

**A G E N D A**  
**Park City Fire Service District**  
**Administrative Control Board Meeting**  
**February 6, 2024**

Park City Fire District Station 34  
7805 Royal Street East, Park City, Utah 84060

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**5:00 p.m.**

**Work Session**

- I. District Updates: Chief Bob Zanetti
- II. 2023 Financial Review: CFO Del Barney
- III. Legislative Update: CFO Del Barney
- IV. Cafeteria Plan Document and Resolution 2024-02: HR Patti Berry
- V. County Code Review: Chief Bob Zanetti
- VI. Other Divisional Updates (as time permits)

**6:00 p.m.**

**Regular Meeting Called to Order**

- I. Roll Call
  - II. Approval of January 2, 2024, Meeting Minutes
  - III. Public Input
  - IV. Commission Reports and Business
    - a. Correspondence
    - b. Financial
  - V. Old Business
  - VI. New Business
    - a. Possible Adoption of PCFD Resolution 2024-02 Regarding the PCFD Cafeteria Plan Document
  - VII. Staff Reports and Input
  - VIII. Discussion of Possible Future Agenda Items/Additional Comments
  - IX. Closed Meeting: Discussion of the character, competence, or health of an individual; deployment of security personnel, devices, or systems; collective bargaining issues; pending or reasonably imminent litigation; purchase, exchange, lease, or sale of real property; investigative proceedings regarding allegations of criminal misconduct; procurement; and/or consideration of a loan application.
  - X. Adjournment
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The next regularly scheduled meeting of the Park City Fire District Administrative Control Board  
will be held March 5, 2024, beginning at 6:30 p.m. in the  
PCFD Administrative Offices, 736 West Bitner Rd., Park City, Utah 84098.

Electronic participation by the public is not available at this time.

**Park City Fire Service District  
Administrative Control Board – Work Session Meeting Minutes  
Park City Fire District Station 34  
February 6, 2024**

Meeting was held at the anchor location of Station 34 of the Park City Fire Service District  
7805 Royal Street East, Park City, Utah, 84098

**Administrative Control Board work session called to order:** 5:06 p.m.

**Board Members Present:** Chair Jeremy Rubell, Vice Chair Alex Butwinski, Treasurer Christina Miller, and Board Member Steve Briley

**Board Members Absent:** Secretary John Hanrahan (Excused)

**District Personnel Present:** Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Max Doshier, CFO Del Barney, HR Patti Berry, and Admin. Asst. Debbie Colgan

## **I. District Update**

Chief Zanetti welcomed the Board to new Station 34 and thanked them for their attendance at the open house that occurred prior to the meeting. Station 34 now houses five personnel instead of four and has the capability for more equipment to be added to it in the future.

Chief Zanetti briefly reviewed call statistics for 2023. There were 6,535 calls which can be grouped into three general areas: fire (44%), EMS (55%), and other/rescue (1%). This is about 100 more calls than 2022. Of the 6,535 total calls, 55 were actual fires, and 12 of those resulted in a significant total dollar loss of approximately \$1.5M.

## **II. County Code Review**

Chief Zanetti said there is Utah code that explains what special districts can and cannot do, and then there is county code. He said PCFD would like to change a few things in the county code that are preventing us from being efficient and getting things completed in a timely manner. Some of the desired changes involve the budget approval process, having the ability to obtain our own attorney, the policy approval process, and Board member terms. Chief Emery commented there are attorneys who are familiar with policies specific to special service fire districts.

Chief Zanetti said he would like the PCFD Administrative Control Board to be able to make final decisions on some of the things the County is currently giving final approval on, and the Board members agreed. He said he has approached Summit County Manager Shayne Scott about this, and the manager was open to meeting with Chief Zanetti to discuss it.

Chief Zanetti said he, Chief Emery, and HR Berry have been marking the county code with changes PCFD would like to have made, and then Chief Zanetti will go over these changes with County Manager Scott.

### **III. 2023 Financial Review**

CFO Barney said 2023 ended with almost \$23M in revenue and \$23.1M in expenses and stayed within the budget, ending with 92.3% of the budget spent, and this is similar to 2022. There is about \$350K left to pay on Station 34, and there is approximately \$13.7M in reserves. The Wells Fargo Bank loan will be paid off in August, and the Zions Bank loan will be paid off next year.

CFO Barney has sent 2023 financial information to the auditors, and they will be on site to do their field audit during the second week of March.

### **IV. Legislative Update**

CFO Barney mentioned a few bills the District is following:

- HB67 is regarding first responder mental health and would expand who could receive grants.
- HB155 is regarding changes to fireworks provisions and includes changes to dates fireworks may be discharged. We are opposing that bill because the date they are adding is in September which is when Utah became a state, and that is the worst time for wildland fires due to fireworks.
- HB175 is about impact fee amendments and would allow residential impact fees to pay for fire suppression vehicles. Currently, only commercial impact fees can be used.
- HB333 is also regarding fireworks. It would allow fire districts to issue permits to discharge fireworks and would declassify firecrackers as explosives.
- HB378 is about first responder mental health amendments and would allow any former part- or full-time employee to come back to their employer at any time and state they need mental health counseling for themselves or for their spouse, and the employer would need to provide it for four years. If it passes, the employer would be responsible for notifying past employees of their rights. This bill would mean the most significant change for the District if it passes.
- HB442 is a local sales tax amendment and would allow a percentage of sales tax to go toward EMS.
- SB140 is a Utah Retirement Systems bill that would authorize a participating employer to elect to pay member contributions that exceed the contribution cap for all employees that are members of the Tier II hybrid system, not just firefighters.

### **V. Cafeteria Plan Document and Resolution**

HR Berry said Resolution 2024-02 is on the agenda for approval during the regular meeting this evening. The plan documents list all of our benefits under the 125 Cafeteria Plan, and the Board's

approval of the plan through Resolution 2024-02 would put the District into compliance with the plan.

Chair Rubell asked if there were any changes to the plan. HR Berry replied we changed the broker this year, but there were not any significant changes to the benefits. The current plan rolls everything together into one document.

**Work Session Concluded:** 5:50 p.m.

**Park City Fire Service District  
Administrative Control Board – Regular Meeting Minutes  
Park City Fire District Station 34  
February 6, 2024**

Meeting was held at the anchor location of Station 34 of the Park City Fire Service District  
7805 Royal Street East, Park City, Utah, 84098

**Administrative Control Board regular meeting called to order:** 6:01 p.m.

**Board Members Present:** Chair Jeremy Rubell, Vice Chair Alex Butwinski, Treasurer Christina Miller, and Board Member Steve Briley

**Board Members Absent:** Secretary John Hanrahan (Excused)

**District Personnel Present:** Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Ashley Lewis, Battalion Chief Scott Greenwood, Battalion Chief Max Doshier, Fire Marshal Mike Owens, CFO Del Barney, and Admin. Asst. Debbie Colgan

**I. Roll Call**

Chair Rubell began the meeting by conducting a roll call.

**II. Closed Meeting**

Board Member Briley made a motion to close the regular meeting of the Administrative Control Board and convene a closed meeting to discuss personnel issues; the motion was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0.

The Administrative Control Board met in closed session to discuss personnel issues from 6:00 to 6:11 p.m. Those in attendance were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Board Member Briley, Chief Zanetti, and Chief Emery.

Treasurer Miller made a motion to dismiss from closed session and reconvene the regular meeting; the motion was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0.

Those attending the remainder of the regular meeting were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Board Member Briley, Chief Zanetti, Chief Emery, CFO Barney, HR Berry, and Admin. Asst. Colgan.

**III. Approval of January 2, 2024, Meeting Minutes**

Board Member Briley made a motion to approve the minutes of the January 2, 2024, Administrative Control Board meeting. The motion was seconded by Vice Chair Butwinski. Those

in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0.

#### **IV. Public Input**

There was no public input.

#### **V. Board Member Reports and Business**

##### **A. Correspondence**

There were no questions regarding the correspondence.

##### **B. Financial**

There were no questions about the financial reports.

#### **VI. Old Business**

There was not any old business.

#### **VII. New Business**

##### **A. Possible Adoption of PCFD Resolution 2024-02 Regarding the PCFD Cafeteria Plan Document**

Treasurer Miller made a motion to adopt Resolution 2024-02 regarding the PCFD Cafeteria Plan Document as discussed in the work session. The motion was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0.

#### **VIII. Staff Reports and Input**

There were no comments on the staff reports.

#### **IX. Discussion of Possible Future Agenda Items/Additional Comments**

CFO Barney said there will be a public hearing on March 5, 2024, to adopt the new fee schedule.

## **X. Adjournment**

Board Member Briley made a motion to adjourn the regular meeting and it was seconded by Treasurer Miller. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0. The regular meeting of the Park City Fire District Administrative Control Board adjourned at 6:15 p.m.

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be March 5, 2024, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 West Bitner Road, Park City, UT 84098.

**Park City Fire Service District  
Balance Sheet  
General Funds  
December 31, 2023**

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Non-Major Governmental Funds
<b>Assets:</b>								
Cash - Regular Checking	99,121							
Cash and Cash Equivalents	417,405	174	5,025	422,604			5,025	5,025
Bond Escrow Holdings	0	0	50	50	0	50	0	50
Cash Deposited in Public Treasurer's Investment Fund	11,280,550	13,698,447	0	24,978,997			0	0
Receivables:								
Accounts Receivable	1,500	0	0	1,500	0		0	0
Taxes	2,059,313		0	2,059,313	0	0	0	0
Ambulance Operations	0		0	0	0	0	0	0
Other Assets								
Restricted Assets:								
Cash and Cash Equivalents	190,515		275,323	465,838	0	275,323		275,323
Prepaid Assets	0			0				
Cash Deposited in Public Treasurer's Investment Fund	743,195	0	329,039	1,072,234	329,039		0	329,039
Accounts Receivable				0				
Investments				0				
Total Assets	<u>14,692,478</u>	<u>13,698,621</u>	<u>609,437</u>	<u>29,000,536</u>	<u>329,039</u>	<u>275,373</u>	<u>5,025</u>	<u>609,437</u>
<b>Liabilities and Fund Balances:</b>								
Liabilities:								
Accounts Payable	119,454	303,589	0	423,043	0	0	0	0
Bond Interest Payable			0	0		0		0
Accrued Liabilities	505,403			505,403				
Total Liabilities	<u>624,857</u>	<u>303,589</u>	<u>0</u>	<u>928,446</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:								
Restricted for:								
Debt Service			275,373	275,373		275,373		275,373
Impact Fees			329,039	329,039	329,039			329,039
Assigned for:								
Building Construction and Equipment Purchases		13,395,032	5,025	13,400,057			5,025	5,025
Unassigned	14,067,621			14,067,621				
General Fund								
Capital Projects Fund								
Total Fund Balance	<u>14,067,621</u>	<u>13,395,032</u>	<u>609,437</u>	<u>28,072,090</u>	<u>329,039</u>	<u>275,373</u>	<u>5,025</u>	<u>609,437</u>
Total Liabilities and Fund Balance	<u>14,692,478</u>	<u>13,698,621</u>	<u>609,437</u>	<u>29,000,536</u>	<u>329,039</u>	<u>275,373</u>	<u>5,025</u>	<u>609,437</u>



**Park City Fire Service District**  
**Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority**  
**For the Years Ending December 31, 2021, 2022 and 2023**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Year-to Date 2023</u>	<u>Projected 2023</u>	<u>Budget 2023</u>
<b>Revenues:</b>					
Property taxes	13,656,104	13,945,933	14,579,256	14,100,000	14,100,000
Fee-in-lieu	296,091	251,408	230,668	300,000	300,000
Interest income	101,134	350,468	1,120,741	950,000	240,000
Misc income	33,981	219,602	210,861	55,500	55,500
Grants and donations	197,164	116,016	73,844	70,000	55,000
Bond proceeds	0	0	0	0	0
Fees and permits:					
Ambulance revenue	2,813,696	3,274,256	5,784,990	4,550,000	4,060,000
Impact Fees	647,236	398,826	243,227	250,000	450,000
Other fees and permits	929,044	667,449	654,970	689,310	689,310
Total revenues	<u>18,674,450</u>	<u>19,223,958</u>	<u>22,898,557</u>	<u>20,964,810</u>	<u>19,949,810</u>
<b>Expenditures:</b>					
Current:					
Salaries and wages	8,609,385	9,657,490	10,913,695	10,981,404	11,353,736
Fringe benefits	3,672,434	3,974,077	4,633,483	4,805,635	5,235,536
Total wages and fringe benefits	<u>12,281,819</u>	<u>13,631,567</u>	<u>15,547,178</u>	<u>15,787,039</u>	<u>16,589,272</u>
Operations:					
Station expenditures	555,124	792,901	696,102	609,985	909,985
Ambulance operational expenditures	796,549	869,655	892,112	824,452	824,452
Apparatus maintenance	167,026	247,739	238,200	306,292	330,750
Fire, spec. ops. And communication equip.	49,365	79,524	105,396	117,676	120,662
Fuel	133,863	192,868	158,300	156,779	190,000
Uniforms and safety gear	139,308	110,746	173,646	130,667	158,000
Travel, training and tuitions	84,122	66,406	80,611	84,637	119,000
Other operations	2,535	4,060	2,535	1,367	4,850
Total operations	<u>1,927,892</u>	<u>2,363,900</u>	<u>2,346,901</u>	<u>2,231,855</u>	<u>2,657,699</u>
General and administrative:					
General liability insurance	86,564	79,824	86,675	94,175	100,000
Professional and consulting services	13,851	27,465	24,709	24,709	25,000
Audit and accounting services	15,400	15,700	18,800	18,800	18,000
Legal services	40,000	40,000	3,972	43,334	50,000
Certificates of participation- cost of issuance	0	0	0	0	0
Other general and administrative	109,131	118,759	131,866	181,735	205,270
Total general and administrative	<u>264,946</u>	<u>281,748</u>	<u>266,022</u>	<u>362,753</u>	<u>398,270</u>
Capital outlay:					
Apparatus and vehicles	0	677,509	595,728	564,384	866,000
Land, buildings and building improvements	110,379	1,524,142	2,714,470	2,650,000	3,045,000
Furniture and equipment	63,646	67,808	750,118	599,590	568,000
Total capital outlay	<u>174,025</u>	<u>2,269,459</u>	<u>4,060,315</u>	<u>3,813,974</u>	<u>4,479,000</u>
Debt service:					
Principle retirement	1,105,408	844,225	867,475	868,500	868,500
Interest charges	87,196	63,234	22,587	43,000	43,000
Total debt service	<u>1,192,604</u>	<u>907,458</u>	<u>890,061</u>	<u>911,500</u>	<u>911,500</u>
Total expenditures	<u>15,841,286</u>	<u>19,454,130</u>	<u>23,110,478</u>	<u>23,107,121</u>	<u>25,035,741</u>
Excess (deficit) of revenue over expenditures before operating transfers	<u>2,833,166</u>	<u>(230,172)</u>	<u>(211,921)</u>	<u>(2,142,311)</u>	<u>(5,085,931)</u>
Operating transfers out	3,027,684	2,015,684	5,856,636	3,952,432	10,440,000
Operating transfers in	3,027,684	2,015,684	5,856,636	3,952,432	10,440,000
Total transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>2,833,166</u>	<u>(230,172)</u>	<u>(211,921)</u>	<u>(2,142,311)</u>	<u>(5,085,931)</u>
Fund Balances - Beginning	25,681,021	28,514,184	28,284,012	28,284,012	26,141,701
Fund Balances - Ending	<u>28,514,184</u>	<u>28,284,012</u>	<u>28,072,091</u>	<u>26,141,701</u>	<u>21,055,770</u>

