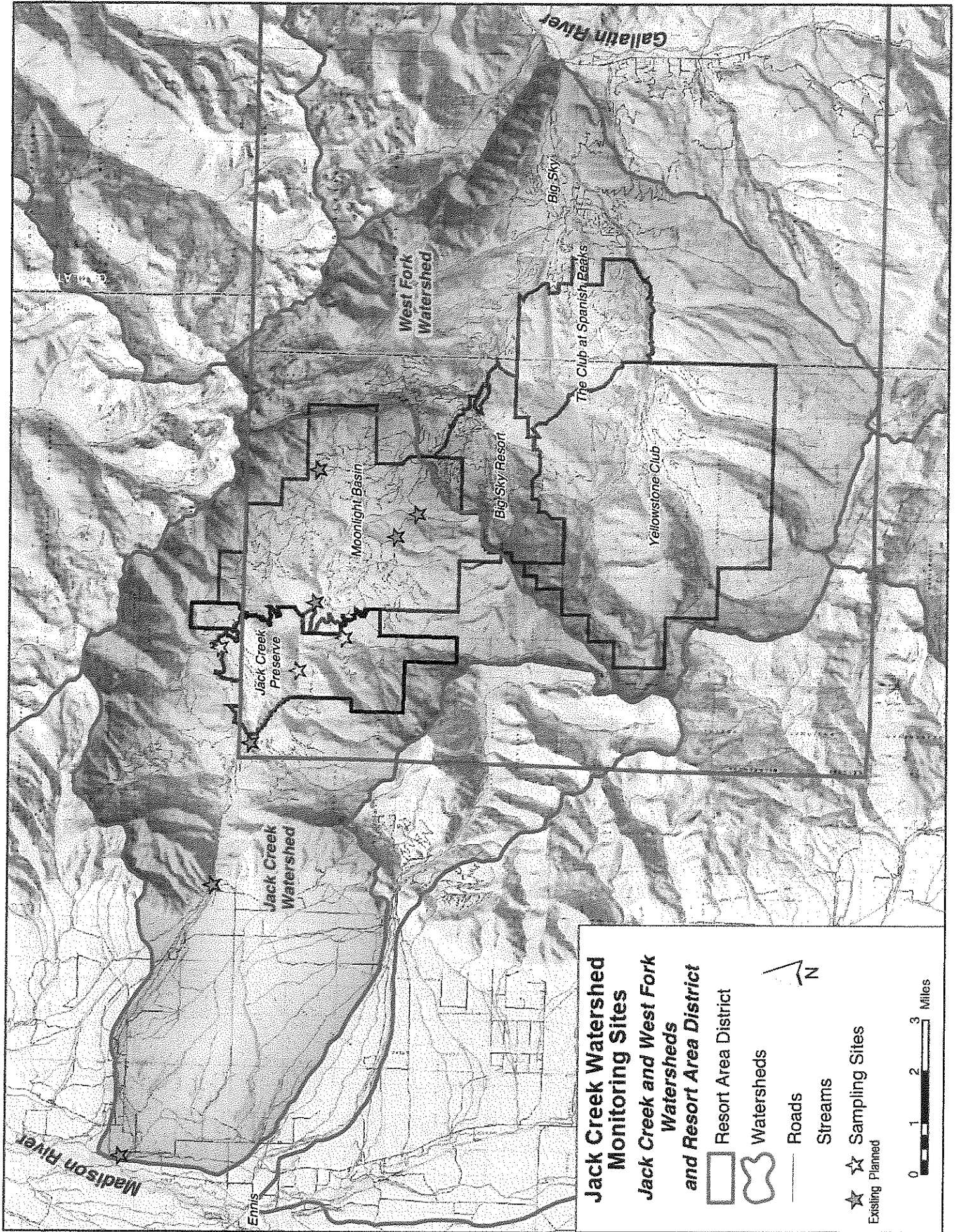
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Accrual Basis

Jack Creek Preserve Foundation
Profit & Loss
October 2011 through September 2012

(Last year)
P+L p.2

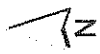
	Oct '11 - Sep 12
Facilities and Equipment	
Depr and Amort - Allowable	1,828.00
Equipment	49.98
Facilities/Maintenance	686.76
Property Insurance	411.00
Real Estate, Personal Prop Tax	2,630.98
Total Facilities and Equipment	5,606.72
Operations	
Books, Subscriptions, Reference	60.00
Office Supplies	768.49
Postage, Mailing Service	475.53
Printing and Copying	524.19
Rent	2,850.00
Road rights	450.00
Telephone/Internet	1,004.21
Total Operations	6,132.42
Other Types of Expenses	
Advertising/Marketing	442.47
Bank Fees	44.90
Memberships and Dues	125.00
Special Events Costs	4,983.52
Staff Development	301.00
Travel Costs	334.87
Total Other Types of Expenses	6,231.76
Total Expense	125,681.76
Net Ordinary Income	363,894.92
Other Income/Expense	
Other Income	
Other Changes In Net Assets	-21,128.65
Unrealized Gains/Losses	103,902.48
Total Other Income	82,773.83
Other Expense	
Ask My Accountant	0.00
Total Other Expense	0.00
Net Other Income	82,773.83
Net Income	446,668.75

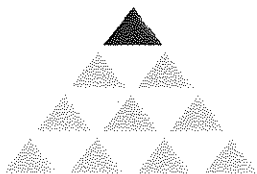




**Jack Creek Watershed
Monitoring Sites
Jack Creek and West Fork
Watersheds
and Resort Area District**

- Resort Area District
- Watersheds
- Roads
- Streams
- Existing
- Planned





RESORT TAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Gallatin County Sheriff's Office

Project Name: Big Sky/Canyon Division Patrol Services

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

Representative: Sheriff Brian M. Gootkin

Address: 615 South 16th Avenue Bozeman, MT 59715

Telephone: 406-582-2125 Email: brian.gootkin@gallatin.mt.gov

Total Funds Requested \$ 288,201

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>\$72,050</u>			<u>\$72,050</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$			<u>\$72,050</u>			<u>\$72,051</u>

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

Signature

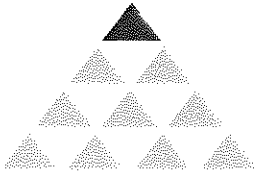
Brian Gootkin
Printed Name

Sheriff
Title (Board Chair or Governing Officer)

4-1-2013
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.

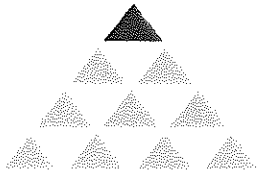
The Gallatin County Sheriff provides all-risk law enforcement services for the Big Sky/Gallatin County area, including areas in Madison County and West Yellowstone

- 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 Gallatin County Sheriff's Office assigns five (5) deputies to live and work in the Gallatin Canyon and two (2) deputies are assigned to West Yellowstone. The deputies provide emergency services and calls for service, as well as the investigation of criminal complaints. Duties include, but are not limited to criminal investigation, traffic control, emergency response, search and rescue coordination, service of civil notices, coroner services, and criminal warrants as well as the management of complaints and community policing activities.

