



**NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES/
LOCAL BUILDING AUTHORITY**
Station 41, 381 North 3150 West
West Point City, UT 84015
(801)525-2850 ext. 101

*Brian Vincent, Chair
Nancy Smalling, Vice-Chair
Mark Shepherd, Member
Scott Wiggill, Member
Annette Judd, Member
Jerry Chatterton, Member
Megan Ratchford, Member
Tim Roper, Member
Ricky Carlson, Member*

*Mark Becroft, Fire Chief
Curt King, Deputy Fire Chief*

**NOTICE & AGENDA
Thursday, January 16, 2025
6:00 PM Work Session / 6:30 PM Regular Board Meeting**

The Board of Trustees will accept citizen comments at the designated time via email, or in person. Citizen comments should be sent to the District Clerk (mrogers@northdavisfireut.gov and jmaddy@northdavisfireut.gov) no later than 1:00 PM on the meeting day. The email subject line must state, "Citizen Comment 01/16/2025 Board of Trustee Meeting," the email body must include the citizen's first and last name, address, and a brief statement. In some circumstances, the board of trustees may participate electronically.

Board of Trustee Work Session – 6:00 PM

- Call to Order
- Badge Pinning for New NDFD Firefighters and Promotions
- Discussion of North Davis Fire District

Board of Trustee Meeting – 6:30 PM or Immediately Following the Work Session

1. Call to Order
2. Invocation or Inspirational Thought (*Please contact the District Clerk to request permission to offer the invocation or inspirational thought*)
3. Pledge of Allegiance
4. Citizen Comment (*If you wish to comment to the Board, please use the podium and clearly state your name and address, keeping your comments to a maximum of 3 minutes. Public comment is a time for the Board to receive new information and perspectives. The Board may not respond to public comments during the comment period*)
5. Consideration of Approval of Minutes from the December 2024 Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for December 2024
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Fire Chiefs Report
9. Member City Updates
10. Motion to Adjourn

Dated and posted this 9th day of January 2025

Misty Rogers

Misty Rogers, District Clerk

Tentative Upcoming Agenda Items

(Meeting dates, times, and agenda items are subject to change)

February 20, 2025 - 6:00 PM – NDFD Annual Awards Banquet

February 27, 2025

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD
 - a. Presentation and Discussion of FY2026 Budget

6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
7. Consideration of Approval of Financial Report
8. Fire Chiefs Report
9. Member City Update

March 20, 2025

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD
 - a. Presentation and Discussion of FY2026 Budget

6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
7. Consideration of Approval of Financial Report
8. Fire Chiefs Report
9. Member City Update

April 24, 2025

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD
 - a. Presentation and Discussion of FY2026 Budget

6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
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Jerry Chatterton, Member
Megan Ratchford, Member
Tim Roper, Member
Ricky Carlson, Member*

*Mark Becraft, Fire Chief
Curt King, Deputy Fire Chief*

Board of Trustee Meeting Minutes

Thursday, November 21, 2024

6:00 PM Work Session / 6:30 PM Regular Board Meeting

Board Members Present: Chair Brian Vincent, Vice-Chair Nancy Smalling, Tim Roper, Annette Judd, Ricky Carlson, and Megan Ratchford

Excused: Jerry Chatterton, Scott Wiggill, and Mark Shepherd

Staff Present: Chief Mark Becraft and Misty Rogers

Visitors: none

Board of Trustee Work Session – 6:00 PM

- 1- Call to Order
- 2- Badge Pinning for New NDFD Firefighters - *Tabled*
- 3- Discussion of North Davis Fire District
 - a. Calendar Year 2025 Meeting Schedule – Board Member Ratchford stated that she may have a conflict in September.
 - b. Other

Chief Becraft provided the following updates:

- NDFD has promoted a new Fire Captain; the badge pinning will occur in January 2025.
- Annexation within NDFD, doing homework with West Point City and Davis County for two annexations. MIDA, 265 acres in West Point and some unincorporated areas of Davis County. A section of the unincorporated area is currently being serviced by Clinton Fire. If that stays, Clinton Fire will have to drive through NDFD service and boundary area to reach the area. This annexation differs from other annexations but needs to be done over the next year.

Board Member Roper motioned to adjourn the Work Session. Board Member Smalling seconded the motion. The motion passed.

Board of Trustee Meeting – 6:30 PM or Immediately Following the Work Session

Board Members Present: Chair Brian Vincent, Vice-Chair Nancy Smalling, Tim Roper, Annette Judd, Ricky Carlson, and Megan Ratchford

Excused: Jerry Chatterton, Scott Wiggill, and Mark Shepherd

Staff Present: Chief Mark Bocraft and Misty Rogers

Visitors: Heather Christopherson (Ulrich)

1. Call to Order
2. Invocation – Chair Vincent
3. Pledge of Allegiance
4. Citizen Comment – none in attendance
5. Consideration of Approval of Minutes from the November 2024 Board Meeting

Board Member Judd motioned to approve minutes from November 2024 Board Meeting. Board Member Smalling seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for November 2024

Board Member Roper motioned to approve the North Davis Fire District bills from November 2024. Board Member Judd seconded the motion. The motion passed.

7. Consideration of Approval of the North Davis Fire District Financial Report

Chief Bocraft stated ambulance revenues are on target and NDFD has received the bulk of property tax revenue for the fiscal year. It is estimated that at the end of calendar year 2024, NDFD will have had 4,200 calls. It was then said that NDFD is currently down three full-time paramedic positions, and we will continue to hire to fill the open positions. The administration is monitoring the employee wages and overtime closely. It is projected that NDFD will receive a new ambulance in February 2025 and ladder in 2027.

Chair Vincent asked if morale is suffering due to the lack of paramedics. Chief Bocraft stated that morale is good for now. The administration is keeping a close eye on that. He then said that wages are competitive, NDFD is not the highest paid, but we are not the lowest.

Board Member Judd motioned to approve the North Davis Fire District Financial report. Board Member Ratchford seconded the motion. The motion passed.

8. Presentation and Acceptance of the North Davis Fire District Audit Report for Fiscal Year 2024 (see attachment A)

Ms. Heather Christopherson with Ulrich & Associates; the independent auditor for the North Davis Fire District presented the FY2024 Audit to the Board of Trustees. In the auditor's opinion, the financial statements and other material information for the FY2024 audited presented fairly, as of June 30, 2024.

Ms. Christopherson recommended that the board read the Management's Discussion and Analysis found on page 3 of the report. It is a narrative that describes changes from last year to this year. On page 10, the Statement of Net Position, reported as if it were an actual business. This report includes cash, accounts receivable, debt, fixed assets, depreciation, Utah Retirement Systems (URS). 5 of the pages within the report are URS retirement specific and the district does not have any control over it. The NDFD Net position as of June 30, 2024, was \$7.5 million. The district has more assessments than liability; most is real estate.

Page 11 of the audit report includes full accrual accounting (a breakdown expenses by functions, charges for services to support the function, how expended services related to charges for services). Operations are \$6.8 million; charge \$1.3 million to billed to customers, leaving \$5.5 million funded by property taxes, interest, etc. Ms. Christopherson said that all funds are in a positive position. Overall, the fund balance for NDFD is \$3 million as of June 30, 2024. The FY2024 Amended Budget showed total revenue of \$7.2 million and \$6.5 million in expenditure. However, actual revenue was \$7.16 million, and expenditures were \$6.5 million. Property tax revenue was lower than expected.

Board Member Roper motioned to accept the North Davis Fire District Audit Report for FY2024. Board Member Ratchford seconded the motion. The motion passed.

9. Consideration of Approval of Resolution 2024R-13, Amending the North Davis Fire District Personnel Policy, Chapter 506 Holidays

Board Member Carlson motioned to approve Resolution 2024R-13, Amending the North Davis Fire District Personnel Policy, Chapter 506 Holidays. Board Member Roper seconded the motion. The motion passed.

Roll Call Vote:

Chair Brian Vincent (non-voting)
Board Member Shepherd - excused
Board Member Roper - aye
Board Member Chatterton - excused
Board Member Judd - aye

Vice-Chair Smalling - aye
Board Member Ratchford - aye
Board Member Wiggill - excused
Board Member Carlson - aye

10. Consideration of Approval of the North Davis Fire District Board of Trustees Meeting Schedule for Calendar Year 2025

Board Member Smalling motioned to approve the North Davis Fire District Board of Trustee Meeting Schedule for Calendar Year 2025. Board Member Judd seconded the motion. The motion passed.

11. Fire Chiefs Report

Chief Becroft stated NDFD's call volume up to date was 4,100 and continued to climb as we near the end of calendar year 2024. Both Station 41 and Station 42 are functioning well, even though NDFD is down paramedic positions. Chief Becroft then reminded the board to be aware and use caution with iSpy.

12. Member City Updates

Vice-Chair Smalling expressed her appreciation for NDFD transporting Santa around Sunset City. It was then said that townhomes will be constructed near Sunset City Hall.

Board Member Roper said that Clearfield City is continuing to see growth. It was then said that the airplane statues are beginning to be placed throughout Clearfield City. He then expressed his appreciation for NDFD transporting Santa around Clearfield City.

Chair Vincent said that West Davis Corridor extending to 1800 North should be complete in 2027. He then expressed his appreciation for NDFD transporting Santa around West Point City.

13. Motion to Adjourn

Board Member Judd motion to adjourn. Board Member Ratchford seconded the motion. The motion passed.

Dated this ____ day of January 2024.

Brian Vincent
Chair of the Board of Trustees

ATTEST:

Misty Rogers
District Clerk

ATTACHMENT A

NORTH DAVIS FIRE DISTRICT

FINANCIAL REPORT

JUNE 30, 2024

North Davis Fire District

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Independent Auditor's Report

Ulrich & Associates, PC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Board of Directors of
North Davis Fire District
West Point, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise North Davis Fire District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Davis Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Davis Fire District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Davis Fire District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Davis Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of North Davis Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of North Davis Fire District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Davis Fire District's internal control over financial reporting and compliance.

Ulrich & Associates, P.C.

Ogden, Utah
November 26, 2024

Management's Discussion and Analysis

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

INTRODUCTION

The following is a discussion and analysis of North Davis Fire District's financial performance and activities for the year ended June 30, 2024. Please read it in conjunction with the financial statements that follow.

HIGHLIGHTS

Government-wide

- Total net position decreased by \$56,736 or 0.8 percent from the prior year.
- The District added various machinery & equipment this year. They also increased their work in progress due to upgrades to the Clearfield station.

Fund Level

- Fund balances in the District's combined governmental funds decreased by \$6,703,956 or 65.9 percent from the prior year. The decrease was substantially due to the use of bond funds to construct the Clearfield Station as well as payments on long term debt.
- The Debt Service Fund paid \$528,394 in principal and interest payments towards the Series 2021 Revenue Bonds. Of the amount paid, \$230,000 was applied toward the outstanding principal, leaving a balance of \$10,055,000. Debt Service Fund balance is \$63,488 at year end.
- The fund balance in the General Fund decreased by \$1,822,499, a decrease of 49.2 percent. A budgeted transfer was made to the Capital Projects Fund of \$362,814. There was also a transfer from the General Fund to the Debt Service Fund in the amount of \$528,394. General fund balance is \$1,885,435 at year end.
- The Capital Projects fund balance decreased by \$47,152 or 6.4 percent over the year. Capital Projects fund balance is \$684,265 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the District's Basic Financial Statements. The Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information concerning budgetary comparisons.

Government-wide Statements - Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the District's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The government-wide statements report the District's net position - the difference between total assets and total liabilities, and how they have changed from the prior year. Over time, increases and decreases in net position measure whether the District's overall financial condition is getting better or worse. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the District's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

The government-wide statements distinguish the programs of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*). North Davis Fire District's governmental activities include fire administration, fire operations, and interest on long-term debt.

Fund Financial Statements - Reporting the Fire District's Most Significant Funds

The fund financial statements provide detailed information about individual major funds, and not the District as a whole. A fund is a group of related accounts that the District uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity.

The District's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the District's financial position helps determine whether the District has sufficient resources to cover expenditures for its basic services in the near future.

Reconciliation Between Government-wide and Fund Statements

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus). Following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements, but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements, but are expenditures on the governmental fund statements.
- Long-term debt proceeds result in liabilities on the government-wide statements, but are other financing sources on the governmental fund statements.

Notes to the Financial Statements

The notes provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

Required Supplementary Information

North Davis Fire District adopts an annual budget for all of its governmental funds. A budgetary comparison schedule for the District's General Fund is included.

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Investments in capital assets (land, buildings, construction-in-progress, and equipment) less all outstanding debt that was issued to buy or build those and future assets, represent 34 percent of the District's net position. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

A majority of the District's net position, 53.5 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 12.4 percent is restricted net position which includes funds for debt service and impact fees.

A summary of the net position and related revenues and expenses of the District is shown below:

North Davis Fire District
Net Position
June 30, 2024

	Governmental Activities	
	2024	2023
Current and other assets	\$ 10,378,406	\$ 8,962,747
Noncurrent assets	16,204,652	15,713,831
Deferred outflows of resources relating to pensions	975,545	603,206
Total assets and deferred outflows of resources	27,558,603	25,279,784
Current and other liabilities	1,921,443	1,104,750
Long-term liabilities	11,620,137	11,858,054
Total liabilities	13,541,580	12,962,804
Deferred inflow of resources relating to property taxes	6,528,930	4,759,085
Deferred inflow of resources relating to pensions	30,941	44,007
Total liabilities and deferred inflows of resources	20,101,451	17,765,896
Net position:		
Net investment in capital assets	2,538,755	2,185,016
Restricted net position	926,147	1,075,513
Unrestricted	3,992,250	4,253,359
Total net position	\$ 7,457,152	\$ 7,513,888
Percentage change from prior year	-0.8%	12.4%

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

Governmental Activities

Total revenues increased an overall \$82,524 or 1.1 percent during 2024, consisting of a 2.1 percent increase, or \$122,151 in property tax revenues and an increase of \$8,964 or 4.6 percent in non-employer contributions relating to pensions. Ambulance revenues increased by \$101,062. Interest earnings were \$411,236 for the year.

Total expenses increased by 14.1 percent or 968,432 for the year due to increased interest and operations costs. Interest on long-term debt increased by \$41,997 or 16.2 percent. Expenditures increased substantially this year due to increased salaries and benefits.

North Davis Fire District
Changes in Net Position
Fiscal Year Ended June 30, 2024

	Governmental Activities		Total Percentage Change
	2024	2023	2023-2024
Revenues			
General revenues:			
Taxes	\$ 5,822,600	\$ 5,700,449	2.1%
Other general revenues/(expenses)	426,520	531,788	-19.8%
Non-employer contributions relating to pensions	204,386	195,422	4.6%
Program revenues:			
Charges for services	1,321,339	1,242,737	6.3%
Capital grants and contributions	<u>7,145</u>	<u>29,070</u>	<u>-75.4%</u>
Total revenues	<u>7,781,990</u>	<u>7,699,466</u>	<u>1.1%</u>
Expenses			
Administration	741,290	603,608	22.8%
Operations	6,795,602	6,006,849	13.1%
Interest on long-term debt	<u>301,834</u>	<u>259,837</u>	<u>16.2%</u>
Total expenses	<u>7,838,726</u>	<u>6,870,294</u>	<u>14.1%</u>
Change in net position	(56,736)	829,172	-106.8%
Net position - beginning	7,513,888	6,684,716	12.4%
Net position - ending	<u>\$ 7,457,152</u>	<u>\$ 7,513,888</u>	<u>-0.8%</u>

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

The table below shows to what extent the District's governmental activities relied on taxes and other general revenue to cover all their costs. For fiscal year 2024, these programs generated \$1,328,484 in revenue or 16.9 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 83.1 percent of expenses.