**PARK CITY FIRE SERVICE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**All Funds and the Local Building Authority**  
**For the Period Ending**  
**December 31, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With</b>	
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget -</b>	<b>Percent</b>
				<b>Positive</b>	
				<b>(Negative)</b>	
<b>Revenues:</b>					
Local Revenue:					
Property Taxes	14,100,000	14,100,000	14,579,256	(479,256)	103.4%
Fee-in-Lieu	300,000	300,000	230,668	69,332	76.9%
Interest Income	240,000	240,000	1,120,741	(880,741)	467.0%
Other Income	500	500	111	390	22.1%
Sale of Fixed Assets	55,000	55,000	210,750	(155,750)	0.0%
Grants and Donations	55,000	55,000	73,844	(18,844)	134.3%
Fees and Permits	5,199,310	5,199,310	6,683,188	(1,483,878)	128.5%
Total Revenues	19,949,810	19,949,810	22,898,557	(2,929,903)	114.8%
<b>Expenditures:</b>					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	10,913,695	(440,041)	96.1%
Fringe Benefits	5,235,536	5,235,536	4,633,483	(602,053)	88.5%
Operations	2,657,699	2,657,699	2,339,870	271,582	88.0%
General and Administrative	398,270	398,270	273,054	(125,216)	68.6%
Capital Outlay	4,479,000	4,479,000	4,060,315	(418,685)	90.7%
Debt Service				0	
Principle Retirement	868,500	868,500	867,475	(1,025)	99.9%
Interest and Fiscal Charges	43,000	43,000	22,587	(20,413)	52.5%
Total Expenditures	25,035,741	25,035,741	23,110,478	(1,925,263)	92.3%
Excess of Revenues Over Expenditures	(5,085,931)	(5,085,931)	(211,921)	(4,855,166)	
<b>Other Financing Sources (Uses):</b>					
Operating Transfers to Other Funds	10,440,000	10,440,000	5,856,636	4,583,364	-56.1%
Operating Transfers From Other Funds	10,440,000	10,440,000	5,856,636	4,583,364	-56.1%
Total Other Financing Sources (Uses)		0	0	0	0.0%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Net Change in Fund Balance	(5,085,931)	(5,085,931)	(211,921)	(4,855,166)	
<b>Fund Balances - Beginning</b>	28,284,012	28,284,012	28,284,012	28,284,012	
<b>Fund Balances - Ending</b>	23,198,081	23,198,081	28,072,091	23,428,846	

# PARK CITY FIRE SERVICE DISTRICT

Budget to Actual  
General Fund  
For the Period Ending  
December 31, 2023

	Budget Amounts		Actual	Variance with Final Budget - Over	
	Original	Adjusted	Amounts	(Under)	Percent
<b>Revenues:</b>					
Property Taxes	14,100,000	14,100,000	14,579,256	479,256	103.4%
Fee-in-lieu	300,000	300,000	230,668	(69,332)	76.9%
Licenses & Permits	288,960	60,000	359,800	299,800	599.7%
Intergovernmental (Grants & Wildland Program)	50,000	50,000	72,739	22,739	145.5%
Charges for Services	4,460,350	4,580,850	6,080,160	1,499,310	132.7%
Refunds	0	0	0	0	0.0%
Interest Income	95,000	95,000	414,394	319,394	436.2%
Sale of Fixed Assets	55,000	55,000	210,750	155,750	0.0%
Miscellaneous Revenue	500	500	111	(390)	22.1%
Contributions & Transfers	3,505,000	3,505,000	1,875,620	(1,629,380)	53.5%
Total Revenues	<u>22,854,810</u>	<u>22,746,350</u>	<u>23,823,498</u>	<u>1,077,148</u>	<u>104.7%</u>
<b>Expenditures:</b>					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	10,937,393	(933,961)	96.3%
Fringe Benefits	5,235,536	5,235,536	4,633,483	44,475	88.5%
Fire Operations	1,692,535	1,692,535	1,406,429	286,106	83.1%
Fire Prevention Operations	40,662	40,662	21,005	19,657	51.7%
Administration	408,270	408,270	270,519	137,751	66.3%
Ambulance Operations	870,652	870,652	912,436	(33,055)	104.8%
Capital Outlay	709,000	709,000	946,443	(237,443)	133.5%
Transfers	5,405,000	5,405,000	3,875,160	1,529,840	71.7%
Total Expenditures	<u>25,715,391</u>	<u>25,715,391</u>	<u>23,002,867</u>	<u>813,370</u>	<u>89.5%</u>
Excess of Revenues Over Expenditures	<u>2,860,581</u>	<u>2,969,041</u>	<u>820,631</u>	<u>1,890,518</u>	
Fund Balances - Beginning	13,223,293	13,223,293	13,223,293		
Fund Balances - Ending	<u>10,362,712</u>	<u>10,254,252</u>	<u>14,043,924</u>		
	23,002,867	Total Expenditures			
	946,443	Less Capital Outlay			
	<u>3,875,160</u>	Less Interfund Transfers			
	18,181,265	Operating Expenses			

**Park City Fire Service District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ending**  
**December 31, 2023**

	General	Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Governmental Funds
<b>Revenues:</b>								
Property Taxes	14,579,256	0	0	14,579,256	0	0	0	0
Fee -in-Lieu	230,668	0	0	230,668	0	0	0	0
Interest Income	414,394	668,087	38,260	1,120,741	25,213	13,047	0	38,260
Other Income	111	0	0	111	0	0	0	0
Sale of Fixed Assets	210,750	0	0	210,750	0	0	0	0
Grants and Donations	73,844	0	0	73,844	0	0	0	0
Fees and Permits	6,439,960	0	243,227	6,683,188	243,227	0	0	243,227
Total Revenues	21,948,983	668,087	281,487	22,898,557	268,440	13,047	0	281,487
<b>Expenditures:</b>								
Current:								
Personnel:								
Salaries and Wages	10,913,695	0	0	10,913,695	0	0	0	0
Fringe Benefits	4,633,483	0	0	4,633,483	0	0	0	0
Operations	2,339,870	0	0	2,339,870	0	0	0	0
General and Administrative	270,519	0	2,535	273,054	0	2,500	35	2,535
Capital Outlay	946,443	3,113,873	0	4,060,315	0	0	0	0
Debt Service:								
Principle Retirement	0	0	867,475	867,475	0	867,475	0	867,475
Interest and Fiscal Charges	0	0	22,587	22,587	0	22,587	0	22,587
Total Expenditures	19,104,010	3,113,873	892,596	23,110,478	0	892,561	35	892,596
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	2,844,974	(2,445,786)	(611,109)	(211,921)	268,440	(879,515)	(35)	(611,109)
<b>Other Financing Sources (Uses):</b>								
Operating Transfers	(2,000,645)	3,057,251	(1,056,607)	0	(1,966,667)	910,895	(835)	(1,056,607)
Proceeds from Sale of Equipment	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(2,000,645)	3,057,251	(1,056,607)	0	(1,966,667)	910,895	(835)	(1,056,607)
Net Change in Fund Balance	844,329	611,466	(1,667,716)	(211,921)	(1,698,226)	31,380	(870)	(1,667,716)
<b>Fund Balances - Beginning</b>	13,223,293	12,783,566	2,277,152	28,284,011	2,027,266	243,991	5,895	2,277,152
<b>Fund Balances - Ending</b>	14,067,622	13,395,032	609,436	28,072,090	329,040	275,371	5,025	609,436

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
01/24	01/16/2024	2014	17940	DANNY GIBBS	10-201000-0000	150.00
01/24	01/16/2024	2015	17941	JOHN EDNEY	10-201000-0000	200.00
01/24	01/16/2024	2016	17939	PHILLIP SLADEK	10-201000-0000	174.50
01/24	01/16/2024	2017	17937	SELECT HEALTH	10-201000-0000	1,364.00
01/24	01/16/2024	2018	17935	STATE FARM	10-201000-0000	1,556.24
01/24	01/16/2024	2019	17934	THE RAWLINGS COMPANY LLC	10-201000-0000	1,157.25
01/24	01/16/2024	2020	17936	UNITED HEALTH CARE	10-201000-0000	1,001.19
01/24	01/16/2024	2021	17938	UNITED HEALTHCARE	10-201000-0000	836.46
01/24	01/23/2024	2022	8340	LARRY MILLER Super Ford	10-201000-0000	67,651.41
01/24	01/30/2024	2023	17826	NORTH RIDGE CONSTRUCTION	40-201000-0000	303,588.92
01/24	01/18/2024	1008680	17332	AFFORDABLE HEATING & COOLING	10-201000-0000	7,515.81
01/24	01/18/2024	1008681	190	AFLAC	10-201000-0000	162.63
01/24	01/18/2024	1008682	220	ALL WEST COMMUNICATIONS	10-201000-0000	252.80
01/24	01/18/2024	1008683	14280	AMAZON CAPITAL SERVICES	10-201000-0000	649.00
01/24	01/18/2024	1008684	17924	AMERITAS LIFE INSURANCE CORP.	10-201000-0000	626.92
01/24	01/18/2024	1008685	700	AT&T MOBILITY	10-201000-0000	40.04
01/24	01/18/2024	1008686	17512	Battery Systems	10-201000-0000	315.16
01/24	01/18/2024	1008687	1980	BEEHIVE PLUMBING	10-201000-0000	2,000.00
01/24	01/18/2024	1008688	1380	BELL OIL COMPANY	10-201000-0000	10,865.92
01/24	01/18/2024	1008689	17930	BERKLEY LIFE & HEALTH - A&H	10-201000-0000	9,503.42
01/24	01/18/2024	1008690	17668	BLOMQUIST HALE CONSULTING, INC	10-201000-0000	1,106.56
01/24	01/18/2024	1008691	1680	BOUND TREE MEDICAL LLC	10-201000-0000	13,143.84
01/24	01/18/2024	1008692	9270	BRANDON MOORE	10-201000-0000	1,718.55
01/24	01/18/2024	1008693	1820	BURT BROS TIRE & SERVICE INC.	10-201000-0000	14,882.50
01/24	01/18/2024	1008694	2260	CACTUS & TROPICALS	10-201000-0000	145.00
01/24	01/18/2024	1008695	3070	CANON SOLUTIONS AMERICA, INC.	10-201000-0000	105.92
01/24	01/18/2024	1008696	3170	Caselle, Inc.	10-201000-0000	3,234.00
01/24	01/18/2024	1008697	3030	CENTURYLINK	10-201000-0000	343.63
01/24	01/18/2024	1008698	17532	CENTURYLINK	10-201000-0000	834.37
01/24	01/18/2024	1008699	2750	CRAWFORD DOOR SALES	10-201000-0000	4,292.00
01/24	01/18/2024	1008700	17745	CULLIGAN WATER CONDITIONING	10-201000-0000	1,847.50
01/24	01/18/2024	1008701	17942	FARMER BROTHERS CO	10-201000-0000	368.40
01/24	01/18/2024	1008702	17821	FARRWEST ENVIRONMENTAL SUPPLY, INC	10-201000-0000	1,132.00
01/24	01/18/2024	1008703	17663	FIRST DIGITAL	10-201000-0000	2,405.08
01/24	01/18/2024	1008704	17863	GOLD CROSS SERVICES, INC	10-201000-0000	14,999.46
01/24	01/18/2024	1008705	5580	GRAHAM FIRE APPARATUS SALES &	10-201000-0000	5,471.57
01/24	01/18/2024	1008706	17641	Heber City Carquest	10-201000-0000	44.28
01/24	01/18/2024	1008707	6060	HENRY SCHEIN INC.	10-201000-0000	220.24
01/24	01/18/2024	1008708	6110	HOME DEPOT CREDIT SERVICES	10-201000-0000	2,281.33
01/24	01/18/2024	1008709	17931	HRPRO	10-201000-0000	750.00
01/24	01/18/2024	1008710	7020	J COMM CORPORATION	10-201000-0000	5,021.50
01/24	01/18/2024	1008711	2860	L N CURTIS & SONS	10-201000-0000	7,757.54
01/24	01/18/2024	1008712	8250	LEGALSHIELD	10-201000-0000	163.50
01/24	01/18/2024	1008713	17616	Mendenhall Commercial Laundry Equipment	10-201000-0000	3,419.28
01/24	01/18/2024	1008714	8970	MOUNTAIN REGIONAL WATER SSD	10-201000-0000	684.41
01/24	01/18/2024	1008715	17928	NATIONWIDE PREMIUM HOLDING	10-201000-0000	183.26
01/24	01/18/2024	1008716	17651	OXYGEN UTAH, LLC	10-201000-0000	1,073.56
01/24	01/18/2024	1008717	10710	PARK CITY MUNICIPAL CORP	10-201000-0000	1,289.99
01/24	01/18/2024	1008718	17835	PEST ELIMINATION, INC.	10-201000-0000	160.00
01/24	01/18/2024	1008719	12280	REPUBLIC SERVICES #864	10-201000-0000	2,766.28
01/24	01/18/2024	1008720	17929	RURAL EMS DIRECTORS of UTAH ASSOC	10-201000-0000	300.00
01/24	01/18/2024	1008721	17943	SAVAGE HANDYMAN	10-201000-0000	1,278.00
01/24	01/18/2024	1008722	1840	SEAN BRILEY	10-201000-0000	234.24

