



Regular Meeting Agenda

Thursday, July 10, 2025 at 6:00 PM

Fire Station 21, 86 E Center St., Coalville, UT 84017

PUBLIC NOTICE is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the “Board”) of the North Summit Fire District (the “District”) will hold its regular work session and meeting on Thursday, July 10, 2025, beginning at 6:00 PM at Fire Station 21, 86 E Center St., Coalville, UT 84017

Zoom <https://us02web.zoom.us/j/82555909958>

or

To listen by phone only: Dial 346-248-7799 Webinar ID: 825 5590 9958

Members of the Board, presenters, and members of public, may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the same as listed above.

Page

1. Meeting Opening

1.1 Call to Order

1.2 Roll Call

2. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss

2.1 Purchase, exchange, or lease of real property

2.2 Pending or reasonably imminent litigation

2.3 Personnel – to discuss the character, competence, or physical

or mental health of an individual

2.4 Deployment of security personnel, devices, or systems

3. Pledge of Allegiance

4. Work Session

4.1 Review of the 2024 audit. 4 - 53
[2024 Audit.pdf](#) 



4.2 Chiefs operations update.

5. Public Input


Public comment is for any matter not on the Agenda. If you wish to interact with the Board for public input, please follow the “Public Comment Instructions”.

6. Consent Agenda

6.1 Accounts Payable for 54 - 64
[June 2025 AP.pdf](#) 

6.2 Minutes of 65 - 73
[Regular Meeting - May 08 2025 - Minutes - Html](#) 
[Regular Meeting - Jun 12 2025 - Minutes - Html](#) 

7. Consideration of Approval

7.1 Review and possible recommendation to the County Council 74 - 116
for approval of policy sections 700, 701, 702, 704, 705, 707,
708, 709, 710, 711, 900, 901, 902, 903, 904, & 905
[Policies.pdf](#) 

8. Board Comments.

9. Adjournment

9.1 Adjourn Meeting

NOTICE OF SPECIAL ACCOMODATION DURING PUBLIC MEETINGS

Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Tyler Rowser at (435) 350-3473

North Summit Fire Protection District
Communication with Those Charged with Governance



North Summit Fire Protection District
Coalville, UT

June 22, 2025

We have audited the financial statements of the business-type activities of North Summit Fire Protection District for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 17, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the useful lives of depreciable assets, and applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear on those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates relating to pension costs, we evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters for Consideration

This information is intended solely for the use of the board of directors, management, member cities, and the Utah State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Current Year Findings:

- None.

Prior Year Findings:

2023-1 Budgetary Compliance

Finding: The entity’s total expenditures by fund or department cannot exceed the amounts appropriated in the final adopted budget. We noted that in the general fund the personnel department exceeded the final budget by \$22,690. And the Capital Project expenditures exceeded the budget by 24,876.

Current Status: District is in compliance.

Very truly yours,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, Utah

North Summit Fire Protection District
(A Component Unit of Summit County)
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2024

North Summit Fire
Protection District
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December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Summit Fire Protection District
Coalville, Utah

June 22, 2025

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of North Summit Fire Protection District (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements which collectively comprise the Districts' 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 the North Summit Fire Protection District as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of 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 financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards is 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 Summit Fire Protection 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 these 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 the Services Area'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 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 opinion. 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 judgement 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 judgement 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 the 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the required supplementary information regarding pensions, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparisons schedule as listed as supplemental information in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, budgetary comparisons, and schedule of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to solely 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 the North Summit Fire Protection 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 Summit Fire Protection District's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT

MANAGEMENT'S DISCUSSION & ANALYSIS

INTRODUCTION

The following is a discussion and analysis of North Summit Fire Protection District's (the District) financial performance and activities for the year ended December 31, 2024. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

FINANCIAL HIGHLIGHTS

Government-Wide

- The assets of North Summit Fire Protection District exceeded its liabilities at December 31, 2024 by \$3,554,795 (net position). Of this amount \$2,053,860 (unrestricted net position), may be used to meet the District's ongoing obligations.

