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July 27, 2020

Management and Board of Trustees
Missoula Rural Fire District
Missoula, Montana

I am pleased to confirm my understanding of the services I am to provide Missoula Rural Fire District for the year ended June 30, 2019. I will audit the financial statements of the governmental activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Missoula Rural Fire District as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Missoula Rural Fire District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Missoula Rural Fire District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Schedule of Changes in Other Postemployment Benefits Liability and Related Ratios
- 4) Schedule of Proportionate Share of the Net Pension Liability
- 5) Schedule of Pension Contributions

Audit Objectives

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Missoula Rural Fire District and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of Missoula Rural Fire District's financial statements. My report will be addressed to the board of trustees of Missoula Rural Fire District. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that Missoula Rural Fire District is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk

that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. My responsibility as an auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as an auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Missoula Rural Fire District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

I will also assist in preparing the financial statement notes of Missoula Rural Fire District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*

and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that I report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant

findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statement notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statement notes and that you have reviewed and approved the financial statement notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing.

I will provide copies of my reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nicole M. Noonan, CPA, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Montana Department of Administration, Local Government Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nicole M. Noonan, CPA, P.C. personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I have begun my audit and expect to issue my reports no later than October 31, 2020. Nicole M. Noonan is the engagement partner and is responsible for supervising the engagement and signing the reports. My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$11,100. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your

account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to Missoula Rural Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Nicole M. Noonan, CPA

Nicole M. Noonan, CPA, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Missoula Rural Fire District.

Melissa Schneer
Melissa Schneer
Office Manager

8-16-20
Date

Board of Trustees

Date



MISSOULA RURAL FIRE DISTRICT

2521 South Avenue West • Missoula, Montana 59804

(406) 549-6172 • FAX (406) 549-6023

www.mrfdfire.org

Schedule A-Incident Response Billing Rates

Apparatus

Structural Engine	\$123.00 per hour
Tactical Water Tender	\$132.00 per hour
Water Tender	\$86.00 per hour
Wildland Engine	\$69.00 per hour
Support Unit	\$9.00 per hour

Personnel

Billed at actual personnel rates per Option 3 - LGFF/DNRC Cooperative Agreement. FY21 billable rate range is \$22.38-\$80.59 per hour, depending on rank and qualifications.

Incidentals & Disposables

Billed at actual costs incurred by the fire district.

RESOLUTION NO. 2020-14

A RESOLUTION TO SET FEES FOR RESPONSE OUTSIDE OF FIRE DISTRICT BOUNDARIES NOT COVERED BY MUTUAL AID AGREEMENTS

WHEREAS, the Missoula Rural Fire District (MRFD) is committed to its taxpayers and citizens to provide a standard and adequate emergency response to all properties served by the District;

WHEREAS, MRFD staff has located a number of parcels, identified to the Trustees as located within the exterior boundaries of the District that do not pay taxes for emergency service or are not otherwise covered by mutual or automatic aid agreements;

WHEREAS, the MRFD finds that it must make emergency response to these properties in order to protect the adjacent taxpayer properties; such response comes at a cost to the District;

WHEREAS, the Trustees have determined that a fee for service should be charged to these unannexed properties for any emergency response outside of District boundaries;

WHEREAS, it appears in the best public interest that MRFD adopt a policy and procedure for emergency service response to *annexable* properties; and

NOW, THEREFORE, BE IT RESOLVED, that the following be adopted for properties located within the MRFD boundaries that are not paying taxes for emergency service:

1. Each record owner of real property and/or improvements shall be notified in writing of the lack of legal coverage and approximate taxes that would be assessed against the property, if covered;
2. The owner shall be given an opportunity to sign a Petition for Annexation and upon approval by the Board of County Commissioners shall be relieved of all obligations for emergency service fees;
3. In the event that such petition is not signed within 45 days of receipt, such property will be subject to full payment of the fees in accordance with Schedule "A" attached hereto;
4. A follow up letter will be written to any property owners not petitioning for annexation stating that the property will be subject to response fees and include therewith Schedule "A"; and
5. The staff of the District shall thereafter take all steps necessary to collect the response service charges against the persons and property.

BE IT FURTHER RESOLVED, that the Clerk of this District is to file this Resolution with the Board of County Commissioners, and to update the District's website.