North Davis Fire District
Net Cost of Government Activities
Fiscal Year Ended June 30, 2024

	Total program expenses	Total program revenues	Net program costs		Program revenues as a percentage of total expenses	
	2024	2024	2024	2023	2024	2023
Activities:						
Administration	\$ 741,290	\$ -	\$ 741,290	\$ 603,608	-	-
Operations	6,795,602	1,328,484	5,467,118	4,735,042	19.5%	21.2%
Interest on long-term debt	301,834	-	301,834	259,837	-	-
Total governmental activities	\$ <u>7,838,726</u>	\$ <u>1,328,484</u>	\$ <u>6,510,242</u>	\$ <u>5,598,487</u>	<u>16.9%</u>	<u>18.5%</u>

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

North Davis Fire District added \$397,396 in new capital assets. This included machinery and equipment, a vehicle, and improvements. Also, during the year, the District added \$6,157,811 of construction in progress. The majority of this increase was the improvements to the Clearfield station. More information about capital assets is included in Note 5 of the financial statements.

Long-term Debt

In September 2021, the District issued \$10,645,000 in revenue bonds. Principal and interest paid on the bonds totaled \$528,394 in fiscal year 2024. The outstanding bond payable balance is \$10,055,000, which will be paid over the remaining 27 years of the bond repayment schedule. Of the bond premium balance of \$442,783, \$14,759 was amortized, and the remainder of \$398,504 will be amortized over the remaining 27 years of the bond repayment schedule. The District entered into a lease agreement with Oshkosh Capital in October 2014 for the purchase of a new rescue engine. The remaining balance of \$64,789 will be paid off in fiscal year 2025. The District entered into a lease agreement with PNC Equipment Finance in March 2021 for the purchase of a new Pierce Pumper. The balance of \$708,880 will be paid in 12 installments, of which \$22,117 is in interest only for the first installment, followed by 11 installments of \$75,581, ending in 2032. The remaining balance is \$585,205.

SBITA Liability

The District implemented Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements, in fiscal year 2023. The District has no software arrangements that require recognition under GASBS No. 96.

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

North Davis Fire District
Long-term Liabilities
June 30, 2024

	Governmental activities
Revenue bonds	\$ 10,055,000
Unamortized bond premium	398,504
Financing leases	649,994
Compensated absences	<u>389,127</u>
Total	<u>\$ 11,492,625</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Balances

At June 30, 2024 North Davis Fire District's governmental funds reported combined fund balances of \$3,476,534. Restricted fund balances include \$82,801 for unspent impact fees and \$843,346 for the construction of the Clearfield Station. Non-spendable fund balance includes \$2,641 for prepaid expenses. Total assigned fund balance is \$747,753 and is for future capital projects and debt service payments. The remaining balance of \$1,799,993 remains unassigned and is available for future spending. The following chart presents the District's 2024 ending fund balances.

North Davis Fire District
Governmental Fund Balances
Fiscal Year Ended June 30, 2024

Fund Balance	General	Local Building Authority	Debt Service	Capital Projects	Total
Non-spendable	\$ 2,641	\$ -	\$ -	\$ -	\$ 2,641
Restricted for:					
Impact fees	82,801	-	-	-	82,801
Debt service	-	-	-	-	-
LBA	-	843,346	-	-	843,346
Committed	-	-	-	-	-
Assigned for capital projects	-	-	-	684,265	684,265
Assigned for debt service	-	-	63,488	-	63,488
Unassigned reported in:					
General Fund	<u>1,799,993</u>	-	-	-	<u>1,799,993</u>
Total fund balance	\$ 1,885,435	\$ 843,346	\$ 63,488	\$ 684,265	\$ 3,476,534

General Fund

During 2024, the fund balance in the General Fund decreased \$1,822,499 or 49.2 percent due primarily to an increase in expenses. Total revenues increased by \$161,188 or 2.31 percent from the prior year. There was an increase in ambulance receipts of \$101,062. Impact fee revenues decreased by \$22,166, or 30.7 percent. Total General Fund expenditures increased by \$3,195,173 or 30.9 percent, due primarily to an increase in employee wages. The General Fund transferred \$1,996,721 to other funds, up from \$1,223,489 transferred in 2023. \$757,500 was recorded as the contribution to the Clearfield RDA compared to \$632,039 in 2023 and \$482,418 in 2022.

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2024

General Fund Budgetary Highlights

North Davis Fire District prepares its budget according to state statutes. The most significant budgeted fund is the General Fund. The District amended the General Fund budget during the year.

Actual General Fund revenues were \$7,116,046, which is 8.69 percent below and 1.67 percent below the original budget and the final budget respectively. Actual expenditures were \$6,372,851 or 4.52 percent below and 3.18 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$362,814 from the General Fund to the Capital Projects Fund to cover capital asset expenditures, a transfer of \$528,394 to the Debt Service Fund to cover debt service obligations, and a transfer of \$1,075,513 to the LBA to cover the construction costs for the Clearfield Station, the General Fund decreased to a balance of \$1,885,435 as of June 30, 2024.

Debt Service Fund

The Debt Service Fund is primarily used to account for the collection of funds and repayment of debt related to the revenue bonds. In fiscal year 2024, \$528,394 was transferred from the General Fund to the Debt Service Fund to cover current principal and interest obligations relating to the revenue bonds. After principal and interest payments of \$528,394, the Debt Service Fund showed a slight increase due to interest income. Fund balance was \$63,488 at June 30, 2024.

Capital Projects Fund

During the current year, the Capital Projects Fund accounts for certain purchases of capital assets. During 2024, the Capital Projects fund balance decreased by \$47,152, or 6.4 percent to a balance of \$684,265. A transfer in from the General Fund of \$362,814 was made for the budgeted increase in the committed fleet reserve. There were capital expenditures totaling \$450,089 for various machinery and equipment.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the North Davis Fire District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the District's finances should be addressed to the North Davis Fire District, 381 North 3150 West, West Point City, Utah 84015.

Basic Financial Statements

North Davis Fire District
Statement of Net Position
As of June 30, 2024

	Government Activities
Assets and deferred outflows of resources	
<i>Current assets</i>	
Cash and cash equivalents	\$ 3,528,773
Accounts receivable	242,820
Prepaid expenses	2,641
Due from other government unit	<u>6,604,172</u>
Total current assets	<u>10,378,406</u>
<i>Noncurrent assets</i>	
Restricted cash	1,382,013
Net pension asset	647,920
Capital assets:	
Land	200,110
Construction in progress	10,318,460
Buildings	3,114,216
Vehicles	1,973,550
Equipment	1,794,033
Improvements	26,642
Right of use asset - lease	1,372,380
Accumulated depreciation	<u>(4,624,672)</u>
Capital assets, net	<u>14,174,719</u>
Total noncurrent assets	<u>16,204,652</u>
<i>Deferred outflows of resources relating to pensions</i>	<u>975,545</u>
Total assets and deferred outflows of resources	<u>27,558,603</u>
Liabilities and deferred inflows of resources	
<i>Current liabilities</i>	
Accounts payable	1,045,892
Retainage payable	461,350
Payroll liabilities	247,713
Accrued interest	<u>166,488</u>
Total current liabilities	<u>1,921,443</u>
<i>Noncurrent liabilities</i>	
Noncurrent liabilities due in less than one year	371,871
Noncurrent liabilities due in more than one year	10,731,627
Compensated absences	389,127
Net pension liability	<u>127,512</u>
Total noncurrent liabilities	<u>11,620,137</u>
Deferred inflows of resources relating to property taxes	6,528,930
Deferred inflows of resources relating to pensions	<u>30,941</u>
Total deferred inflows of resources	<u>6,559,871</u>
Total liabilities and deferred inflows of resources	<u>20,101,451</u>
Net position	
Net investment in capital assets	2,538,755
<i>Restricted for:</i>	
Restricted for LBA	843,346
Restricted for impact fees	82,801
<i>Unrestricted</i>	<u>3,992,250</u>
Total net position	<u>\$ 7,457,152</u>

The notes to the financial statements are an integral part of this statement

North Davis Fire District
Statement of Activities
For the Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government		
					Governmental activities	Business-type activities	Total
Primary government							
Governmental activities:							
Administration	\$ 741,290	\$ -	\$ -	\$ -	\$ (741,290)	\$ -	\$ (741,290)
Operations	6,795,602	1,321,339	-	7,145	(5,467,118)	-	(5,467,118)
Interest on long-term debt	301,834	-	-	-	(301,834)	-	(301,834)
Total governmental activities	\$ 7,838,726	\$ 1,321,339	\$ -	\$ 7,145	\$ (6,510,242)	\$ -	\$ (6,510,242)
General purpose revenues and transfers:							
Revenues							
Property taxes				5,822,600		-	5,822,600
Interest income				411,236		-	411,236
Gain/(loss) on sale of assets				15,284		-	15,284
Nonemployer contributions relating to pensions				204,386		-	204,386
Total general revenues and transfers				6,453,506			6,453,506
Change in net position				(56,736)			(56,736)
Net position beginning of period				7,513,888			7,513,888
Net position end of period				\$ 7,457,152			\$ 7,457,152

The notes to the financial statements are an integral part of this statement

North Davis Fire District
Balance Sheet
Governmental Funds
June 30, 2024

	General	Local Building Authority	Debt Service	Capital Projects	Total Governmental Funds
Assets					
Cash	\$ 2,752,302	\$ -	\$ 63,488	\$ 712,983	\$ 3,528,773
Accounts receivable (net of allowance)	237,336	5,484	-	-	242,820
Prepaid expenses	2,641	-	-	-	2,641
Intergovernmental receivables	6,604,172	-	-	-	6,604,172
Restricted cash	82,801	1,299,212	-	-	1,382,013
Total assets	\$ 9,679,252	\$ 1,304,696	\$ 63,488	\$ 712,983	\$ 11,760,419
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	\$ 1,017,174	\$ -	\$ -	\$ 28,718	\$ 1,045,892
Retainage payable	-	461,350	-	-	461,350
Accrued liabilities	247,713	-	-	-	247,713
Total liabilities	1,264,887	461,350	-	28,718	1,754,955
Deferred inflows of resources	6,528,930	-	-	-	6,528,930
Total liabilities and deferred inflows of resources	7,793,817	461,350	-	28,718	8,283,885
Fund Balances					
Non-spendable	2,641	-	-	-	2,641
Restricted for:					
Impact fees	82,801	-	-	-	82,801
Debt service	-	-	-	-	-
LBA	-	843,346	-	-	843,346
Committed	-	-	-	-	-
Assigned for capital projects	-	-	-	684,265	684,265
Assigned for debt service	-	-	63,488	-	63,488
Unassigned	1,799,993	-	-	-	1,799,993
Total fund balance	1,885,435	843,346	63,488	684,265	3,476,534
Total liabilities, deferred inflows of resources and fund balances	\$ 9,679,252	\$ 1,304,696	\$ 63,488	\$ 712,983	\$ 11,760,419

The notes to the financial statements are an integral part of this statement

North Davis Fire District
Reconciliation of the Governmental Funds Balance Sheet to
The Government-wide Statement of Net Position
For the Year Ended June 30, 2024

Total governmental fund balances \$ 3,476,534

Amounts reported for governmental activities in the government-wide Statement of Net Position are different because:

Capital assets and other non-current assets and outflows in governmental activities are not financial resources and therefore are not reported in governmental funds, but they are reported in the Statement of Net Position. These assets and deferred outflows of resources consist of the following:

Land.....	200,110
Buildings.....	3,114,216
Vehicles.....	1,973,550
Equipment.....	1,794,033
Improvements.....	26,642
Construction in progress.....	10,318,460
Right of use asset - leases.....	1,372,380
Accumulated depreciation.....	<u>(4,624,672)</u>
	14,174,719
Net pension asset.....	647,920
Deferred outflows of resources relating to pensions...	<u>975,545</u>
	1,623,465

Some liabilities and other inflows are not due and payable in the current year and therefore are not reported in governmental funds, but they are reported in the Statement of Net Position. These liabilities and deferred inflows of resources consist of the following:

Accrued interest payable.....	(166,488)
Unamortized bond premium	(398,504)
Leases and bonds payable.....	(10,704,994)
Compensated absences.....	<u>(389,127)</u>
	(11,659,113)
Net pension liability.....	(127,512)
Deferred inflows of resources relating to pensions...	<u>(30,941)</u>
	(158,453)
Net position of governmental activities.....	<u>\$ 7,457,152</u>

North Davis Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2024

	General	Local Building Authority	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Property taxes	\$ 5,822,600	\$ -	\$ -	\$ -	\$ 5,822,600
Ambulance	1,177,353	-	-	-	1,177,353
Incident recovery	22,167	-	-	-	22,167
Impact fees	49,972	-	-	-	49,972
Other income	43,954	35,038	-	-	78,992
Total revenues	7,116,046	35,038	-	-	7,151,084
Expenditures					
Current:					
Salaries and benefits	5,159,289	-	-	-	5,159,289
Emergency services	1,071,002	86,304	-	56,457	1,213,763
Debt service:					
Principal	118,259	-	230,000	30,678	378,937
Interest	24,301	-	298,394	-	322,695
Capital outlay					
Administration	-	6,086,138	-	362,954	6,449,092
Operations	-	-	-	-	-
Total expenditures	6,372,851	6,172,442	528,394	450,089	13,523,776
Excess of revenues over (under) expenditures	743,195	(6,137,404)	(528,394)	(450,089)	(6,372,692)
Other financing sources (uses)					
Interest income	158,527	209,086	3,500	40,123	411,236
Gain on sale of assets	-	15,000	-	-	15,000
Contributions to other governments	(757,500)	-	-	-	(757,500)
Transfers in	-	1,075,513	528,394	362,814	1,966,721
Transfers out	(1,966,721)	-	-	-	(1,966,721)
Net other financing sources (uses)	(2,565,694)	1,299,599	531,894	402,937	(331,264)
Net change in fund balance	(1,822,499)	(4,837,805)	3,500	(47,152)	(6,703,956)
Fund balance at beginning of period	3,707,934	5,681,151	59,988	731,417	10,180,490
Fund balance at end of period	\$ 1,885,435	\$ 843,346	\$ 63,488	\$ 684,265	\$ 3,476,534

The notes to the financial statements are an integral part of this statement

North Davis Fire District
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-wide Statement of Activities
For the Year Ended June 30, 2024

Net change in fund balances - total governmental funds..... \$ (6,703,956)

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

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts were as follows:

Capital outlay.....	6,555,206
Depreciation expense.....	(335,124)
Amortization expense.....	<u>(46,709)</u>
	6,173,373

The disposal of capital assets isn't reported as revenue in governmental funds. However, in the Statement of Activities, the gain on the sale of those assets is reported. In the current year, these amounts were as follows:

Net book value of assets disposed of	284	284
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items as follows:

Repayment of bond and lease principal	378,937	378,937
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In the current year, such an amounts were:

Pension benefit/(expense).....	(16,129)
Accrued interest.....	6,102
Amortization on bond premium	14,759
Decrease (Increase) in compensated absences.....	<u>(114,492)</u>
	(109,760)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues/expenses in the funds:

Nonemployer contributions relating to pensions.....	204,386	
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Change in net position of governmental activities.....	<u>\$ (56,736)</u>	
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Notes to the Financial Statements

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the North Davis Fire District conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The District has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

A. Reporting Entity

North Davis Fire District is an independent special service district created in 2004 by Clearfield City to provide fire protection services to Clearfield City and West Point City. Sunset City was annexed into the District as of January 1, 2020.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. GASB Concepts Statement-1 (Objectives of Financial Reporting) concludes that the basic foundation for governmental financial reporting is accountability. The Concepts Statement asserts that accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used. In turn, the concept of accountability becomes the basis for defining the financial reporting entity. Under GASB-61 (The Financial Reporting Entity) the financial reporting entity consists of the following:

- A. The primary government
- B. Organizations that are fiscally dependent on the primary government
- C. Other organizations that, because of the nature and significance of their relationship with the primary government, exclusion from the reporting entity would render the financial statements misleading.

