

**BIG SKY FIRE DISTRICT “BSFD”  
MINUTES OF BOARD OF TRUSTEES  
REGULAR MEETING/PUBLIC HEARING OF DECEMBER 23, 2020**

**1. Call to Order**

Meeting was called to order by Chair Alan McClain at 8:33 am

Present: Trustees Alan McClain, Carol Collins, Renae Schumacher; Greg Megaard, Fire Chief; Dustin Tetrault, Deputy Chief; Seth Barker, Deputy Chief; Alecia Fischer, Administrative Officer; Mara Mitchell, Administrative Assistant

Absent: Trustees Deb Lewis, and Matt Dodd

a. Introduction of visitors and guests

Captain Gras, Captain Hamel, Firefighter Ketschek, Firefighter DuComb, Firefighter Lee, Firefighter Mohr, and Rosie Barndt, CPA, P.C..

**2. Public comment for items not on the agenda - None**

**3. Consent Agenda Items**

a. Approval of draft minutes of November 25, 2020 Regular Meeting

b. Financial Reports for November 2020

c. Check Register: Checks 6118757 – 6118809

d. Correspondence

- **Motion Made and Seconded by Trustee Collins and Trustee Schumacher to approve the consent agenda as presented. Passed Unanimously**

**4. Chief’s Report – See Board Packet for Report**

**5. New Business**

a. Resolution 2020-1008 Calling for a Trustees Election – two positions

- **Motion Made and Seconded by Trustee Collins and Trustee Schumacher to approve Resolution 2020-1008 Calling for a Trustees Election for two positions. Passed Unanimously**

b. 2019-2020 Financial Audit Review – Rosie Barndt CPA, P.C.

- Rosie stated that these financial statements are not in accordance with GAAP (Generally Accepted Accounting principles), but rather in accordance with Regulatory Basis of Accounting which is why the Independent Auditor’s Report states an adverse opinion on U.S. Generally Accepted Accounting Principles and an Unmodified Opinion of Regulatory Basis of Accounting. It is still a clean opinion, but just on a different basis of accounting than usual.
- There are no findings to report during Rosie’s audit of internal control over financial reporting. She did not identify any deficiencies in internal control that she would consider to be material weaknesses.
- In Rosie’s opinion it was determined that BSFD complied in all material respects of compliance requirements referred to in the report that could have a direct and material effect on its major federal program (CARES Act) for the year ending June 30, 2020.
- There are no findings to report regarding the report on Internal Control Over Compliance. No deficiencies in internal control over compliance that would be considered material weakness were identified.

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- In summary, regarding the internal control over financial reporting and the internal control over the federal awards major program there were no material weaknesses identified, nor were there any significant deficiencies identified. No instances of noncompliance material to the financial statements of BSFD were disclosed during the audit. The auditor’s report on compliance for the major federal award program for BSFD expresses an unmodified opinion. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a). There were no reported Financial Statement Findings nor were there any Federal Award Findings and Questioned Costs reported.
- Significant adjustments made were: the turnouts were capitalized, booked depreciation for the year, increased ambulance revenue, and asked the bookkeeper to book the CARES Act reimbursement through June 30, 2020.
- Rosie commented on the fact that last year she recommended implementing a credit card policy which was done. When she was performing the audit there were no missing receipts.
- **Motion Made and Seconded** by Trustee Collins and Trustee Schumacher to approve the 2019-2020 Audit Review as presented. Passed Unanimously

**6. Old Business - NONE**

**7. Other Business**

- a. Warrant Signature List – Add Deputy Chief Barker
- **Motion Made and Seconded** by Trustee Collins and Trustee Schumacher to add Deputy Chief Barker to the Warrant Signature List with no one being removed from the list. Passed Unanimously

**8. Public Comment**

- a. Captain Gras thanked the Chiefs and the Board for the training and equipment that BSFD currently has.
- During a very difficult and technical extrication, A Shift was overwhelmed with gratitude and wanted to pass along their appreciation to the Chiefs and the Board of Trustees.
  - Quotes heard on scene “It is so cool to have the tools we have. We get to show up and get the job done.”, “Please tell the Chiefs thank you for the new tires on 1217, they are amazing!”.

**9. Date for next regular meeting – January 27, 2021 at 8:30 am**

**10. Adjournment – 9:19 am**

Respectfully submitted,

  
Alan McClain, Chair

  
Board Member  
Deb Lewis

- cc: Board of Trustees  
Fire Chief Greg Megaard  
Local 4732  
✓Gallatin County Board of Commissioners  
✓Gallatin County Clerk & Records Office  
✓Madison County Clerk & Records Office