The response time into this area from Madison County is unacceptable; Gallatin County has entered into an agreement with Madison County to provide law enforcement services in the Big Sky area. All deputies are cross-deputized in both counties and work under the Gallatin County Sheriff's policies, procedures, and authority.

Upon the Big Sky Resort Tax District becoming its own entity, Gallatin County entered into the same agreement with them to provide law enforcement support in the Big Sky area and funding for one deputy. All revenues in support of the Canyon Division are now split three (3) ways: Gallatin County, Madison County, and Big Sky Resort District.



RESORT TAX
— BUILDING BIG SKY SINCE 1992 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

- 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)**

All persons living, working, visiting or owning property benefit from the presence, visibility and actions of a professional, well-trained, competent community law enforcement presence in Big Sky; 24 hours per day, and seven days per week. This agreement allows for deputies to live and work within the community they police.

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

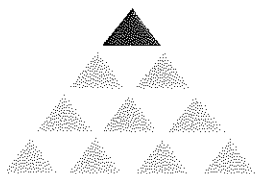
Please see Question 4.

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

Please see Question 4.

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

Due to the inadequate response time into the area, the Gallatin County Sheriff's Office has entered into an agreement with Madison County to provide law enforcement services. All deputies are cross-deputized and work under the Gallatin County Sheriff's Office policy and procedures.

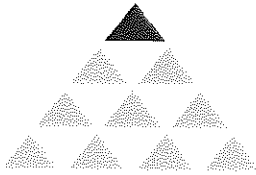


RESORTTAX
— BUILDING BIG SKY SINCE 1892 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

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

There is no other law enforcement entity authorized to provide emergency services to this area.



RESORTTAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

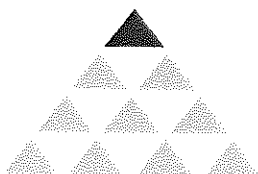
Provide the following financial documents:

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.

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.**



RESORTTAX

— BUILDING BIG SKY SINCE 1982 —

2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 287,804.00

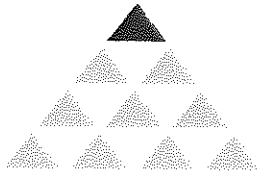
What percentage of the above budget is the entity requesting from resort tax? 100 %

Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	
	Private Donor Contributions In-kind	
	Public Grants	288,201.00
	Fundraising Events	
	Other	
	Total Revenue	288,201.00
Expenses	Personnel (not including volunteer time)	192,104.00
	Operations	29,430.33
	Programming	
	Other	66,666.67
	Total Expenses	288,201.00
Income	Net Income	0.00

Capital Reserves	On Hand Restricted	
	On Hand Unrestricted	
	Goal	

Other Description: 5% annual increase on Personnel salaries and benefits. 3% increase on operations and insurance. Addition of one (1) additional Big Sky Deputy and vehicle.



RESORTTAX

— 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)	192,104	200,491	209,303	601,898
Operations	29,431	33,021	33,469	95,921
Programming				
Capital Expenditures	66,666	19,444	19,444	105,554
Other				
RESORT TAX				
TOTAL	288,201	252,956	262,216	803,373

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

2013 5% annual increase on Personnel salaries and benefits. 3% increase on operations and insurance .

Addition of one (1) additional Big Sky Deputy and vehicle.

2014 5% annual increase on Personnel salaries and benefits. 3% increase on operations and insurance.

Decrease in Capital Expenditures-Capital Expenditures divided evenly by three(3) entities involved.

2015 5% annual increase on Personnel salaries and benefits. 3% increase on operations and insurance.

Big Sky Sheriff Services

Account No.	Account Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	ESTIMATED FY 2013 Year-End	AS IS FY 2014 REQUEST	New Dep FY 2014 REQUEST	FY 2015 REQUEST	FY 2016 REQUEST
2300-209-420111-104	Union Add Ons	50,130	59,354	58,043	57,985	4,043	4,852	4,998	5,148
2300-209-420111-110	Salaries & Wages	255,986	284,658	289,088	288,799	347,372	395,303	407,162	419,377
2300-209-420111-120	Overtime	29,936	29,250	22,546	37,074	27,546	31,303	32,242	33,209
2300-209-420111-140	Employer Contributions	96,810	106,047	107,323	112,034	125,134	144,854	157,070	170,176
	Subtotal	432,862	479,309	477,000	495,893	504,095	576,312	601,472	627,910
2300-209-420111-210	Office Supplies	369	470	400	450	400	400	400	400
2300-209-420111-220	Operating Supplies	500	420	561	450	561	561	561	561
2300-209-420111-221	Training Supplies	-	-	-	-	-	-	-	-
2300-209-420111-222	Photo Supplies & Develo	-	7	-	-	-	-	-	-
2300-209-420111-226	Uniforms	119	353	1,057	996	1,057	1,057	1,500	1,500
2300-209-42-01-11-230	Repair & Maintenance	1,372	5,925	3,160	3,507	3,160	3,476	3,792	3,792
2300-209-420111-231	Oil, Gas, ETC	23,028	32,190	27,295	26,681	27,295	30,025	32,754	32,754
2300-209-420111-232	Tires	1,018	4,252	4,920	3,324	4,920	4,920	5,920	5,920
2300-209-420111-235	Equipment (not outlay)	64	1,278	1,865	1,080	1,865	1,865	1,865	1,865
2300-209-420111-312	Postage	-	-	-	-	-	-	-	-
2300-209-420111-320	Printing & Duplicating	-	-	-	-	-	-	-	-
2300-209-420111-335	Membership Dues	-	-	-	-	-	-	-	-
2300-209-420111-346	Cellular Phones	488	3,089	3,400	2,535	1,260	1,512	1,512	1,512
2300-209-420111-345	Telephone	1,024	2,108	1,260	1,368	5,460	5,460	5,460	5,460
2300-209-420111-350	Satellite Phone	-	-	-	-	-	-	-	-
2300-209-420111-351	Medical Services	-	-	-	-	-	-	-	-
2300-209-420111-360	Repair & Maintenance	3,291	4,629	4,278	4,142	4,278	4,606	5,134	5,134
2300-209-420111-361	Radio Repair & Mainten.	-	-	-	-	-	-	-	-
2300-209-420111-363	Office Machine Repair	-	-	-	-	-	-	-	-
2300-209-420111-370	Travel	-	929	1,000	512	1,000	1,000	1,000	1,000
2300-209-420111-381	Training/Schooling	1,300	843	1,000	677	1,000	1,000	1,000	1,000
2300-209-420111-397	Contracted Services	-	-	-	-	-	-	-	-
2300-209-420111-513	Liability Insurance	8,921	9,367	9,835	8,748	9,835	11,709	12,294	12,909
2300-209-420111-514	Vehicle Insurance	-	-	-	-	-	-	-	-
2300-209-420111-530	Rent	7,125	6,144	6,000	6,000	6,000	6,000	6,000	6,000
2300-209-420111-535	Snow Mobile Lease	-	-	-	-	-	-	-	-
2300-209-420111-732	Indirect Cost	23,050	17,150	8,791	8,791	14,701	14,701	19,871	20,599
	Operating Costs	71,669	89,154	74,822	69,261	82,792	88,291	99,063	100,406
2300-209-420111-905	Vehicle Res.	-	5,510	5,510	-	-	-	-	-
2300-209-420111-940	Veh. w/Package	46,483	42,490	50,000	50,673	50,000	100,000	58,333	58,333
2300-209-490500-620	Adjust prior year reserve	-	-	-	-	-	-	-	-
2300-209-490500-630	Service Charge	-	-	-	-	-	-	-	-
	Capital Costs	46,483	48,000	55,510	50,673	50,000	100,000	58,333	58,333
TOTAL		551,014	616,463	607,333	615,826	636,887	764,602	758,868	786,649
Cost of supervision, dispatch, care of prisoner, back up personnel has not been recorded in these costs.									
REVENUE:				5 deputies		5 deputies	6 deputies	6 deputies	6 deputies
2300-342042	Madison County	222,260	246,585	248,820	248,820	254,755	238,201	252,956	262,216
2300-342041	Big Sky Resort Tax	111,130	123,293	124,410	124,410	127,377	288,201	252,956	262,216
	Gallatin County	222,260	246,585	248,820	242,596	254,755	238,201	252,956	262,216
		555,650	616,463	622,050	615,826	636,887	764,602	758,868	786,649