B. Government-wide and Fund Financial Statements

The District's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the District as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the primary government. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District has no business-type activities.

The *Statement of Net Position* presents the District's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The District does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The financial transactions of the District are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A statement is provided for *governmental funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column. The District does not have proprietary funds.

The District reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the District. It is used to account for all financial resources not required to be accounted for in another fund.
- **Capital Projects Fund** - This fund accounts for financial resources to be used for the construction of major capital projects.
- **Debt Service Fund** - This fund accounts for the accumulation of resources for payment of principal, interest, and related costs of Revenue Bonds in the amount of \$10,645,000 issued on September 28, 2021 for the construction of a new fire station in Clearfield City.
- **Local Building Authority Fund** – This fund accounts for the construction and finance of the new Clearfield station.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

D. Assets, Liabilities, and Fund Balances/Net Position

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Pooled Cash and Temporary Investments

Unrestricted and restricted cash balances of all three funds are combined to form a pool of cash which is managed by the Fire District Chief and District Treasurer. Utah State Statutes allow for investments in the Utah Public Treasurer's Investment Fund and Utah Money Management Act (UMMA) approved financial institutions. The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds, including the amount they are authorized to maintain over and above insured amounts. The District Chief and District Treasurer invest unrestricted and restricted cash with the Utah Public Treasurer's Investment Fund and with local financial institutions. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, and time deposits and are carried at cost which approximates market value. Interest income earned as a result of pooling is distributed to the appropriate funds based on month end balances of cash. The District considers all highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and cash equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Inventories

No significant inventories are maintained by the District. Therefore, none are reflected in these statements.

Restricted Assets

Certain resources set aside as reserves in accordance with state statutes and bond covenants are classified as restricted assets on the balance sheet because their use is limited. Impact fees that remain unused at year end and District cash held due to bond requirements are presented as a restricted asset.

Capital Assets

General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds. Capital assets are reported in the governmental column in the government-wide financial statements. All purchased capital assets are valued at cost or estimated historical cost. Donated capital assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Individual assets with a cost greater than \$5,000 are capitalized.

Infrastructure capital assets which are newly constructed are capitalized. The District currently has no infrastructure assets recorded.

Capital assets are depreciated. Depreciation of buildings, improvements, infrastructure, and equipment is computed using the straight-line method.

Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives. The estimated useful lives are as follows:

Equipment.....	5-15 years
Buildings.....	40 years
Vehicles.....	5 years

Net Position/Fund Balances

The difference between assets and liabilities is *Net Position* on the government-wide statements, and *Fund Balance* on the governmental fund statements.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

In February, 2009, the Governmental Accounting Standards Board issued Statement No. 54 on Fund Balance Reporting and Governmental Fund Type Definitions. The statement applies only to governmental fund financial statements and not to government-wide statements or proprietary fund statements. Proprietary fund equity is classified the same as in the government-wide statements. The governmental fund balances may be classified as follows:

Non-spendable – Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balance – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors, or contributors. Debt service funds and impact fees are examples of restricted funds and represent the excess of funds received over the amount spent.

Committed fund balance – Fund balances are reported as committed when the Board formally designates the use of resources by ordinance or resolution for a specific purpose and cannot be used for any other purpose unless the Board likewise formally changes the use. Currently, there are committed funds for vehicle replacement.

Assigned fund balance – Fund balances are reported as assigned when the Board or Management intends to use funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in the Capital Project Fund are, by their nature, assigned to the purpose of that respective fund.

Unassigned fund balance – Fund balances in the General Fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

In the Statement of Net Position, net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations or other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of “restricted” or net investment in capital assets.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services provided and used are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as non-operating transfers.

E. Revenues and Expenditures

The following are the District's significant policies related to recognition and reporting of certain revenues, expenditures, and interfund activity.

Revenue Availability

Under the modified accrual basis of accounting, revenues are considered to be "available" when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. North Davis Fire District considers property tax revenues to be available if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available if they are collected within 90 days after year-end.

Expenditure Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the District generally uses restricted resources first, then unrestricted resources.

F. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at the fiscal year end. Project-length financial plans are adopted for capital projects funds.

Summary of the District Budget Procedures and Calendar

1. The District Board can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance.
2. Budgets are required by the State of Utah for the General, Debt Service, and Capital Projects Funds.
3. Each year the District publishes a separate budget document prepared according to this legal level of control.
4. The District's budget is a financial plan of all estimated revenues and all appropriations for expenditures. Revenues and expenditures must balance for the funds required by the State Code as indicated in item 2 above.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. A tentative budget is presented by the Board by the first regularly scheduled board meeting in May. The tentative budget is reviewed and tentatively adopted by the Board at that time.
6. The tentative budget is a public record and is available for inspection at the District offices for at least ten days prior to adoption of the final budget.
7. Notice of public hearing on adoption of the final budget is published seven days prior to the public hearing.
8. The public hearing on the tentatively adopted budget is held prior to the adoption of the final budget. Final adjustments are made to the tentative budget by the Board after the public hearing.
9. Occasionally the Board will exercise their option to open the budget to indicate additional financing sources that become available.
10. The final budget is adopted by ordinance before June 22 and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.
11. In connection with budget adoption:
 - a. An annual tax ordinance establishing the property tax rate is adopted before June 22.
 - b. The Board is to certify the property tax rate to the County Auditor before June 22.
12. Budgets for the General, Debt Service, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Summary of Action Required for Budget Changes:

The Board may, by resolution, transfer unexpended appropriations from one department to another department within the same fund. The budget appropriation for any department may be reduced by resolution.

Fund budgets may be increased by resolution after a public hearing.

G. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The District has only one item that qualifies for reporting in this category. It is the deferred contributions and differences between projected and actual earnings on its pension plan assets.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to the future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item reported under this category. The District participates in the Utah Retirement Systems and has deferred inflows of resources associated with differences between expected and actual experience and changes in assumptions.

J. Leases as a lessee / Subscription Based Information Technology Arrangements (SBITAs)

The District recognizes a liability and an intangible right-to-use assets in the government-wide financial statements. At the commencement of a lease / SBITA, the District initially measures the liability at the present value of payments expected to be made during the term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct / implementation costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases / SBITAs include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) term, and (3) payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The term includes the noncancellable period of the lease / SBITA. Payments included in the measurement of the liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise. In determining the term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the term if the lease / SBITA is reasonably certain to be extended (or not terminated).

The District monitors changes in circumstances that would require a remeasurement of its lease / SBITAs and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. Assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position. Payments due under the lease / SBITA contracts are fixed payments. Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- amounts expected to be payable by the District under residual value guarantees
- the exercise price of a purchase option if the group is reasonably certain to exercise that option, and
- payments of penalties for terminating the lease, if the lease term reflects the District exercising that option.

Payments to be made under reasonably certain extension options are also included in the measurement of the liability. Extension and termination options are included in leases / SBITAs to maximize operational flexibility in terms of managing the assets used in the District's operations. The majority of extension and termination options held are exercisable only by the District and not by the respective lessor. The payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the District's incremental borrowing rate is used, being

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Leases as a lessee / Subscription Based Information Technology Arrangements (SBITAs) (Continued)

the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions. Leases as a Lessor: The District is a lessor for noncancellable leases of office space and land.

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee. The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 2. DEPOSITS AND INVESTMENTS

Deposits and investments for North Davis Fire District are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the District’s exposure to various risks related to its cash management activities.

A. Custodial Credit Risk

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be recovered. The District’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of District funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The District’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized. State statutes do not require them to be collateralized. The District’s deposits at June 30, 2024 were \$1,333,269, of which only \$250,000 was insured under the FDIC.

Investments. Custodial credit risk for investments is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a formal policy for custodial credit risk of investments.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

B. Credit Risk

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The District's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The District is also authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF) managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on a fair value basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Following are the District's investments at June 30, 2024:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 3,627,740	less than 1 year	not rated
Zion's trust	1,374	less than 1 year	not rated
Zion's (PTIF)	1,069,967	less than 1 year	not rated
Total	<u>4,699,081</u>		

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. Maturities of the District's investments are noted in the previous table.

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's policy to limit this risk is to adhere to the rules of the Money Management Council.

E. Fair Value of Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2024, the District had \$3,627,740 in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2024 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

Total cash and investments owned by the District are illustrated below with a reconciliation to the statement of net position:

Cash on hand and on deposit:

Cash on deposit	\$ 211,705
Zion's trust	1,374
Zion's PTIF	1,069,967
PTIF investment	<u>3,627,740</u>
Total cash and investments	<u><u>\$ 4,910,786</u></u>

Cash and investments are included in the accompanying combined statement of net position as follows:

Cash	\$ 3,528,773
Restricted cash	<u>1,382,013</u>
Total cash and investments	<u><u>\$ 4,910,786</u></u>

NOTE 3. INTERFUND TRANSFERS/LOANS

The District transferred \$528,394 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2021 issued revenue bonds. A General Fund transfer of \$362,814 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

NOTE 4. DISAGGREGATED RECEIVABLES/DUE FROM OTHER GOVERNMENTS

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2024, are as follows:

	General	LBA	Debt Service	Capital	Total
User fee receivables	\$ 199,512	\$ -	\$ -	\$ -	\$ 199,512
Other receivables	37,824	5,484	-	-	43,308
Interfund receivable	-	-	-	-	-
Intergovernmental:					
Property taxes	75,242	-	-	-	75,242
Deferred property taxes	6,528,930	-	-	-	6,528,930
Impact fees	-	-	-	-	-
Total intergovernmental	<u>6,604,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,604,172</u>
Total receivables	<u><u>\$ 6,841,508</u></u>	<u><u>\$ 5,484</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,846,992</u></u>
Accounts receivable	\$ 237,336	\$ 5,484	\$ -	\$ -	\$ 242,820
Due from Other Governments	6,604,172	-	-	-	6,604,172
	<u><u>\$ 6,841,508</u></u>	<u><u>\$ 5,484</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,846,992</u></u>

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 5. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2024 was as follows:

North Davis Fire District Fixed Assets at June 30, 2024					
	Balance 6/30/2023	Additions	Deletions	Reclassification	Balance 6/30/2024
Capital assets, not being depreciated:					
Construction in progress	\$ 4,160,649	\$ 6,157,811	\$ -	\$ -	\$ 10,318,460
Land	<u>200,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,110</u>
Total capital assets, not being depreciated	<u>4,360,759</u>	<u>6,157,811</u>	<u>-</u>	<u>-</u>	<u>10,518,570</u>
Capital assets, being depreciated:					
Buildings	3,114,216	-	-	-	3,114,216
Vehicles	2,017,494	98,056	(142,000)	-	1,973,550
Machinery and equipment	1,372,029	272,698	(4,085)	153,391	1,794,033
Improvements	-	26,642	-	-	26,642
Intangible right to use - lease	1,525,771	-	-	(153,391)	1,372,380
Intangible right to use - software agreements	<u>140,126</u>	<u>-</u>	<u>(140,126)</u>	<u>-</u>	<u>-</u>
Capital assets being depreciated	<u>8,169,636</u>	<u>397,396</u>	<u>(286,211)</u>	<u>-</u>	<u>8,280,821</u>
Less accumulated depreciation for:					
Buildings and improvements	1,136,135	87,928	-	-	1,224,063
Equipment and vehicles	2,408,966	153,925	(145,166)	87,945	2,505,670
Intangible right to use - lease	889,613	93,271	-	(87,945)	894,939
Intangible right to use - software agreements	<u>46,709</u>	<u>46,709</u>	<u>(93,418)</u>	<u>-</u>	<u>-</u>
Total accumulated depreciation	<u>4,481,423</u>	<u>381,833</u>	<u>(238,584)</u>	<u>-</u>	<u>4,624,672</u>
Total capital assets being depreciated, net	<u>3,688,213</u>	<u>15,563</u>	<u>(47,627)</u>	<u>-</u>	<u>3,656,149</u>
Governmental activities capital assets, net	<u>\$ 8,048,972</u>	<u>\$ 6,173,374</u>	<u>\$ (47,627)</u>	<u>-</u>	<u>\$ 14,174,719</u>

Depreciation and amortization expense of governmental activities was charged to functions as follows:

General Administration.....	\$ 428
Operations.....	334,696
Amortization.....	46,709
Total.....	<u>381,833</u>

The District expended \$397,396 on capital assets during the current year on machinery & equipment, a vehicle, and improvements. Upgrades on the Clearfield station of \$6,157,811 were made which increased construction in progress.

The District implemented Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements, in fiscal year 2023. The District has no software arrangements that require recognition under GASBS No. 96.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 6. LEASE COMMITMENTS

On October 29, 2014, the District financed Rescue Engine #41 with a financing lease from OshKosh Capital in the amount of \$669,789 with an interest rate of 3.38% and 10 annual principal and interest payments of \$66,979. The District purchased five defibrillator units for a total cost of \$175,891. The District traded in five older defibrillators for a total credit of \$22,500. The purchase agreement required 20% of the remaining balance of \$153,791 to be paid each year for five years at a 0% interest rate – this was paid off in 2023. On March 26, 2021, the District financed a 2022 Pierce Enforcer truck with a financing lease from PNC Equipment Finance in the amount of \$708,880 with an interest rate of 3.12% and one interest payment of \$22,117 followed by 11 annual principal and interest payments of \$75,581. Leases that in substance are purchases are reported as financing lease obligations. In the government-wide statement, assets and liabilities resulting from financing leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In government fund statements, both the principal and interest portion of financing lease payments are recorded as expenditures. The District made principal and interest payments during the current year in the amount of \$148,937 and \$24,301 respectively.

Future minimum lease payments for financing leases as of June 30, 2024 are as follows:

Fiscal Year	Financing Leases		Total Principal and Interest
	Principal	Interest	
2025	\$ 122,112	\$ 20,448	\$ 142,560
2026	59,111	16,470	75,581
2027	60,956	14,626	75,581
2028	62,858	12,724	75,581
2029	64,819	10,763	75,581
2030-2033	280,139	22,186	302,325
Total	<u>\$ 649,994</u>	<u>\$ 97,217</u>	<u>\$ 747,211</u>

NOTE 7. RISK MANAGEMENT

North Davis Fire District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District maintains comprehensive insurance coverage in aggregate amounts sufficient to protect against all reasonably foreseeable liability risks. Specific liability policies purchased include vehicle, general liability, property bond (employee dishonesty), treasurer, and officers, excess liability, and workman's compensation.