Fund Level

- The District's governmental funds reported combined ending fund balances of \$1,916,073 at December 31, 2024, an increase of \$500,215 from the previous year. Of the ending fund balances, \$105,970 is restricted by outside parties for impact fees, \$623,585 is assigned for Capital Projects, and \$1,231,538 is available for spending at the District's discretion (unassigned fund balance). The key factors for the increase in fund balances were as follows:
 - Revenue from property taxes increased by \$125,070
 - During 2024 Summit County awarded the District a grant in the amount of \$1,000,000 to offset expenses.
 - The District began providing ambulance services and recorded revenues of \$245,012.
 - Zions Public Finance completed the Capital facilities plan and impact fee study which took place in September 2023. Due to the implementation, \$100,684 of impact fees were received in 2024.
 - Salaries, Wages, and benefits increased by \$1,015,911. Due to the hiring of seven additional full-time employees and salary increases in 2024.
 - Expenditure for operations increased approximately \$212,277. This was due in part to the District providing ambulance services starting in 2024 and additional repairs and maintenance costs.
 - Capital outlay expenditures increased approximately \$248,482; The increase is due to significant investments made in medical vehicles and equipment in 2024.
 - At December 31, 2024, the unassigned fund balance of the general fund was roughly 37% of total general fund expenditure for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to North Summit Fire Protection District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial 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 distinguish functions of the District that are principally supported by charges for services, grants, or contributions. 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 *statement of net position* presents information on all of the District's assets plus deferred outflows and liabilities plus deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of changes in the financial position of the District. In evaluating the government's overall condition, 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.

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Fund Financial Statements - Reporting the 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 is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related laws and regulations. All of the funds of the District are governmental funds.

Governmental funds - Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial 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.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital projects funds, both of which are considered major funds.

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.
- Proceeds/expenditures from capital leases result in liabilities on the government-wide statements but are other financing sources/uses on the governmental fund statements.

Notes to the Financial Statements

The notes provide additional schedules and information that is 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 Summit Fire Protection District adopts an annual budget for all of its governmental funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with its budget.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

As noted previously, net positions are an indicator of a government's financial position. In the case of North Summit Fire Protection District, assets exceeded liabilities by \$3,554,795 at December 31, 2024.

A large portion of the District's net position (39%) reflects its investment in capital assets including land, buildings & improvements, vehicles and furniture & equipment (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; since capital assets themselves cannot be used to liquidate these liabilities.

Net Position as of December 31, 2024 and 2023

	Governmental Activities	
	2024	2023 As Restated
Current and other assets	\$ 2,526,856	\$ 1,669,620
Capital assets	1,394,965	964,249
Total assets	<u>3,921,821</u>	<u>2,633,869</u>
 Total Deferred Outflows of Resources	 <u>287,152</u>	 <u>59,099</u>
 Current and other liabilities	 199,921	 157,911
Long-term liabilities	210,910	74,299
Total liabilities	<u>410,831</u>	<u>232,210</u>
 Total deferred Inflows of resources	 <u>243,347</u>	 <u>49,267</u>
 Net Assets:		
Invested in capital assets, net		
of related debt	1,394,965	964,249
Restricted	105,970	21,376
Unrestricted	2,053,860	1,425,866
Total net position	<u>\$ 3,554,795</u>	<u>\$ 2,411,491</u>

The 2023 net position was restated to include compensated absences of \$74,299 due to the implementation of GASB 101. See note 9 in the notes to the financial statements for more details.

At December 31, 2024 the District's net investment in capital assets, amounts to \$1,394,965 or 39% of total net position. The net investment in capital assets includes land, buildings & improvements, vehicles, and furniture & equipment. \$105,970 is restricted for impact fees. The remaining balance of \$2,053,860 may be used to meet the ongoing obligations to citizens and creditors.

At December 31, 2024, the District was able to report positive balances in all categories of net position for the government-wide activities as a whole.