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
01/24	01/18/2024	1008723	13400	SEMI SERVICE INC.	10-201000-0000	239.95
01/24	01/18/2024	1008724	17933	SERGIO ORTIZ	10-201000-0000	385.00
01/24	01/18/2024	1008725	17900	SHRED SALT LAKE	10-201000-0000	259.90
01/24	01/18/2024	1008726	17709	SIDDONS-MARTIN EMERGENCY GROUP	10-201000-0000	29,209.00
01/24	01/18/2024	1008727	13120	SMITHS CUSTOMER CHARGES	10-201000-0000	806.57
01/24	01/18/2024	1008728	13130	SNYDERVILLE BASIN W R D	10-201000-0000	646.48
01/24	01/18/2024	1008729	14070	SOUTH FORK HARDWARE PARK CITY	10-201000-0000	134.75
01/24	01/18/2024	1008730	17544	SPRINTIMAGE	10-201000-0000	353.80
01/24	01/18/2024	1008731	13260	STANDARD PLUMBING SUPPLY CO	10-201000-0000	33.74
01/24	01/18/2024	1008732	17673	State of Utah Dept of Technology Service	10-201000-0000	296.31
01/24	01/18/2024	1008733	17731	STATE OF UTAH FUEL NETWORK (DGO)	10-201000-0000	1,541.09
01/24	01/18/2024	1008734	14310	SUMMIT AUTO REPAIR	10-201000-0000	1,898.96
01/24	01/18/2024	1008735	17803	SUMMIT MOUNTAIN CLEANING LLC	10-201000-0000	1,040.00
01/24	01/18/2024	1008736	13490	SUMMIT WATER DISTRIBUTION CO	10-201000-0000	427.35
01/24	01/18/2024	1008737	8670	SUZANNE M. MC MILLAN	10-201000-0000	9.65
01/24	01/18/2024	1008738	13640	SYMBOL ARTS, LLC	10-201000-0000	908.50
01/24	01/18/2024	1008739	17584	TELEFLEX LLC	10-201000-0000	2,010.50
01/24	01/18/2024	1008740	1960	TOR B. BOSCHEN	10-201000-0000	7.59
01/24	01/18/2024	1008741	16070	VEHICLE LIGHTING SOLUTIONS INC	10-201000-0000	217.36
01/24	01/18/2024	1008742	16080	VERIZON WIRELESS	10-201000-0000	814.39
01/24	01/18/2024	1008743	16200	VORTEX COLORADO, INC.	10-201000-0000	1,615.08
01/24	01/18/2024	1008744	17716	WAXIE SANITARY SUPPLY	10-201000-0000	714.08
01/24	01/18/2024	1008745	17713	ZAYO GROUP, LLC	10-201000-0000	870.12
01/24	01/18/2024	1008746	17497	ZOLL MEDICAL CORP	10-201000-0000	276.36
01/24	01/30/2024	1008747	14280	AMAZON CAPITAL SERVICES	10-201000-0000	79.99
01/24	01/30/2024	1008748	17681	BEHR MOUNTAIN ELECTRIC	10-201000-0000	758.00
01/24	01/30/2024	1008749	17945	BENJAMIN HOCH	20-201000-0000	541.66
01/24	01/30/2024	1008750	1680	BOUND TREE MEDICAL LLC	10-201000-0000	3,958.33
01/24	01/30/2024	1008751	1820	BURT BROS TIRE & SERVICE INC.	10-201000-0000	28.84
01/24	01/30/2024	1008752	16240	CAPITAL ONE	10-201000-0000	336.28
01/24	01/30/2024	1008753	17532	CENTURYLINK	10-201000-0000	442.40
01/24	01/30/2024	1008754	17435	DOMINION ENERGY	10-201000-0000	12,138.38
01/24	01/30/2024	1008755	4480	FIRECOM(DIV OF SONETICS)	10-201000-0000	149.34
01/24	01/30/2024	1008756	6060	HENRY SCHEIN INC.	10-201000-0000	1,747.08
01/24	01/30/2024	1008757	17624	Jackson Letterman	10-201000-0000	251.39
01/24	01/30/2024	1008758	2860	L N CURTIS & SONS	10-201000-0000	842.36
01/24	01/30/2024	1008759	17913	LARRY H MILLER DEALERSHIPS	10-201000-0000	5.73
01/24	01/30/2024	1008760	8360	LIFEMED SAFETY, INC.	10-201000-0000	32,000.00
01/24	01/30/2024	1008761	17751	MOUNTAIN FLOWER APPAREL	10-201000-0000	1,519.00
01/24	01/30/2024	1008762	17592	North Face Roofing, Inc.	10-201000-0000	2,145.00
01/24	01/30/2024	1008763	17827	odp Business Solutions, LLC	10-201000-0000	262.69
01/24	01/30/2024	1008764	17434	PROFESSIONAL SALES & SERVICE, LC	10-201000-0000	936.00
01/24	01/30/2024	1008765	12320	ROCKY MTN POWER	10-201000-0000	6,313.68
01/24	01/30/2024	1008766	13400	SEMI SERVICE INC.	10-201000-0000	93.19
01/24	01/30/2024	1008767	14070	SOUTH FORK HARDWARE PARK CITY	10-201000-0000	215.26
01/24	01/30/2024	1008768	14230	STATE OF UTAH - DEPT OF HEALTH	10-201000-0000	2,710.00
01/24	01/30/2024	1008769	13500	STRYKER SALES, LLC	10-201000-0000	440.04
01/24	01/30/2024	1008770	8670	SUZANNE M. MC MILLAN	10-201000-0000	14.00
01/24	01/30/2024	1008771	13640	SYMBOL ARTS, LLC	10-201000-0000	460.80
01/24	01/30/2024	1008772	17944	UNIVERSITY OF UTAH - AIMED	10-201000-0000	9,200.00
01/24	01/30/2024	1008773	17838	UTAH DISASTER KLEENUP	10-201000-0000	23,476.64
01/24	01/30/2024	1008774	15760	UTAH VALLEY UNIVERSITY	10-201000-0000	75.00
01/24	01/30/2024	1008775	16080	VERIZON WIRELESS	10-201000-0000	969.68
01/24	01/30/2024	1008776	17497	ZOLL MEDICAL CORP	10-201000-0000	1,538.32
Grand Totals:						651,635.07

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Report Criteria:

Report type: Summary

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Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>2014</b>									
01/24	01/16/2024	2014	17940	DANNY GIBBS	PC 3110020 I	10-348-430-3000	.00	150.00	150.00
Total 2014:							.00		150.00
<b>2015</b>									
01/24	01/16/2024	2015	17941	JOHN EDNEY	PC 2116002 I	10-348-430-3000	.00	200.00	200.00
Total 2015:							.00		200.00
<b>2016</b>									
01/24	01/16/2024	2016	17939	PHILLIP SLADEK	PC7980006 IN	10-348-430-3000	.00	174.50	174.50
Total 2016:							.00		174.50
<b>2017</b>									
01/24	01/16/2024	2017	17937	SELECT HEALTH	PC3198066 C	10-348-430-3000	.00	1,364.00	1,364.00
Total 2017:							.00		1,364.00
<b>2018</b>									
01/24	01/16/2024	2018	17935	STATE FARM	PC4912002 C	10-348-430-3000	.00	1,556.24	1,556.24
Total 2018:							.00		1,556.24
<b>2019</b>									
01/24	01/16/2024	2019	17934	THE RAWLINGS COMPANY LLC	FILE # 364833	10-348-430-3000	.00	1,157.25	1,157.25
Total 2019:							.00		1,157.25
<b>2020</b>									
01/24	01/16/2024	2020	17936	UNITED HEALTH CARE	PC3584042 C	10-348-430-3000	.00	1,001.19	1,001.19
Total 2020:							.00		1,001.19



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>2021</b>									
01/24	01/16/2024	2021	17938	UNITED HEALTHCARE	PC1141019 C	10-348-430-3000	.00	836.46	836.46
Total 2021:							.00	836.46	
<b>2022</b>									
01/24	01/23/2024	2022	8340	LARRY MILLER Super Ford	PO 24688	10-40-726-00003	.00	67,651.41	67,651.41
Total 2022:							.00	67,651.41	
<b>2023</b>									
01/24	01/30/2024	2023	17826	NORTH RIDGE CONSTRUCTION	APPLICATION	40-42-725-34000	.00	303,588.92	303,588.92
Total 2023:							.00	303,588.92	
<b>1008680</b>									
01/24	01/18/2024	1008680	17332	AFFORDABLE HEATING & COOLING	630458	10-40-726-00002	.00	7,102.08	7,102.08
01/24	01/18/2024	1008680	17332	AFFORDABLE HEATING & COOLING	630808	10-40-316-32000	.00	413.73	413.73
Total 1008680:							.00	7,515.81	
<b>1008681</b>									
01/24	01/18/2024	1008681	190	AFLAC	386617	10-218700-0000	.00	162.63	162.63
Total 1008681:							.00	162.63	
<b>1008682</b>									
01/24	01/18/2024	1008682	220	ALL WEST COMMUNICATIONS	JAN 2023	10-40-365-34000	.00	148.55	148.55
01/24	01/18/2024	1008682	220	ALL WEST COMMUNICATIONS	JAN 2024	10-40-440-30000	.00	104.25	104.25
Total 1008682:							.00	252.80	
<b>1008683</b>									
01/24	01/18/2024	1008683	14280	AMAZON CAPITAL SERVICES	1WT9-TTM1-C	10-40-285-00000	.00	649.00	649.00
Total 1008683:							.00	649.00	
<b>1008684</b>									
01/24	01/18/2024	1008684	17924	AMERITAS LIFE INSURANCE CORP.	JAN 2024	10-217710-4300	.00	626.92	626.92

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008684:							.00		626.92
<b>1008685</b>									
01/24	01/18/2024	1008685	700	AT&T MOBILITY	287287652583	10-43-350-30000	.00	40.04	40.04
Total 1008685:							.00		40.04
<b>1008686</b>									
01/24	01/18/2024	1008686	17512	Battery Systems	356112262312	10-43-500-00523	.00	315.16	315.16
Total 1008686:							.00		315.16
<b>1008687</b>									
01/24	01/18/2024	1008687	1980	BEEHIVE PLUMBING	42231900	10-40-316-34000	.00	2,000.00	2,000.00
Total 1008687:							.00		2,000.00
<b>1008688</b>									
01/24	01/18/2024	1008688	1380	BELL OIL COMPANY	DEC 2023	10-40-017-00000	.00	10,865.92	10,865.92
Total 1008688:							.00		10,865.92
<b>1008689</b>									
01/24	01/18/2024	1008689	17930	BERKLEY LIFE & HEALTH - A&H	JAN 2024	10-216050-0000	.00	9,503.42	9,503.42
Total 1008689:							.00		9,503.42
<b>1008690</b>									
01/24	01/18/2024	1008690	17668	BLOMQUIST HALE CONSULTING, INC	JAN24-3817	10-43-130-30000	.00	1,106.56	1,106.56
Total 1008690:							.00		1,106.56
<b>1008691</b>									
01/24	01/18/2024	1008691	1680	BOUND TREE MEDICAL LLC	65601048	10-40-030-00000	.00	2,220.00	2,220.00
01/24	01/18/2024	1008691	1680	BOUND TREE MEDICAL LLC	85199852	10-40-030-00000	.00	1,152.00	1,152.00
01/24	01/18/2024	1008691	1680	BOUND TREE MEDICAL LLC	DEC 2023	10-40-030-00000	.00	4,726.25	4,726.25
01/24	01/18/2024	1008691	1680	BOUND TREE MEDICAL LLC	JAN 2024	10-43-300-30000	.00	5,045.59	5,045.59

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008691:							.00		13,143.84
<b>1008692</b>									
01/24	01/18/2024	1008692	9270	BRANDON MOORE	C5D78870	10-40-314-34000	.00	1,718.55	1,718.55
Total 1008692:							.00		1,718.55
<b>1008693</b>									
01/24	01/18/2024	1008693	1820	BURT BROS TIRE & SERVICE INC.	124001496	10-43-500-00530	.00	2,503.38	2,503.38
01/24	01/18/2024	1008693	1820	BURT BROS TIRE & SERVICE INC.	DEC 2023	10-40-500-00110	.00	12,379.12	12,379.12
Total 1008693:							.00		14,882.50
<b>1008694</b>									
01/24	01/18/2024	1008694	2260	CACTUS & TROPICALS	0373768	10-42-290-00002	.00	145.00	145.00
Total 1008694:							.00		145.00
<b>1008695</b>									
01/24	01/18/2024	1008695	3070	CANON SOLUTIONS AMERICA, INC.	6006549519	10-42-290-00002	.00	58.46	58.46
01/24	01/18/2024	1008695	3070	CANON SOLUTIONS AMERICA, INC.	DEC 2023	10-40-312-33000	.00	47.46	47.46
Total 1008695:							.00		105.92
<b>1008696</b>									
01/24	01/18/2024	1008696	3170	Caselle, Inc.	130176	10-42-285-00000	.00	3,234.00	3,234.00
Total 1008696:							.00		3,234.00
<b>1008697</b>									
01/24	01/18/2024	1008697	3030	CENTURYLINK	JAN 2024	10-41-365-00000	.00	343.63	343.63
Total 1008697:							.00		343.63
<b>1008698</b>									
01/24	01/18/2024	1008698	17532	CENTURYLINK	672321211	10-40-286-36000	.00	834.37	834.37

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008698:							.00		834.37
<b>1008699</b>									
01/24	01/18/2024	1008699	2750	CRAWFORD DOOR SALES	JAN 2024	10-40-316-36000	.00	4,292.00	4,292.00
Total 1008699:							.00		4,292.00
<b>1008700</b>									
01/24	01/18/2024	1008700	17745	CULLIGAN WATER CONDITIONING	DEC 2023	10-40-316-37000	.00	1,405.00	1,405.00
01/24	01/18/2024	1008700	17745	CULLIGAN WATER CONDITIONING	JAN 2024	10-40-316-36000	.00	442.50	442.50
Total 1008700:							.00		1,847.50
<b>1008701</b>									
01/24	01/18/2024	1008701	17942	FARMER BROTHERS CO	JAN 2024	10-42-290-00002	.00	368.40	368.40
Total 1008701:							.00		368.40
<b>1008702</b>									
01/24	01/18/2024	1008702	17821	FARRWEST ENVIRONMENTAL SUPPLY	45791	10-40-033-00000	.00	1,132.00	1,132.00
Total 1008702:							.00		1,132.00
<b>1008703</b>									
01/24	01/18/2024	1008703	17663	FIRST DIGITAL	00602304-1	10-42-286-00000	.00	2,405.08	2,405.08
Total 1008703:							.00		2,405.08
<b>1008704</b>									
01/24	01/18/2024	1008704	17863	GOLD CROSS SERVICES, INC	3539	10-43-235-30000	.00	14,999.46	14,999.46
Total 1008704:							.00		14,999.46
<b>1008705</b>									
01/24	01/18/2024	1008705	5580	GRAHAM FIRE APPARATUS SALES &	441	10-40-500-00134	.00	5,471.57	5,471.57
Total 1008705:							.00		5,471.57

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008706</b>									
01/24	01/18/2024	1008706	17641	Heber City Carquest	15341-175692	10-40-500-00142	.00	44.28	44.28
Total 1008706:							.00	44.28	
<b>1008707</b>									
01/24	01/18/2024	1008707	6060	HENRY SCHEIN INC.	DEC 2023	10-43-300-20000	.00	220.24	220.24
Total 1008707:							.00	220.24	
<b>1008708</b>									
01/24	01/18/2024	1008708	6110	HOME DEPOT CREDIT SERVICES	DEC 2023	10-40-316-34000	.00	2,281.33	2,281.33
Total 1008708:							.00	2,281.33	
<b>1008709</b>									
01/24	01/18/2024	1008709	17931	HRPRO	125557	10-42-518-00000	.00	750.00	750.00
Total 1008709:							.00	750.00	
<b>1008710</b>									
01/24	01/18/2024	1008710	7020	J COMM CORPORATION	210485	10-43-340-30000	.00	4,916.50	4,916.50
01/24	01/18/2024	1008710	7020	J COMM CORPORATION	210491	10-40-050-00000	.00	105.00	105.00
Total 1008710:							.00	5,021.50	
<b>1008711</b>									
01/24	01/18/2024	1008711	2860	L N CURTIS & SONS	INV776969	10-40-500-00133	.00	1,500.00	1,500.00
01/24	01/18/2024	1008711	2860	L N CURTIS & SONS	INV777029	10-40-029-00000	.00	690.24	690.24
01/24	01/18/2024	1008711	2860	L N CURTIS & SONS	INV780858	10-40-073-00000	.00	5,567.30	5,567.30
Total 1008711:							.00	7,757.54	
<b>1008712</b>									
01/24	01/18/2024	1008712	8250	LEGALSHIELD	34981 DEC 20	10-219200-0000	.00	163.50	163.50
Total 1008712:							.00	163.50	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008713</b>									
01/24	01/18/2024	1008713	17616	Mendenhall Commercial Laundry Equip	1144692	10-40-316-35000	.00	1,709.64	1,709.64
01/24	01/18/2024	1008713	17616	Mendenhall Commercial Laundry Equip	1144692	10-40-316-35000	.00	1,709.64	1,709.64
Total 1008713:							.00		3,419.28
<b>1008714</b>									
01/24	01/18/2024	1008714	8970	MOUNTAIN REGIONAL WATER SSD	DEC 2023	10-40-440-30000	.00	684.41	684.41
Total 1008714:							.00		684.41
<b>1008715</b>									
01/24	01/18/2024	1008715	17928	NATIONWIDE PREMIUM HOLDING	22977	10-217500-0000	.00	183.26	183.26
Total 1008715:							.00		183.26
<b>1008716</b>									
01/24	01/18/2024	1008716	17651	OXYGEN UTAH, LLC	17539	10-40-029-00000	.00	1,073.56	1,073.56
Total 1008716:							.00		1,073.56
<b>1008717</b>									
01/24	01/18/2024	1008717	10710	PARK CITY MUNICIPAL CORP	DEC 2024	10-40-440-38000	.00	1,289.99	1,289.99
Total 1008717:							.00		1,289.99
<b>1008718</b>									
01/24	01/18/2024	1008718	17835	PEST ELIMINATION, INC.	57235	10-40-316-35000	.00	160.00	160.00
Total 1008718:							.00		160.00
<b>1008719</b>									
01/24	01/18/2024	1008719	12280	REPUBLIC SERVICES #864	JAN 2024	10-42-440-00000	.00	2,766.28	2,766.28
Total 1008719:							.00		2,766.28
<b>1008720</b>									
01/24	01/18/2024	1008720	17929	RURAL EMS DIRECTORS of UTAH ASS	1133	10-43-445-30000	.00	300.00	300.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008720:							.00		300.00
<b>1008721</b>									
01/24	01/18/2024	1008721	17943	SAVAGE HANDYMAN	156	10-40-316-34000	.00	1,278.00	1,278.00
Total 1008721:							.00		1,278.00
<b>1008722</b>									
01/24	01/18/2024	1008722	1840	SEAN BRILEY	BED FRAMES	10-40-314-34000	.00	234.24	234.24
Total 1008722:							.00		234.24
<b>1008723</b>									
01/24	01/18/2024	1008723	13400	SEMI SERVICE INC.	S 191763	10-40-316-36000	.00	239.95	239.95
Total 1008723:							.00		239.95
<b>1008724</b>									
01/24	01/18/2024	1008724	17933	SERGIO ORTIZ	CRITICLE CA	10-43-420-30000	.00	385.00	385.00
Total 1008724:							.00		385.00
<b>1008725</b>									
01/24	01/18/2024	1008725	17900	SHRED SALT LAKE	71269010324	10-42-290-00001	.00	259.90	259.90
Total 1008725:							.00		259.90
<b>1008726</b>									
01/24	01/18/2024	1008726	17709	SIDDONS-MARTIN EMERGENCY GRO	321-00000064	10-40-500-00143	.00	29,209.00	29,209.00
Total 1008726:							.00		29,209.00
<b>1008727</b>									
01/24	01/18/2024	1008727	13120	SMITHS CUSTOMER CHARGES	DEC 2023	10-40-291-00000	.00	806.57	806.57
Total 1008727:							.00		806.57