As of June 30, 2024, there is no anticipation of unpaid claims. Therefore, a liability is not accrued.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 8. LONG-TERM DEBT

The changes in long-term debt for year ending June 30, 2024 are as follows:

	Interest Rate	Balance 6/30/2023	Additions	Reductions	Balance Outstanding 6/30/2024	Current Portion
Revenue bonds	1.46% - 3.38%	\$ 10,285,000	\$ -	\$ 230,000	\$ 10,055,000	\$ 235,000
Financing leases	0% - 3.38%	798,930	-	148,937	649,994	122,112
Software agreements	4.00%	47,911	-	47,911	-	-
Compensated Absences		274,635	114,492	-	389,127	-
Net pension liability		38,312	89,200	-	127,512	-
Total long-term debt		<u>\$ 11,444,788</u>	<u>\$ 203,692</u>	<u>\$ 426,848</u>	<u>\$ 11,221,633</u>	<u>\$ 357,112</u>
Premium on bonds		\$ 413,264	\$ -	\$ 14,760	\$ 398,504	\$ 14,759
Total premium on bonds		<u>\$ 413,264</u>	<u>\$ -</u>	<u>\$ 14,760</u>	<u>\$ 398,504</u>	<u>\$ 14,759</u>

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation leave is recorded as an expenditure when used in governmental funds and as an expense in the government-wide statements as compensated absences. A liability for unused vacation, as well as a calculated amount of sick leave unpaid on termination or separation from the District, is recorded in the government-wide Statement of Net Position.

Long-term Obligations

In the government-wide statements, long-term debt obligations are reported as liabilities. The District created a Local Building Authority and on September 28, 2021 issued Lease Revenue Bonds with par value \$10,645,000. The total proceeds were \$11,087,783 for 30-year term and an interest cost of 2.43%. The bond premium of \$442,783 will be amortized over the 30-year term. The bonds have coupon rates from 2.625% to 4.00%. Bond proceeds will be used to fund the construction of the new fire station in Clearfield City. Principal and interest for the current year was \$528,394. The bond repayment schedule is shown below.

Fiscal Year	Revenue Bonds		Total Principal and Interest
	Principal	Interest	
2025	\$ 235,000	\$ 289,194	\$ 524,194
2026	245,000	279,794	524,794
2027	255,000	269,994	524,994
2028	265,000	259,794	524,794
2029	280,000	249,194	529,194
2030-2034	1,560,000	1,073,020	2,633,020
2035-2039	1,825,000	807,751	2,632,751
2040-2044	2,055,000	576,563	2,631,563
2045-2049	2,320,000	313,000	2,633,000
2050-2051	<u>1,015,000</u>	<u>40,163</u>	<u>1,055,163</u>
Total	<u>\$ 10,055,000</u>	<u>\$ 4,158,467</u>	<u>\$ 14,213,467</u>

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT

Pension Plans

General Information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System).
- Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, retirement systems.
- And the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employees retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

Benefits provided: URS provides retirement, disability, and death benefit. Retirement benefits are as follows:

System	Final Average Salary	Years of service		COLA**
		required and/or age eligible for benefit	Benefit percent per year of service	
Noncontributory System	Highest 3 years	30 years any age	2.0% per year all years	Up to 4%
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
		4 years age 65		
Firefighter system	Highest 3 years	20 years, any age	2.5% per year up to 20 years;	Up to 4%
		10 years, age 60	2.0% per year over 20 years	
		4 years, age 65		
Tier 2 Public Employees System	Highest 5 years	35 years, any age	1.5% per year all years	Up to 2.5%
		20 years, age 60*		
		10 years, age 62*		
		4 years, age 65		
Tier 2 Public Safety and Firefighter system	Highest 5 years	25 years any age	1.5% per year all year to June 30, 2020	Up to 2.5%
		20 years age 60*	2.00% per year July 1, 2020	
		10 years age 62*	to present	
		4 years age 65		

*Actuarial reductions are applied.

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024 are as follows:

	Employee	Employer	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Government Division Tier 2	N/A	16.01%	0.18%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	17.97%	N/A
Firefighters System			
31 - Other Division A	15.05%	3.61%	N/A
132 - Tier 2 DB Hybrid Firefighters	2.59%	14.08%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.19%	10.00%
232 - Firefighters	N/A	0.08%	14.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

For fiscal year ended June 30, 2024, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 15,924	\$ -
Firefighters System	42,117	175,583
Tier 2 Public Employees System	993	-
Tier 2 Public Safety and Firefighter	184,709	-
Tier 2 DC Public Employees Plan	3,309	-
Tier 2 DC Public Safety and Firefighter Plan	236	-
Total Contributions	<u><u>\$ 247,288</u></u>	<u><u>\$ 175,583</u></u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2024, we reported a net pension liability of \$127,512 and a net pension asset of \$647,920.

(Measurement Date): December 31, 2023

	Net Pension Liability	Net Pension Asset	Proportionate Share Share	Proportionate Share 12/31/2022		Change (Decrease)/Increase
	\$ 19,871	\$ -		0.0085669%	0.0075493%	
Noncontributory System	\$ 19,871	\$ -	0.0085669%	0.0075493%	0.0010176%	
Firefighters System	-	647,920	2.7606967%	2.9104953%	-0.1497986%	
Tier 2 Public Employees System	2,166	-	0.0011126%	0.0009244%	0.0001882%	
Tier 2 Public Safety and Firefighter	105,475	-	0.2800025%	0.2921894%	-0.0121869%	
Total Net Pension Asset/Liability	<u><u>\$ 127,512</u></u>	<u><u>\$ 647,920</u></u>				

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2024, we recognized a pension expense of \$58,498.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 496,997	\$ 7,236
Changes in assumptions	152,501	2,166
Net difference between projected and actual earnings on pension plan investments	137,636	-
Changes in proportion and differences between contributions and proportionate share of contributions	63,950	21,539
Contributions subsequent to the measurement date	124,461	-
Total	<u><u>\$ 975,545</u></u>	<u><u>\$ 30,941</u></u>

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

\$124,462 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2024	\$ 145,092
2025	\$ 217,264
2026	\$ 359,619
2027	\$ 7,917
2028	\$ 9,930
Thereafter	\$ 80,320

Noncontributory System Pension Expense, Deferred outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized a pension expense of \$13,966.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,914	\$ -
Changes in assumptions	5,963	-
Net difference between projected and actual earnings on pension plan investments	6,462	-
Changes in proportion and differences between contributions and proportionate share of contributions	256	223
Contributions subsequent to the measurement date	7,685	-
Total	\$ 34,280	\$ 223

\$7,685 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2024	\$ 8,817
2025	\$ 8,121
2026	\$ 12,149
2027	\$ (2,714)
2028	\$ -
Thereafter	\$ -

Firefighters System Pension Expense, Deferred outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized a pension expense of \$(92,689).

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 425,988	-
Changes in assumptions	68,449	-
Net difference between projected and actual earnings on pension plan investments	119,892	-
Changes in proportion and differences between contributions and proportionate share of contributions	56,739	18,551
Contributions subsequent to the measurement date	20,171	-
Total	\$ 691,239	\$ 18,551

\$20,172 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2024	\$ 126,171
2025	\$ 196,131
2026	\$ 326,340
2027	\$ 3,874
2028	\$ -
Thereafter	\$ -

Tier 2 Public Employees System Pension Expense, Deferred outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized a pension expense of \$2,803.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 694	35
Changes in assumptions	1,240	2
Net difference between projected and actual earnings on pension plan investments	245	-
Changes in proportion and differences between contributions and proportionate share of contributions	149	61
Contributions subsequent to the measurement date	1,791	-
Total	\$ 4,119	\$ 98

\$1,792 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2024	\$ 179
2025	\$ 265
2026	\$ 475
2027	\$ 141
2028	\$ 203
Thereafter	\$ 965

Tier 2 Public Safety and Firefighter System Pension Expense, Deferred outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized a pension expense of \$134,418.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 56,401	7,200
Changes in assumptions	76,850	2,164
Net difference between projected and actual earnings on pension plan investments	11,037	-
Changes in proportion and differences between contributions and proportionate share of contributions	6,805	2,705
Contributions subsequent to the measurement date	94,813	-
Total	\$ 245,906	\$ 12,069

\$94,813 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2023. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2024	\$ 9,924
2025	\$ 12,747
2026	\$ 20,655
2027	\$ 6,616
2028	\$ 9,726
Thereafter	\$ 79,355

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

Actuarial assumptions: The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.5%-9.5%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term expected Portfolio Real Rate of Return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
Totals	100%		5.45%
	Inflation		2.50%
	Expected arithmetic nominal return		7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense..

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 9. RETIREMENT (Continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00 percentage point lower (5.85 percent) or 1.00 percentage point higher (7.85 percent) than the current rate:

	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase 7.85%
Noncontributory System	\$ 103,131	\$ 19,871	\$ (49,853)
Firefighters System	773,187	(647,920)	(1,803,494)
Tier 2 Public Employees System	7,441	2,166	(1,925)
Tier 2 Public Safety and Firefighter	339,843	105,475	(82,024)
	<u>\$ 1,223,602</u>	<u>\$ (520,408)</u>	<u>\$ (1,937,296)</u>

****Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.*

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

North Davis Fire District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30th, were as follows:

401(k) Plan	2024	2023	2022
Employer Contributions	\$ 82,065	\$ 59,276	\$ 40,122
Employee Contributions	\$ 24,604	\$ 14,749	\$ 8,039

457 Plan	2024	2023	2022
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 14,096	\$ 4,979	\$ 5,704

Voluntary contributions may be made to the Plans subject to the Internal Revenue Service limitations. The District contributes to the 401(k) Plan and employees may contribute to all Plans up to the maximum percentage allowed by IRS regulations. Account balances of the Plans are fully vested to the participants at the time of deposit.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2024

NOTE 10. TAX ABATEMENTS

The District participates in redevelopment activities that qualify as tax abatements, according to GASB 77 as authorized under the Interlocal Cooperation Act, Title 11, Chapter 13 of the Utah Code Annotated. The District assists redevelopment projects by providing a share of the tax increment from the project area.

For the fiscal year ended June 30, 2024, the District provided tax increment funding totaling \$757,500 under the following agreement that exceeded 10 percent of the total amount abated:

- The property tax abatement to West Side Central Business District amounted to \$132,847.
- The property tax abatement to Northgate/Eastside Central Business District amounted to \$110,899.
- The property tax abatement to 700 South Neighborhood Development Project – Clearfield amounted to \$99,406.
- The property tax abatement to Southwest Freeport Neighborhood Development amounted to \$77,340.
- The property tax abatement to MIDA amounted to \$129,624.

NOTE 11. NET INVESTMENT IN CAPITAL ASSETS

The following table shows the calculation of the net investment in capital assets, which is stated in the statement of net position:

Capital assets, net of depreciation	\$ 14,174,719
Accounts payable relating to capital assets	(914,462)
Retainage payable	(461,350)
Noncurrent liabilities relating to capital assets	(11,103,498)
Unspent bond proceeds	<u>843,346</u>
	\$ 2,538,755

NOTE 12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 26, 2024 which is the date the financial statements were available to be issued.

Required Supplementary Information

North Davis Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			Favorable (Unfavorable) Actual
	Original	Final	Actual	
Revenues				
Property taxes	\$ 6,067,480	\$ 6,019,898	\$ 5,822,600	\$ (197,298)
Ambulance	1,565,000	1,100,000	1,177,353	77,353
Incident recovery	50,000	20,000	22,167	2,167
Impact fees	75,000	50,000	49,972	(28)
Other income	35,916	46,666	43,954	(2,712)
Total revenues	7,793,396	7,236,564	7,116,046	(120,518)
Expenditures				
Current operating:				
Salaries and wages	3,512,043	3,512,046	3,507,341	4,705
Employee taxes and benefits	1,893,712	1,812,767	1,651,948	160,819
Professional fees	280,467	295,204	279,169	16,035
Vehicle maintenance	140,350	123,600	139,872	(16,272)
Dispatch and radio	117,885	134,794	134,364	430
Paramedics	6,000	7,500	8,394	(894)
Equipment maintenance and supplies	70,530	66,033	54,985	11,048
Utilities	74,978	74,798	72,376	2,422
Fire and medical supplies	94,958	116,958	109,626	7,332
Insurance	78,329	78,329	74,100	4,229
Computer equipment and support	48,104	58,104	53,088	5,016
Training and travel	53,259	27,312	24,807	2,505
Miscellaneous	92,285	64,685	53,442	11,243
Subscriptions, memberships and fees	55,884	55,884	56,476	(592)
Office expense	13,000	11,600	10,303	1,297
Capital Equipment	-	-	-	-
Debt service - lease principal	118,259	118,259	118,259	-
Debt service - interest and fees	24,301	24,301	24,301	-
Total expenditures	6,674,344	6,582,174	6,372,851	209,323
Other financing sources (uses)				
Interest earnings	180,000	180,000	158,527	(21,473)
Gain on sale of assets	-	-	-	-
Contributions to other govts	(362,480)	(774,898)	(757,500)	17,398
Unappropriated fund balance	(45,364)	1,907,229	-	(1,907,229)
Transfers out	(891,208)	(1,966,721)	(1,966,721)	-
Total other financing sources	(1,119,052)	(654,390)	(2,565,694)	(1,911,304)
Excess (deficiency) of revenues and other sources over expenditures and other uses				
	-	-	(1,822,499)	(1,822,499)
Fund balance at beginning of period	3,707,934	3,707,934	3,707,934	-
Fund balance at end of period	\$ 3,707,934	\$ 3,707,934	\$ 1,885,435	\$ (1,822,499)

The notes to the financial statements are an integral part of this statement

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
NORTH DAVIS FIRE DISTRICT
Utah Retirement Systems
June 30, 2024
with a measurement date of December 31, 2023
Last 10 fiscal years*

		Noncontributory Retirement System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2024	0.0085669%	2.7606967%	0.0011126%	0.2800025%
	2023	0.0075493%	2.9104953%	0.0009244%	0.2921894%
	2022	0.0067324%	2.8351605%	0.0000000%	0.2248471%
	2021	0.0065395%	2.9645782%	0.0000000%	0.2462298%
	2020	0.0065870%	2.7890911%	0.0000000%	0.2561436%
	2019	0.0065856%	2.7279109%	0.0003799%	0.2793127%
	2018	0.0061272%	2.6718695%	0.0000000%	0.3043000%
	2017	0.0056958%	2.7514108%	0.0000000%	0.3037219%
	2016	0.0060111%	3.1459623%	0.0000000%	0.2113441%
	2015	0.0060111%	3.1883176%	0.0000000%	0.1877426%
Proportionate share of the net pension liability (asset)	2024	\$ 19,871	\$ (647,920)	\$ 2,166	\$ 105,475
	2023	\$ 12,930	\$ (755,868)	\$ 1,007	\$ 24,376
	2022	\$ (38,557)	\$ (1,653,512)	\$ -	\$ (11,364)
	2021	\$ 3,383	\$ (828,955)	\$ -	\$ 22,085
	2020	\$ 24,826	\$ (345,903)	\$ -	\$ 24,094
	2019	\$ 48,495	\$ 354,212	\$ 163	\$ 6,998
	2018	\$ 26,845	\$ (166,872)	\$ -	\$ (3,521)
	2017	\$ 38,084	\$ (21,691)	\$ -	\$ (2,636)
	2016	\$ 32,230	\$ (56,980)	\$ -	\$ (3,088)
	2015	\$ 26,102	\$ (181,938)	\$ -	\$ (2,777)
Covered employee payroll	2024	\$ 83,154	\$ 1,194,122	\$ 28,765	\$ 1,060,942
	2023	\$ 77,739	\$ 1,171,181	\$ 19,740	\$ 899,004
	2022	\$ 71,791	\$ 1,066,954	\$ -	\$ 537,694
	2021	\$ 69,312	\$ 1,087,192	\$ -	\$ 496,883
	2020	\$ 64,255	\$ 892,988	\$ -	\$ 422,168
	2019	\$ 60,780	\$ 843,244	\$ 4,554	\$ 372,992
	2018	\$ 56,870	\$ 781,687	\$ -	\$ 321,145
	2017	\$ 54,818	\$ 772,316	\$ -	\$ 250,944
	2016	\$ 50,735	\$ 845,191	\$ -	\$ 125,797
	2015	\$ 52,837	\$ 840,587	\$ -	\$ 77,572
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2024	23.90%	-54.26%	7.53%	9.94%
	2023	16.63%	-64.54%	5.10%	2.71%
	2022	-53.71%	-154.98%	0.00%	-2.11%
	2021	4.88%	-76.25%	0.00%	4.44%
	2020	38.64%	-38.74%	0.00%	5.71%
	2019	79.79%	42.01%	3.58%	1.88%
	2018	47.20%	-21.35%	0.00%	-1.10%
	2017	69.47%	-2.81%	0.00%	-1.05%
	2016	63.53%	-6.74%	0.00%	-2.45%
	2015	49.40%	-21.60%	0.00%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability	2024	96.90%	106.79%	89.58%	89.10%
	2023	97.50%	108.40%	92.30%	96.40%
	2022	108.70%	120.10%	0.00%	102.80%
	2021	99.20%	110.50%	0.00%	93.10%
	2020	93.70%	105.00%	0.00%	89.60%
	2019	87.00%	94.30%	90.80%	95.60%
	2018	91.90%	103.00%	0.00%	103.00%
	2017	87.30%	100.40%	0.00%	103.60%
	2016	87.80%	101.00%	0.00%	110.70%
	2015	90.20%	103.50%	0.00%	120.50%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the North Davis Fire District will present information for those years for which information is available.

NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2024
with a measurement date of December 31, 2023
Last 10 fiscal years**

	As of fiscal year ended June 30	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2015	10,287	10,287	-	55,697	18.47%
	2016	8,989	8,989	-	48,670	18.47%
	2017	10,325	10,325	-	55,902	18.47%
	2018	10,703	10,703	-	57,946	18.47%
	2019	11,632	11,632	-	62,977	18.47%
	2020	12,100	12,100	-	65,513	18.47%
	2021	12,109	12,109	-	65,562	18.47%
	2022	12,876	12,876	-	72,602	17.73%
	2023	13,476	13,476	-	77,632	17.36%
	2024	15,924	15,924	-	90,759	17.55%
Firefighters System	2015	30,992	30,992	-	811,537	2.96%
	2016	33,883	33,883	-	849,193	3.82%
	2017	29,414	29,414	-	756,157	3.99%
	2018	31,256	31,256	-	795,310	3.93%
	2019	41,658	41,658	-	903,634	4.61%
	2020	43,719	43,719	-	1,008,366	4.34%
	2021	42,810	42,810	-	1,048,665	4.08%
	2022	46,573	46,573	-	1,135,654	4.10%
	2023	34,503	34,503	-	1,088,241	3.17%
	2024	42,117	42,117	-	1,315,394	3.20%

See accompanying notes to required supplementary information

NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2024
with a measurement date of December 31, 2023
Last 10 fiscal years**

	As of fiscal year ended June 30	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Tier 2 Public Employees System*	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	688	688	-	4,554	15.11%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
	2022	-	-	-	-	0.00%
	2023	6,772	6,772	-	42,300	16.01%
	2024	993	993	-	6,205	16.01%
Tier 2 Public Safety and Firefighters System*	2015	9,785	9,785	-	90,606	10.80%
	2016	18,732	18,732	-	174,251	10.75%
	2017	31,556	31,556	-	293,546	10.75%
	2018	36,849	36,849	-	340,561	10.82%
	2019	46,162	46,162	-	407,074	11.34%
	2020	57,068	57,068	-	501,478	11.38%
	2021	64,767	64,767	-	459,993	14.08%
	2022	98,892	98,892	-	702,354	14.08%
	2023	130,273	130,273	-	925,236	14.08%
	2024	184,709	184,709	-	1,311,852	14.08%

See accompanying notes to required supplementary information

NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2024
with a measurement date of December 31, 2023
Last 10 fiscal years**

	As of fiscal year ended June 30	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Tier 2 DC Public Employees Only System*	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
	2022	-	-	-	-	0.00%
	2023	-	-	-	-	0.00%
	2024	3,309	3,309	-	53,453	6.19%
Tier 2 DC Public Safety and Firefighters System*	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	7	7	-	8,670	0.08%
	2019	49	49	-	61,131	0.08%
	2020	42	42	-	52,628	0.08%
	2021	78	78	-	97,111	0.08%
	2022	80	80	-	100,341	0.08%
	2023	166	166	-	207,646	0.08%
	2024	236	236	-	295,091	0.08%

*Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

**Paragraph 81.b. of GASB 68 requires employees to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

See accompanying notes to required supplementary information

NORTH DAVIS FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
UTAH RETIREMENT SYSTEMS
JUNE 30, 2024

Changes in Assumptions:

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

Auditor's Reports

Ulrich & Associates, PC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Directors of
North Davis Fire District
West Point, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wright & Associates, P.C.

Ogden, Utah
November 26, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

The Board of Directors of
North Davis Fire District
West Point, Utah

Report On Compliance

We have audited North Davis Fire District (the District)'s compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Governmental Fees
- Cash Management

Opinion on Compliance

In our opinion, North Davis Fire District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to

identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Winkl Associates, P.C.

Ogden, Utah
November 26, 2024

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Accrual Basis

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/02/2024	Invoice	ben@troveofcollectibles.com	Trove of collectibles 271 w 1260 n	1-35100 · Inspection Fees	100.00
12/02/2024	Invoice	permits@nilsonhomes.com	Residential Impact Fees Please select from the options below::Multi Family If multi, please l... Type of Specialized Permit:Firework Retail Sales Proposed Date Range:12/27/24-12/31/24 Name ...	1-34100 · Impact Fees	724.52
12/03/2024	Invoice	LOVITTR@TNTFIREWORKS.COM	Fire Sprinkler System Plan Review 0-3,000 Sq ft; Please upload plan if needing review: DSD Free...	1-38200 · Plan Review Fees	350.00
12/03/2024	Invoice	Quality Fire	Davis School District Fueling Station Free Port Center 1st Street and E Street Tank Removal Suncrest Counseling 466 North Main Street, Suite 206 Clearfield, Utah 84015	1-38110 · Specialized Permit	400.00
12/08/2024	Invoice	candace@suncrestcounseling.com	Name of Business/Project: rising adventures Project Address (Include building and/or suite numb...	1-35100 · Inspection Fees	100.00
12/09/2024	Invoice	jkerry@ensignservices.net	Business Inspection Quantity: Please upload plan if needing review: Name of Business/Project:... Truly Carly 833 S Cowans Ct REFUNDED Tee-Box Clearfield 340 W Antelope Dr., Suite 112, Clearfield, UT 84015	1-30150 · Fire / Incident Recovery	100.00
12/09/2024	Invoice	jmfawson@gmail.com	SMITHS #0140 2353 MAIN ST SUNSET UT 84015 Mountain West Appliance Repair 570 E 1700 S, Suite 204 Clearfield, UT 84015	1-35100 · Inspection Fees	100.00
12/10/2024	Invoice	Carly.cochran16@gmail.com	Fast Stop 1106 Inc 14 E 1700 S, Clearfield, Ut 84015	1-35100 · Inspection Fees	100.00
12/11/2024	Invoice	allie@hgroupventures.com	UL300 Hood Testing Permit Quantity:1 Please upload plan if needing review: Name of Business... The Perfect Touch Salon 101 n Main Street, unit A	1-38200 · Plan Review Fees	125.00
12/13/2024	Invoice	LOVITTR@TNTFIREWORKS.COM	1-38110 · Specialized Permit	350.00	
12/13/2024	Invoice	parts@thsutah.com	1-35100 · Inspection Fees	100.00	
12/14/2024	Invoice	paulah@faststop.us	1-35100 · Inspection Fees	100.00	
12/14/2024	Invoice	scott.davis@layneschicken.com	1-38110 · Specialized Permit	200.00	
12/14/2024	Invoice	theperfecttouchsalon2207@gmail.com	1-35100 · Inspection Fees	100.00	
12/17/2024	Invoice	castlecreekemail@gmail.com	Residential Impact Fees Please select from the options below::Single Family If multi, please ... 1-34100 · Impact Fees		181.13

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Accrual Basis

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/17/2024	Invoice	castlecreekemail@gmail.com	Residential Impact Fees Please select from the options below::Single Family If multi, please ... Single Family If multi, please list number of units:1 Project Name (Lot and Subdivision):309...	1-34100 · Impact Fees	181.13
12/18/2024	Invoice	erichazen@msn.com	Subdivision Plan Review 1-30 Lots Elite Craft Homes / Cowley Estates 550 N 4500 W West Point U...	1-34100 · Impact Fees	181.13
12/19/2024	Invoice	blake.bastian2@gmail.com	Residential Impact Fees Project Name (Lot and Subdivision):218 Harvest Fields Project City:W...	1-38200 · Plan Review Fees	125.00
12/20/2024	Invoice	castlecreekemail@gmail.com	Single Family If multi, please list number of units:0 Project Name (Lot and Subdivision):136...	1-34100 · Impact Fees	181.13
12/20/2024	Invoice	castlecreekemail@gmail.com	Flourish & Growth Counseling 189 State Street Suite 245 Clearfield, UT 84015	1-34100 · Impact Fees	181.13
12/20/2024	Invoice	flourishandgrowthcounseling@gmail.com	Fire/EMS/Investigative report Title of document you are requesting (if applicable): Fire Run Re...	1-33110 · Clerical Fees	35.00
12/24/2024	Invoice	chumphreys@alpineintel.com	Firework Sales Winegars Supermarket (Clearfield) 1080 W 300 N, Clearfield, Ut 84015	1-38110 · Specialized Permit	350.00
12/24/2024	Invoice	targhee@winegars.com	Inspections - WILL BE REFUNDED Project Information: Type of Inspection:Final Inspections (1-...	1-35100 · Inspection Fees	100.00
12/27/2024	Invoice	colewright@feci-usa.com	Dakine Grindz LLc 2465 north main st sunset utah 84015	1-35100 · Inspection Fees	100.00
12/30/2024	Invoice	dakinegrindz801@gmail.com	Residential Impact Fees Project Name (Lot and Subdivision):West Fields Lot 24 Project City:W...	1-34100 · Impact Fees	181.13
12/30/2024	Invoice	jd@westates.us	Sunroof 145 West 200 South, Clarified, Utah 84015	1-35100 · Inspection Fees	100.00
12/31/2024	Invoice	dgardner@clydeinc.com	Project Name (Lot and Subdivision):Ivie Meadows lot 12 Project City:Clearfield Project Addre...	1-34100 · Impact Fees	181.13
12/31/2024	Invoice	tjohnson@alpinehomes.com	Civie Meadows lot 11 Project City:Clearfield Project Address:94 N 825 West Clearfield, UT, 8...	1-34100 · Impact Fees	181.13

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/31/2024	Invoice	tjohnson@alpinehomes.com	Ivie Meadows lot 10 Project City:Clearfield Project Address:118 N 825 West Clearfield, UT, 8...	1-34100 · Impact Fees	181.13
12/31/2024	Invoice	tjohnson@alpinehomes.com	Ivie Meadows lot 9 Project City:Clearfield Project Address:144 N 825 West Clearfield, UT, 84...	1-34100 · Impact Fees	181.13
12/02/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-3.20
12/03/2024	Deposit		UT Medicaid	1-30100 · Ambulance	1,392.54
12/04/2024	Deposit		First Professional	1-30100 · Ambulance	5,786.30
12/04/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-24.51
12/04/2024	Deposit		Connections Verification (2024-11-01 - 2024-11-30)	Stripe Uncat. Expenses	-3.00
12/05/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-18.00
12/05/2024	Deposit		Invoicing (2024-12-03): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-1.40
12/05/2024	Deposit		Invoicing (2024-12-03): Invoicing Starter	Stripe Uncat. Expenses	-1.00
12/05/2024	Deposit		Invoicing (2024-12-02): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/05/2024	Deposit		Invoicing (2024-12-02): Invoicing Starter	Stripe Uncat. Expenses	-2.90
12/09/2024	Deposit		Lockbox	1-30100 · Ambulance	970.31
12/09/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-11.90
12/09/2024	Deposit		Invoicing (2024-12-05): Invoicing Starter	Stripe Uncat. Expenses	-1.60
12/10/2024	Deposit		UT Medicaid	1-30100 · Ambulance	14,741.02
12/10/2024	Deposit		Noridian	1-30100 · Ambulance	3,388.68
12/11/2024	Deposit		Lockbox	1-30100 · Ambulance	1,063.76
12/11/2024	Deposit		First Professional	1-30100 · Ambulance	12,205.65
12/11/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-9.60
12/11/2024	Deposit		Invoicing (2024-12-08): Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/12/2024	Deposit		Lockbox	1-30100 · Ambulance	1,882.91
12/13/2024	Deposit		refund	1-35100 · Inspection Fees	-100.00
12/13/2024	Deposit		Deposit	Stripe Fees	-0.40
12/13/2024	Deposit		Deposit	Stripe Fees	-0.40
12/13/2024	Deposit		Deposit	Stripe Fees	-0.40
12/13/2024	Deposit		Deposit	Stripe Fees	-0.50

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/13/2024	Deposit		Deposit	Stripe Fees	-3.93
12/13/2024	Deposit		Deposit	Stripe Fees	-3.20
12/16/2024	Deposit		36 Treas 310	1-30100 · Ambulance	310.81
12/16/2024	Deposit		Lockbox	1-30100 · Ambulance	86.54
12/17/2024	Deposit		UT Medicaid	1-30100 · Ambulance	892.23
12/17/2024	Deposit		Lockbox	1-30100 · Ambulance	501.90
12/17/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-13.65
12/17/2024	Deposit		Invoicing (2024-12-14): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/17/2024	Deposit		Invoicing (2024-12-14): Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/17/2024	Deposit		Invoicing (2024-12-13): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-1.40
12/17/2024	Deposit		Invoicing (2024-12-13): Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/18/2024	Deposit		Noridian	1-30100 · Ambulance	3,861.72
12/18/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-6.40
12/19/2024	Deposit		First Professional	1-30100 · Ambulance	9,605.74
12/19/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-12.70
12/19/2024	Deposit		Invoicing (2024-12-17): Invoicing Starter	Stripe Uncat. Expenses	-1.45
12/20/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-5.55
12/23/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-3.93
12/23/2024	Deposit		Invoicing (2024-12-20): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.40
12/23/2024	Deposit		Invoicing (2024-12-20): Invoicing Starter	Stripe Uncat. Expenses	-1.45
12/23/2024	Deposit		Invoicing (2024-12-19): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-0.50
12/23/2024	Deposit		Invoicing (2024-12-19): Invoicing Starter	Stripe Uncat. Expenses	-0.80
12/23/2024	Deposit		Invoicing (2024-12-18): Invoicing Starter	Stripe Uncat. Expenses	-0.72
12/24/2024	Deposit		UT Medicaid	1-30100 · Ambulance	6,476.65
12/24/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-14.30
12/26/2024	Deposit		First Professional	1-30100 · Ambulance	7,756.76
12/27/2024	Deposit		Lockbox	1-30100 · Ambulance	808.42
12/27/2024	Deposit		Stripe Merchant Fees	Stripe Fees	-11.77
12/27/2024	Deposit		Invoicing (2024-12-24): adjustment to Invoicing Starter	Stripe Uncat. Expenses	-1.40