Expenditure Status Report

GALLATIN COUNTY
07/01/2011 through 6/30/2012

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
42 PUBLIC SAFETY						
42-01 LAW ENFORCEMENT SERVICES						
42-01-00 LAW ENFORCEMENT						
42-01-00-100 PERSONNEL SERVICES						
42-01-00-104 UNION ADD-ONS	0.00	41,982.03	41,982.03	0.00	-41,982.03	0.00
42-01-00-110 SALARIES AND WAGES	2,116,186.00	2,040,226.47	2,040,226.47	0.00	75,959.53	96.41
42-01-00-117 NON-UNION EMPLOYEE WAGES	312,666.00	319,865.33	319,865.33	0.00	-7,199.33	102.30
42-01-00-120 OVERTIME	99,000.00	142,133.59	142,133.59	0.00	-43,133.59	143.57
42-01-00-140 EMPLOYER CONTRIBUTIONS	805,625.00	783,675.81	783,675.81	0.00	21,949.19	97.28
42-01-00-141 W. C. EMPLOYER CONTRIBUTIONS	0.00	3,070.32	3,070.32	0.00	-3,070.32	0.00
Total PERSONNEL SERVICES	3,333,477.00	3,330,953.55	3,330,953.55	0.00	2,523.45	99.92
42-01-00-200 SUPPLIES						
42-01-00-210 OFFICE SUPPLIES	10,000.00	9,027.19	9,027.19	0.00	972.81	90.27
42-01-00-213 AWARDS	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-220 OPERATING SUPPLIES	23,638.00	26,802.32	26,802.32	0.00	-3,164.32	113.39
42-01-00-221 SOFTWARE	0.00	436.07	436.07	0.00	-436.07	0.00
42-01-00-224 FOOD	1,000.00	784.58	784.58	0.00	215.42	78.46
42-01-00-226 UNIFORMS	20,000.00	20,709.01	20,709.01	0.00	-709.01	103.55
42-01-00-230 REPAIR & MAINTENANCE SUPPLIES	25,000.00	41,595.31	41,595.31	0.00	-16,595.31	166.38
42-01-00-231 GAS, OIL, FUEL & GREASE	150,000.00	159,185.05	159,185.05	0.00	-9,185.05	106.12
42-01-00-232 TIRES	20,000.00	17,067.19	17,067.19	0.00	2,932.81	85.34
42-01-00-235 EQUIPMENT (NOT OUTLAY)	140.00	2,338.87	2,338.87	0.00	-2,198.87	1,670.62
Total SUPPLIES	249,778.00	277,945.59	277,945.59	0.00	-28,167.59	111.28
42-01-00-300 PURCHASED SERVICES						
42-01-00-312 POSTAGE	3,500.00	3,668.67	3,668.67	0.00	-168.67	104.82

Expenditure Status Report

GALLATIN COUNTY

07/01/2011 through 6/30/2012

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-00-320 PRINTING AND DUPLICATING	4,500.00	7,896.99	7,896.99	0.00	-3,396.99	175.49
42-01-00-330 SUBSCRIPTIONS & DUES	750.00	212.95	212.95	0.00	537.05	28.39
42-01-00-331 PUBLIC TNS OF FORMAL LEGAL NOTIC	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-335 MEMBERSHIP DUES	1,600.00	1,545.00	1,545.00	0.00	55.00	96.56
42-01-00-337 ADVERTISING	2,000.00	1,202.69	1,202.69	0.00	797.31	60.13
42-01-00-340 UTILITIES	0.00	5.00	5.00	0.00	-5.00	0.00
42-01-00-345 TELEPHONE	39,850.00	39,672.23	39,672.23	0.00	177.77	99.55
42-01-00-346 CELLULAR PHONES	15,108.00	14,861.45	14,861.45	0.00	246.55	98.37
42-01-00-350 PROFESSIONAL SERVICES	12,000.00	8,334.93	8,334.93	0.00	3,665.07	69.46
42-01-00-351 MEDICAL SERVICES	5,000.00	9,393.77	9,393.77	0.00	-4,393.77	187.88
42-01-00-352 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-360 REPAIR AND MAINTENANCE	1,000.00	847.00	847.00	0.00	153.00	84.70
42-01-00-361 REPAIRS - AUTOMOTIVE	66,679.00	49,137.99	49,137.99	0.00	17,541.01	73.69
42-01-00-362 OFFICE EQUIP. REPAIR & MAINT.	10,000.00	7,943.94	7,943.94	0.00	2,056.06	79.44
42-01-00-363 RADIO & COMMUNICATIONS REPAIR & MAINT.	5,000.00	4,007.42	4,007.42	0.00	992.58	80.15
42-01-00-366 BUILDING MAINTENANCE ALLOCATION	47,435.00	47,435.00	47,435.00	0.00	0.00	100.00
42-01-00-370 TRAVEL	18,118.00	24,507.52	24,507.52	0.00	-6,389.52	135.27
42-01-00-380 TRAINING	20,000.00	17,173.97	17,173.97	0.00	2,826.03	85.87
42-01-00-390 PURCHASED OR CONTRACTED SERVICES	84,888.00	89,357.58	89,357.58	0.00	-4,469.58	105.27
Total PURCHASED SERVICES	337,428.00	327,204.10	327,204.10	0.00	10,223.90	96.97
42-01-00-500 FIXED CHARGES						
42-01-00-513 LIABILITY INSURANCE ALLOCATED	88,281.00	88,281.00	88,281.00	0.00	0.00	100.00
42-01-00-530 RENT	11,120.00	8,445.00	8,445.00	0.00	2,675.00	75.94
42-01-00-570 LICENSES	0.00	326.00	326.00	0.00	-326.00	0.00
42-01-00-590 ADMINISTRATIVE FIXED COSTS	16,310.00	3,476.95	3,476.95	0.00	12,833.05	21.32
Total FIXED CHARGES	115,711.00	100,528.95	100,528.95	0.00	15,182.05	86.88
42-01-00-600 DEBT SERVICE						
42-01-00-610 PRINCIPAL	400,000.00	400,000.00	400,000.00	0.00	0.00	100.00
42-01-00-630 SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE	400,000.00	400,000.00	400,000.00	0.00	0.00	100.00