As noted in the subsequent table, governmental activities increased net position by \$1,143,304.

Changes in Net Position
Years Ended December 31, 2024 and 2023

	Governmental Activities	
	2024	2023 As Restated
Revenues:		
Program revenues:		
Charges for services	\$ 509,088	\$ 37,344
Operating grants and contributions	1,000,000	136,041
Capital grants and contributions	507,220	21,304
General revenues:		
Property taxes and fee-in-lieu taxes	2,319,933	2,205,955
Unrestricted Interest Earnings	62,618	39,901
Sales of capital assets	15,511	23,112
Total revenues	<u>4,414,370</u>	<u>2,463,657</u>
Expenses		
Fire protection and ambulance services	3,271,066	1,887,599
Interest on long-term liabilities	-	12,449
Total expenses	<u>3,271,066</u>	<u>1,900,048</u>
Increase in net assets	1,143,304	563,609
Net position - beginning	2,411,491	1,922,181
Restatement of net position (See note 9)	-	(74,299)
Net position - ending	<u>3,554,795</u>	<u>2,411,491</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Fund Balances

At December 31, 2024 the District's governmental funds reported a combined ending fund balance of \$1,961,073, representing an increase of approximately 34% or \$500,215. \$105,970 or 5% of the total fund balance is restricted for impact fees. \$623,565 or 32% of the total fund balance is assigned for capital projects. \$1,231,538 or 63% of the total fund balance is unassigned, and which is available for spending at the discretion.

General Fund

The general fund is the primary operating fund of the District. At December 31, 2024, the fund balance of the general fund was \$1,337,508. Of that balance \$105,970 is restricted for impact fees, the remaining balance of \$1,231,538 was unassigned and uncommitted. The unassigned fund balance was equal to 37% of total general fund expenditures for the year ended December 31, 2024. The general fund balance increased 18% or \$209,146 from the prior year. The key factor contributing to the increase in the unreserved fund balance was the increase in property tax revenues and an operating grant from Summit County.

General Fund Budgetary Highlights

During the year, the original general fund budget for expenditures was \$2,942,888 and \$3,294,437 for the final budget. Original and Final budgeted revenues were \$3,292,500 and \$3,976,451 respectively.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

North Summit Fire Protection District's investment in capital assets for governmental activities at December 31, 2024 was \$1,394,965 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture & equipment. The District's total investment in capital assets increased \$403,716 or 44%, which is current year additions in excess of current year depreciation and disposals of assets.

Capital Assets, Net of Depreciation December 31, 2024 and 2023		
	2024	2023
Land	\$ 114,937	\$ 114,937
Buildings & improvements	286,236	307,162
Furniture & equipment	993,792	542,150
Total assets, net of depreciation	<u>\$ 1,394,965</u>	<u>\$ 964,249</u>

Additional information on the District's capital assets is available in the notes to the financial statements.

Long-Term Debt

On December 31, 2024, the District had no long-term debt

More information about long-term debt is included in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of North Summit Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to North Summit Fire Protection District, 86 Center St, Coalville, UT 84017

BASIC FINANCIAL STATEMENTS

NORTH SUMMIT FIRE PROTECTION DISTRICT
Government-Wide Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 1,424,419
Restricted Cash	105,970
Receivables:	
Accounts	208,752
Taxes	588,668
Net Pension Assets	199,047
Capital Assets (Net of accumulated depreciation):	
Land	114,937
Buildings and Improvements	286,236
Machinery and Equipment	993,792
Total Assets	<u>3,921,821</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Pension related costs	287,152
Total deferred outflows of resources	<u>287,152</u>
 LIABILITIES	
Accounts Payable and Accrued Liabilities	199,921
Long Term Liabilities	
Due Within One Year	76,606
Due in More Than One Year	134,304
Total liabilities	<u>410,831</u>
 DEFERRED INFLOW OF RESOURCES	
Pension related costs	243,347
Total deferred outflows of resources	<u>243,347</u>
 NET POSITION	
Net investment in capital assets	1,394,965
Restricted	
Impact fees	105,970
Unrestricted	2,053,860
Total Net Position	<u>\$ 3,554,795</u>