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/27/2024	Deposit		Invoicing (2024-12-24): Invoicing Starter	Stripe Uncat. Expenses	-0.14
12/30/2024	Deposit		Noridian	1-30100 · Ambulance	3,046.75
12/30/2024	Deposit		Lockbox	1-30100 · Ambulance	1,676.30
12/31/2024	Deposit		UT Medicaid	1-30100 · Ambulance	1,176.11
12/31/2024	Deposit		First Professional	1-30100 · Ambulance	1,588.48
12/31/2024	Deposit		Interest	1-36100 · Interest Income-General Fund	17,503.27
12/09/2024	Sales Receipt	Bonneville Collections	23-2749	1-30100 · Ambulance	118.23
12/09/2024	Sales Receipt	Bonneville Collections	23-3443	1-30100 · Ambulance	25.00
12/09/2024	Sales Receipt	Bonneville Collections	22-4187	1-30100 · Ambulance	50.00
12/09/2024	Sales Receipt	Bonneville Collections	23-2997	1-30100 · Ambulance	500.00
12/09/2024	Sales Receipt	Bonneville Collections	22-3519	1-30100 · Ambulance	155.00
12/09/2024	Sales Receipt	Bonneville Collections	23-0726	1-30100 · Ambulance	150.00
12/09/2024	Sales Receipt	Bonneville Collections	22-3288	1-30100 · Ambulance	683.30
12/09/2024	Sales Receipt	Bonneville Collections	23-0222	1-30100 · Ambulance	125.00
12/09/2024	Sales Receipt	Bonneville Collections	23-0222	1-30100 · Ambulance	686.40
12/09/2024	Sales Receipt	Bonneville Collections	23-2581	1-30100 · Ambulance	50.00
12/09/2024	Sales Receipt	Bonneville Collections	23-2711	1-30100 · Ambulance	200.00
12/09/2024	Sales Receipt	Bonneville Collections	23-0715	1-30100 · Ambulance	25.00
12/09/2024	Sales Receipt	Bonneville Collections	22-3938	1-30100 · Ambulance	1,892.75
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-21.28
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-4.50
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-90.00
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-27.90
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-27.00
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-122.99
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-22.50
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-123.55
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-9.00
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-36.00
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-4.50

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/09/2024	Sales Receipt	Bonneville Collections		1-40500 · Collection Contract	-340.70
12/09/2024	Sales Receipt	Fire Recovery USA	Reference # 1653887	1-30150 · Fire / Incident Recovery	250.00
12/09/2024	Sales Receipt	Fire Recovery USA	Reference # 1777320	1-30150 · Fire / Incident Recovery	737.00
12/09/2024	Sales Receipt	Fire Recovery USA	Reference # 1777331	1-30150 · Fire / Incident Recovery	943.00
12/09/2024	Sales Receipt	Fire Recovery USA	Reference # 1770426	1-30150 · Fire / Incident Recovery	649.92
12/09/2024	Sales Receipt	Fire Recovery USA		Fire Recovery	-50.00
12/09/2024	Sales Receipt	Fire Recovery USA		Fire Recovery	-147.40
12/09/2024	Sales Receipt	Fire Recovery USA		Fire Recovery	-188.60
12/09/2024	Sales Receipt	Fire Recovery USA		Fire Recovery	-129.98
12/10/2024	Sales Receipt	Davis County Auditor	2023 Fee in Lieu (MV)	1-32100 · Fee in Lieu	-2.26
12/10/2024	Sales Receipt	Davis County Auditor	2024 Fee in Lieu (MV)	1-32100 · Fee in Lieu	22,850.64
12/10/2024	Sales Receipt	Davis County Auditor	2016 Interest	1-32200 · Property Taxes	0.07
12/10/2024	Sales Receipt	Davis County Auditor	2021 Interest	1-32200 · Property Taxes	0.10
12/10/2024	Sales Receipt	Davis County Auditor	2022 Interest	1-32200 · Property Taxes	0.12
12/10/2024	Sales Receipt	Davis County Auditor	2023 Interest	1-32200 · Property Taxes	3.30
12/10/2024	Sales Receipt	Davis County Auditor	2024 Interest	1-32200 · Property Taxes	18.95
12/10/2024	Sales Receipt	Davis County Auditor	2016 Penalty	1-32200 · Property Taxes	0.64
12/10/2024	Sales Receipt	Davis County Auditor	2022 Penalty	1-32200 · Property Taxes	0.01
12/10/2024	Sales Receipt	Davis County Auditor	2023 Penalty	1-32200 · Property Taxes	0.90
12/10/2024	Sales Receipt	Davis County Auditor	2024 Penalty	1-32200 · Property Taxes	8.73
12/10/2024	Sales Receipt	Davis County Auditor	2021 PTax	1-32200 · Property Taxes	1,665.37
12/10/2024	Sales Receipt	Davis County Auditor	2022 PTax	1-32200 · Property Taxes	78.27
12/10/2024	Sales Receipt	Davis County Auditor	2023 PTax	1-32200 · Property Taxes	-327.27
12/10/2024	Sales Receipt	Davis County Auditor	2024 PTax	1-32200 · Property Taxes	4,962.07
12/10/2024	Sales Receipt	Davis County Auditor	2023 Additional Penalty	1-32200 · Property Taxes	10.48
12/10/2024	Sales Receipt	Davis County Auditor	2020 Interest on Delinquent Tax	1-32200 · Property Taxes	14.37
12/10/2024	Sales Receipt	Davis County Auditor	2021 Interest on Delinquent Tax	1-32200 · Property Taxes	0.45
12/10/2024	Sales Receipt	Davis County Auditor	2022 Interest on Delinquent Tax	1-32200 · Property Taxes	35.19
12/10/2024	Sales Receipt	Davis County Auditor	2023 Interest on Delinquent Tax	1-32200 · Property Taxes	46.05
12/10/2024	Sales Receipt	Davis County Auditor	2024 Motor Carrier	1-32200 · Property Taxes	939.94
12/10/2024	Sales Receipt	Davis County Auditor	2022 Penalty on Real Property Delinquency	1-32200 · Property Taxes	8.02

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Accrual Basis

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/10/2024	Sales Receipt	Davis County Auditor	2023 Penalty on Real Property Delinquency	1-32200 · Property Taxes	4.95
12/10/2024	Sales Receipt	Davis County Auditor	2015 Rollback Tax Farmland Assessment Act	1-32200 · Property Taxes	-602.76
12/10/2024	Sales Receipt	Davis County Auditor	2016 Rollback Tax Farmland Assessment Act	1-32200 · Property Taxes	-547.62
12/10/2024	Sales Receipt	Davis County Auditor	2017 Rollback Tax Farmland Assessment Act	1-32200 · Property Taxes	-547.54
12/10/2024	Sales Receipt	Davis County Auditor	2018 Rollback Tax Farmland Assessment Act	1-32200 · Property Taxes	-558.28
12/10/2024	Sales Receipt	Davis County Auditor	2019 Rollback Tax Farmland Assessment Act	1-32200 · Property Taxes	-761.48
12/10/2024	Sales Receipt	Davis County Auditor	2020 Tax Real Estate Property Tax	1-32200 · Property Taxes	157.27
12/10/2024	Sales Receipt	Davis County Auditor	2021 Tax Real Estate Property Tax	1-32200 · Property Taxes	273.12
12/10/2024	Sales Receipt	Davis County Auditor	2022 Tax Real Estate Property Tax	1-32200 · Property Taxes	278.62
12/10/2024	Sales Receipt	Davis County Auditor	2023 Tax Real Estate Property Tax	1-32200 · Property Taxes	1,277.26
12/10/2024	Sales Receipt	Davis County Auditor	2024 Tax Real Estate Property Tax	1-32200 · Property Taxes	4,581,747.48
12/17/2024	Sales Receipt	TNT Auction	Firework Set-up Display Smiths (West Point) 2024 Christmas Display	1-38110 · Specialized Permit	350.00
12/19/2024	Sales Receipt	Mark Becroft (2)	reimburse for travel charge on credit card Uber (11/17 \$45.03 and \$9.00)	1-43000 · Travel and Training	54.03
12/19/2024	Sales Receipt	Ovation Homes	Ovation Homes Project Name (Lot and Subdivision):130 Harvest Fields Project City:West Point ...	1-34100 · Impact Fees	181.13
12/23/2024	Sales Receipt	Zoll Medical Corp	Overpayment of Zoll (customer refund)	3-44100 · Capital Projects Exp 3	30,678.16
Revenue - December 2024					4,750,563.35

12/01/2024	Bill	Andrew H. Blackburn	December 2024	1-42420 · Attorney	-1,580.00
12/01/2024	Bill	GoTo Communications Inc	November & December 2024	1-43200 · Utilities (Gas,Power,Phones)	-962.71
12/01/2024	Bill	Jason L. Taylor	December 2024	1-42470 · Medical Advisor	-900.00
12/01/2024	Bill	Olympus Insurance Agency	Installment # 5	1-41700 · Liability Insurance (Risk Manag	-18,213.00
12/01/2024	Bill	PEHP Group Insurance	Employee Health - December 2024	1-41400 · Insurance (Health)	-52,798.47
12/01/2024	Bill	PEHP Group Insurance	Basic Life - December 2024	1-41430 · Life Insurance	-269.12
12/01/2024	Bill	Propenent IT	December 2024	1-40700 · Computer Maintenance & Supply	-2,146.00
12/01/2024	Bill	Symbol Arts	Nameplate (Harrington)	1-40300 · Clothing Allowance	-35.00
12/01/2024	Bill	Utopia Fiber	Station 41 & 42	1-43200 · Utilities (Gas,Power,Phones)	-996.00
12/02/2024	Bill	Benchmark Insurance Company	7/1/2024-7/1/2025	1-43400 · Workmans Comp	-7,074.60
12/02/2024	Bill	Life-Assist Inc	Medication	1-41800 · Medical Supplies Expenses	-290.00

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Date	Type	Name	December 2024	Account	Amount
12/02/2024	Bill	Syracuse City Fire	NDFD Incident 24ND03564	1-42300 · Paramedics	-280.95
12/02/2024	Bill	Syracuse City Fire	NDFD Incident 24ND03620	1-42300 · Paramedics	-280.95
12/02/2024	Bill	Syracuse City Fire	NDFD Incident 24ND03838	1-42300 · Paramedics	-280.95
12/03/2024	Bill	Charlie's Service Center	Oil change - 2017 Chev	1-43300 · Vehicle Maintenance	-105.26
12/03/2024	Bill	Charlie's Service Center	Brakes - 2016 Chev Silverado	1-43315 · Tires/Brakes	-661.89
12/03/2024	Bill	Dept of Government Operations	Set Refund	1-43310 · Fuel	175.60
12/03/2024	Bill	Dept of Government Operations	Admin Chev Silverado	1-43310 · Fuel	-212.45
12/03/2024	Bill	Dept of Government Operations	E42	1-43310 · Fuel	-720.07
12/03/2024	Bill	Dept of Government Operations	T42	1-43310 · Fuel	-111.91
12/03/2024	Bill	Dept of Government Operations	BC41	1-43310 · Fuel	-245.05
12/03/2024	Bill	Dept of Government Operations	BR41	1-43310 · Fuel	-50.73
12/03/2024	Bill	Dept of Government Operations	RE41	1-43310 · Fuel	-467.91
12/03/2024	Bill	Dept of Government Operations	402	1-43310 · Fuel	-344.92
12/03/2024	Bill	Dept of Government Operations	Batt 41	1-43310 · Fuel	-364.21
12/03/2024	Bill	Dept of Government Operations	401	1-43310 · Fuel	-214.02
12/03/2024	Bill	Dept of Government Operations	A42	1-43310 · Fuel	-624.61
12/03/2024	Bill	Dept of Government Operations	2022 Medic	1-43310 · Fuel	-343.76
12/03/2024	Bill	Dept of Government Operations	2017 Dodge Remount	1-43310 · Fuel	-411.17
12/03/2024	Bill	Dept of Government Operations	fee	1-43310 · Fuel	-201.33
12/04/2024	Bill	Clearfield City Corp	10/22/24-11/20/24	1-43200 · Utilities (Gas,Power,Phones)	-643.31
12/04/2024	Bill	Layton City Corporation	Dispatch Service FY24-25	1-40900 · Dispatch Services	-134,069.00
12/05/2024	Bill	Rasmussen & Associates, PC	Payroll Administration - November 2024	1-42480 · Payroll Administration	-1,000.00
12/06/2024	Bill	Boundtree Medical Supplies	IV solutions, gloves, supplies	1-41800 · Medical Supplies Expenses	-859.10
12/06/2024	Bill	Boundtree Medical Supplies	Sharps container, orail airway kit, supplies	1-41800 · Medical Supplies Expenses	-493.15
12/06/2024	Bill	Life-Assist Inc	Medication	1-41800 · Medical Supplies Expenses	-373.20
12/09/2024	Bill	IMS ALLIANCE	par tags	1-42000 · Misc. Equipment	-51.05
12/09/2024	Bill	Layton City Corporation	2025 US Digital Maint	1-40600 · Communications	-362.50
12/09/2024	Bill	Layton City Corporation	2025 FIPO Maint	1-40600 · Communications	-600.00
12/09/2024	Bill	Sam's Club	Annual Membership	1-42800 · Subscriptions, Memberships	-214.49
12/10/2024	Bill	Enbridge Gas UT WY ID	11/13/24-12/10/24 Station 41	1-43200 · Utilities (Gas,Power,Phones)	-465.38
12/10/2024	Bill	Enbridge Gas UT WY ID	11/13/2024-12/10/2024 Station 42	1-43200 · Utilities (Gas,Power,Phones)	-636.17