Expenditure Status Report

GALLATIN COUNTY

07/01/2011 through 6/30/2012

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-00-900 CAPITAL OUTLAY						
42-01-00-905 CAPITAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-915 INTANGIBLES	3,321.00	0.00	0.00	0.00	3,321.00	0.00
42-01-00-920 BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-940 CAPITAL EXP. - MACHINERY & EQUIP.	0.00	185.00	185.00	0.00	-185.00	0.00
Total CAPITAL OUTLAY	3,321.00	185.00	185.00	0.00	3,136.00	0.00
Total LAW ENFORCEMENT	4,439,715.00	4,436,817.19	4,436,817.19	0.00	2,897.81	99.93
42-01-11 BIG SKY						
42-01-11-100 PERSONNEL SERVICES						
42-01-11-104 UNION ADD-ONS	54,000.00	59,353.93	59,353.93	0.00	-5,353.93	109.91
42-01-11-110 SALARIES AND WAGES	283,420.00	232,374.42	232,374.42	0.00	51,045.58	81.99
42-01-11-120 OVERTIME	22,546.00	27,388.69	27,388.69	0.00	-4,842.69	121.48
42-01-11-140 EMPLOYER CONTRIBUTIONS	109,847.00	90,485.94	90,485.94	0.00	19,361.06	82.37
42-01-11-141 W. C. EMPLOYER CONTRIBUTIONS	0.00	335.59	335.59	0.00	-335.59	0.00
Total PERSONNEL SERVICES	469,813.00	409,938.57	409,938.57	0.00	59,874.43	87.26
42-01-11-200 SUPPLIES						
42-01-11-210 OFFICE SUPPLIES	400.00	470.07	470.07	0.00	-70.07	117.52
42-01-11-220 OPERATING SUPPLIES	561.00	420.36	420.36	0.00	140.64	74.93
42-01-11-224 FOOD	0.00	6.99	6.99	0.00	-6.99	0.00
42-01-11-226 UNIFORMS	1,057.00	353.25	353.25	0.00	703.75	33.42
42-01-11-230 REPAIR & MAINTENANCE SUPPLIES	3,160.00	5,925.17	5,925.17	0.00	-2,765.17	187.51
42-01-11-231 GAS, OIL, FUEL & GREASE	26,170.00	32,190.47	32,190.47	0.00	-6,020.47	123.01
42-01-11-232 TIRES	4,920.00	4,251.99	4,251.99	0.00	668.01	86.42
42-01-11-235 EQUIPMENT (NOT OUTLAY)	1,865.00	1,278.09	1,278.09	0.00	586.91	68.53
Total SUPPLIES	38,133.00	44,896.39	44,896.39	0.00	-6,763.39	117.74
42-01-11-300 PURCHASED SERVICES						

Expenditure Status Report

GALLATIN COUNTY

07/01/2011 through 6/30/2012

2300 PUBLIC SAFETY FUND		Adjusted		Year-to-date		Year-to-date		Balance	Prct Used
Account Number		Appropriation	Expenditures	Expenditures	Encumbrances	Expenditures	Encumbrances		
42-01-11-320	PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-345	TELEPHONE	5,628.00	2,108.02	2,108.02	0.00	2,108.02	0.00	3,519.98	37.46
42-01-11-346	CELLULAR PHONES	1,000.00	3,089.38	3,089.38	0.00	3,089.38	0.00	-2,089.38	308.94
42-01-11-350	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-351	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-361	REPAIRS - AUTOMOTIVE	4,278.00	4,629.26	4,629.26	0.00	4,629.26	0.00	-351.26	108.21
42-01-11-363	RADIO & COMMUNICATIONS- REPAIRS & MAINT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-370	TRAVEL	1,000.00	928.95	928.95	0.00	928.95	0.00	71.05	92.90
42-01-11-380	TRAINING	1,200.00	843.00	843.00	0.00	843.00	0.00	357.00	70.25
	Total PURCHASED SERVICES	13,106.00	11,598.61	11,598.61	0.00	11,598.61	0.00	1,507.39	88.50
42-01-11-500	FIXED CHARGES								
42-01-11-513	LIABILITY INSURANCE ALLOCATED	9,367.00	9,367.00	9,367.00	0.00	9,367.00	0.00	0.00	100.00
42-01-11-530	RENT	7,125.00	6,144.00	6,144.00	0.00	6,144.00	0.00	981.00	86.23
42-01-11-590	ADMINISTRATIVE FIXED COSTS	16,747.00	17,149.99	17,149.99	0.00	17,149.99	0.00	-402.99	102.41
	Total FIXED CHARGES	33,239.00	32,660.99	32,660.99	0.00	32,660.99	0.00	578.01	98.26
42-01-11-900	CAPITAL OUTLAY								
42-01-11-905	CAPITAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-940	CAPITAL EXP. - MACHINERY & EQUIP.	48,000.00	42,490.24	42,490.24	0.00	42,490.24	0.00	5,509.76	88.52
	Total CAPITAL OUTLAY	48,000.00	42,490.24	42,490.24	0.00	42,490.24	0.00	5,509.76	88.52
	Total BIG SKY	602,291.00	541,584.80	541,584.80	0.00	541,584.80	0.00	60,706.20	89.92
42-01-30	BIG SKY LAW ENFORCEMENT								
42-01-30-100	PERSONNEL SERVICES								
42-01-30-110	SALARIES AND WAGES - PERM-HRSA CIT	0.00	1,003.60	1,003.60	0.00	1,003.60	0.00	-1,003.60	0.00
42-01-30-140	EMPLOYER CONTRIB-HRSA CIT	0.00	363.18	363.18	0.00	363.18	0.00	-363.18	0.00
42-01-30-141	W. C. EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total PERSONNEL SERVICES	0.00	1,366.78	1,366.78	0.00	1,366.78	0.00	-1,366.78	0.00
42-01-30-200	SUPPLIES								