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008728</b>									
01/24	01/18/2024	1008728	13130	SNYDERVILLE BASIN W R D	JAN 2024	10-40-440-37000	.00	646.48	646.48
Total 1008728:							.00	646.48	
<b>1008729</b>									
01/24	01/18/2024	1008729	14070	SOUTH FORK HARDWARE PARK CITY	518962	10-40-316-34000	.00	15.84	15.84
01/24	01/18/2024	1008729	14070	SOUTH FORK HARDWARE PARK CITY	519874	10-40-316-31000	.00	42.32	42.32
01/24	01/18/2024	1008729	14070	SOUTH FORK HARDWARE PARK CITY	JAN 2024	10-40-316-34000	.00	76.59	76.59
Total 1008729:							.00	134.75	
<b>1008730</b>									
01/24	01/18/2024	1008730	17544	SPRINTIMAGE	46785	10-40-290-00000	.00	353.80	353.80
Total 1008730:							.00	353.80	
<b>1008731</b>									
01/24	01/18/2024	1008731	13260	STANDARD PLUMBING SUPPLY CO	UVK403	10-40-316-37000	.00	33.74	33.74
Total 1008731:							.00	33.74	
<b>1008732</b>									
01/24	01/18/2024	1008732	17673	State of Utah Dept of Technology Service	2406R003000	10-42-285-00000	.00	296.31	296.31
Total 1008732:							.00	296.31	
<b>1008733</b>									
01/24	01/18/2024	1008733	17731	STATE OF UTAH FUEL NETWORK (DG	F2406E00860	10-43-390-20000	.00	1,541.09	1,541.09
Total 1008733:							.00	1,541.09	
<b>1008734</b>									
01/24	01/18/2024	1008734	14310	SUMMIT AUTO REPAIR	8554	10-43-500-00528	.00	1,898.96	1,898.96
Total 1008734:							.00	1,898.96	
<b>1008735</b>									
01/24	01/18/2024	1008735	17803	SUMMIT MOUNTAIN CLEANING LLC	1917	10-42-480-00000	.00	1,040.00	1,040.00



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008735:							.00		1,040.00
<b>1008736</b>									
01/24	01/18/2024	1008736	13490	SUMMIT WATER DISTRIBUTION CO	DEC 2023	10-40-440-35000	.00	427.35	427.35
Total 1008736:							.00		427.35
<b>1008737</b>									
01/24	01/18/2024	1008737	8670	SUZANNE M. MC MILLAN	122823	10-40-290-00000	.00	9.65	9.65
Total 1008737:							.00		9.65
<b>1008738</b>									
01/24	01/18/2024	1008738	13640	SYMBOL ARTS, LLC	0481874	10-40-071-00000	.00	908.50	908.50
Total 1008738:							.00		908.50
<b>1008739</b>									
01/24	01/18/2024	1008739	17584	TELEFLEX LLC	9507844340	10-40-030-00000	.00	2,010.50	2,010.50
Total 1008739:							.00		2,010.50
<b>1008740</b>									
01/24	01/18/2024	1008740	1960	TOR B. BOSCHEN	ACE HARDW	10-40-316-35000	.00	7.59	7.59
Total 1008740:							.00		7.59
<b>1008741</b>									
01/24	01/18/2024	1008741	16070	VEHICLE LIGHTING SOLUTIONS INC	13067	10-43-500-00527	.00	217.36	217.36
Total 1008741:							.00		217.36
<b>1008742</b>									
01/24	01/18/2024	1008742	16080	VERIZON WIRELESS	9953381240	10-40-350-00000	.00	814.39	814.39
Total 1008742:							.00		814.39

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008743</b>									
01/24	01/18/2024	1008743	16200	VORTEX COLORADO, INC.	33-391066	10-40-316-38000	.00	1,615.08	1,615.08
Total 1008743:							.00	1,615.08	
<b>1008744</b>									
01/24	01/18/2024	1008744	17716	WAXIE SANITARY SUPPLY	82208158	10-40-291-00000	.00	714.08	714.08
Total 1008744:							.00	714.08	
<b>1008745</b>									
01/24	01/18/2024	1008745	17713	ZAYO GROUP, LLC	20171198	10-42-365-00000	.00	870.12	870.12
Total 1008745:							.00	870.12	
<b>1008746</b>									
01/24	01/18/2024	1008746	17497	ZOLL MEDICAL CORP	3880564	10-40-030-00000	.00	276.36	276.36
Total 1008746:							.00	276.36	
<b>1008747</b>									
01/24	01/30/2024	1008747	14280	AMAZON CAPITAL SERVICES	1RHM-L6PK-3	10-40-285-34000	.00	79.99	79.99
Total 1008747:							.00	79.99	
<b>1008748</b>									
01/24	01/30/2024	1008748	17681	BEHR MOUNTAIN ELECTRIC	39760	10-40-316-35000	.00	758.00	758.00
Total 1008748:							.00	758.00	
<b>1008749</b>									
01/24	01/30/2024	1008749	17945	BENJAMIN HOCH	IMPACT FEE	20-300-000-0000	.00	541.66	541.66
Total 1008749:							.00	541.66	
<b>1008750</b>									
01/24	01/30/2024	1008750	1680	BOUND TREE MEDICAL LLC	85216255	10-43-300-30000	.00	407.60	407.60
01/24	01/30/2024	1008750	1680	BOUND TREE MEDICAL LLC	85218442	10-43-300-30000	.00	104.37	104.37
01/24	01/30/2024	1008750	1680	BOUND TREE MEDICAL LLC	JAN 2024	10-43-300-30000	.00	3,446.36	3,446.36

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008750:							.00		3,958.33
<b>1008751</b>									
01/24	01/30/2024	1008751	1820	BURT BROS TIRE & SERVICE INC.	1070098343	10-40-293-30000	.00	28.84	28.84
Total 1008751:							.00		28.84
<b>1008752</b>									
01/24	01/30/2024	1008752	16240	CAPITAL ONE	JAN 2024	10-40-291-34000	.00	336.28	336.28
Total 1008752:							.00		336.28
<b>1008753</b>									
01/24	01/30/2024	1008753	17532	CENTURYLINK	672492139	10-40-286-31000	.00	396.38	396.38
01/24	01/30/2024	1008753	17532	CENTURYLINK	672596598	10-42-286-00000	.00	46.02	46.02
Total 1008753:							.00		442.40
<b>1008754</b>									
01/24	01/30/2024	1008754	17435	DOMINION ENERGY	JAN 2024	10-40-440-32000	.00	12,138.38	12,138.38
Total 1008754:							.00		12,138.38
<b>1008755</b>									
01/24	01/30/2024	1008755	4480	FIRECOM(DIV OF SONETICS)	INV349438	10-40-033-00000	.00	149.34	149.34
Total 1008755:							.00		149.34
<b>1008756</b>									
01/24	01/30/2024	1008756	6060	HENRY SCHEIN INC.	70046352	10-43-300-30000	.00	622.38	622.38
01/24	01/30/2024	1008756	6060	HENRY SCHEIN INC.	JAN 2024	10-43-300-30000	.00	1,124.70	1,124.70
Total 1008756:							.00		1,747.08
<b>1008757</b>									
01/24	01/30/2024	1008757	17624	Jackson Letterman	PAIN STUDY	10-40-066-00000	.00	251.39	251.39

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1008757:							.00		251.39
<b>1008758</b>									
01/24	01/30/2024	1008758	2860	L N CURTIS & SONS	INV783380	10-40-073-00000	.00	842.36	842.36
Total 1008758:							.00		842.36
<b>1008759</b>									
01/24	01/30/2024	1008759	17913	LARRY H MILLER DEALERSHIPS	672 32 214490	10-40-293-30000	.00	5.73	5.73
Total 1008759:							.00		5.73
<b>1008760</b>									
01/24	01/30/2024	1008760	8360	LIFEMED SAFETY, INC.	24-042	10-43-726-00002	.00	32,000.00	32,000.00
Total 1008760:							.00		32,000.00
<b>1008761</b>									
01/24	01/30/2024	1008761	17751	MOUNTAIN FLOWER APPAREL	1406	10-40-071-00000	.00	1,519.00	1,519.00
Total 1008761:							.00		1,519.00
<b>1008762</b>									
01/24	01/30/2024	1008762	17592	North Face Roofing, Inc.	2024-01946	10-40-480-32000	.00	2,145.00	2,145.00
Total 1008762:							.00		2,145.00
<b>1008763</b>									
01/24	01/30/2024	1008763	17827	odp Business Solutions, LLC	350420729001	10-40-290-00000	.00	165.05	165.05
01/24	01/30/2024	1008763	17827	odp Business Solutions, LLC	JAN 2024	10-42-290-00000	.00	97.64	97.64
Total 1008763:							.00		262.69
<b>1008764</b>									
01/24	01/30/2024	1008764	17434	PROFESSIONAL SALES & SERVICE, L	30877-76	10-43-500-00529	.00	936.00	936.00
Total 1008764:							.00		936.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008765</b>									
01/24	01/30/2024	1008765	12320	ROCKY MTN POWER	DEC 2023	10-40-440-34000	.00	4,756.43	4,756.43
01/24	01/30/2024	1008765	12320	ROCKY MTN POWER	JAN 2024	10-40-440-34000	.00	1,557.25	1,557.25
Total 1008765:							.00	6,313.68	
<b>1008766</b>									
01/24	01/30/2024	1008766	13400	SEMI SERVICE INC.	S 192155	10-40-316-33000	.00	93.19	93.19
Total 1008766:							.00	93.19	
<b>1008767</b>									
01/24	01/30/2024	1008767	14070	SOUTH FORK HARDWARE PARK CITY	521332	10-40-291-00000	.00	11.99	11.99
01/24	01/30/2024	1008767	14070	SOUTH FORK HARDWARE PARK CITY	522145	10-40-291-00000	.00	25.99	25.99
01/24	01/30/2024	1008767	14070	SOUTH FORK HARDWARE PARK CITY	JAN 2024	10-40-316-34000	.00	87.71	87.71
01/24	01/30/2024	1008767	14070	SOUTH FORK HARDWARE PARK CITY	JANUARY 202	10-40-316-34000	.00	89.57	89.57
Total 1008767:							.00	215.26	
<b>1008768</b>									
01/24	01/30/2024	1008768	14230	STATE OF UTAH - DEPT OF HEALTH	24EM000222	10-43-420-30000	.00	2,710.00	2,710.00
Total 1008768:							.00	2,710.00	
<b>1008769</b>									
01/24	01/30/2024	1008769	13500	STRYKER SALES, LLC	9205385123	10-40-030-00000	.00	440.04	440.04
Total 1008769:							.00	440.04	
<b>1008770</b>									
01/24	01/30/2024	1008770	8670	SUZANNE M. MC MILLAN	PRIORITY MA	10-42-290-00000	.00	14.00	14.00
Total 1008770:							.00	14.00	
<b>1008771</b>									
01/24	01/30/2024	1008771	13640	SYMBOL ARTS, LLC	0483512	10-40-071-00000	.00	460.80	460.80
Total 1008771:							.00	460.80	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>1008772</b>									
01/24	01/30/2024	1008772	17944	UNIVERSITY OF UTAH - AIRMED	01162024	10-40-083-00000	.00	9,200.00	9,200.00
Total 1008772:							.00	9,200.00	
<b>1008773</b>									
01/24	01/30/2024	1008773	17838	UTAH DISASTER KLEENUP	STATION 38	10-40-316-38000	.00	23,476.64	23,476.64
Total 1008773:							.00	23,476.64	
<b>1008774</b>									
01/24	01/30/2024	1008774	15760	UTAH VALLEY UNIVERSITY	A28792	10-40-090-00000	.00	75.00	75.00
Total 1008774:							.00	75.00	
<b>1008775</b>									
01/24	01/30/2024	1008775	16080	VERIZON WIRELESS	9954207936	10-40-350-00000	.00	969.68	969.68
Total 1008775:							.00	969.68	
<b>1008776</b>									
01/24	01/30/2024	1008776	17497	ZOLL MEDICAL CORP	3883613	10-40-030-00000	.00	305.04	305.04
01/24	01/30/2024	1008776	17497	ZOLL MEDICAL CORP	3889781	10-43-300-30000	.00	713.40	713.40
01/24	01/30/2024	1008776	17497	ZOLL MEDICAL CORP	3898986	10-40-030-00000	.00	519.88	519.88
Total 1008776:							.00	1,538.32	
Grand Totals:							.00	651,635.07	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
10-201000-0000	666.14	348,170.63-	347,504.49-
10-216050-0000	9,503.42	.00	9,503.42
10-217500-0000	183.26	.00	183.26
10-217710-4300	626.92	.00	626.92