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Date	Type	Name	December 2024	Account	Amount
12/10/2024	Bill	Life-Assist Inc	Medication	1-41800 · Medical Supplies Expenses	-698.58
12/10/2024	Bill	Lowes	Trickle charger for box truck	1-43300 · Vehicle Maintenance	-87.30
12/10/2024	Bill	Precision Power Inc.	Semi-annual performance inspection of generator - Station 41	1-41200 · Equipment Maintenance & Supply	-269.00
12/10/2024	Bill	Symbol Arts	Badges (23)	1-40300 · Clothing Allowance	-2,660.50
12/10/2024	Bill	Zoll Medical Corporation	Thermal paper and electrodes	1-41800 · Medical Supplies Expenses	-286.32
12/11/2024	Bill	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	-72.00
12/11/2024	Bill	Lowes	Insulation repair for 2017 Ambulance	1-43300 · Vehicle Maintenance	-72.74
12/11/2024	Bill	Napa Auto	oil and brake gauge	1-43300 · Vehicle Maintenance	-73.63
12/11/2024	Bill	Zoll Medical Corporation	Tubing assembly	1-41800 · Medical Supplies Expenses	-243.30
12/13/2024	Bill	Boundtree Medical Supplies	Bandage	1-41800 · Medical Supplies Expenses	-62.70
12/16/2024	Bill	Charlie's Service Center	Repair to coolant reservfoir and TPMS left fron tire - 2019 Chev Silverado	1-43300 · Vehicle Maintenance	-597.94
12/16/2024	Bill	LN Curtis and Sons	Large/XLarge Silver Rear Entry Fontline 500 Vapor Encapsulating Suit	1-42000 · Misc. Equipment	-7,890.00
12/16/2024	Bill	LN Curtis and Sons	SMALL/MEDIUM Silver Rear Entry Fontline 500 Vapor Encapsulating Suit	1-42000 · Misc. Equipment	-7,890.00
12/16/2024	Bill	LN Curtis and Sons	SMALL/MEDIUM ZYTRON 300 NFPA CERTIFIED SPLASH PROTECTIVE ENCAPSULATING SUIT	1-42000 · Misc. Equipment	-1,623.00
12/16/2024	Bill	LN Curtis and Sons	LARGE/XLARGE ZYTRON 300 NFPA CERTIFIED SPLASH PROTECTIVE ENCAPULATING SUIT	1-42000 · Misc. Equipment	-1,623.00
12/16/2024	Bill	Rocky Mountain Power	11/12/2024-12/13/2024 Station 41	1-43200 · Utilities (Gas,Power,Phones)	-738.38
12/16/2024	Bill	Rocky Mountain Power	11/8/2024-12/12/2024 Station 42	1-43200 · Utilities (Gas,Power,Phones)	-2,030.79
12/18/2024	Bill	A-1 Uniforms	Duty Pants - NDFD Compliant (all black) Kaden Hartman	1-40300 · Clothing Allowance	-84.00
12/18/2024	Bill	A-1 Uniforms	Duty Pants	1-40300 · Clothing Allowance	-53.88
12/18/2024	Bill	Henry Schein	IV Warmer	1-41800 · Medical Supplies Expenses	-612.69
12/18/2024	Bill	Henry Schein	Glucose strips, Injection2	1-41800 · Medical Supplies Expenses	-141.60
12/19/2024	Bill	Boundtree Medical Supplies	Stethoscope, IV Supplies	1-41800 · Medical Supplies Expenses	-1,010.46
12/19/2024	Bill	Zoll Medical Corporation	Electrodes	1-41800 · Medical Supplies Expenses	-549.40
12/20/2024	Bill	AT&T Mobility	11/21/2024-12/20/2024	1-43200 · Utilities (Gas,Power,Phones)	-2,281.35
12/23/2024	Bill	Life-Assist Inc	Oxygen regulator	1-41800 · Medical Supplies Expenses	-52.09
12/23/2024	Bill	Napa Auto	Wash & wax - station 42	1-43300 · Vehicle Maintenance	-10.49

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Date	Type	Name	December 2024	Account	Amount
12/23/2024	Bill	Siddons-Martin Emergency Group	Front Brake Replacement - E42	1-43315 · Tires/Brakes	-1,149.65
12/24/2024	Bill	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	-12.00
12/24/2024	Bill	Life-Assist Inc	Oxygen regulator	1-41800 · Medical Supplies Expenses	-52.09
12/24/2024	Bill	Pitney Bowes	ink	1-42200 · Office supply & expenses	-91.29
12/24/2024	Bill	Pitney Bowes Inc	Postage	1-42200 · Office supply & expenses	-189.00
12/25/2024	Bill	AFLAC	Cancer Policy - December 2024	1-41410 · AFLAC Cancer Policy	-951.68
12/26/2024	Bill	Boundtree Medical Supplies	Endotracheal tube, medication	1-41800 · Medical Supplies Expenses	-177.99
12/27/2024	Bill	IMS ALLIANCE	Par Tags	1-40300 · Clothing Allowance	-17.45
12/27/2024	Bill	Waste Management	1/2025 Station 42	1-43200 · Utilities (Gas,Power,Phones)	-223.64
12/30/2024	Bill	Ashley Shelton	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/30/2024	Bill	Austin Busdicker	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/30/2024	Bill	Curt King	Perdiem - 2025 Utah State Fire Chief's Association Winter Meeting (1/21/2025-1/24/2025)	1-43000 · Travel and Training	-199.00
12/30/2024	Bill	Henry Schein	IV Set, Emesis Bag, Nasal Device	1-41800 · Medical Supplies Expenses	-169.35
12/30/2024	Bill	iSpyFire	Subscription Level 3	1-42800 · Subscriptions, Memberships	-1,950.00
12/30/2024	Bill	Justin Stapleton	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/30/2024	Bill	Logan Hadley	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/30/2024	Bill	Mark Becroft	Perdiem - 2025 Utah State Fire Chief's Association Winter Meeting (1/21/2025-1/24/2025)	1-43000 · Travel and Training	-199.00
12/30/2024	Bill	Mike Rawlings *	Perdiem - 2025 Utah State Fire Marshal Conference (1/19/2025-1/22/2025)	1-40445 · Fire Marshal Training	-232.00
12/30/2024	Bill	M'Lisa Hone	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/30/2024	Bill	Nathan Baxter *	Perdiem - 2025 Winter Fire School (1/24/2025-1/25/2024)	1-43000 · Travel and Training	-164.00
12/31/2024	Bill	Ace Disposal	1/1/2025-1/31/2025 Waste Removal Station 41	1-43200 · Utilities (Gas,Power,Phones)	-131.80
12/31/2024	Bill	Blueline Services	Background	1-42435 · Background Checks	-36.75
12/31/2024	Bill	Blueline Services	Random - December 2024	1-42440 · Blueline Drug Testin	-80.00
12/31/2024	Bill	Blueline Services	Random - November 2024	1-42440 · Blueline Drug Testin	-30.00
12/31/2024	Bill	Blueline Services	Promotion - December 2024	1-42441 · Blueline New Hre Testing	-50.00

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Date	Type	Name	December 2024	Account	Amount
12/31/2024	Bill	PEHP Long Term Disability	LTD 7/28/2024-9/7/2024	1-41400 · Insurance (Health)	-86.23
12/31/2024	Bill	PEHP Long Term Disability	09082024-10192024	1-41400 · Insurance (Health)	-86.23
12/31/2024	Bill	PEHP Long Term Disability	10/20/2024-11/30/2024	1-41400 · Insurance (Health)	-86.23
12/31/2024	Bill	PEHP Long Term Disability	12/1/2024-12/28/2024	1-41400 · Insurance (Health)	-57.49
12/31/2024	Bill	West Point City (2)	12/1/2024-12/31/2024 Station 41	1-43200 · Utilities (Gas,Power,Phones)	-61.50
12/03/2024	Check	Annette M Judd	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/03/2024	Check	IRS Deposit	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-41300 · FICA	-726.75
12/03/2024	Check	Jerry Chatterton	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/03/2024	Check	Megan Ratchford	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/03/2024	Check	Ricky Carlson	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/04/2024	Check	IRS Deposit	Payroll Date 12/4/2024 (Sick Leave Sell Back and Vacation Buy Back)	1-41300 · FICA	-1,475.15
12/04/2024	Check	Mark Befcraf	Payroll Date 12/4/2024 (Sick Leave Sell Back and Vacation Buy Back)	1-41116 · Sick Leave	-1,790.37
12/04/2024	Check	Payroll	Payroll Date 12/4/2024 (Sick Leave Sell Back and Vacation Buy Back)	1-41116 · Sick Leave	-12,213.34
12/04/2024	Check	Payroll	Payroll Date 12/4/2024 (Sick Leave Sell Back and Vacation Buy Back)	1-41118 · Benefit Contingency Payout	-5,278.80
12/05/2024	Check	Brian Vincent	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,250.00
12/05/2024	Check	IRS Deposit	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41300 · FICA	-7,913.29
12/05/2024	Check	Mark Shepherd	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/05/2024	Check	Nancy Smalling	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,250.00
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41110 · Full Time Employee Wages	-75,552.16
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41110 · Full Time Employee Wages	-1,598.75
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41111 · Auto Overtime	-6,918.58
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41116 · Sick Leave	-1,020.92
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup	1-41117 · Vacation Leave	-18,351.35
12/05/2024	Check	Payroll	Payroll Date 12/5/2024 (FT FF 11/2/2024-11/13/2024) 12-Week Catchup paramedic education payback ...	1-43000 · Travel and Training	1,790.24
12/05/2024	Check	Scott Wiggill	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00

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Date	Type	Name	December 2024	Account	Amount
12/05/2024	Check	Tim Roper	Board Payroll 12/3/2024 (Sept-Dec 2024)	1-40110 · Board of Directors Payroll	-1,000.00
12/06/2024	Check	IRS Deposit	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41300 · FICA	-9,180.32
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41110 · Full Time Employee Wages	-82,164.71
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41110 · Full Time Employee Wages	-678.30
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41111 · Auto Overtime	-14,444.86
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41115 · Salary	-14,253.60
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41117 · Vacation Leave	-8,879.33
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41120 · Part-Time Employee Wages	-5,668.88
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024) retro	1-41120 · Part-Time Employee Wages	-169.53
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-41410 · AFLAC Cancer Policy	391.57
12/06/2024	Check	Payroll	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-43200 · Utilities (Gas,Power,Phones)	12.75
12/06/2024	Check	Utah Retirement Systems	Payroll Date 12/6/2024 (FT FF 11/14/2024-11/25/2024 / PT Admin 11/17/2024-11/30/2024)	1-42500 · Retirement	-38,835.46
12/19/2024	Check	IRS Deposit	Payroll Date 12/19/2024 (Vacation Sell Back)	1-41300 · FICA	-223.97
12/19/2024	Check	Payroll	Payroll Date 12/19/2024 (Vacation Sell Back)	1-41118 · Benefit Contingency Payout	-2,927.72
12/20/2024	Check	Health Equity	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41400 · Insurance (Health)	-27.30
12/20/2024	Check	IRS Deposit	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41300 · FICA	-9,966.98

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Date	Type	Name	December 2024	Account	Amount
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41110 · Full Time Employee Wages	-82,451.38
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41110 · Full Time Employee Wages	-1,012.21
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41110 · Full Time Employee Wages	-332.92
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41111 · Auto Overtime	-9,779.23
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41115 · Salary	-14,253.60
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41116 · Sick Leave	-1,024.73
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41117 · Vacation Leave	-21,717.50
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41120 · Part-Time Employee Wages	-5,970.28
12/20/2024	Check	Payroll	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-43200 · Utilities (Gas,Power,Phones)	12.75
12/20/2024	Check	PEHP Flex	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-41400 · Insurance (Health)	-22.50
12/20/2024	Check	Utah Retirement Systems	Payroll Date 12/20/2024 (FT FF 11/26/24-12/7/24 PT Admin 12/1/24-12/14/24)	1-42500 · Retirement	-22,310.82
12/21/2024	Check		Service Charge	1-40200 · Bank Charges	-761.64
12/23/2024	Check	IRS Deposit	Giftcard Payroll 12/23/2024	1-41300 · FICA	-323.09
12/02/2024	Credit Card Charge	State Trailer	Reverse light - BR41	1-43300 · Vehicle Maintenance	-17.15
12/04/2024	Credit Card Charge	VASA	Membership	1-41400 · Insurance (Health)	-854.55
12/04/2024	Credit Card Charge	VASA	Memberships - November 2024	1-41400 · Insurance (Health)	-854.55
12/05/2024	Credit Card Charge	National Battery Sales	Battery for box truck	1-43300 · Vehicle Maintenance	-114.99
12/09/2024	Credit Card Charge	IAAI	International Association of Arson Investigator (1 year / national and state)	1-42800 · Subscriptions, Memberships	-133.00
12/09/2024	Credit Card Charge	NFPA	Membership	1-40410 · ICC Membership & Codes	-225.00
12/10/2024	Credit Card Charge	Amazon	Timer switch & safety tape	1-41200 · Equipment Maintenance & Supply	-36.47
12/10/2024	Credit Card Charge	Utah State Fire Chief's Association	Utah Fire Chiefs Association	1-42800 · Subscriptions, Memberships	-125.00
12/12/2024	Credit Card Charge	Amazon	Mattress protectors	1-41200 · Equipment Maintenance & Supply	-442.62
12/12/2024	Credit Card Charge	Amazon	File boxes and tape dispenser	1-42200 · Office supply & expenses	-29.12
12/16/2024	Credit Card Charge	Jimmy John's	Lunch for Captain Testing	1-42700 · Special Department Allowance	-166.68
12/16/2024	Credit Card Charge	Kent's Market	Captain Testing Snacks, Drinks	1-42700 · Special Department Allowance	-99.21

12:45 PM
01/08/25
Accrual Basis

North Davis Fire District
Custom Transaction Detail Report

Date	Type	Name	December 2024	Account	Amount
12/16/2024	Credit Card Charge	Lowes	Supplies for burn prop	1-40470 · Pub Ed Training	-35.05
12/24/2024	Credit Card Charge	Smith's #272	Food for Christmas Dinner	1-42700 · Special Department Allowance	-150.00
12/26/2024	Credit Card Charge	National Registry EMT	Certification	1-41940 · Recert of AMETs	-159.00
12/27/2024	Credit Card Charge	Griff's Auto Detailing Supplies	Detail supplies, pumps	1-43300 · Vehicle Maintenance	-570.84
12/27/2024	Credit Card Charge	Harbor Freight Tools	Cutting tools	1-41200 · Equipment Maintenance & Supply	-34.30
12/29/2024	Credit Card Charge	Bureau of Emergency Medical Services	recert - Oliver	1-41940 · Recert of AMETs	-26.00
12/30/2024	Credit Card Charge	Amazon	Christmast Giftcard - employee K. Hartman	1-42700 · Special Department Allowance	-75.00
12/30/2024	Credit Card Charge	Fire Marshalls Association of Utah	Utah Association Membership	1-40405 · IAAI Chapter Membership	-50.00
12/30/2024	Credit Card Charge	Fire Marshalls Association of Utah	Annual Conference	1-40405 · IAAI Chapter Membership	-200.00
12/30/2024	Credit Card Charge	YouTube	TV	1-43200 · Utilities (Gas,Power,Phones)	-78.28
12/31/2024	Credit Card Charge	YouTube	TV	1-43200 · Utilities (Gas,Power,Phones)	-5.35
Expenditures - December 2024					-761,793.47