Adopted: ____ ayes ____ nays ____ abstentions

Effective Date: immediate.

MISSOULA RURAL FIRE DISTRICT

Trustee

Trustee

Trustee

Trustee

Trustee

Concur:

Fire Chief

RESOLUTION NO. 2020-15

**RESOLUTION OF BANKING AUTHORITY
MISSOULA RURAL FIRE DISTRICT**
A Political Subdivision of the State of Montana

WHEREAS, the Board of Trustees of the Missoula Rural Fire District has advertised and solicited offers from banking and lending institutions for the advancement of funds to complete a new fire station for the service of the Bonner area;

WHEREAS, it is determined that MRFD accepts the terms and conditions of the loan offer made by Trails West Bank of Missoula;

WHEREAS, the Board has been called upon by Trails West to designate it as a depository for loan funds and to designate authorized agents of the Board to conduct business on behalf of the District during the course of building construction and loan repayment;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Missoula Rural Fire District (MRFD) hereby accepts the terms and conditions of the loan offer made by Trails West Bank (Bank) and **FURTHER RESOLVES AS FOLLOWS**:

1. The following persons are hereby appointed as agents to act on behalf of MRFD to exercise the powers granted herein: _____ and _____. These persons are granted the power to deposit and withdraw any moneys on behalf of MRFD. They may, subject to prior approval by the Board, borrow, sign, execute and deliver promissory notes or other evidences of indebtedness. Subject to Board approval, they may endorse, assign, and mortgage any real or personal property of the District for security purposes of Bank.

2. The Bank is designated as a depository of the loan proceeds and to provide other financial accommodations indicated in this resolution.

3. This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by the Bank. Any revocation, modification or replacement of a resolution must be accompanied by documentation, satisfactory to the Bank, establishing the authority for the changes.

4. The signature of an agent on this resolution is conclusive evidence of their authority to act on behalf of MRFD. Any Agent, so long as they act in a representative capacity as an agent of the MRFD, is authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers, from time to time with the Bank, subject to any restrictions on this resolution or otherwise agreed to in writing.

5. All transactions, if any, with respect to any deposits, withdrawals, rediscounts

and borrowings by or on behalf of MRFD with the Bank prior to the adoption of this resolution are hereby ratified, approved and confirmed.

6. MRFD agrees to the terms and conditions of any account agreement, properly opened by any agent of MRFD. MRFD authorizes the Bank, at any time, to charge the MRFD for all checks, drafts, or other orders, for the payment of money, that are drawn on the Bank, so long as they contain the required number of signatures for this purpose.

7. MRFD acknowledges and agrees that the Bank may rely on alternative signature and verification codes issued to or obtained from the agent named on this resolution. The term "alternative signature and verification codes" includes, but is not limited to, facsimile signatures on file with the Bank, personal identification numbers (PIN), and digital signatures. Facsimile signature specimens will be provided separately by MRFD with the Bank from time to time. The Bank is authorized to treat the facsimile signature as the signature of the agent(s) regardless of by whom or by what means the facsimile signature may have been affixed so long as it resembles the facsimile signature specimen on file. MRFD authorizes each agent to have custody of MRFD's private key used to create a digital signature and to request issuance of a certificate listing the corresponding public key. The Bank shall have no responsibility or liability for unauthorized use of alternative signature and verification codes unless otherwise agreed in writing.

The undersigned members of the duly elected or appointed Board of Directors of the Missoula Rural Fire District hereby certify that the Board has given authority to the above-named persons, certifies that this Board is acting within the scope and course of its statutory powers in conferring these powers upon the named persons.

DATED this ____ day of August, 2020.