Expenditure Status Report

GALLATIN COUNTY

07/01/2011 through 6/30/2012

2300 PUBLIC SAFETY FUND

209 SHERIFF

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prc't Used</u>
42-01-30-213 AWARDS-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00
42-01-30-220 OPERATING SUPPLIES-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00
Total SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-30-300 PURCHASED SERVICES						
42-01-30-370 TRAVEL-HRSA CIT	0.00	670.77	670.77	0.00	-670.77	0.00
42-01-30-380 TRAINING-HRSA CIT	0.00	700.00	700.00	0.00	-700.00	0.00
Total PURCHASED SERVICES	0.00	1,370.77	1,370.77	0.00	-1,370.77	0.00
42-01-30-500 FIXED CHARGES						
42-01-30-513 LIABILITY INS - ALLOC-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00
42-01-30-590 ADMIN FIXED COSTS-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00
Total FIXED CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
Total BIG SKY LAW ENFORCEMENT	0.00	2,737.55	2,737.55	0.00	-2,737.55	0.00
42-01-50 TRAFFIC POLICING						
42-01-50-900 CAPITAL OUTLAY						
42-01-50-940 MACH. & EQUIP. TRAFFIC SAFETY POLICING	0.00	0.00	0.00	0.00	0.00	0.00
Total TRAFFIC POLICING	0.00	0.00	0.00	0.00	0.00	0.00
Total PUBLIC SAFETY FUND	5,042,006.00	4,981,139.54	4,981,139.54	0.00	60,866.46	98.79
Grand Total	5,042,006.00	4,981,139.54	4,981,139.54	0.00	60,866.46	98.79

Expenditure Status Report

GALLATIN COUNTY

07/01/2012 through 3/31/2013

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
42 PUBLIC SAFETY						
42-01 LAW ENFORCEMENT SERVICES						
42-01-00 LAW ENFORCEMENT						
42-01-00-100 PERSONNEL SERVICES						
42-01-00-104 UNION ADD-ONS	17,951.00	31,237.32	31,237.32	0.00	-13,286.32	174.01
42-01-00-110 SALARIES AND WAGES	1,995,861.00	1,383,172.54	1,383,172.54	0.00	612,688.46	69.30
42-01-00-117 NON-UNION EMPLOYEE WAGES	525,609.00	363,949.38	363,949.38	0.00	161,659.62	69.24
42-01-00-120 OVERTIME	110,802.00	106,644.00	106,644.00	0.00	4,158.00	96.25
42-01-00-121 STEP OT	0.00	10,265.50	10,265.50	0.00	-10,265.50	0.00
42-01-00-122 FOREST SERVICE OT	0.00	3,087.65	3,087.65	0.00	-3,087.65	0.00
42-01-00-140 EMPLOYER CONTRIBUTIONS	890,603.00	565,167.06	565,167.06	0.00	325,435.94	63.46
42-01-00-141 W. C. EMPLOYER CONTRIBUTIONS	0.00	54,541.48	54,541.48	0.00	-54,541.48	0.00
Total PERSONNEL SERVICES	3,540,826.00	2,518,064.93	2,518,064.93	0.00	1,022,761.07	71.12
42-01-00-200 SUPPLIES						
42-01-00-210 OFFICE SUPPLIES	10,000.00	4,088.49	4,088.49	0.00	5,911.51	40.88
42-01-00-213 AWARDS	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-220 OPERATING SUPPLIES	23,638.00	23,047.22	23,047.22	0.00	590.78	97.50
42-01-00-221 SOFTWARE	0.00	1,276.80	1,276.80	0.00	-1,276.80	0.00
42-01-00-224 FOOD	1,000.00	508.04	508.04	0.00	491.96	50.80
42-01-00-226 UNIFORMS	20,000.00	19,866.09	19,866.09	0.00	133.91	99.33
42-01-00-230 REPAIR & MAINTENANCE SUPPLIES	25,000.00	31,313.69	31,313.69	0.00	-6,313.69	125.25
42-01-00-231 GAS, OIL, FUEL & GREASE	150,000.00	119,059.73	119,059.73	0.00	30,940.27	79.37
42-01-00-232 TIRES	20,000.00	20,247.08	20,247.08	0.00	-247.08	101.24
42-01-00-235 EQUIPMENT (NOT OUTLAY)	1,000.00	1,670.92	1,670.92	0.00	-670.92	167.09
Total SUPPLIES	250,638.00	221,078.06	221,078.06	0.00	29,559.94	88.21
42-01-00-300 PURCHASED SERVICES						

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GALLATIN COUNTY
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2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-00-312 POSTAGE	3,500.00	2,049.18	2,049.18	0.00	1,450.82	58.55
42-01-00-320 PRINTING AND DUPLICATING	5,000.00	4,631.98	4,631.98	0.00	368.02	92.64
42-01-00-330 SUBSCRIPTIONS & DUES	250.00	170.40	170.40	0.00	79.60	68.16
42-01-00-331 PUBLIC TNS OF FORMAL LEGAL NOTIC	0.00	49.60	49.60	0.00	-49.60	0.00
42-01-00-335 MEMBERSHIP DUES	1,600.00	525.00	525.00	0.00	1,075.00	32.81
42-01-00-337 ADVERTISING	2,000.00	706.68	706.68	0.00	1,293.32	35.33
42-01-00-340 UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-345 TELEPHONE	41,350.00	27,261.82	27,261.82	0.00	14,088.18	65.93
42-01-00-346 CELLULAR PHONES	19,500.00	15,701.62	15,701.62	0.00	3,798.38	80.52
42-01-00-350 PROFESSIONAL SERVICES	12,000.00	14,317.98	14,317.98	0.00	-2,317.98	119.32
42-01-00-351 MEDICAL SERVICES	5,000.00	3,445.19	3,445.19	0.00	1,554.81	68.90
42-01-00-352 LEGAL SERVICES	0.00	540.60	540.60	0.00	-540.60	0.00
42-01-00-360 REPAIR AND MAINTENANCE	1,000.00	367.50	367.50	0.00	632.50	36.75
42-01-00-361 REPAIRS - AUTOMOTIVE	70,000.00	32,782.75	32,782.75	0.00	37,217.25	46.83
42-01-00-362 OFFICE EQUIP. REPAIR & MAINT.	10,000.00	7,776.79	7,776.79	0.00	2,223.21	77.77
42-01-00-363 RADIO & COMMUNICATIONS REPAIR & MAINT.	5,000.00	2,081.67	2,081.67	0.00	2,918.33	41.63
42-01-00-366 BUILDING MAINTENANCE ALLOCATION	50,807.00	38,105.25	38,105.25	0.00	12,701.75	75.00
42-01-00-370 TRAVEL	18,118.00	9,411.16	9,411.16	0.00	8,706.84	51.94
42-01-00-380 TRAINING	20,000.00	12,124.84	12,124.84	0.00	7,875.16	60.62
42-01-00-390 PURCHASED OR CONTRACTED SERVICES	89,508.00	61,339.68	61,339.68	0.00	28,168.32	68.53
Total PURCHASED SERVICES	354,633.00	233,389.69	233,389.69	0.00	121,243.31	65.81
42-01-00-500 FIXED CHARGES						
42-01-00-513 LIABILITY INSURANCE ALLOCATED	92,695.00	64,567.00	64,567.00	0.00	28,128.00	69.66
42-01-00-530 RENT	11,120.00	9,355.00	9,355.00	0.00	1,765.00	84.13
42-01-00-570 LICENSES	0.00	234.00	234.00	0.00	-234.00	0.00
42-01-00-590 ADMINISTRATIVE FIXED COSTS	16,310.00	319.18	319.18	0.00	15,990.82	1.96
Total FIXED CHARGES	120,125.00	74,475.18	74,475.18	0.00	45,649.82	62.00
42-01-00-600 DEBT SERVICE						
42-01-00-610 PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00