GL Account	Debit	Credit	Proof
10-218700-0000	162.63	.00	162.63
10-219200-0000	163.50	.00	163.50
10-348-430-3000	6,439.64	.00	6,439.64
10-40-015-00000	1,502.97	.00	1,502.97
10-40-017-00000	9,362.95	.00	9,362.95
10-40-029-00000	1,763.80	.00	1,763.80
10-40-030-00000	11,680.38	.00	11,680.38
10-40-033-00000	1,281.34	.00	1,281.34
10-40-050-00000	105.00	.00	105.00
10-40-066-00000	251.39	.00	251.39
10-40-071-00000	5,308.36	.00	5,308.36
10-40-073-00000	3,989.60	.00	3,989.60
10-40-083-00000	9,200.00	.00	9,200.00
10-40-090-00000	75.00	.00	75.00
10-40-285-00000	2,957.92	.00	2,957.92
10-40-285-34000	79.99	.00	79.99
10-40-286-00000	2,086.13	.00	2,086.13
10-40-286-31000	198.19	.00	198.19
10-40-286-33000	120.55	.00	120.55
10-40-286-34000	120.55	.00	120.55
10-40-286-35000	120.55	.00	120.55
10-40-286-36000	120.55	.00	120.55
10-40-286-37000	198.19	.00	198.19
10-40-290-00000	528.50	.00	528.50
10-40-291-00000	1,472.06	.00	1,472.06
10-40-291-34000	336.28	.00	336.28
10-40-293-30000	2,115.95	.00	2,115.95
10-40-312-33000	41.52	.00	41.52
10-40-314-34000	1,952.79	.00	1,952.79
10-40-316-31000	516.32	.00	516.32
10-40-316-32000	413.73	.00	413.73
10-40-316-33000	712.19	.00	712.19
10-40-316-34000	4,616.87	.00	4,616.87
10-40-316-35000	4,622.37	.00	4,622.37
10-40-316-36000	4,794.89	118.88-	4,676.01
10-40-316-37000	950.24	.00	950.24
10-40-316-38000	25,387.49	.00	25,387.49
10-40-350-00000	833.89	.00	833.89
10-40-365-00000	303.66	.00	303.66
10-40-365-31000	36.94	.00	36.94

GL Account	Debit	Credit	Proof
10-40-365-34000	49.60	.00	49.60
10-40-365-35000	47.94	.00	47.94
10-40-365-36000	36.94	.00	36.94
10-40-365-37000	47.94	.00	47.94
10-40-365-38000	48.95	.00	48.95
10-40-440-00000	1,092.32	.00	1,092.32
10-40-440-30000	1,758.36	.00	1,758.36
10-40-440-31000	3,467.76	.00	3,467.76
10-40-440-32000	667.07	.00	667.07
10-40-440-33000	2,706.19	.00	2,706.19
10-40-440-34000	2,179.02	537.44-	1,641.58
10-40-440-35000	1,999.41	.00	1,999.41
10-40-440-36000	3,238.79	.00	3,238.79
10-40-440-37000	2,609.18	.00	2,609.18
10-40-440-38000	2,216.09	.00	2,216.09
10-40-480-32000	1,330.00	.00	1,330.00
10-40-480-35000	815.00	.00	815.00
10-40-500-00107	71.28	.00	71.28
10-40-500-00110	559.96	.00	559.96
10-40-500-00133	1,500.00	.00	1,500.00
10-40-500-00134	5,471.57	.00	5,471.57
10-40-500-00137	3,389.68	.00	3,389.68
10-40-500-00142	394.28	.00	394.28
10-40-500-00143	29,209.00	.00	29,209.00
10-40-500-00144	3,625.44	.00	3,625.44
10-40-726-00002	7,102.08	.00	7,102.08
10-40-726-00003	67,651.41	.00	67,651.41
10-41-285-00000	131.73	.00	131.73
10-41-286-00000	89.74	.00	89.74
10-41-350-00000	120.03	.00	120.03
10-41-365-00000	177.28	.00	177.28
10-42-285-00000	658.64	.00	658.64
10-42-286-00000	726.35	.00	726.35
10-42-290-00000	111.64	.00	111.64
10-42-290-00001	259.90	.00	259.90
10-42-290-00002	639.21	.00	639.21
10-42-365-00000	556.69	.00	556.69
10-42-440-00000	2,974.07	.00	2,974.07
10-42-480-00000	1,040.00	.00	1,040.00
10-42-518-00000	750.00	.00	750.00



GL Account	Debit	Credit	Proof
10-43-130-30000	1,106.56	.00	1,106.56
10-43-235-30000	14,999.46	.00	14,999.46
10-43-285-30000	431.02	.00	431.02
10-43-300-20000	189.93	.00	189.93
10-43-300-30000	11,464.40	.00	11,464.40
10-43-340-30000	4,916.50	.00	4,916.50
10-43-350-30000	449.11	9.82-	439.29
10-43-365-30000	388.31	.00	388.31
10-43-385-20000	229.95	.00	229.95
10-43-390-20000	1,311.14	.00	1,311.14
10-43-420-30000	3,095.00	.00	3,095.00
10-43-445-30000	300.00	.00	300.00
10-43-500-00523	783.16	.00	783.16
10-43-500-00527	217.36	.00	217.36
10-43-500-00528	1,898.96	.00	1,898.96
10-43-500-00529	468.00	.00	468.00
10-43-500-00530	2,503.38	.00	2,503.38
10-43-500-00534	2,659.38	.00	2,659.38
10-43-726-00002	32,000.00	.00	32,000.00
20-201000-0000	.00	541.66-	541.66-
20-300-000-0000	541.66	.00	541.66
40-201000-0000	.00	303,588.92-	303,588.92-
40-42-725-34000	303,588.92	.00	303,588.92
Grand Totals:	652,967.35	652,967.35-	.00

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City Recorder: \_\_\_\_\_

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

## SECTION:

### **2-24-1: Purpose**

### **2-24-2: Definitions**

### **2-24-3: Established**

### **2-24-4: Membership**

### **2-24-5: Powers And Duties**

### **2-24-6: Fire Chief**

### **2-24-1: PURPOSE:**

To provide for the public health, safety, and general welfare of the residents living within the jurisdictional boundaries of Park City Fire Service District, the district is authorized to provide fire protection services through facilities or systems acquired or constructed for that purpose through construction, purchase, lease, contract, gift or condemnation or any combination thereof.

### **2-24-2: DEFINITIONS:**

BOARD: The Administrative Control Board of the Park City Fire Service District.

BOARD MEMBER: The members of the Administrative Control Board of the Park City Fire Service District.

COUNTY: Summit County, Utah.

COUNTY COUNCIL: The Summit County Council who exercises legislative authority in the County.

DISTRICT: The Park City Fire Service District.

GOVERNING BOARD: The Summit County Council, otherwise referred to as the "County Council".

FIRE CHIEF: The Chief of the Park City Fire Service District who serves as its Executive Officer.

### **2-24-3: ESTABLISHED:**

There is hereby established an Administrative Control Board known as "Park City Fire Service District Administrative Control Board", which shall govern, in accordance with State law, the affairs of the Park City Fire Service District.

### **2-24-4: MEMBERSHIP:**

A. The membership of the Administrative Control Board shall consist five (5) persons, one of whom shall be appointed by the Park City Council and the remainder shall be appointed by the County Council (together, the "appointing authorities") pursuant to the procedures set forth in Utah Code Annotated section 17B-1-301 et seq., "Board of

Trustees", each of whom shall be a registered voter within the district. Each term shall be for four (4) years.

B. The membership shall be established and designated as follows:

1. Seat A shall be that seat currently held by Christina Miller and shall expire on December 31, 2024.

2. Seat B shall be that seat currently held by Alex Butwinski and shall expire on December 31, 2024.

3. Seat C shall be that seat currently held by John Hanrahan and shall expire on December 31, 2024.

4. Seat D shall be that seat currently held by Steve Briley and shall expire on December 31, 2026.

5. Seat E shall be that seat which is designated for Park City Municipal Corporation and shall expire on December 31, 2026.

C. Vacancies of the five (5) appointed members of said board, other than by expiration of term, shall be filled by appointment by the appropriate appointing authority for the unexpired term of the board member whose vacancy is filled. At the end of a board member's term, the position is considered vacant and the appropriate appointing authority may either reappoint the old board member or appoint a new member after following the appointment procedures under Utah law. The appropriate appointing authority may remove a board member for cause at any time after a hearing by two-thirds ( $\frac{2}{3}$ ) vote of the appointing authority.

#### **2-24-5: POWERS AND DUTIES:**

A. The board shall exercise all powers and duties enumerated in Utah Code Annotated section 17D-1-103, with the following exceptions which are expressly reserved pursuant to Utah Code Annotated section 17D-1-301(3) by the County Council as the Governing Board:

1. The exercise of eminent domain 1;
2. The power to issue bonds 2;
3. The power to annex areas into the district 3;
4. The power to levy a tax or assessment 4;
5. The power to appoint a board of equalization 5; and
6. The power to adopt bylaws.

B. An annual budget shall be prepared for the Park City Fire Service District which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for special districts". The board shall approve and adopt such budget. The budget shall

demonstrate all proposed expenditures and the fees to be established and collected as revenue to the district's budget.

C. The board shall conduct its business according to bylaws, which shall be adopted by the county council, with the board meeting as needed to act on the business of the district. The bylaws may be amended from time to time by a majority vote of the county council.

D. The board shall elect a chair and vice chair.

E. The district shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil or criminal, administrative or investigative, by reason of the fact that he or she is or was the director, officer, employee, or agent of the district. The indemnification shall be for all expenses (including attorney fees), judgments, fines, and amount paid in settlement, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding, including any appeal of the action, suit or proceeding, if he or she acted in good faith or in a manner he or she reasonably believed to be in or not opposed to the best interests of the district, and with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe the conduct was unlawful. Determination of any action, suit, or proceeding by judgment, order, settlement, conviction or on a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the party did not meet the applicable standard of conduct. Indemnification under this subsection may be paid by the district in advance of the final disposition of any action, suit, or proceeding, on a preliminary determination that the director, officer, employee, or agent met the applicable standard of conduct and on receipt of an undertaking by or on behalf of a director, officer, employee, or agent to repay the amount, unless it is ultimately determined that he or she is entitled to be indemnified by the district as authorized in this subsection. The district shall also indemnify any director, officer, employee, or agent who has been successful on the merits or otherwise, in defense of any action, suit, or proceeding, or in defense of any claim, issue, or matter in the action, suit, or proceeding, against all expenses, including attorney fees, actually and reasonably incurred, without the necessity of an independent determination that a director, officer, employee, or agent met any appropriate standard of conduct.

The indemnification provided for in this subsection shall continue as to any person who has ceased to be a director, officer, employee, or agent, and shall inure to the benefit of the heirs, executors, and administrators of that person.

F. The district shall have power to purchase and maintain insurance on behalf of any person who is a director, officer, employee, or agent of the district against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the district would have authority to indemnify him or her against the liability under the provisions of this section, or under law.

G. The board shall appoint a Fire Chief for the district and shall have the power to remove said Fire Chief. Such appointment and removal shall be subject to the consent

of the county council. The Fire Chief shall have the duties described in section 2-24-6 of this chapter and his/her appointment shall be memorialized in a written employment contract.

H. The board, with the guidance of the Fire Chief, shall approve policies and resolutions for the district. All such policies shall be on file with the county clerk.

I. The district may use an officer, employee, property, equipment, office, or facility of the county in accordance with Utah Code Annotated section 17D-1-103(4). The district shall reimburse the county a reasonable amount for the use of said services.

J. The district may make an annual presentation to the county council of its goals, budget and activities.

#### **2-24-6: FIRE CHIEF:**

The governing board hereby delegates the following powers, authorities and duties to a Fire Chief who shall oversee the district:

- A. To govern the day-to-day operations of the district;
- B. To prepare, in cooperation with the board, an annual budget for the district, which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for special districts". The budget shall demonstrate all proposed expenditures and the fees to be established and collected as revenue to the district's budget;
- C. To provide a recommendation to the board as to the operation of the district, including policies and resolutions for the district;
- D. To provide a recommendation to the board as to the establishment and collection of the fees and charges;
- E. To record and safeguard all minutes of meetings and actions of the board in accordance with the Utah open meetings act, which includes the appropriate noticing of all meetings.

#### **Notes**

1. UAC § 17D-1-103(2)(a).
2. UAC §§ 17D-1-103(2)(n); 17D-1-301(3)(d), (3)(e).
3. UAC § 17D-1-301(3)(a).
4. UAC §§ 17D-1-301(3)(c), (3)(f).
5. UAC § 17D-1-301(3)(h).

SECTION:

**2-24-1: Purpose**

**2-24-2: Definitions**

**2-24-3: Established**

**2-24-4: Membership**

**2-24-5: Powers And Duties**

**2-24-6: ~~General Manager~~ FIRE CHIEF**

**2-24-1: PURPOSE:**

To provide for the public health, safety, and general welfare of the residents living within the jurisdictional boundaries of Park City Fire Service District, the district is authorized to provide fire protection services through facilities or systems acquired or constructed for that purpose through construction, purchase, lease, contract, gift or condemnation or any combination thereof. (~~Ord. 857, 1-13-2016~~)

**2-24-2: DEFINITIONS:**

BOARD: The Administrative Control Board of the Park City Fire Service District.

BOARD MEMBER: The members of the Administrative Control Board of the Park City Fire Service District.

COUNTY: Summit County, Utah.

COUNTY COUNCIL: The Summit County Council who exercises legislative authority in the County.

DISTRICT: The Park City Fire Service District.

GOVERNING BOARD: The Summit County Council, otherwise referred to as the "County Council".

~~MANAGER~~ FIRE CHIEF: The Chief of the Park City Fire Service District who serves as its Executive Officer. (~~Ord. 857, 1-13-2016~~)

**2-24-3: ESTABLISHED:**

There is hereby established an Administrative Control Board known as "Park City Fire Service District Administrative Control Board", which shall govern, in accordance with State law, the affairs of the Park City Fire Service District. (~~Ord. 857, 1-13-2016~~)

**2-24-4: MEMBERSHIP:**

A. The membership of the Administrative Control Board shall consist ~~of no more than seven (7) persons and no fewer than~~ five (5) persons, one of whom shall be appointed by the Park City Council and the remainder shall be appointed by the County Council (together, the "appointing authorities") pursuant to the procedures set forth in Utah Code Annotated section 17B-1-301 et seq., "Board of Trustees", each of whom shall be

a registered voter within the district. Each term shall be for four (4) years. ~~Each board member may serve a maximum of three (3) terms.~~ (17B-1-303.(4))

B. The membership shall be established and designated as follows:

1. Seat A shall be that seat currently held by Christina Miller and shall expire on December 31, ~~2020~~2024.

2. Seat B shall be that seat currently held by Alex Butwinski and shall expire on December 31, ~~2020~~2024.

3. Seat C shall be that seat currently held by ~~Jay Dyal~~John Hanrahan and shall expire on December 31, ~~2020~~2024.

4. Seat D shall be that seat currently held by ~~Michael Howard~~Steve Briley and shall expire on December 31, ~~2018~~2026.

5. Seat E shall be that seat which is designated for Park City Municipal Corporation ~~and which is currently vacant,~~ and shall expire on December 31, ~~2018~~2026.

~~—6. Seat F shall remain unfilled, but in the event it is filled in the future, shall expire at the same time as seats A, B and C.~~

~~—7. Seat G shall remain unfilled, but in the event it is filled in the future, shall expire at the same time as seats D and E.~~

C. Vacancies of the five (5) ~~to seven (7)~~ appointed members of said board, other than by expiration of term, shall be filled by appointment by the appropriate appointing authority for the unexpired term of the board member whose vacancy is filled. At the end of a board member's term, the position is considered vacant and the appropriate appointing authority may either reappoint the old board member or appoint a new member after following the appointment procedures under Utah law. The appropriate appointing authority may remove a board member for cause at any time after a hearing by two-thirds ( $\frac{2}{3}$ ) vote of the appointing authority. (Ord. 857-A, 1-10-2018)

## **2-24-5: POWERS AND DUTIES:**

A. The board shall exercise all powers and duties enumerated in Utah Code Annotated section 17D-1-103, with the following exceptions which are expressly reserved pursuant to Utah Code Annotated section 17D-1-301(~~4~~)(a3) by the County Council as the Governing Board:

1. The exercise of eminent domain 1 ;

2. ~~The power to employ one or more officers, employees, or agents, and establish their compensation, including fringe benefits, and manage a human resources or personnel system separate from the county~~ 2 ;

3. The power to ~~borrow money and incur indebtedness, including the issuance of~~ issue bonds 3 2 ;

4. The power to annex areas into the district 4 3 ;



5. The power to levy a tax or assessment 54 ;
6. The power to appoint a board of equalization 65; and
7. The power to adopt bylaws; and.
8. ~~The power to adopt the annual budget, capital facilities plan, and any master plan.~~

B. ~~The board shall prepare an~~ An annual budget shall be prepared for the Park City ~~fire~~ Fire service ~~Service district~~ District which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for local special districts". The board shall and recommend approve and adopt such budget, ~~to the county council~~. The budget shall demonstrate all proposed expenditures and the fees to be established and collected as revenue to the district's budget.