Ayes ____ Nays ____ Abstentions ____

Effective: Immediately

MRFD BOARD OF DIRECTORS

Chairperson

Member

Member

Member

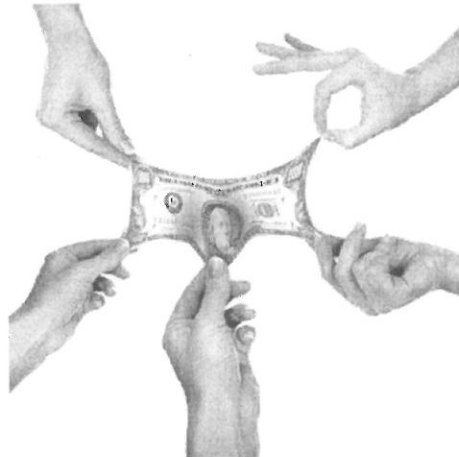
Member



FIRE-RESCUE

MISSOULA RURAL FIRE DISTRICT

4th Quarter Budget vs Actual
FY 19/20



1000 GENERAL FUND

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
310000 TAXES					
311010 REAL PROPERTY TAXES	892,015.68	7,184,105.24	7,476,631.00	292,525.76	96 %
311021 MOBILE HOME PROPERTY TAXES	3,733.39	32,502.50	0.00	-32,502.50	** %
311022 PERSONAL PROPERTY TAXES	682.45	21,959.00	0.00	-21,959.00	** %
312000 PENALTY & INTEREST ON DELQ. TAXES	2,646.50	15,019.74	0.00	-15,019.74	** %
Account Group Total:	899,078.02	7,253,586.48	7,476,631.00	223,044.52	97 %
330000 INTERGOVERNMENTAL REVENUES					
331001 HMEP GRANT	0.00	32,620.52	37,778.00	5,157.48	86 %
331002 AHIMT GRANT	0.00	3,963.96	0.00	-3,963.96	** %
331004 SAFER GRANT	313,212.77	330,036.77	24,000.00	-306,036.77	*** %
333041 MSLA WATER PILT	38,754.46	38,754.46	0.00	-38,754.46	** %
334200 STATE GRANTS	0.00	3,619.61	0.00	-3,619.61	** %
335230 STATE ENTITLEMENT SHARE	197,749.97	790,999.88	791,000.00	0.12	100 %
336010 WILDLAND FIRE	74,065.39	220,987.52	110,000.00	-110,987.52	201 %
Account Group Total:	623,782.59	1,420,982.72	962,778.00	-458,204.72	148 %
340000 CHARGES FOR SERVICES					
342023 SUB-DIVISION REVIEW FEES	0.00	7,059.00	10,000.00	2,941.00	71 %
342026 EMERGENCY SERVICE FEES	0.00	5,967.24	0.00	-5,967.24	** %
342029 ALL HAZARD INCIDENT FEES	0.00	0.00	500.00	500.00	0 %
342030 LOCKBOX/SIGN FEES	899.00	3,878.00	4,000.00	122.00	97 %
342031 REPORT FEES	60.00	260.00	1,000.00	740.00	26 %
342060 FUEL MITIGATION FEES	0.00	5,700.00	5,000.00	-700.00	114 %
Account Group Total:	959.00	22,864.24	20,500.00	-2,364.24	112 %
360000 MISCELLANEOUS REVENUES					
362010 OTHER REVENUE	2,227.89	326,472.62	5,000.00	-321,472.62	*** %
362021 INSURANCE CLAIM	12,289.87	12,289.87	0.00	-12,289.87	** %
362070 SAFE KIDS COALITION PROJECTS	0.00	1,230.00	0.00	-1,230.00	** %
365005 SAFE KIDS	1,520.00	1,520.00	0.00	-1,520.00	** %
365010 GIFTS/DONATIONS	0.00	50.00	19,250.00	19,200.00	0 %
Account Group Total:	16,037.76	341,562.49	24,250.00	-317,312.49	*** %
370000 INVESTMENT AND ROYALTY EARNINGS					
371010 INTEREST EARNINGS	1,589.72	47,256.49	4,000.00	-43,256.49	*** %
Account Group Total:	1,589.72	47,256.49	4,000.00	-43,256.49	*** %
380000					
382000 PROCEEDS FROM SALE OF CAPITAL ASSETS	0.00	0.00	23,000.00	23,000.00	0 %
Account Group Total:	0.00	0.00	23,000.00	23,000.00	0 %
Fund Total:	1,541,447.09	9,086,252.42	8,511,159.00	-575,093.42	107 %

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MISSOULA RURAL FIRE DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 20

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2399 CAPITAL IMPROVEMENTS FUND

Account	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
380000					
383000 Transfer In	205,603.00	205,603.00	205,603.00	0.00	100 %
Account Group Total:	205,603.00	205,603.00	205,603.00	0.00	100 %
Fund Total:	205,603.00	205,603.00	205,603.00	0.00	100 %
Grand Total:	1,747,050.09	9,291,855.42	8,716,762.00	-575,093.42	107 %