See accompanying notes to the financial statements

NORTH SUMMIT FIRE PROTECTION DISTRICT
Government-Wide Statement of Activities
For the Year Ended December 31, 2024

Function/Programs	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Rev & Chgs in Net Position
Primary Government:					
Governmental Activities:					
Fire and Ambulance Protection	\$ 3,271,066	\$ 509,088	\$ 1,000,000	\$ 507,220	\$ (1,254,758)
Total Governmental Activities	<u>3,271,066</u>	<u>509,088</u>	<u>1,000,000</u>	<u>507,220</u>	<u>(1,254,758)</u>
General Revenues:					
Property Taxes					\$ 2,319,933
Unrestricted Investment Earnings					62,618
Gain on disposition of Capital Assets					15,511
Total General Revenues					<u>2,398,062</u>
Change in Net Assets					1,143,304
Net position- Beginning					2,485,790
Restatement of Net Position see note-9					(74,299)
Net position - Ending					<u>\$ 3,554,795</u>

NORTH SUMMIT FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
December 31, 2024

Total fund balances - governmental fund types: \$ 1,961,073

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Land	\$ 114,937	
Buildings	1,066,004	
Equipment	2,034,028	
Less Accumulated Depreciation	<u>(1,820,004)</u>	
		1,394,965

Long-term assets not available to pay for current period expenditures and, therefore, are deferred in the funds

Pension related costs	486,199	
Unavailable ambulance charges	<u>166,815</u>	
		653,014

Long-term liabilities applicable to the Districts governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities.

All liabilities, both current and long-term are reported in the statement of net assets.

Compensated absences	(197,677)	
Pension Liability	<u>(13,233)</u>	
		(210,910)

Deferred inflows of resources related to pensions do not require current resources and are not reported in the governmental funds

(243,347)

Net assets of government activities	<u><u>\$ 3,554,795</u></u>
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NORTH SUMMIT FIRE PROTECTION DISTRICT
Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities
December 31, 2024

Total fund balances - governmental fund types: \$ 1,961,073

Amounts reported for governmental activities in the statement of
net assets are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the funds.

Land	\$ 114,937	
Buildings	1,066,004	
Equipment	2,034,028	
Less Accumulated Depreciation	<u>(1,820,004)</u>	1,394,965

Long-term assets not available to pay for current period expenditures
and, therefore, are deferred in the funds

Pension related costs	486,199	
Unavailable ambulance charges	<u>166,815</u>	653,014

Long-term liabilities applicable to the Districts governmental activities
are not due and payable in the current period, and accordingly, are
not reported as fund liabilities.

All liabilities, both current and long-term are reported in the statement
of net assets.

Compensated absences	(197,677)	
Pension Liability	<u>(13,233)</u>	(210,910)

Deferred inflows of resources related to pensions do not require current
resources and are not reported in the governmental funds

(243,347)

Net assets of government activities \$ 3,554,795

NORTH SUMMIT FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2024

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Taxes	\$ 2,319,933	\$ -	\$ 2,319,933
Charges for services	265,479		265,479
Interest	58,424	4,194	62,618
Intergovernmental	1,273,951	-	1,273,951
Impact Fees	100,684	-	100,684
Miscellaneous	76,794	-	76,794
Total revenues	<u>4,095,265</u>	<u>4,194</u>	<u>4,099,459</u>
EXPENDITURES			
Current:			
Personnel:			
Salaries and Wages	2,410,077	-	2,410,077
Operations	684,820	8,640	693,460
Capital outlay	199,540	321,167	520,707
Total expenditures	<u>3,294,437</u>	<u>329,807</u>	<u>3,624,244</u>
Excess (deficit) of revenues over (under) Expenditures	<u>800,828</u>	<u>(325,613)</u>	<u>475,215</u>
Other financing sources (uses)			
Sale of Capital Assets	25,000	-	25,000
Transfers in	-	616,682	616,682
Transfers out	(616,682)	-	(616,682)
Total other financing sources (uses)	<u>(591,682)</u>	<u>616,682</u>	<u>25,000</u>
Net change in fund balance	209,146	291,069	500,215
Fund balances - beginning of year	<u>1,128,362</u>	<u>332,496</u>	<u>1,460,858</u>
Fund balances - end of year	<u>\$ 1,337,508</u>	<u>\$ 623,565</u>	<u>\$ 1,961,073</u>