C. The board shall conduct its business according to bylaws, which shall be adopted by the county council, with the board meeting as needed to act on the business of the district. The bylaws may be amended from time to time by a majority vote of the county council.

D. The board shall elect a chair and vice chair.

~~E. For purposes of advising the county council and transacting the business of the district, the board may meet and confer, adopt recommendations and convey them to the county council verbally or in writing, make decisions regarding district matters, or it may meet with the county council.~~

FE. The district shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil or criminal, administrative or investigative, by reason of the fact that he or she is or was the director, officer, employee, or agent of the district. The indemnification shall be for all expenses (including attorney fees), judgments, fines, and amount paid in settlement, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding, including any appeal of the action, suit or proceeding, if he or she acted in good faith or in a manner he or she reasonably believed to be in or not opposed to the best interests of the district, and with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe the conduct was unlawful. Determination of any action, suit, or proceeding by judgment, order, settlement, conviction or on a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the party did not meet the applicable standard of conduct. Indemnification under this subsection may be paid by the district in advance of the final disposition of any action, suit, or proceeding, on a preliminary determination that the director, officer, employee, or agent met the applicable standard of conduct and on receipt of an undertaking by or on behalf of a director, officer, employee, or agent to repay the amount, unless it is ultimately determined that he or she is entitled to be indemnified by the district as authorized in this subsection. The district shall also indemnify any director, officer, employee, or agent who has been successful on the merits or otherwise, in defense of any action, suit, or proceeding, or in defense of any claim, issue, or matter in the action, suit, or proceeding, against all expenses, including

attorney fees, actually and reasonably incurred, without the necessity of an independent determination that a director, officer, employee, or agent met any appropriate standard of conduct.

The indemnification provided for in this subsection shall continue as to any person who has ceased to be a director, officer, employee, or agent, and shall inure to the benefit of the heirs, executors, and administrators of that person.

**GF.** The district shall have power to purchase and maintain insurance on behalf of any person who is a director, officer, employee, or agent of the district against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the district would have authority to indemnify him or her against the liability under the provisions of this section, or under law.

~~HG. The county council, as the governing authority of the county, has control and supervisory authority over all activities of the district and may delegate such further powers and authority as provided by statute.~~

**H.** The board shall appoint a general manager~~Fire Chief~~ for the district and shall have the power to remove said Fire Chief~~general manager~~. Such appointment and removal shall be subject to the consent of the county council. The Fire Chief~~general manager~~ shall have the duties described in section 2-24-6 of this chapter and his/her appointment shall be memorialized in a written employment contract, ~~which shall be approved as to form by the county attorney.~~

**J.** The board, with the guidance of the Fire Chief~~general manager~~, shall ~~recommend for county council approval~~ policies and resolutions, procedures, and regulations for the district, ~~which are consistent with county standards~~. All such policies, ~~procedures and regulations~~ shall be on file with the county clerk.

**K.** The ~~county attorney shall serve as the primary legal counsel to the~~ district may use an officer, employee, property, equipment, office, or facility of the county. ~~Outside legal counsel may be retained with the approval of the county attorney. In accordance with Utah Code Annotated section 17D-1-103(34), the~~ district shall reimburse the county a reasonable amount for the use of the county attorney's said services.

**L.** The district ~~shall~~may make an annual presentation to the county council of its goals, budget and activities. ~~(Ord. 857, 1-13-2016)~~

## **2-24-6: GENERAL MANAGER**FIRE CHIEF:

The governing board hereby delegates the following powers, authorities and duties to a general manager ("fire chief")~~Fire Chief~~ who shall oversee the district:

A. To govern the day to day operations of the district;

B. To prepare, in cooperation with the governing board, an annual budget for the district, which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for local special districts". The budget shall demonstrate all proposed

expenditures and the fees to be established and collected as revenue to the district's budget;

C. To provide a recommendation to the board as to the operation of the district, including policies, ~~procedures, and regulations and resolutions~~ for the district;

D. To provide a recommendation to the board as to the establishment and collection of the fees and charges;

E. To record and safeguard all minutes of meetings and actions of the board in accordance with the Utah open meetings act, which includes the appropriate noticing of all meetings. (~~Ord. 857, 1-13-2016~~)

#### Notes

1. UAC § 17D-1-103(2)(a).

~~2. UAC § 17D-1-103(2)(j).~~

~~3.2.~~ UAC §§ 17D-1-103(2)(~~m~~), (n); 17D-1-301(3)(d), (3)(e).

~~4.3.~~ UAC § 17D-1-301(3)(a).

~~5.4.~~ UAC §§ 17D-1-301(3)(c), (3)(f).

~~6.5.~~ UAC § 17D-1-301(3)(h).

**AMENDMENT TO TITLE 2, CHAPTER 24, PARK CITY FIRE SERVICE DISTRICT**

**ORDINANCE NO. \_\_\_\_**

**PREAMBLE**

**WHEREAS**, the Summit County Council (the “Council”), acting as the governing body of the Park City Fire Service District (the “District”), and pursuant to UCA §17D-1-301(1), finds that there is a need to clarify various provisions within the governance structure of the District; and,

**WHEREAS**, it is the purpose of this Amendment to effectuate these changes to the governing ordinance of the District;

**NOW, THEREFORE**, the County Council of the County of Summit, State of Utah, ordains as follows:

Section 1.     **Amendment.** Park City Fire Service District, Title 2, Chapter 24 of the Summit County Code is amended in accordance with Exhibit A herein.

Section 2.     **Effective Date.** This Ordinance shall take effect 15 days after approval and upon publication in accordance with law.

Enacted this \_\_\_\_ day of \_\_\_\_\_, 2016.

ATTEST:

Summit County Council

\_\_\_\_\_  
Kent Jones  
Summit County Clerk

\_\_\_\_\_  
Roger Armstrong, Chair

---

Approved as to Form  
David L. Thomas  
Chief Civil Deputy

VOTING OF COUNTY COUNCIL:

Councilmember Armstrong	_____
Councilmember Robinson	_____
Councilmember Adair	_____
Councilmember Carson	_____
Councilmember McMullin	_____

# **EXHIBIT A**

# **Chapter 24**

## **PARK CITY FIRE SERVICE DISTRICT**

### **2-24-1: PURPOSE:**

### **2-24-2: DEFINITIONS:**

### **2-24-3: ESTABLISHED:**

### **2-24-4: MEMBERSHIP:**

### **2-24-5: POWERS AND DUTIES:**

### **2-24-6: GENERAL MANAGER:**

### **2-24-1: PURPOSE:**

To provide for the public health, safety, and general welfare of the residents living within the jurisdictional boundaries of Park City fire service district, the district is authorized to provide fire protection services through facilities or systems acquired or constructed for that purpose through construction, purchase, lease, contract, gift or condemnation or any combination thereof. (Ord. 749-A, 12-15-2010)

### **2-24-2: DEFINITIONS:**

BOARD: The administrative control board of the Park City fire service district.

BOARD MEMBER: The members of the administrative control board of the Park City fire service district.

COUNTY: Summit County, Utah.

COUNTY COUNCIL: The Summit County council who exercises legislative authority in the county.

DISTRICT: The Park City fire service district.

GOVERNING BOARD: The Summit County council, otherwise referred to as the "county council".

MANAGER: The chief of the Park City fire service district who serves as its executive officer. (Ord. 749-A, 12-15-2010)

### **2-24-3: ESTABLISHED:**

There is hereby established an administrative control board known as "Park City fire service district administrative control board", which shall govern, in accordance with state law, the affairs of the Park City fire service district. (Ord. 749-A, 12-15-2010)

### **2-24-4: MEMBERSHIP:**

The membership of the administrative control board shall consist of no more than seven (7) persons and no fewer than five (5) persons, one of whom shall be appointed by the Park City council and the remainder shall be appointed by the county council (together, the "appointing authorities") pursuant to the procedures set forth in Utah Code Annotated section 17B-1-301 et seq., "board of trustees", each of whom shall be a registered voter within the district. Each term shall be for four (4) years.

Each board member may serve a maximum of three (3) terms.

Vacancies of the five (5) to seven (7) appointed members of said board, other than by expiration of term, shall be filled by appointment by the appropriate appointing authority for the unexpired term of the board member whose vacancy is filled. At the end of a board member's term, the position is considered vacant and the appropriate appointing authority may either reappoint the old board member or appoint a new member after following the appointment procedures under Utah law. The appropriate appointing authority may remove a board member for cause at any time after a hearing by two-thirds ( $\frac{2}{3}$ ) vote of the appointing authority. (Ord. 749-A, 12-15-2010)

## **2-24-5: POWERS AND DUTIES:**

A. The board shall exercise all powers and duties enumerated in Utah Code Annotated section 17D-1-103, with the following exceptions which are expressly reserved pursuant to Utah Code Annotated section 17D-1-301(4)(a) by the county council as the governing board:

1. The exercise of eminent domain<sup>1</sup>;
2. The power to employ one or more officers, employees, or agents, and establish their compensation, including fringe benefits, and manage a human resources or personnel system separate from the county<sup>2</sup>;
3. The power to borrow money and incur indebtedness, including the issuance of bonds<sup>3</sup>;
4. The power to annex areas into the district<sup>4</sup>;
5. The power to levy a tax or assessment<sup>5</sup>;
6. The power to appoint a board of equalization<sup>6</sup>; ~~and~~
7. The power to adopt bylaws~~;~~ and

8. The power to adopt the annual budget, capital facilities plan, and any master plan.

B. The board shall prepare an annual budget for the Park City fire service district which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for local district" and recommend such budget to the county council~~approve it~~. The budget shall demonstrate all proposed expenditures and the fees to be established and collected as revenue to the district's budget.

C. The board shall conduct its business according to bylaws, which shall be adopted by the county council, with the board meeting as needed to act on the business of the district. The bylaws may be amended from time to time by a majority vote of the county council.

D. The board shall elect a chair and vice chair.

E. For purposes of advising the county council and transacting the business of the district, the board may meet and confer, adopt recommendations and convey them to the county council verbally or in writing, make decisions regarding district matters, or it may meet with the county council.



- F. The district shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil or criminal, administrative or investigative, by reason of the fact that he or she is or was the director, officer, employee, or agent of the district. The indemnification shall be for all expenses (including attorney fees), judgments, fines, and amount paid in settlement, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding, including any appeal of the action, suit or proceeding, if he or she acted in good faith or in a manner he or she reasonably believed to be in or not opposed to the best interests of the district, and with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe the conduct was unlawful. Determination of any action, suit, or proceeding by judgment, order, settlement, conviction or on a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the party did not meet the applicable standard of conduct. Indemnification under this subsection may be paid by the district in advance of the final disposition of any action, suit, or proceeding, on a preliminary determination that the director, officer, employee, or agent met the applicable standard of conduct and on receipt of an undertaking by or on behalf of a director, officer, employee, or agent to repay the amount, unless it is ultimately determined that he or she is entitled to be indemnified by the district as authorized in this subsection. The district shall also indemnify any director, officer, employee, or agent who has been successful on the merits or otherwise, in defense of any action, suit, or proceeding, or in defense of any claim, issue, or matter in the action, suit, or proceeding, against all expenses, including attorney fees, actually and reasonably incurred, without the necessity of an independent determination that a director, officer, employee, or agent met any appropriate standard of conduct.

The indemnification provided for in this subsection shall continue as to any person who has ceased to be a director, officer, employee, or agent, and shall inure to the benefit of the heirs, executors, and administrators of that person.

- G. The district shall have power to purchase and maintain insurance on behalf of any person who is a director, officer, employee, or agent of the district against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the district would have authority to indemnify him or her against the liability under the provisions of this section, or under law.
- H. The county council, as the governing authority of the county, has control and supervisory authority over all activities of the district and may delegate such further powers and authority as provided by statute.
- I. The board shall appoint a general manager for the district and shall have the power to remove said general manager. Such appointment and removal shall be subject to the consent of the county council. The general manager shall have the duties described in section [2-24-6](#) of this chapter and his/her appointment shall be memorialized in a written employment contract which shall be approved as to form by the county attorney.
- J. The board, with the guidance of the general manager, shall recommend for county council approval policies, procedures, and regulations for the district, which are consistent with county standards. All such policies, procedures and regulations shall be on file with the county clerk.
- K. The county attorney shall serve as the primary legal counsel to the district. Outside legal counsel may be retained with the approval of the county attorney. In accordance with UCA

§17D-1-103(3), the district shall reimburse the county a reasonable amount for the use of the county attorney's services.

LK. The district shall make an annual presentation to the county council of its goals, budget and activities. (Ord. 749-A, 12-15-2010)

## **2-24-6: GENERAL MANAGER:**

The governing board hereby delegates the following powers, authorities and duties to a general manager ("fire chief"), who shall oversee the district:

- A. To govern the day to day operations of the district;
- B. To prepare, in cooperation with the governing board, an annual budget for the district, which will conform to Utah Code Annotated section 17B-1-601 et seq., "fiscal procedures for local district". The budget shall demonstrate all proposed expenditures and the fees to be established and collected as revenue to the district's budget;
- C. To provide a recommendation to the board as to the operation of the district, including policies, procedures, and regulations for the district;
- D. To provide a recommendation to the board as to the establishment and collection of the fees and charges;
- E. To record and safeguard all minutes of meetings and actions of the board in accordance with the Utah open meetings act, which includes the appropriate noticing of all meetings. (Ord. 749-A, 12-15-2010)

**Footnotes** - Click any footnote link to go back to its reference.

[Footnote 1:](#) UCA § 17D-1-103(2)(a).

[Footnote 2:](#) UCA § 17D-1-103(2)(j).

[Footnote 3:](#) UCA §§ 17D-1-103(2)(m), (n); 17D-1-301(3)(d), 17D-1-301(3)(e).

[Footnote 4:](#) UCA § 17D-1-301(3)(a).

[Footnote 5:](#) UCA §§ 17D-1-301(3)(c), 17D-1-301(3)(f).

[Footnote 6:](#) UCA § 17D-1-301(3)(h).

***Effective 2/27/2023***

**17D-1-106 Special service districts subject to other provisions.**

- (1) A special service district is, to the same extent as if it were a special district, subject to and governed by:
- (a)
    - (i) Sections 17B-1-105, 17B-1-107, 17B-1-108, 17B-1-110, 17B-1-111, 17B-1-113, 17B-1-116, 17B-1-118, 17B-1-119, 17B-1-120, 17B-1-121, 17B-1-304, 17B-1-307, 17B-1-310, 17B-1-311, 17B-1-312, 17B-1-313, and 17B-1-314; and
    - (ii) Sections 17B-1-305 and 17B-1-306, to the extent that a county legislative body or a municipal legislative body, as applicable, has delegated authority to an administrative control board with elected members, under Section 17D-1-301.
  - (b) Subsections:
    - (i) 17B-1-301(3) and (4); and
    - (ii) 17B-1-303(1), (2)(a) and (b), (3), (4), (5), (6), (7), and (9);
  - (c) Section 20A-1-512;
  - (d) Title 17B, Chapter 1, Part 6, Fiscal Procedures for Special Districts;
  - (e) Title 17B, Chapter 1, Part 7, Special District Budgets and Audit Reports;
  - (f) Title 17B, Chapter 1, Part 8, Special District Personnel Management; and
  - (g) Title 17B, Chapter 1, Part 9, Collection of Service Fees and Charges.
- (2) For purposes of applying the provisions listed in Subsection (1) to a special service district, each reference in those provisions to the special district board of trustees means the governing body.