1000 GENERAL FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
410000 GENERAL GOVERNMENT							
410510 ADMINISTRATION							
110	Full-time Salaries	32,298.56	413,764.95	413,499.00	413,499.00	-265.95	100 %
120	Overtime Full-time	462.51	1,138.15	5,000.00	5,000.00	3,861.85	23 %
130	Vacation-Sick Accrual	0.00	0.00	3,500.00	3,500.00	3,500.00	%
132	Health Club Reimbursement	0.00	26.00	0.00	0.00	-26.00	%
135	Clothing Allowances	0.00	2,200.00	2,200.00	2,200.00	0.00	100 %
136	Deferred Comp/Other Fringe	2,239.32	28,826.85	29,733.00	29,733.00	906.15	97 %
141	FICA	1,289.63	16,168.11	17,339.00	17,339.00	1,170.89	93 %
142	PERS	3,949.64	50,327.25	51,929.00	51,929.00	1,601.75	97 %
143	Health/Dental/Optical Insurance	6,444.80	77,337.10	83,127.00	83,127.00	5,789.90	93 %
144	Disability Coverage	38.82	465.84	728.00	728.00	262.16	64 %
145	UCC	49.14	625.57	643.00	643.00	17.43	97 %
146	Workers Compensation	962.40	12,409.84	14,305.00	14,305.00	1,895.16	87 %
147	EAP	0.00	171.72	200.00	200.00	28.28	86 %
220	Operating Supplies	689.73	5,598.58	6,500.00	6,500.00	901.42	86 %
227	Petty Cash	0.00	0.00	500.00	500.00	500.00	%
234	Small Tools	0.00	0.00	500.00	500.00	500.00	%
311	Postage	170.32	1,382.63	4,000.00	4,000.00	2,617.37	35 %
320	Printing	0.00	979.79	4,000.00	4,000.00	3,020.21	24 %
321	Computer Programs	41.62	58,052.57	70,000.00	70,000.00	11,947.43	83 %
322	Books	0.00	0.00	1,000.00	1,000.00	1,000.00	%
333	Subscriptions	1,345.00	3,298.47	7,000.00	7,000.00	3,701.53	47 %
335	Dues	0.00	600.00	0.00	0.00	-600.00	%
337	Legal Advertising	0.00	1,523.80	2,500.00	2,500.00	976.20	61 %
339	Public Information	0.00	0.00	3,500.00	3,500.00	3,500.00	%
341	Electricity, Gas, Water	2,143.32	43,784.96	48,000.00	48,000.00	4,215.04	91 %
342	Garbage Collection	591.17	7,272.09	8,000.00	8,000.00	727.91	91 %
345	Telephone	2,931.53	34,489.73	46,000.00	46,000.00	11,510.27	75 %
352	Attorney Fees	0.00	3,037.50	20,000.00	20,000.00	16,962.50	15 %
354	Audit Fees	0.00	12,575.00	30,000.00	30,000.00	17,425.00	42 %
356	Contract Services	33,849.51	98,143.35	81,600.00	81,600.00	-16,543.35	120 %
368	Computer Maintenance	2,089.79	17,769.52	20,000.00	20,000.00	2,230.48	89 %
379	Food, Lodging, Travel	0.00	11,574.87	15,660.00	15,660.00	4,085.13	74 %
380	Training	0.00	2,894.99	7,790.00	7,790.00	4,895.01	37 %
391	Recruitment and Retention	575.00	4,305.12	8,000.00	8,000.00	3,694.88	54 %
395	Election Costs	0.00	0.00	10,000.00	10,000.00	10,000.00	%
510	Insurance	239.00	38,755.00	38,000.00	38,000.00	-755.00	102 %
610	Interest and Debt Redemption	0.00	0.00	100,000.00	100,000.00	100,000.00	%
920	Buildings and Improvements	0.00	1,399.43	61,600.00	61,600.00	60,200.57	2 %
943	Office Equipment	590.00	18,971.98	22,179.00	22,179.00	3,207.02	86 %
	Account Total:	92,990.81	969,870.76	1,238,532.00	1,238,532.00	268,661.24	78 %
	Account Group Total:	92,990.81	969,870.76	1,238,532.00	1,238,532.00	268,661.24	78 %
420000 PUBLIC SAFETY							
420410 FIRE PREVENTION							
110	Full-time Salaries	15,464.35	164,577.59	217,773.00	217,773.00	53,195.41	76 %
120	Overtime Full-time	0.00	1,121.35	29,750.00	29,750.00	28,628.65	4 %
135	Clothing Allowances	0.00	650.00	650.00	650.00	0.00	100 %
136	Deferred Comp/Other Fringe	1,257.12	16,227.96	16,400.00	16,400.00	172.04	99 %
141	FICA	222.78	2,399.89	3,294.00	3,294.00	894.11	73 %