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
1-30100 · Ambulance	612,705.78	1,200,000.00	-587,294.22	51.1%
1-30150 · Fire / Incident Recovery	9,742.92	36,000.00	-26,257.08	27.1%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-31100 · Donations	1,000.00	0.00	1,000.00	100.0%
1-32100 · Fee in Lieu	188,889.57	245,000.00	-56,110.43	77.1%
1-32200 · Property Taxes	5,681,673.09	6,283,930.00	-602,256.91	90.4%
1-32300 · PT Contribution to Other Gover.	0.00	774,898.00	-774,898.00	0.0%
1-32803 · Plan Review	-125.00	3,000.00	-3,125.00	-4.2%
1-32805 · Plan Review - Subdivision/Unit	0.00	3,000.00	-3,000.00	0.0%
1-32810 · Fire Protection - Sprinkler				
1-32820 · Fire Spinkler Alarm	0.00	1,000.00	-1,000.00	0.0%
1-38210 · Fire Protection - Fire Alarm	0.00	0.00	0.00	0.0%
1-32810 · Fire Protection - Sprinkler - Other	0.00	1,000.00	-1,000.00	0.0%
Total 1-32810 · Fire Protection - Sprinkler	0.00	2,000.00	-2,000.00	0.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-33110 · Clerical Fees	280.00	700.00	-420.00	40.0%
1-34100 · Impact Fees	43,401.97	50,000.00	-6,598.03	86.8%
1-35100 · Inspection Fees	7,396.13	8,000.00	-603.87	92.5%
1-36100 · Interest Income-General Fund	73,578.30	100,000.00	-26,421.70	73.6%
1-37100 · Miscellaneous Service Revenues				
1-37101 · Fire Investigation Report	0.00	0.00	0.00	0.0%
1-37102 · Incident Report	0.00	0.00	0.00	0.0%
1-37106 · Misc Revenue	2,539.23			
1-37100 · Miscellaneous Service Revenues - Other	71.95	0.00	71.95	100.0%
Total 1-37100 · Miscellaneous Service Revenues	2,611.18	0.00	2,611.18	100.0%
1-37105 · Standby Fee	0.00	0.00	0.00	0.0%
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	0.00	6,216.00	-6,216.00	0.0%
1-37220 · EMS Competitive (Ambulance)	0.00	0.00	0.00	0.0%
1-37230 · Region 1 Haz-Mat Grant	0.00	0.00	0.00	0.0%
1-37240 · Firehouse Subs Foundation Grant	0.00	0.00	0.00	0.0%
1-37200 · Grants - Other	0.00	0.00	0.00	0.0%
Total 1-37200 · Grants	0.00	6,216.00	-6,216.00	0.0%
1-38100 · Permit Fees				
1-38110 · Specialized Permit	2,700.00	2,000.00	700.00	135.0%
1-38100 · Permit Fees - Other	200.00	0.00	200.00	100.0%
Total 1-38100 · Permit Fees	2,900.00	2,000.00	900.00	145.0%
1-38200 · Plan Review Fees	5,922.36	0.00	5,922.36	100.0%
1-3999 · Uncategorized Income	269.35			
Total Income	6,630,245.65	8,715,444.00	-2,085,198.35	76.1%
Gross Profit	6,630,245.65	8,715,444.00	-2,085,198.35	76.1%
Expense				
Administrative Fees	0.00			
Stripe Uncat. Expenses	144.05			
Utah Disability Death Benefit	0.00	0.00	0.00	0.0%
1-40100 · Administrative Control Board				
1-40110 · Board of Directors Payroll	19,000.00	38,000.00	-19,000.00	50.0%
Total 1-40100 · Administrative Control Board	19,000.00	38,000.00	-19,000.00	50.0%
1-40200 · Bank Charges	4,271.19	8,050.00	-3,778.81	53.1%
1-40300 · Clothing Allowance	41,440.92	48,086.00	-6,645.08	86.2%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun...	Budget	\$ Over Bud...	% of Budget
1-40400 · Code Enforcement				
1-40405 · IAAI Chapter Membership	250.00	675.00	-425.00	37.0%
1-40410 · ICC Membership & Codes	225.00	1,205.00	-980.00	18.7%
1-40415 · National Assoc Fire Invest	0.00	325.00	-325.00	0.0%
1-40420 · NFPA Dues & Publications	114.99	1,705.00	-1,590.01	6.7%
1-40425 · Utah Fire & Life Safety Assoc	0.00	150.00	-150.00	0.0%
1-40430 · Utah Fire Life Educators Prog	0.00	1,250.00	-1,250.00	0.0%
1-40435 · Utah State Fire Marshal Assoc	0.00	50.00	-50.00	0.0%
1-40440 · Bluebeam	520.00	960.00	-440.00	54.2%
1-40445 · Fire Marshal Training	734.08	800.00	-65.92	91.8%
1-40450 · Arson Investigator Training	0.00	1,000.00	-1,000.00	0.0%
1-40455 · IAAI Training Seminar	0.00	3,500.00	-3,500.00	0.0%
1-40460 · Fire & Life Educators Program	0.00	700.00	-700.00	0.0%
1-40465 · Pub Ed Supplies & Open House	2,673.77	8,400.00	-5,726.23	31.8%
1-40470 · Pub Ed Training	35.05	3,000.00	-2,964.95	1.2%
1-40475 · Investigation Supplies	171.96	2,000.00	-1,828.04	8.6%
1-40480 · Code Enforcement Supplies	0.00	1,500.00	-1,500.00	0.0%
Total 1-40400 · Code Enforcement	4,724.85	27,220.00	-22,495.15	17.4%
1-40500 · Collection Contract				
Fire Recovery	1,928.58	7,200.00	-5,271.42	26.8%
Stripe Fees	1,065.03	750.00	315.03	142.0%
1-40510 · Health Care Finance Assessment	18,775.48	82,488.00	-63,712.52	22.8%
1-40500 · Collection Contract - Other	5,225.39	120,000.00	-114,774.61	4.4%
Total 1-40500 · Collection Contract	26,994.48	210,438.00	-183,443.52	12.8%
1-40600 · Communications				
	2,893.13	11,000.00	-8,106.87	26.3%
1-40700 · Computer Maintenance & Supply				
1-40740 · IT Equipment	646.89	6,500.00	-5,853.11	10.0%
1-40700 · Computer Maintenance & Supply - Other	28,051.85	56,588.00	-28,536.15	49.6%
Total 1-40700 · Computer Maintenance & Supply	28,698.74	63,088.00	-34,389.26	45.5%
1-40800 · Contributions to Other Govt				
	0.00	774,898.00	-774,898.00	0.0%
1-40900 · Dispatch Services				
	134,069.00	134,069.00	0.00	100.0%
1-41000 · EA Assistance Program				
1-41100 · Employees Wages				
1-41110 · Full Time Employee Wages				
1-41111 · Auto Overtime	176,261.99	254,159.00	-77,897.01	69.4%
1-41115 · Salary	191,518.26			
1-41116 · Sick Leave	66,202.41			
1-41117 · Vacation Leave	165,755.89			
1-41118 · Benefit Contingency Payour	35,662.44	125,000.00	-89,337.56	28.5%
1-41110 · Full Time Employee Wages - Other	1,280,770.64	3,308,193.00	-2,027,422.36	38.7%
Total 1-41110 · Full Time Employee Wages	1,916,171.63	3,687,352.00	-1,771,180.37	52.0%
1-41120 · Part-Time Employee Wages				
	101,474.09	186,351.00	-84,876.91	54.5%
Total 1-41100 · Employees Wages	2,017,645.72	3,873,703.00	-1,856,057.28	52.1%
1-41200 · Equipment Maintenance & Supply				
1-41300 · FICA	13,656.70	46,370.00	-32,713.30	29.5%
1-41400 · Insurance (Health)				
1-41410 · AFLAC Cancer Policy	139,677.60	298,460.00	-158,782.40	46.8%
1-41430 · Life Insurance				
1-41400 · Insurance (Health) - Other	5,163.59			
	1,387.65			
	294,405.79	858,531.00	-564,125.21	34.3%
Total 1-41400 · Insurance (Health)	300,957.03	858,531.00	-557,573.97	35.1%
1-41500 · Lease Obligation-interest				
1-41600 · Lease Obligations-principal	20,448.29	20,449.00	-0.71	100.0%
	122,112.93	122,111.00	1.93	100.0%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun...	Budget	\$ Over Bud...	% of Budget
1-41700 · Liability Insurance (Risk Manag				
1-41720 · Cyber Liability	14,657.00	14,657.00	0.00	100.0%
1-41700 · Liability Insurance (Risk Manag - Other	54,639.00	77,000.00	-22,361.00	71.0%
Total 1-41700 · Liability Insurance (Risk Manag	69,296.00	91,657.00	-22,361.00	75.6%
1-41800 · Medical Supplies Expenses				
1-41814 · Vent and Zoll Maintenance	2,040.00	8,800.00	-6,760.00	23.2%
1-41800 · Medical Supplies Expenses - Other	63,376.81	108,958.00	-45,581.19	58.2%
Total 1-41800 · Medical Supplies Expenses	65,416.81	117,758.00	-52,341.19	55.6%
1-41900 · Misc Services				
1-41920 · Yearly Ambulance License Fees	0.00	1,950.00	-1,950.00	0.0%
1-41925 · Yearly Paramedic License Fee	0.00	325.00	-325.00	0.0%
1-41930 · Firefighter Testing	0.00	16,500.00	-16,500.00	0.0%
1-41940 · Recert of AMETs	592.25	3,600.00	-3,007.75	16.5%
1-41900 · Misc Services - Other	0.00	2,315.00	-2,315.00	0.0%
Total 1-41900 · Misc Services	592.25	24,690.00	-24,097.75	2.4%
1-42000 · Misc. Equipment				
1-42005 · Safety Equipment	0.00	1,450.00	-1,450.00	0.0%
1-42010 · Turnout Gear	2,985.15	10,000.00	-7,014.85	29.9%
1-42015 · Ansi Coats	0.00	1,000.00	-1,000.00	0.0%
1-42025 · Haz-Mat Supplies	1,873.65	6,000.00	-4,126.35	31.2%
42020 · Safety / PPE	259.98	6,500.00	-6,240.02	4.0%
1-42000 · Misc. Equipment - Other	19,269.17	600.00	18,669.17	3,211.5%
Total 1-42000 · Misc. Equipment	24,387.95	25,550.00	-1,162.05	95.5%
1-42028 · Misc Expense	5,168.86			
1-42200 · Office supply & expenses	3,830.88	14,164.00	-10,333.12	27.0%
1-42300 · Paramedics	7,211.45	11,238.00	-4,026.55	64.2%
1-42400 · Professional Services				
1-42410 · Accountant Fees	16,500.00	39,600.00	-23,100.00	41.7%
1-42420 · Attorney	11,060.00	22,000.00	-10,940.00	50.3%
1-42430 · Auditor	0.00	9,500.00	-9,500.00	0.0%
1-42435 · Background Checks	73.50	560.00	-486.50	13.1%
1-42440 · Blueline Drug Testin	480.00	1,980.00	-1,500.00	24.2%
1-42441 · Blueline New Hlre Testing	431.00	1,050.00	-619.00	41.0%
1-42460 · Bonding	2,500.00	4,500.00	-2,000.00	55.6%
1-42470 · Medical Advisor	6,300.00	10,800.00	-4,500.00	58.3%
1-42480 · Payroll Administration	7,585.00	14,400.00	-6,815.00	52.7%
1-42400 · Professional Services - Other	1,292.00	2,000.00	-708.00	64.6%
Total 1-42400 · Professional Services	46,221.50	106,390.00	-60,168.50	43.4%
1-42500 · Retirement	338,665.97	588,504.00	-249,838.03	57.5%
1-42700 · Special Department Allowance				
1-42705 · Winter Social & Awards	1,307.50	9,000.00	-7,692.50	14.5%
1-42710 · Challenge Coins	0.00	0.00	0.00	0.0%
1-42715 · Board of Trustee Expenses	475.99	1,000.00	-524.01	47.6%
1-42700 · Special Department Allowance - Other	7,551.00	21,785.00	-14,234.00	34.7%
Total 1-42700 · Special Department Allowance	9,334.49	31,785.00	-22,450.51	29.4%
1-42800 · Subscriptions, Memberships				
1-42805 · ImagedTrend	22,016.01	19,531.00	2,485.01	112.7%
1-42810 · Vector Solutions	19,017.00	22,933.00	-3,916.00	82.9%
1-42800 · Subscriptions, Memberships - Other	23,485.86	31,502.00	-8,016.14	74.6%
Total 1-42800 · Subscriptions, Memberships	64,518.87	73,966.00	-9,447.13	87.2%
1-42850 · Surviving Spouse Trust Fund	0.00	4,840.00	-4,840.00	0.0%
1-43000 · Travel and Training	17,055.98	53,085.00	-36,029.02	32.1%
1-43200 · Utilities (Gas,Power,Phones)	48,041.42	99,125.00	-51,083.58	48.5%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	Jul '24 - Jun...	Budget	\$ Over Bud...	% of Budget
1-43300 · Vehicle Maintenance				
1-43310 · Fuel	27,478.65			
1-43315 · Tires/Brakes	7,872.89			
1-43300 · Vehicle Maintenance - Other	57,455.02	120,350.00	-62,894.98	47.7%
Total 1-43300 · Vehicle Maintenance	92,806.56	120,350.00	-27,543.44	77.1%
1-43400 · Workmans Comp	54,912.20	70,746.00	-15,833.80	77.6%
1-48000 · Transfer to Debt Service	0.00	524,194.00	-524,194.00	0.0%
1-49000 · Fleet Fund Capital Exp	0.00	180,000.00	-180,000.00	0.0%
1-49999 · Appropriation of Fund Bal (Exp)	0.00	26,529.00	-26,529.00	0.0%
Total Expense	3,731,538.32	8,715,444.00	-4,983,905.68	42.8%
Net Ordinary Income	2,898,707.33	0.00	2,898,707.33	100.0%
Other Income/Expense				
Other Income				
Capital Projects Inc 3				
3-39100 · Capital Projects-Transfer In	0.00	180,000.00	-180,000.00	0.0%
Total Capital Projects Inc 3	0.00	180,000.00	-180,000.00	0.0%
Debt Service Inc 2				
2-39100 · Transfers In Debt Service	0.00	524,194.00	-524,194.00	0.0%
Total Debt Service Inc 2	0.00	524,194.00	-524,194.00	0.0%
Local Building Authority Inc 4				
4-36100 · Interest Income	5,943.10			
Total Local Building Authority Inc 4	5,943.10			
Total Other Income	5,943.10	704,194.00	-698,250.90	0.8%
Other Expense				
Debt Service Exp 2				
2-45100 · Interest Expense	144,596.88	289,194.00	-144,597.12	50.0%
2-45200 · Principal	0.00	235,000.00	-235,000.00	0.0%
Total Debt Service Exp 2	144,596.88	524,194.00	-379,597.12	27.6%
Local Building Authority Exp 4				
4-46300 · Construction of Station 42				
4-46350 · Temporary Relocation	850.00			
4-46300 · Construction of Station 42 - Other	583,389.37	350,330.00	233,059.37	166.5%
Total 4-46300 · Construction of Station 42	584,239.37	350,330.00	233,909.37	166.8%
Total Local Building Authority Exp 4	584,239.37	350,330.00	233,909.37	166.8%
3-44100 · Capital Projects Exp 3				
3-44200 · Equipment	55,161.18	88,148.00	-32,986.82	62.6%
3-44205 · Turnout Gear	0.00	63,000.00	-63,000.00	0.0%
3-44220 · UCA Communications	0.00	16,686.00	-16,686.00	0.0%
3-44300 · Vehicles	6,137.59	302,726.00	-296,588.41	2.0%
3-44330 · Ongoing Transfer for Fleet Main	0.00	30,000.00	-30,000.00	0.0%
3-44100 · Capital Projects Exp 3 - Other	-30,678.16			
Total 3-44100 · Capital Projects Exp 3	30,620.61	500,560.00	-469,939.39	6.1%
Total Other Expense	759,456.86	1,375,084.00	-615,627.14	55.2%
Net Other Income	-753,513.76	-670,890.00	-82,623.76	112.3%
Net Income	2,145,193.57	-670,890.00	2,816,083.57	-319.8%