Amended by Chapter 15, 2023 General Session

**Effective 2/27/2023**

**17D-1-103 Special service district status, powers, and duties -- Registration as a limited purpose entity -- Limitation on districts providing jail service.**

(1) A special service district:

(a) is:

- (i) a body corporate and politic with perpetual succession, separate and distinct from the county or municipality that creates it;
  - (ii) a quasi-municipal corporation; and
  - (iii) a political subdivision of the state; and
- (b) may sue and be sued.

(2) A special service district may:

- (a) exercise the power of eminent domain possessed by the county or municipality that creates the special service district;
- (b) enter into a contract that the governing authority considers desirable to carry out special service district functions, including a contract:
  - (i) with the United States or an agency of the United States, the state, an institution of higher education, a county, a municipality, a school district, a special district, another special service district, or any other political subdivision of the state; or
  - (ii) that includes provisions concerning the use, operation, and maintenance of special service district facilities and the collection of fees or charges with respect to commodities, services, or facilities that the district provides;
- (c) acquire or construct facilities;
- (d) acquire real or personal property, or an interest in real or personal property, including water and water rights, whether by purchase, lease, gift, devise, bequest, or otherwise, and whether the property is located inside or outside the special service district, and own, hold, improve, use, finance, or otherwise deal in and with the property or property right;
- (e) sell, convey, lease, exchange, transfer, or otherwise dispose of all or any part of the special service district's property or assets, including water and water rights;
- (f) mortgage, pledge, or otherwise encumber all or any part of the special service district's property or assets, including water and water rights;
- (g) enter into a contract with respect to the use, operation, or maintenance of all or any part of the special service district's property or assets, including water and water rights;
- (h) accept a government grant or loan and comply with the conditions of the grant or loan;
- (i) use an officer, employee, property, equipment, office, or facility of the county or municipality that created the special service district, subject to reimbursement as provided in Subsection (4);
- (j) employ one or more officers, employees, or agents, including one or more engineers, accountants, attorneys, or financial consultants, and establish their compensation;
- (k) designate an assessment area and levy an assessment as provided in Title 11, Chapter 42, Assessment Area Act;
- (l) contract with a franchised, certificated public utility for the construction and operation of an electrical service distribution system within the special service district;
- (m) borrow money and incur indebtedness;
- (n) as provided in Part 5, Special Service District Bonds, issue bonds for the purpose of acquiring, constructing, and equipping any of the facilities required for the services the special service district is authorized to provide, including:
  - (i) bonds payable in whole or in part from taxes levied on the taxable property in the special service district;

- (ii) bonds payable from revenues derived from the operation of revenue-producing facilities of the special service district;
  - (iii) bonds payable from both taxes and revenues;
  - (iv) guaranteed bonds, payable in whole or in part from taxes levied on the taxable property in the special service district;
  - (v) tax anticipation notes;
  - (vi) bond anticipation notes;
  - (vii) refunding bonds;
  - (viii) special assessment bonds; and
  - (ix) bonds payable in whole or in part from mineral lease payments as provided in Section 11-14-308;
  - (o) except as provided in Subsection (5), impose fees or charges or both for commodities, services, or facilities that the special service district provides;
  - (p) provide to an area outside the special service district's boundary, whether inside or outside the state, a service that the special service district is authorized to provide within its boundary, if the governing body makes a finding that there is a public benefit to providing the service to the area outside the special service district's boundary;
  - (q) provide other services that the governing body determines will more effectively carry out the purposes of the special service district; and
  - (r) adopt an official seal for the special service district.
- (3)
- (a) Each special service district shall register and maintain the special service district's registration as a limited purpose entity, in accordance with Section 67-1a-15.
  - (b) A special service district that fails to comply with Subsection (3)(a) or Section 67-1a-15 is subject to enforcement by the state auditor, in accordance with Section 67-3-1.
- (4) Each special service district that uses an officer, employee, property, equipment, office, or facility of the county or municipality that created the special service district shall reimburse the county or municipality a reasonable amount for what the special service district uses.
- (5)
- (a) A special service district that provides jail service as provided in Subsection 17D-1-201(10) may not impose a fee or charge for the service it provides.
  - (b) Subsection (5)(a) may not be construed to limit a special service district that provides jail service from:
    - (i) entering into a contract with the federal government, the state, or a political subdivision of the state to provide jail service for compensation; or
    - (ii) receiving compensation for jail service it provides under a contract described in Subsection (5)(b)(i).

Amended by Chapter 15, 2023 General Session

***Effective 5/12/2015***

**17D-1-301 Governance of a special service district -- Authority to create and delegate authority to an administrative control board -- Limitations on authority to delegate.**

- (1) Each special service district shall be governed by the legislative body of the county or municipality that creates the special service district, subject to any delegation under this section of a right, power, or authority to an administrative control board.
- (2) At the time a special service district is created or at any time thereafter, the legislative body of a county or municipality that creates a special service district may, by resolution or ordinance:
  - (a) create an administrative control board for the special service district;
  - (b) subject to Subsection (3), delegate to the administrative control board the exercise of any right, power, or authority that the legislative body possesses with respect to the governance of the special service district; and
  - (c) specify the members of the initial administrative control board by name or other designation that clearly identifies each member of the initial administrative control board.
- (3) A county or municipal legislative body may not delegate to an administrative control board of a special service district the power to:
  - (a) annex an area to an existing special service district or add a service within the area of an existing special service district under Part 4, Annexing a New Area and Adding a New Service;
  - (b) designate, under Section 17D-1-107, the classes of special service district contracts that are subject to Title 11, Chapter 39, Building Improvements and Public Works Projects;
  - (c) levy a tax on the taxable property within the special service district;
  - (d) issue special service district bonds payable from taxes;
  - (e) call or hold an election for the authorization of a property tax or the issuance of bonds;
  - (f) levy an assessment;
  - (g) issue interim warrants or bonds payable from an assessment; or
  - (h) appoint a board of equalization under Section 11-42-403.
- (4)
  - (a) A county or municipal legislative body that has delegated a right, power, or authority under this section to an administrative control board may at any time modify, limit, or revoke any right, power, or authority delegated to the administrative control board.
  - (b) A modification, limitation, or revocation under Subsection (4)(a) does not affect the validity of an action taken by an administrative control board before the modification, limitation, or revocation.

Amended by Chapter 437, 2015 General Session

**PARK CITY FIRE DISTRICT**  
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**PARK CITY FIRE DISTRICT**



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## PARK CITY FIRE DISTRICT

### INTRODUCTION

The Employer has adopted this Plan effective 01/01/2024, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. The Plan shall be known as Park City Fire District (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

### ARTICLE I DEFINITIONS

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under Code Section 152 (as modified by Code Section 105(b)).

**"Dependent"** shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means 01/01/2024.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means Park City Fire Service District and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"Grace Period"** means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year, during which Medical Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

1.14 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.15 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.16 **"Plan"** means this instrument, including all amendments thereto.

1.17 **"Plan Year"** means the 12-month period beginning 01/01 and ending 12/31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.18 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.19 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.20 **"Spouse"** means spouse as determined under Federal law.

## **ARTICLE II PARTICIPATION**

### **2.1 ELIGIBILITY**

Any Eligible Employee shall be eligible to participate hereunder as of the date he satisfies the eligibility conditions for the Employer's group medical plan, the provisions of which are specifically incorporated herein by reference.

### **2.2 EFFECTIVE DATE OF PARTICIPATION**

An Eligible Employee shall become a Participant effective as of the first day of the pay period coinciding with or next following the date on which he met the eligibility requirements of Section 2.1.

### **2.3 APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

### **2.4 TERMINATION OF PARTICIPATION**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

(a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.5;

- (b) **Death.** The Participant's death, subject to the provisions of Section 2.6; or
- (c) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

## 2.5 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred through the remainder of the Plan Year in which such termination occurs and submitted within 90 days after the end of the Plan Year, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (b) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.13 of the Plan.

## 2.6 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

# ARTICLE III CONTRIBUTIONS TO THE PLAN

## 3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

## 3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account.

## 3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

## **ARTICLE IV BENEFITS**

### **4.1 BENEFIT OPTIONS**

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account
- (3) Health Savings Account Benefit
- (4) 401(k) Plan Benefit

### **4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

### **4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

### **4.4 401(K) PLAN BENEFIT**

The Employer sponsors the Utah Retirement Systems (the "401(k) Plan"), intended to qualify for tax exemption under Code Sections 401(a) and 501(a) and to comply with the requirements of Code Section 401(k). Each Participant may choose to direct into the 401(k) Plan a portion of his Salary Redirections. The 401(k) Plan shall be incorporated herein by reference.

### **4.5 HEALTH SAVINGS ACCOUNT BENEFIT**

Each Participant may elect to have a portion of his Salary Redirections contributed to a Health Savings Account, as defined in Code Section 223. The amounts contributed shall be subject to the terms of the Health Savings Account as established.

### **4.6 NONDISCRIMINATION REQUIREMENTS**

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reject any election or reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

## **ARTICLE V PARTICIPANT ELECTIONS**

### **5.1 INITIAL ELECTIONS**

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

## 5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- (a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- (b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year, or by not electing any Benefit options;
- (c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

## 5.3 FAILURE TO ELECT

Any Participant failing to complete an election of benefits form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized for such subsequent Plan Year.

## 5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) Number of Dependents: Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) Employment Status: Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) Dependent satisfies or ceases to satisfy the eligibility requirements: An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) Residency: A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for group health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program



Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel or reduce accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(f) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(g) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(h) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(i) **401(k) plan changes.** With regard to the 401(k) Plan Benefit specified in Section 4.4, a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election, provided such change is permitted by such 401(k) Plan and is consistent with Code Section 401(k) and the Treasury regulations thereunder.

(j) **Health Savings Account changes.** With regard to the Health Savings Account Benefit specified in Section 4.5, a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

(k) **Changes due to reduction in hours or enrollment in an Exchange Plan.** A Participant may prospectively revoke coverage under the group health plan (that is not a health Flexible Spending Account) which provides minimum essential coverage (as defined in Code §5000A(f)(1)) provided the following conditions are met:

Conditions for revocation due to reduction in hours of service:

(1) The Participant has been reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

(2) The revocation of coverage under the group health plan corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the revocation, in another plan that provides

minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

The Administrator may rely on the reasonable representation of the Participant who is reasonably expected to have an average of less than 30 hours of service per week for future periods that the Participant and related individuals have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions for revocation due to enrollment in a Qualified Health Plan:

- (1) The Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; or
- (2) One or more related individuals of the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or related individual(s) seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
- (3) The revocation of the election of coverage under the group health plan – either revocation in whole or revocation of other-than-self coverage – corresponds to the intended enrollment of the Participant and/or any related individuals who cease coverage due to the revocation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

The Administrator may rely on the reasonable representation of a Participant (on behalf of themselves or related individuals) who has an enrollment opportunity for a Qualified Health Plan through a Marketplace that the Participant or related individuals have enrolled or intend to enroll in a Qualified Health Plan for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

## ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

### 6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly. This Health Flexible Spending Account is a "limited FSA" designed to coordinate with a Health Savings Account and high deductible health plan.

### 6.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

- (a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.
- (b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
  - (1) one of the 5 highest paid officers;
  - (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
  - (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- (c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the

medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant who elects to contribute to a Health Savings Account may only be reimbursed for medical expenses that are considered to be for dental, vision or preventive care expenses as allowed under Code Section 223; however, once such Participant has satisfied the minimum annual deductible under Code Section 223, all medical expenses may be reimbursed.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

### 6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

### 6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary reductions that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is the statutory amount under Code Section 125(i), as adjusted for increases in the cost of living. The cost of living adjustment in effect for a calendar year applies to any Plan Year beginning with or within such calendar year. The dollar increase in effect on January 1 of any calendar year shall be effective for the Plan Year beginning with or within such calendar year. For any short Plan Year, the limit shall be an amount equal to the limit for the calendar year in which the Plan Year begins multiplied by the ratio obtained by dividing the number of full months in the short Plan Year by twelve (12).

(b) For any Eligible Employee who enters the Plan after the first day of the Plan Year, the maximum amount that may be allocated to Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$pro-rated.

(c) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

(d) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the limit above applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

### 6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

## 6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

## 6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year including the Grace Period shall be reimbursed during the Plan Year subject to Section 2.5, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(e) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

## 6.8 DEBIT AND CREDIT CARDS

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

(a) **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

(b) **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.

(c) **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in Section 6.4.

(d) **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator following IRS guidelines.

(e) **Card use.** The cards shall only be used for Medical Expense purchases at these providers, including, but not limited to, the following:

- (1) Co-payments for doctor and other medical care;

- (2) Purchase of drugs as allowed under law or IRS regulations;
- (3) Purchase of medical items such as eyeglasses, syringes, crutches, etc.

(f) **Substantiation.** Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(g) **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

- (1) Repayment of the improper amount by the Participant;
- (2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;
- (3) Claims substitution or offset of future claims until the amount is repaid; and
- (4) if subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

## ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

### 7.1 ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

### 7.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

- (1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;
- (2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

(d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

### **7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

### **7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

### **7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

### **7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT**

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

### **7.7 ANNUAL STATEMENT OF BENEFITS**

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

### **7.8 FORFEITURES**

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

### **7.9 LIMITATION ON PAYMENTS**

(a) **Plan limits.** Notwithstanding any provision contained in this Dependent Care Flexible Spending Account to the contrary, the following limits apply in addition to the Code limits. For any Eligible Employee who enters the Plan after the first day of the Plan Year, the maximum amount that may be allocated to Dependent Care Flexible Spending Account by a Participant in or on account of any Plan Year is \$pro-rated.

(b) **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

## 7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

## 7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

## 7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
  - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
  - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
  - (1) the Spouse's salary or wages if he or she is employed, or

(2) if the Participant's Spouse is not employed, that

(i) he or she is incapacitated, or

(ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.

(i) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

## 7.13 DEBIT AND CREDIT CARDS

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Employment-Related Dependent Care Expenses, subject to the following terms:

(a) **Card only for dependent care expenses.** Each Participant issued a card shall certify that such card shall only be used for Employment-Related Dependent Care Expenses. The Participant shall also certify that any Employment-Related Dependent Care Expense paid with the card has not already been reimbursed by any other plan covering dependent care benefits and that the Participant will not seek reimbursement from any other plan covering dependent care benefits.

(b) **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued for each Plan Year the Participant remains a Participant in the Dependent Care Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Dependent Care Flexible Spending Account.

(c) **Only available for use with certain service providers.** The cards shall only be accepted by such service providers as have been approved by the Administrator. The cards shall only be used for Employment-Related Dependent Care Expenses from these providers.