MISSOULA RURAL FIRE DISTRICT
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1000 GENERAL FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
142	PERS	1,693.37	16,870.91	24,465.00	24,465.00	7,594.09	69 %
143	Health/Dental/Optical Insurance	4,134.70	38,072.00	39,081.00	39,081.00	1,009.00	97 %
144	Disability Coverage	16.99	161.46	371.00	371.00	209.54	44 %
145	UCC	23.18	250.22	330.00	330.00	79.78	76 %
146	Workers Compensation	679.20	7,299.70	10,734.00	10,734.00	3,434.30	68 %
147	EAP	0.00	76.32	87.00	87.00	10.68	88 %
220	Operating Supplies	67.08	6,678.80	10,000.00	10,000.00	3,321.20	67 %
221	Small Equipment	0.00	159.32	1,500.00	1,500.00	1,340.68	11 %
235	Fire Investigation	0.00	74.95	1,000.00	1,000.00	925.05	7 %
322	Books	0.00	0.00	1,000.00	1,000.00	1,000.00	%
333	Subscriptions	752.95	3,313.95	5,700.00	5,700.00	2,386.05	58 %
339	Public Information	0.00	0.00	1,000.00	1,000.00	1,000.00	%
379	Food, Lodging, Travel	0.00	9,177.45	17,500.00	17,500.00	8,322.55	52 %
380	Training	0.00	4,557.32	12,500.00	12,500.00	7,942.68	36 %
384	Sub-Division Review	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Total:	24,311.72	271,669.19	396,135.00	396,135.00	124,465.81	69 %
420420	STATE HAZMAT						
534	STATE HAZMAT-EQUIPMENT	1,353.56	2,518.74	8,677.00	8,677.00	6,158.26	29 %
536	STATE HAZMAT EXERCISES	0.00	26,235.60	37,778.00	37,778.00	11,542.40	69 %
	Account Total:	1,353.56	28,754.34	46,455.00	46,455.00	17,700.66	62 %
420430	TRAINING						
110	Full-time Salaries	6,436.62	81,164.25	85,025.00	85,025.00	3,860.75	95 %
120	Overtime Full-time	1,692.36	47,086.73	133,523.00	133,523.00	86,436.27	35 %
135	Clothing Allowances	0.00	650.00	650.00	650.00	0.00	100 %
141	FICA	117.85	1,867.84	1,668.00	1,668.00	-199.84	112 %
142	PERS	924.30	11,655.19	12,210.00	12,210.00	554.81	95 %
143	Health/Dental/Optical Insurance	1,731.10	20,773.20	20,773.00	20,773.00	-0.20	100 %
144	Disability Coverage	10.41	134.03	206.00	206.00	71.97	65 %
145	UCC	12.20	193.38	181.00	181.00	-12.38	107 %
146	Workers Compensation	332.25	4,971.95	5,904.00	5,904.00	932.05	84 %
147	EAP	0.00	38.16	40.00	40.00	1.84	95 %
220	Operating Supplies	0.00	2,406.25	11,100.00	11,100.00	8,693.75	22 %
221	Small Equipment	0.00	113.99	2,600.00	2,600.00	2,486.01	4 %
333	Subscriptions	0.00	10,075.17	15,900.00	15,900.00	5,824.83	63 %
379	Food, Lodging, Travel	0.00	5,557.96	3,000.00	3,000.00	-2,557.96	185 %
380	Training	0.00	5,875.00	2,000.00	2,000.00	-3,875.00	294 %
392	Research and Development	0.00	1,946.86	3,150.00	3,150.00	1,203.14	62 %
394	Rescue Equipment Maintenance	811.23	5,910.71	6,000.00	6,000.00	89.29	99 %
920	Buildings and Improvements	0.00	0.00	5,000.00	5,000.00	5,000.00	%
941	Technical Equipment	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	Account Total:	12,068.32	200,420.67	311,430.00	311,430.00	111,009.33	64 %
420440	RESOURCE MANAGEMENT						
110	Full-time Salaries	5,672.84	73,093.33	73,384.00	73,384.00	290.67	100 %
120	Overtime Full-time	2,419.82	10,262.61	15,000.00	15,000.00	4,737.39	68 %
135	Clothing Allowances	0.00	650.00	650.00	650.00	0.00	100 %
141	FICA	87.65	1,189.93	1,177.00	1,177.00	-12.93	101 %
142	PERS	814.62	10,474.13	10,538.00	10,538.00	63.87	99 %
143	Health/Dental/Optical Insurance	1,731.10	20,773.20	20,773.00	20,773.00	-0.20	100 %