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Expenditure Status Report

GALLATIN COUNTY

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2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-00-630 SERVICE CHARGES						
Total DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-900 CAPITAL OUTLAY						
42-01-00-905 CAPITAL RESERVES						
42-01-00-915 INTANGIBLES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-920 BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
42-01-00-940 CAPITAL EXP. - MACHINERY & EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
Total LAW ENFORCEMENT	4,266,222.00	3,047,007.86	3,047,007.86	0.00	1,219,214.14	71.42
42-01-11 BIG SKY						
42-01-11-100 PERSONNEL SERVICES						
42-01-11-104 UNION ADD-ONS	58,043.00	34,836.51	34,836.51	0.00	23,206.49	60.02
42-01-11-110 SALARIES AND WAGES	242,560.00	192,075.25	192,075.25	0.00	50,484.75	79.19
42-01-11-120 OVERTIME	22,546.00	26,903.18	26,903.18	0.00	-4,357.18	119.33
42-01-11-140 EMPLOYER CONTRIBUTIONS	100,523.00	70,136.35	70,136.35	0.00	30,386.65	69.77
42-01-11-141 W. C. EMPLOYER CONTRIBUTIONS	0.00	6,557.56	6,557.56	0.00	-6,557.56	0.00
Total PERSONNEL SERVICES	423,672.00	330,508.85	330,508.85	0.00	93,163.15	78.01
42-01-11-200 SUPPLIES						
42-01-11-210 OFFICE SUPPLIES	400.00	299.94	299.94	0.00	100.06	74.99
42-01-11-220 OPERATING SUPPLIES	561.00	426.95	426.95	0.00	134.05	76.11
42-01-11-221 SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-224 FOOD	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-226 UNIFORMS	1,057.00	615.27	615.27	0.00	441.73	58.21
42-01-11-230 REPAIR & MAINTENANCE SUPPLIES	3,160.00	2,535.42	2,535.42	0.00	624.58	80.23
42-01-11-231 GAS, OIL, FUEL & GREASE	27,295.00	19,363.58	19,363.58	0.00	7,931.42	70.94
42-01-11-232 TIRES	4,920.00	1,107.68	1,107.68	0.00	3,812.32	22.51
42-01-11-235 EQUIPMENT (NOT OUTLAY)	1,865.00	269.98	269.98	0.00	1,595.02	14.48

Expenditure Status Report

GALLATIN COUNTY

07/01/2012 through 3/31/2013

2300 PUBLIC SAFETY FUND

209 SHERIFF

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Pct Used</u>
Total SUPPLIES	39,258.00	24,618.82	24,618.82	0.00	14,639.18	62.71
42-01-11-300 PURCHASED SERVICES						
42-01-11-320 PRINTING AND DUPLICATING						
42-01-11-345 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-346 CELLULAR PHONES	1,260.00	1,228.36	1,228.36	0.00	31.64	97.49
42-01-11-350 PROFESSIONAL SERVICES	3,400.00	1,734.04	1,734.04	0.00	1,665.96	51.00
42-01-11-351 MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-361 REPAIRS - AUTOMOTIVE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-363 RADIO & COMMUNICATIONS- REPAIRS & MAINT.	4,278.00	2,731.55	2,731.55	0.00	1,546.45	63.85
42-01-11-370 TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-380 TRAINING	1,000.00	128.08	128.08	0.00	871.92	12.81
Total PURCHASED SERVICES	1,000.00	595.00	595.00	0.00	405.00	59.50
42-01-11-500 FIXED CHARGES	10,938.00	6,417.03	6,417.03	0.00	4,520.97	58.67
42-01-11-513 LIABILITY INSURANCE ALLOCATED						
42-01-11-530 RENT	9,835.00	2,916.00	2,916.00	0.00	6,919.00	29.65
42-01-11-590 ADMINISTRATIVE FIXED COSTS	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00
Total FIXED CHARGES	8,791.00	0.00	0.00	0.00	8,791.00	0.00
42-01-11-900 CAPITAL OUTLAY	24,626.00	8,916.00	8,916.00	0.00	15,710.00	36.21
42-01-11-905 CAPITAL RESERVES						
42-01-11-940 CAPITAL EXP. - MACHINERY & EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL OUTLAY	50,000.00	50,672.69	50,672.69	0.00	-672.69	101.35
Total BIG SKY	50,000.00	50,672.69	50,672.69	0.00	-672.69	101.35
42-01-30 HRSA CIT GRANT	548,494.00	421,133.39	421,133.39	0.00	127,360.61	76.78
42-01-30-100 PERSONNEL SERVICES						
42-01-30-110 SAL AND WAGES - PERM-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00
42-01-30-140 EMPLOYER CONTRIB-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Status Report
GALLATIN COUNTY
07/01/2012 through 3/31/2013

2300 PUBLIC SAFETY FUND									
209 SHERIFF									
Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used		
42-01-30-141	W. C. EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00		
	Total PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00		
42-01-30-200	SUPPLIES								
42-01-30-213	AWARDS-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00		
42-01-30-220	OPERATING SUPPLIES-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00		
	Total SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00		
42-01-30-300	PURCHASED SERVICES								
42-01-30-370	TRAVEL-HRSA CIT	0.00	2,956.25	2,956.25	0.00	-2,956.25	0.00		
42-01-30-380	TRAINING-HRSA CIT	0.00	1,650.00	1,650.00	0.00	-1,650.00	0.00		
	Total PURCHASED SERVICES	0.00	4,606.25	4,606.25	0.00	-4,606.25	0.00		
42-01-30-500	FIXED CHARGES								
42-01-30-513	LIABILITY INS - ALLOC-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00		
42-01-30-590	ADMIN FIXED COSTS-HRSA CIT	0.00	0.00	0.00	0.00	0.00	0.00		
	Total FIXED CHARGES	0.00	0.00	0.00	0.00	0.00	0.00		
	Total HRSA CIT GRANT	0.00	4,606.25	4,606.25	0.00	-4,606.25	0.00		
42-01-50	TRAFFIC POLICING								
42-01-50-900	CAPITAL OUTLAY								
42-01-50-940	MACH. & EQUIP. TRAFFIC SAFETY POLICING	0.00	0.00	0.00	0.00	0.00	0.00		
	Total TRAFFIC POLICING	0.00	0.00	0.00	0.00	0.00	0.00		
	Total PUBLIC SAFETY FUND	4,814,716.00	3,472,747.50	3,472,747.50	0.00	1,341,968.50	72.13		
	Grand Total	4,814,716.00	3,472,747.50	3,472,747.50	0.00	1,341,968.50	72.13		