(d) **Substantiation.** Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(e) **Correction methods.** If such purchase is later determined by the Administrator to not qualify as an Employment-Related Dependent Care Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

(1) Repayment of the improper amount by the Participant;

(2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;

(3) Claims substitution or offset of future claims until the amount is repaid; and

(4) if subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

## ARTICLE VIII BENEFITS AND RIGHTS

### 8.1 CLAIM FOR BENEFITS

(a) **Dependent Care Flexible Spending Account or Health Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account or Health Flexible Spending Account Benefits shall be made to the Administrator. For the Health Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:

(1) specific references to the pertinent Plan provisions on which the denial is based;



- (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and
- (3) an explanation of the Plan's claim procedure.
- (b) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:
  - (1) request a review upon written notice to the Administrator;
  - (2) review pertinent documents; and
  - (3) submit issues and comments in writing.
- (c) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.
- (d) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year and Grace Period (if applicable) shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

## 8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan. No amounts attributable to the Health Savings Account shall be subject to the benefit plan surplus.

# ARTICLE IX ADMINISTRATION

## 9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- (a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- (h) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

## **9.2 EXAMINATION OF RECORDS**

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

## **9.3 PAYMENT OF EXPENSES**

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

## **9.4 INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

# **ARTICLE X AMENDMENT OR TERMINATION OF PLAN**

## **10.1 AMENDMENT**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

## **10.2 TERMINATION**

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

## **ARTICLE XI MISCELLANEOUS**

### **11.1 PLAN INTERPRETATION**

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.11.

### **11.2 GENDER, NUMBER AND TENSE**

Wherever any words are used herein in one gender, they shall be construed as though they were also used in all genders in all cases where they would so apply; whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply; and whenever any words are used herein in the past or present tense, they shall be construed as though they were also used in the other form in all cases where they would so apply.

### **11.3 WRITTEN DOCUMENT**

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

### **11.4 EXCLUSIVE BENEFIT**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

### **11.5 PARTICIPANT'S RIGHTS**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

### **11.6 ACTION BY THE EMPLOYER**

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

### **11.7 NO GUARANTEE OF TAX CONSEQUENCES**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

### **11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

## **11.9 FUNDING**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

## **11.10 GOVERNING LAW**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Utah.

## **11.11 SEVERABILITY**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

## **11.12 CAPTIONS**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

## **11.13 CONTINUATION OF COVERAGE (COBRA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

## **11.14 FAMILY AND MEDICAL LEAVE ACT (FMLA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

## **11.15 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

## **11.16 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

## **11.17 COMPLIANCE WITH HIPAA PRIVACY STANDARDS**

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only

to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

- (1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.
- (2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:
  - (i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
  - (ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
  - (iii) mitigation of any harm caused by the breach, to the extent practicable; and
  - (iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- (e) **Certification.** The Employer must provide certification to the Plan that it agrees to:
  - (1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
  - (2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
  - (3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
  - (4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
  - (5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
  - (6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
  - (7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
  - (8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
  - (9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
  - (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

#### 11.18 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- (a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

(b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

(c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.17.

**11.19 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act.

**11.20 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

**11.21 WOMEN'S HEALTH AND CANCER RIGHTS ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

**11.22 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this \_\_\_\_\_ day of \_\_\_\_\_.

Park City Fire Service District

By \_\_\_\_\_  
EMPLOYER

**RESOLUTION 2024-02**

The undersigned authorized representative of Park City Fire Service District (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective 01/01/2024, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Park City Fire District, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]



# Park City Fire Service District Monthly Operations Report January 2024



**Promontory Rock Road Fire January 3, 2024**

Peter Emery, Deputy Fire Chief  
Park City Fire Service District  
January 2024  
[Pemery@pcfd.org](mailto:Pemery@pcfd.org)

## Monthly Operations Report January 2024



### EMS and Fire Operations

Wasatch Back EMS/dispatch meeting regarding the first month of operations under new ILA - SSFD, NSFD, WCFD, SC Dispatch, and PCFD present. All parties agreed systems were working well, discussed minor improvements mostly with dispatch issues and mutual aid. Observations:

- Our relationships with our EMS/fire partners on the Wasatch Back are as healthy as I've ever seen in my career. Our command staff, shift BCs, and training officer all have professional relationships with our respective counterparts, with the common goal of helping each other provide high-level, continuous service to all customers of our fire districts.
- These meetings help maintain what, in the past two years, has become a cohesive system for EMS across service areas. We share information, changes to our staffing and capabilities, and include dispatch in our collective operations. These discussions remove any guesswork that may have occurred in the past, and undoubtedly improve coverage, response times, and ultimately outcomes for EMS response.

Overall call volume is very similar to 2023 numbers. Sundance did not provide any significant impact over and beyond any typical ski weekend. The east-side EMS demand was markedly subdued compared to the last two Januarys. Operationally, we were able to maintain continuous coverage for our fire district.

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### Training Summary

Fire: January fire topics and lesson plans covered a number of KSAs including the Incident Command System (ICS), fire behavior, fire safety, searching structures, and Mayday scenarios. These fire topics were covered with crew level training at individual stations as well as crew evolutions at the training tower.

In addition to training exercises, crews reviewed several District SOGs on the related fire topics: Personnel Accountability and Tracking System, Rapid Intervention Crew, Arrival Reports, Scene Sizes, and Emergency Evacuation were just some of the items reviewed this month.

Medical: District medical training for January included a district-wide, paramedic-level Difficult Airway Course put on by the *National Difficult Airway Team*. As part of our 12-month rollout of RSI within our Critical Care scope, 100% of our paramedics (25 PMs) attended this two-day intensive course and received certifications (Figure 1). This course travels the country teaching FDs, Air Medical teams, and Emergency Department Physician Groups. We are happy to have had the opportunity to host this instructor cadre right in Station 36. Feedback from our Paramedics was very positive, and several members expressed a new understanding and appreciation for airway management as well as the rolls and responsibilities of taking on RSI as an organization.

### Training Highlights for January

**Jan 11:** A platoon monthly EMS Lab, cardiac arrest reviews; 3 arrests were reviewed this day, two of which were saves with full recovery and discharge from the hospital.

**Jan 12:** A platoon- First “spot check” for probationary FFs workbook (the “Rook Book”).

**Jan 16-17:** *Difficult Airway Course*- 100% PM attendance (25PMs) including every PM Capt. as well for this two-day course.

**Jan 17-19:** State Fire Chief’s Conference.

**Jan 24:** A platoon Slide Pole training (Figure 2). Station 34 opened its fire pole becoming the first PCFD station to ever be equipped with a pole. Each platoon will participate in a slide pole training program and be signed off prior to working in this station.

**Jan 26:** After 23 years with PCFD, Michelle Anderson retired today. She looks forward to spending time with family and especially her grandkids.

**Jan 27:** C platoon slide pole training.

**Jan 31:** B platoon EMS Lab.

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#### Significant Incidents

- 1/3 JBL speaker explosion resulted in a bathroom filled with smoke and a residential structure fire assignment. E31, T36, ME 38, and BC3 responded and investigated. E31 and T36 handled resource requirements, all additional units were cancelled with no active fire. House was ventilated by crews and returned to homeowner for occupancy.
- 1/3 ME37, MA37, E33, T36, and BC3 responded to report of residential structure fire on Promontory Rock Rd with smoke in the home (Figure 3). E37 arrived, sized up, smoke in the eaves, made initial assignments. Investigation identified likely chimney chase fire in exterior fireplace with no active fire inside the home. Salvage and overhaul commenced for 3 hours to surgically expose the source of the fire near the fire box and extinguish. Problem was isolated with gas and electrical shut off to area of origin and homeowner was able to retain occupancy of the residence.
- 1/4 Unsuccessful suicide attempt by 50s female. Multiple stab wounds resulted in significant chest trauma. Patient sustained potential life-threatening injuries with evident deterioration by arrival at hospital. PM transport with A36 to Level 1 Trauma center. Quick action and decision making resulted in a likely positive outcome for this patient.
- 1/4 MA37 plus CC PM Carroll assisted with arrest at PKMC for 89-year-old female patient. Working with hospital staff, PCFD personnel assisted with ACLS care measures and achieved ROSC. Patient was transferred to IMC with collaboration from IHC flight nurse that had come to attend to patient for ground transport. No additional issues reported en route. Great opportunity to work closely with care community members at PKMC to produce a positive outcome. Critical Care PM Steve Carroll was instrumental in directing care.
- 1/5 Full Arrest 668 Coalition View Ct - 1622 hrs, dispatched as 19D heart problem. ME38 arrived to find CPR in progress on 33 yom construction worker. A34 arrived to assist. Cpt. 38 ordered hotload at Bear Cub w/ AirMed, dispatch advised they could not fly due to weather. ME37 dispatched to rendezvous at Kimball once ROSC achieved on scene. Pt transported to UUMC w/ ME38 PM and ME37 CCP on board. ROSC maintained throughout transport.
- 1/5 Rollover 150 I80 EB. Pickup truck w/ one male occupant involved. Per 911 caller details the vehicle rolled several times, dispatch sent heavy rescue, ME37, E33, A31, and MA37. Due to location and heavy call volume BC3 ordered A23 to keep one ambulance w/in district. UHP arrived to advise one patient, vehicle on all fours, no extrication needed. Responding resources adjusted accordingly. Pt transported to PKMC c/o traumatic chest pain.
- 1/8 Garage fire in Promontory - ME37, MA37, E33, T36, and BC 3 responded to Golden Bear Loop West on a single-family garage fire (Figure 4). ME37 arrived, investigated, evacuated two residents, and found a small plastic bin on fire in a smoke charged semi-detached garage. Crews suited up, pulled and charged a 2.5-inch line to a high-rise pack, opened

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the garage door, and extinguished the fire with minimal water. The garage was not protected and did not have fire detectors. Crews found no extension into the walls or ceiling and were able to ventilate the house and garage with T36's electric fan. The fire is under investigation.

- 1/8 Heavy call load during the day - 42 total calls for the shift one non-critical patient held at PKMC for 30 minutes. A21 was brought in for a PKMC transport. Four ambulances out from 1400 till 1800 with one held centrally at Station 36.
- 1/9 Single family residence structure fire on Bugle Trail in Promontory Ranch. Built in BBQ was left on for almost 2 solid days causing radiant and conductive fire-related damage in the adjacent wall framing. Wall was exposed to check for extension and extinguished smoldering material. E37, E33, T36, and BC3 responded. No additional resources required. Investigation referred to Fire Prevention. Homeowner was not displaced.
- 1/9 Major snow squall - whiteout conditions and I-80 shut down for over an hour due to traffic-related elements. Fire responded to multiple incidents during the storm with no injuries reported.
- 1/9: E31 and E38 responded to broken sprinkler line on Empire Ave. Significant water damage to 3 units. Property manager and service initiated quick action for resolution. Fire units assisted with water removal and salvage. Immediate repair ordered.
- 1/13 Multi-car MVA on Hwy 224 - E33, T36, A35, and BC3 responded to 224 and Newpark Drive on a three-car side-swipe MVA with airbag deployment and no extrication. One 52-year-old female complaining of chest pain was transported to PKMC by A35 with medic on board. Significant traffic impacts on Highway 224.
- 1/14 Muti-car MVA at Hwy 224 and Bearcub - T36, BC3, ME35, and A35 responded to 224 and Bearcub on a three-car MVA blocking traffic, no extrication needed. A35 transported a 16-year-old female complaining of neck and back pain to PKMC in stable condition. Significant traffic impacts on Highway 224.
- 1/16 FLOTUS standby 1000 - 2200 with assigned ambulance and staff to accompany motorcade for duration (Figure 5). Captain Gomm and Engineer Dave Horning assigned to event, coordinated medical support efforts as directed by service staff. No incidents reported.
- 1/15 Martin Luther King holiday anticipated heavy call volume and associated traffic in town for the weekend. Overall uneventful as high winds at resorts buffered call volume and prevented several lifts from operating. Heavy traffic throughout the day.
- 1/17 Slide off into Old Ranch irrigation creek - T36/A35/BC3 responded. Pickup truck w/4 occupants were able to self-extricate after sliding into the creek while driving in very heavy snowfall - no injuries reported. BC3 requested plow to pass through area to clear snow and provide traction for emergency responders and wrecker.

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- 1/19 Heart problem at the Park City Library during Sundance - BK31 and A31 responded to a 54-year-old female in supraventricular tachycardia during a Sundance movie. BK31 was able to navigate traffic from Main Street and arrived in less than 5 minutes in extremely heavy traffic. A31 transported the patient to Umed and picked up Medic 38 on lower Park Ave.
- 1/20 Multi-car MVA slide off in Old Town during Sundance - BK31, A31, E31, and BC3 responded to Hillside and Prospect Ave. on a two-car MVA slide off. BK31 responded from Main Street and had all units stage below due to icy conditions. They treated one 52-year-old female with arm and chest pain. During the incident several other cars slid into each other with no injuries. BK31 transported the patient to upper Main and transferred her to A31. A31 transported her to PKMC in stable condition.
- 1/22 T36 and A36 responded to report of an 83-year-old unconscious patient in Snyders Mill. Subsequent reports indicated the possibility of suicide with unknown downtime. Units arrived to discover patient had sustained survivable injuries with obvious signs of morbidity. EMS personnel assisted law enforcement with verification and death determination and no additional care measures required. Scene was turned over to law enforcement and medical examiner for investigation.
- 1/21 Sundance follow up standby with A36 for protest on Main at 1300. A36 assigned on duty to provide support apparatus and staff for anticipated protest event at the request of PCPD. PCPD staged and coordinated efforts for incident mitigation while using the PCFD Utopia EMS trailer located near the Post Office on Main Street. No incidents reported.
- 1/23 Long fall - Julies Dr in Pinebrook. 40 yom fell 25 ft from a roof onto an asphalt driveway while attempting to remove snow. Pt was c/b/a, c/o lower limb pain. ME35/A35/E33/BC3 responded. Patient transported to UUMC w/PM35 on board. Advised no multi-system trauma suspected, injuries isolated to lower limbs.
- 1/25 Significant trauma at Deer Valley - ME38 and A31 responded to Snow Park first aid on a 38-year-old male with a head injury and decreased level of consciousness. A38 transported the patient to Umed with medic on board and gave hypertonic saline enroute.
- 1/26 Overdose in Pinebrook - ME35, ME37, E33, A35, and BC3 responded to Pointe Road on a 28-year-old male in full arrest. Upon arrival crews found the patient unconscious with bystander CPR in progress. Crews evaluated vitals, ventilated, and administered Narcan. The patient regained consciousness and became combative. Bystanders stated he had been smoking fentanyl. A35 with medic onboard transported him to Umed and had to administer one more round of Narcan enroute.
- 1/26 Train car fire at mile marker 180 I-80 westbound - North Summit units put HZ33 and BC3 on standby. Upon arrival North Summit units found a small container fire and were able to extinguish with units on scene.



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- 1/26 Heavy call load in the afternoon - A23 was assigned to a resort transport and PKMC was asked to hold a noncritical patient for 45 minutes.
- 1/31 Structure fire in Promontory - ME37, A37, E33, E35, T36, E31, and BC3 responded to Dakota Trail on reports of a house on fire. Upon arrival ME37 found a large single-family home with a deck on fire (Figure 6). The crew estimated flame heights of 10 to 15 feet. ME37 set up command, performed a 360, determined the house was unoccupied, called for an offensive exterior fire attack, pulled 200 feet of 2.5-inch line to a high-rise pack to the c-side of the house under the deck, and began putting water on the fire. Crews had fire knocked down in less than four minutes from arriving. E33 arrived and was assigned to interior fire attack. They found no extension into the house and began to perform overhaul and salvage on the deck. BC3 arrived, assumed command, and assigned T36 and ME37 to exterior salvage on the deck. Command called loss stopped less than ten minutes after initial arrival. Fire Marshal Owens and BC3 performed the initial fire investigation.



Figure 1

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Figure 2



Figure 3



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Figure 4



Figure 5

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Figure 6