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144	Disability Coverage	8.32	99.65	138.00	138.00	38.35	72 %
145	UCC	9.06	123.05	122.00	122.00	-1.05	101 %
146	Workers Compensation	260.06	3,482.48	3,961.00	3,961.00	478.52	88 %
147	EAP	0.00	38.16	40.00	40.00	1.84	95 %
202	Extrication	171.50	528.07	2,200.00	2,200.00	1,671.93	24 %
203	Thermal Imaging	0.00	151.82	500.00	500.00	348.18	30 %
204	SCBA	98.06	2,094.72	4,000.00	4,000.00	1,905.28	52 %
206	Saws	229.45	284.40	1,200.00	1,200.00	915.60	24 %
231	Fuel	2,565.23	34,696.67	44,000.00	44,000.00	9,303.33	79 %
232	Lubricants	188.71	4,107.99	4,500.00	4,500.00	392.01	91 %
233	Tires	18.85	4,848.59	12,230.00	12,230.00	7,381.41	40 %
234	Small Tools	222.79	1,310.75	1,400.00	1,400.00	89.25	94 %
270	Maintenance-All Other	716.26	2,388.10	3,500.00	3,500.00	1,111.90	68 %
271	Radio Maintenance	0.00	18,637.10	10,800.00	10,800.00	-7,837.10	173 %
272	Vehicle Maintenance	3,096.98	30,286.76	30,000.00	30,000.00	-286.76	101 %
301	Generators	856.71	8,863.25	7,100.00	7,100.00	-1,763.25	125 %
302	Extrication	0.00	2,700.00	3,090.00	3,090.00	390.00	87 %
304	SCBA	-540.00	1,104.04	1,600.00	1,600.00	495.96	69 %
305	Fire Extinguisher	37.55	1,132.15	1,210.00	1,210.00	77.85	94 %
333	Subscriptions	0.00	423.23	200.00	200.00	-223.23	212 %
370	Maintenance - All other Equip.	445.00	4,824.45	6,000.00	6,000.00	1,175.55	80 %
372	Vehicle Maintenance	2,316.25	38,110.21	45,000.00	45,000.00	6,889.79	85 %
373	Vehicle Body Repair	0.00	7,280.21	10,000.00	10,000.00	2,719.79	73 %
379	Food, Lodging, Travel	0.00	1,443.05	2,150.00	2,150.00	706.95	67 %
380	Training	0.00	0.00	800.00	800.00	800.00	%
941	Technical Equipment	9,444.31	9,444.31	10,000.00	10,000.00	555.69	94 %
945	APPARATUS REPLACEMENT	0.00	686,975.00	16,300.00	16,300.00	-670,675.00	*** %
	Account Total:	30,871.02	981,821.41	343,563.00	343,563.00	-638,258.41	286 %
420450 MRFD HAZMAT							
220	Operating Supplies	0.00	3,846.12	10,000.00	10,000.00	6,153.88	38 %
221	Small Equipment	0.00	1,122.25	2,000.00	2,000.00	877.75	56 %
224	Turnout Clothing	0.00	0.00	2,500.00	2,500.00	2,500.00	%
379	Food, Lodging, Travel	0.00	60.00	4,000.00	4,000.00	3,940.00	2 %
	Account Total:	0.00	5,028.37	18,500.00	18,500.00	13,471.63	27 %
420460 FIRE SUPPRESSION							
110	Full-time Salaries	259,633.42	3,014,571.82	3,297,862.00	3,297,862.00	283,290.18	91 %
111	Holiday Pay	12,649.68	117,384.96	132,148.00	132,148.00	14,763.04	89 %
120	Overtime Full-time	2,185.90	69,239.64	60,000.00	60,000.00	-9,239.64	115 %
121	Overtime Incident	885.08	6,436.91	35,000.00	35,000.00	28,563.09	18 %
122	Overtime Regular Training	6,580.94	75,820.99	342,166.00	342,166.00	266,345.01	22 %
123	Overtime Hazmat Training	0.00	5,181.98	12,000.00	12,000.00	6,818.12	43 %
124	Overtime Vacation	2,345.58	57,240.49	80,000.00	80,000.00	22,759.51	72 %
125	Overtime Sick	4,567.80	61,960.29	70,000.00	70,000.00	8,039.71	89 %
126	Overtime Carseat	0.00	3,921.04	9,000.00	9,000.00	5,078.96	44 %
127	Overtime Peer Fitness	40.77	939.88	1,000.00	1,000.00	60.12	94 %
128	Overtime Wildland	850.13	68,052.35	100,000.00	100,000.00	31,947.65	68 %
130	Vacation-Sick Accrual	0.00	98,165.51	101,802.00	101,802.00	3,636.49	96 %
132	Health Club Reimbursement	41.00	894.49	3,800.00	3,800.00	2,905.51	24 %
135	Clothing Allowances	0.00	25,350.00	25,350.00	25,350.00	0.00	100 %