G/L Trial Balance Report

GALLATIN COUNTY
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2300 PUBLIC SAFETY FUND

Account Number	Beginning Balance	Debits	Credits	YTD Debits	YTD Credits	Balance
Assets						
10-1000 CASH OPERATIONAL	1,851,241.85	8,607,250.56	9,475,563.85	8,607,250.56	9,475,563.85	982,928.56
10-1010 NORTHSTAR SINGLE FAMILY PHASE 1	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10-1011 NORTHSTAR SINGLE FAMILY PHASE 2	7,000.00	250.00	0.00	250.00	0.00	7,250.00
10-1012 GALACTIC PARK MITIGATION CASH	0.00	0.00	0.00	0.00	0.00	0.00
10-1013 COBBLESTONE MITIGATION CASH	0.00	0.00	0.00	0.00	0.00	0.00
10-1014 NORTHSTAR P3 MULTIFAMILY CASH	750.00	4,000.00	0.00	4,000.00	0.00	4,750.00
10-1015 NORTHSTAR B3 SINGLE FAMILY P3	13,750.00	8,000.00	0.00	8,000.00	0.00	21,750.00
10-1016 NORTHSTAR COMMERCIAL P2	0.00	0.00	0.00	0.00	0.00	0.00
10-1017 NORTHSTAR MULTIFAMILY P1 CASH	0.00	0.00	0.00	0.00	0.00	0.00
10-1018 NORTHSTAR MULTIFAMILY P2	5,750.00	1,000.00	0.00	1,000.00	0.00	6,750.00
10-1019 NORTHSTAR COMMERCIAL P1	250.00	0.00	0.00	0.00	0.00	250.00
11-3000 TAXES RECEIVABLE 2000 REAL	42.58	0.00	0.00	0.00	0.00	42.58
11-3010 TAXES RECEIVABLE REAL 2001	54.80	0.00	0.00	0.00	0.00	54.80
11-3020 TAXES REC., 2002 REAL	65.26	0.00	0.00	0.00	0.00	65.26
11-3030 TAXES REC., 2003 REAL	80.63	0.00	0.00	0.00	0.00	80.63
11-3040 TAXES REC., 2004 REAL	101.90	0.00	0.00	0.00	0.00	101.90
11-3050 TAXES REC., 2005 REAL	136.40	0.00	0.00	0.00	0.00	136.40
11-3060 TAXES REC., 2006 REAL	1,127.94	0.00	0.00	0.00	0.00	1,096.51
11-3070 TAXES REC., 2007 REAL	762.25	-65.81	415.69	-65.81	415.69	280.75
11-3080 TAXES REC., 2008 REAL	6,911.69	-55.96	4,165.21	-55.96	4,165.21	2,690.52
11-3090 TAXES REC., 2009 REAL	23,104.83	6,717.77	25,444.00	6,717.77	25,444.00	4,378.60
11-3100 TAXES REC., 2010 REAL	70,909.45	15,509.12	64,939.34	15,509.12	64,939.34	21,479.23
11-3110 TAXES REC., 2011 REAL	391,600.69	-3,366.02	342,586.93	-3,366.02	342,586.93	45,647.74
11-3120 TAXES REC., 2012 REAL	0.00	9,609,635.41	5,346,640.35	9,609,635.41	5,346,640.35	4,262,995.06

2300 PUBLIC SAFETY FUND					
Account Number		Beginning Balance	Debits	Credits	
Assets					Balance
(Continued)					
11-3860	TAXES REC., 1986 REAL	0.06	0.00	0.00	0.06
11-3870	TAXES REC., 1987 REAL	0.06	0.00	0.00	0.06
11-3880	TAXES REC., 1988 REAL	1.00	0.00	0.00	1.00
11-3890	TAXES REC., 1989 REAL	1.03	0.00	0.00	1.03
11-3900	TAXES RECEIVABLE 1990 REAL	1.09	0.00	0.00	1.09
11-3910	TAXES RECEIVABLE 1991 REAL	1.78	0.00	0.00	1.78
11-3920	TAXES RECEIVABLE 1992 REAL	1.88	0.00	0.00	1.88
11-3930	TAXES RECEIVABLE 1993 REAL	2.60	0.00	0.00	2.60
11-3940	TAXES RECEIVABLE 1994 REAL	2.74	0.00	0.00	2.74
11-3950	TAXES RECEIVABLE 1995 REAL	2.74	0.00	0.00	2.74
11-3960	TAXES RECEIVABLE 1996 REAL	1.02	0.00	0.00	1.02
11-3970	TAXES RECEIVABLE 1997 REAL	1.04	0.00	0.00	1.04
11-3980	TAXES RECEIVABLE 1998 REAL	1.29	0.00	0.00	1.29
11-3990	TAXES RECEIVABLE 1999 REAL	37.45	0.00	0.00	37.45
11-5000	TAXES REC., 2000 PERSONAL	16.25	-0.84	0.00	15.41
11-5010	TAXES REC., 2001 PERSONAL	22.11	-3.40	-1.58	20.29
11-5020	TAXES REC. 2002 PERSONAL	29.16	-4.02	0.00	25.14
11-5030	TAXES REC., 2003 PERSONAL	91.48	-7.48	0.73	83.27
11-5040	TAXES REC. 2004 PERSONAL	137.57	-7.96	0.72	128.89
11-5050	TAXES REC., 2005 PERSONAL	310.39	-9.84	0.84	299.71
11-5060	TAXES REC., 2006 PERSONAL	1,172.20	-14.22	3.06	1,154.92
11-5070	TAXES REC., 2007 PERSONAL	1,708.18	-408.52	35.18	1,264.48
11-5080	TAXES REC., 2008 PERSONAL	4,882.18	-208.40	131.07	4,542.71
11-5090	TAXES REC., 2009 PERSONAL	14,811.55	-128.58	921.87	13,761.10