See accompanying notes to the financial statements

NORTH SUMMIT FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balance of Government Funds
For the Year Ended December 31, 2024

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

Net changes in fund balances - total governmental funds	\$ 500,215
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 520,707	
Contribution of Capital Assets	132,585	
Depreciation Expense	<u>(213,087)</u>	440,205

Proceeds from the sale of capital assets are reported as revenues in the governmental fund statements, however, the gain or loss on the sale is reported in the Statement of activities. Thus the change in net position is adjusted for the gain or loss on sale of capital assets.	(9,489)
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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 the governmental fund statements.

Pension expenses	168,936	
Compensated Absences	<u>(123,378)</u>	45,558

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements.

Ambulance charges	166,815	
		<u>166,815</u>

Change in net assets of governmental activities	<u><u>\$ 1,143,304</u></u>
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NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2024

Note 1 - Summary of Significant Accounting Policies

The financial statements of North Summit Fire Protection District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. Financial reporting is based upon accounting guidance codified by GASB.

A. Reporting Entity

North Summit Fire Service District (the District) is a dependent special service district created June 6, 1976 by Summit County to provide fire protection services to Coalville City, Henefer Township, and 600 square miles of North East Summit County. The financial statements and notes are the representations of North Summit Fire Service District's management, which is responsible for their integrity and objectivity. This summary of significant accounting policies of the District is presented to assist in understanding the financial statements.

The District is governed by a five-member administrative control board, which are appointed by the Summit County Council. The District is a legally separate entity, possesses the powers to set its own budget, incur debt, to sue, be sued, and to own and lease property. The County exercises significant controlling powers over the District. As such, the District is a discrete component unit as defined by the Governmental Accounting Standards Board in their Statement Number 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*.

B. Government-Wide and Fund Financial Statements Basis of

Presentation Government-Wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific program. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A statement is presented for governmental activities. This statement presents each major fund as a separate column of the fund financial statements. The District has two major funds: general and capital projects funds.

Governmental funds are those funds through which most of the governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The District has presented the following major governmental funds:

General Fund

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for funds received and expended for the acquisition or construction of capital facilities, improvements, and equipment.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reporting in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The District reports the following major funds:

The General fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in other funds.

The Capital Projects Fund accounts for the financial resources used for the acquisition or construction of major capital facilities and equipment.

D. Assets, Liabilities, and Net Positions or Equity

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and net positions:

Cash and Investments

Unrestricted and restricted cash balances of all funds are made up of depository accounts with banks and the Utah Public Treasurers' Investment Fund, which is managed by management of the District. Utah State Statutes allow for investments in the Utah Public Treasurers' 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. The District invests cash with the Utah Public Treasurer's Investment Fund and with a financial institution on the approved list. 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, with the difference being immaterial. Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end balances of cash and investments. Short term investments that are readily convertible to cash and have an original maturity date of three months or less are defined as cash equivalents.

Receivables

As of year-end, the District recorded receivables from Summit County for property taxes. The District also records revenue from ambulance services. Each year an allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end.

Capital Assets

Capital assets, which include land, buildings and improvements, construction-in-progress, vehicles and furniture and equipment, are reported in the governmental columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date of donation. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets, having an original cost of \$5,000 or more, are capitalized. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	40 years
Vehicles	5 -10 years
Furniture and equipment	5 -10 years
Building and equipment under capital leases	5 -40 years

Deferred Outflows/Inflows 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 that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one deferred outflow relating to pension costs.