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136	Deferred Comp/Other Fringe	0.00	180.55	1,493.00	1,493.00	1,312.45	12 %
141	FICA	4,219.71	55,000.39	56,951.00	56,951.00	1,950.61	97 %
142	PERS	39,099.82	485,310.06	505,866.00	505,866.00	20,555.94	96 %
143	Health/Dental/Optical Insurance	67,711.40	795,736.78	874,010.00	874,010.00	78,273.22	91 %
144	Disability Coverage	402.50	4,511.85	6,665.00	6,665.00	2,153.15	68 %
145	UCC	437.71	5,763.68	5,880.00	5,880.00	116.32	98 %
146	Workers Compensation	12,529.83	164,741.29	190,268.00	190,268.00	25,526.71	87 %
147	EAP	0.00	1,688.58	1,809.00	1,809.00	120.42	93 %
223	Foam Concentrate	0.00	2,033.76	4,000.00	4,000.00	1,966.24	51 %
224	Turnout Clothing	400.00	92,601.92	118,951.00	118,951.00	26,349.08	78 %
225	Wildland Clothing	0.00	3,961.62	4,800.00	4,800.00	838.38	83 %
226	EMT Clothing	0.00	650.29	3,000.00	3,000.00	2,349.71	22 %
229	Wildland Supplies	0.00	1,920.34	5,265.00	5,265.00	3,344.66	36 %
234	Small Tools	6.11	1,004.15	2,500.00	2,500.00	1,495.85	40 %
236	Hose/Nozzle Replacement	15,521.75	18,065.20	24,000.00	24,000.00	5,934.80	75 %
322	Books	0.00	0.00	100.00	100.00	100.00	%
333	Subscriptions	0.00	75.00	200.00	200.00	125.00	38 %
361	Maint. Bldgs/Grounds Station 1	820.61	14,103.68	12,000.00	12,000.00	-2,103.68	118 %
362	Maint. Bldgs/Grounds Station 2	1,058.37	9,542.42	9,100.00	9,100.00	-442.42	105 %
364	Maint. Bldgs/Grounds Station 4	199.05	8,624.41	7,500.00	7,500.00	-1,124.41	115 %
365	Maint. Bldgs/Grounds Station 5	2,948.62	11,817.94	9,300.00	9,300.00	-2,517.94	127 %
366	Maint. Bldgs/Grounds Station 6	1,137.40	14,186.72	12,950.00	12,950.00	-1,236.72	110 %
369	Maint. Turnout Clothing	94.95	118.95	4,000.00	4,000.00	3,881.05	3 %
375	Exhaust System Maint.	0.00	996.57	3,000.00	3,000.00	2,003.43	33 %
379	Food, Lodging, Travel	34.47	23,445.91	68,410.00	68,410.00	44,964.09	34 %
380	Training	10,465.59	58,091.25	132,006.00	132,006.00	73,914.75	44 %
391	Recruitment and Retention	100.00	100.00	0.00	0.00	-100.00	%
533	Equipment Rental	0.00	0.00	500.00	500.00	500.00	%
941	Technical Equipment	0.00	14,800.00	65,315.00	65,315.00	50,515.00	23 %
	Account Total:	446,968.19	5,394,233.56	6,399,967.00	6,399,967.00	1,005,733.44	84 %
420470	FUEL MITIGATION						
110	Full-time Salaries	0.00	14,748.35	47,880.00	47,880.00	33,131.65	31 %
120	Overtime Full-time	0.00	0.00	1,000.00	1,000.00	1,000.00	%
128	Overtime Wildland	0.00	0.00	10,000.00	10,000.00	10,000.00	%
141	FICA	0.00	1,128.27	4,504.00	4,504.00	3,375.73	25 %
145	UCC	0.00	22.13	153.00	153.00	130.87	14 %
146	Workers Compensation	0.00	1,330.27	2,985.00	2,985.00	1,654.73	45 %
221	Small Equipment	1,684.40	3,740.53	5,000.00	5,000.00	1,259.47	75 %
231	Fuel	0.00	0.00	150.00	150.00	150.00	%
339	Public Information	0.00	0.00	500.00	500.00	500.00	%
356	Contract Services	0.00	0.00	500.00	500.00	500.00	%
	Account Total:	1,684.40	20,969.55	72,672.00	72,672.00	51,702.45	29 %
420480	MEDICAL						
222	Medical Supplies	1,212.54	22,497.17	22,970.00	22,970.00	472.83	98 %
356	Contract Services	0.00	10,769.00	16,200.00	16,200.00	5,431.00	66 %
	Account Total:	1,212.54	33,266.17	39,170.00	39,170.00	5,903.83	85 %