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GALLATIN COUNTY

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2300 PUBLIC SAFETY FUND

Account Number	Beginning Balance	Debits	Credits	YTD Debits	YTD Credits	Balance
Assets						
(Continued)						
11-5100 TAXES REC., 2010 PERSONAL	13,196.98	-60.41	977.56	-60.41	977.56	12,159.01
11-5110 TAXES REC., 2011 PERSONAL	18,240.53	27.72	2,836.22	27.72	2,836.22	15,432.03
11-5120 TAXES REC., 2012 PERSONAL	48,634.77	3,265.04	34,650.86	3,265.04	34,650.86	17,248.95
11-5950 TAXES RECEIVABLE 1995 PERSONAL	0.21	0.00	0.00	0.00	0.00	0.21
11-5960 TAXES RECEIVABLE 1996 PERSONAL	0.48	0.00	0.00	0.00	0.00	0.48
11-5970 TAXES REC., 1997 PERSONAL	0.70	0.00	0.00	0.00	0.00	0.70
11-5980 TAXES REC., 1998 PERSONAL	0.82	-0.06	0.00	-0.06	0.00	0.76
11-5990 TAXES REC., 1999 PERSONAL	0.56	-0.04	0.00	-0.04	0.00	0.52
11-6000 PROTESTED TAX RECEIVABLE	204,558.82	44,169.97	26,117.34	44,169.97	26,117.34	222,611.45
12-2000 ACCOUNTS RECEIVABLE	93,021.65	6,610.01	99,631.66	6,610.01	99,631.66	0.00
12-8000 ACCRUED INTEREST RECEIVABLE	3,444.50	0.00	3,444.50	0.00	3,444.50	0.00
13-1010 DUE FROM FUND 2916	29,836.14	0.00	29,836.14	0.00	29,836.14	0.00
13-1011 DUE FROM FUND 2927	254,113.04	0.00	254,113.04	0.00	254,113.04	0.00
13-1012 DUE FROM FUND 2918	3,044.31	0.00	3,044.31	0.00	3,044.31	0.00
13-1013 DUE FROM FUND 2971	0.00	0.00	0.00	0.00	0.00	0.00
13-1014 DUE FROM FUND 2990	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	3,067,970.63	18,302,094.04	15,715,530.32	18,302,094.04	15,715,530.32	5,654,534.35
Liabilities						
20-2100 ACCOUNTS PAYABLE	234,056.97 CR	2,278,008.35	2,043,951.38	2,278,008.35	2,043,951.38	0.00
20-6110 ACCRUED INTEREST PAYABLE	3,399.35 CR	3,399.35	0.00	3,399.35	0.00	0.00
20-6120 WAGES PAYABLE	165,968.83 CR	3,151,982.26	2,986,013.43	3,151,982.26	2,986,013.43	0.00
20-6130 PAYROLL LIABILITIES PAYABLE	169,573.22 CR	3,311,570.78	3,123,618.48	3,311,570.78	3,123,618.48	18,379.08
20-6135 W. C. PAYROLL LIABILITIES PAYABLE	6,200.91 CR	99,190.69	111,612.65	99,190.69	111,612.65	18,622.87 CR

G/L Trial Balance Report

GALLATIN COUNTY

7/1/2012 through 6/30/2013

2300 PUBLIC SAFETY FUND

Account Number	Beginning Balance	Debits	Credits	YTD Debits	YTD Credits	Balance
Liabilities						
(Continued)						
22-3100 DEFERRED REVENUE REAL	494,954.20 CR	5,740,097.98	9,602,197.17	5,740,097.98	9,602,197.17	4,357,053.39 CR
22-3200 DEFERRED REVENUE PERSONAL	103,256.12 CR	39,511.53	2,498.99	39,511.53	2,498.99	66,243.58 CR
22-3400 DEF. REV. PROTESTED	204,558.82 CR	0.00	0.00	0.00	0.00	204,558.82 CR
Total Liabilities	1,381,968.42 CR	14,623,760.94	17,869,892.10	14,623,760.94	17,869,892.10	4,628,099.58 CR
Equities						
25-0100 NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
25-0200 RESTRICTED FUND BALANCE	803,864.32 CR	0.00	0.00	0.00	0.00	803,864.32 CR
26-0100 COMMITTED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
26-0200 ASSIGNED FUND BALANCE	6,610.01	0.00	0.00	0.00	0.00	6,610.01
27-1000 UNASSIGNED FUND BALANCE	888,747.90 CR	0.00	0.00	0.00	0.00	888,747.90 CR
Total Equities	1,686,002.21 CR	0.00	0.00	0.00	0.00	1,686,002.21 CR
Expenditures						
24-2000 EXPENDITURE CONTROL	0.00	8,911,168.32	75,097.94	8,911,168.32	75,097.94	8,836,070.38
Total Expenditures	0.00	8,911,168.32	75,097.94	8,911,168.32	75,097.94	8,836,070.38
Revenues						
17-2000 REVENUE CONTROL	0.00	90,000.31	8,266,503.25	90,000.31	8,266,503.25	8,176,502.94 CR
Total Revenues	0.00	90,000.31	8,266,503.25	90,000.31	8,266,503.25	8,176,502.94 CR

G/L Trial Balance Report

GALLATIN COUNTY

7/1/2012 through 6/30/2013

Assets	3,067,970.63	18,302,094.04	15,715,530.32	18,302,094.04	15,715,530.32	5,654,534.35
Liabilities	1,381,968.42 CR	14,623,760.94	17,869,892.10	14,623,760.94	17,869,892.10	4,628,099.58 CR
Equities	1,686,002.21 CR	0.00	0.00	0.00	0.00	1,686,002.21 CR
Expenditures	0.00	8,911,168.32	75,097.94	8,911,168.32	75,097.94	8,836,070.38
Revenues	0.00	90,000.31	8,266,503.25	90,000.31	8,266,503.25	8,176,502.94 CR
Total PUBLIC SAFETY FUND	0.00	41,927,023.61	41,927,023.61	41,927,023.61	41,927,023.61	0.00

G/L Trial Balance Report

GALLATIN COUNTY
7/1/2012 through 6/30/2013

Grand Totals

	Beginning Balance	Debits	Credits	YTD Debits	YTD Credits	Balance
Total Assets	3,067,970.63	18,302,094.04	15,715,530.32	18,302,094.04	15,715,530.32	5,654,534.35
Total Liabilities	1,381,968.42 CR	14,623,760.94	17,869,892.10	14,623,760.94	17,869,892.10	4,628,099.58 CR
Total Equities	1,686,002.21 CR	0.00	0.00	0.00	0.00	1,686,002.21 CR
Total Operating	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	8,911,168.32	75,097.94	8,911,168.32	75,097.94	8,836,070.38
Total Revenues	0.00	90,000.31	8,266,503.25	90,000.31	8,266,503.25	8,176,502.94 CR
Total Budgetary	0.00	0.00	0.00	0.00	0.00	0.00
Total All Funds	0.00	41,927,023.61	41,927,023.61	41,927,023.61	41,927,023.61	0.00