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420490	MRFD Volunteers						
	133 Volunteer Operations Budget	0.00	7,000.00	7,000.00	7,000.00	0.00	100 %
	134 Volunteer Cell Phone Reimbursement	0.00	3,000.00	3,000.00	3,000.00	0.00	100 %
	146 Workers Compensation	656.21	9,873.70	15,000.00	15,000.00	5,126.30	66 %
	147 EAP	0.00	1,001.70	1,419.00	1,419.00	417.30	71 %
	380 Training	0.00	675.00	26,000.00	26,000.00	25,325.00	3 %
	391 Recruitment and Retention	0.00	6,167.78	55,200.00	55,200.00	49,032.22	11 %
	Account Total:	656.21	27,718.18	107,619.00	107,619.00	79,900.82	26 %
	Account Group Total:	519,125.96	6,963,881.44	7,735,511.00	7,735,511.00	771,629.56	90 %
520000							
521000	Transfer out						
	820 Transfer Out	205,603.00	205,603.00	205,603.00	205,603.00	0.00	100 %
	Account Total:	205,603.00	205,603.00	205,603.00	205,603.00	0.00	100 %
	Account Group Total:	205,603.00	205,603.00	205,603.00	205,603.00	0.00	100 %
	Fund Total:	817,719.77	8,139,355.20	9,179,646.00	9,179,646.00	1,040,290.80	89 %

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2399 CAPITAL IMPROVEMENTS FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
410000	GENERAL GOVERNMENT						
410510	ADMINISTRATION						
	920 Buildings and Improvements	0.00	0.00	230,000.00	230,000.00	230,000.00	%
	945 APPARATUS REPLACEMENT	0.00	189,984.00	200,000.00	200,000.00	10,016.00	95 %
	Account Total:	0.00	189,984.00	430,000.00	430,000.00	240,016.00	44 %
	Account Group Total:	0.00	189,984.00	430,000.00	430,000.00	240,016.00	44 %
	Fund Total:	0.00	189,984.00	430,000.00	430,000.00	240,016.00	44 %
	Grand Total:	817,719.77					
			0.00				
			8,329,339.20	9,609,646.00	9,609,646.00	1,280,306.80	87 %