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenues) until then. The District has deferred inflows relating to pension costs, and ambulance fees.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize debt issuance costs as expenditures during the current period. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The Districts leave time policy allows the District employees to accrue earned vacation and sick leave each year. They are allowed to forward into the next year accrued vacation up to 260 hours for administrative employees, and 456 hours for Suppression employees. Hours in excess of the maximum allowed will be converted to sick leave.

Net Position/Fund Balances

The difference between assets plus deferred outflows and liabilities plus deferred inflows is reported as net position on the government-wide financial statements and fund balance on the governmental fund statements. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the policy of the District to spend restricted fund balance first. When applicable, in the accompanying financial statements governmental fund balances are classified as follows:

- Nonspendable – Fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- Restricted – Fund balance amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed – Fund balance amounts that can be used only for the specific purposes determined by a formal action of the Administrative Control Board (the District's highest level of decision-making authority). Such actions must be affirmed by a majority vote of the Administrative Control Board.
- Assigned – Fund balance amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed.
- Unassigned – The residual fund balance classification for the District's general fund includes all spendable amounts not included in other classifications.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, it is the policy of the District to first spend committed fund balance, followed by assigned fund balances and unassigned fund balances, respectively.

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 Summit Fire Protection 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 60 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 compensated absences, 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. Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations in the fund financial statements but are generally excluded from the government-wide financial statements.

Pensions

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.

G. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2024

H. Risk Management

The 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 also carries commercial workers' compensation insurance. There are no significant reductions in coverage from the prior year, and settlement claims resulting from these risks did not exceed commercial insurance coverage during the past year.

Note 2 - Stewardship, Budgetary Compliance, and Accountability

Budgetary Information

The District operates within the budget requirements for special service districts as specified by state law. Under State law, an annual budget is required for all governmental fund types. The financial reports reflect the following budgetary standards:

- For the fiscal year beginning January 1, the District prepares a proposed budget for the governmental fund types, which is presented to the Summit County Council on or before December 15.
- By resolution, the District recommends a budget by December 15, which is then forwarded to the Summit County Council acting as the governing body for approval.
- Once adopted, the budget can be amended to any extent by subsequent District action. Reductions in appropriations can be approved by the District, but increased appropriations require a public hearing with subsequent approval from the Summit County Council acting as the governing body.
- Any adjustments in estimated revenue and revisions of appropriations due to operational changes in categorical program funding are integrated into the amended budget recommended to the Summit County Council acting as the governing body for approval.
- A final amended budget is recommended by the District and Administrative Control Board and forwarded to the Summit County Council acting as the governing body for adoption.
- Total budgeted expenditures may not exceed the revenues expected to be received for the fiscal year plus the fund balance.

Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit County on behalf of the District and remitted to the District monthly. At December 31, 2024 only delinquent taxes are uncollected. Property taxes received by the District within 60 days after year end are recorded as revenue as of year-end.

Note 3 - Deposits and Investments

Deposits and investments for the 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 the discussions of the District's exposure to various risks related to its cash management activities

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 the local government 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 requirements of the Act and adhering to the rules of the Utah Money Management Council. As of December 31, 2024 the carrying amount of deposits with the district was \$17,510 and the bank balance was \$18,303, All of which were covered by FDIC insurance.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The District's policy for limiting the credit risk of investments is to comply with the Money Management Act.

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

Level 3 – Unobservable inputs.

For the year ended December 31, 2024, the District had investments of \$1,512,880 with the Utah PTIF, which uses a Level 2 fair value measurement. The entire balance had a maturity of less than one year. The PTIF pool has not been rated.

Interest Rate Risk

Interest rate risk, the risk that changes in interest rates, will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by investing mainly in the PTIF and 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.

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 114,937	\$ -	\$ -	\$ 114,937
Total capital assets, not being depreciated	<u>114,937</u>	<u>-</u>	<u>-</u>	<u>114,937</u>
Capital assets, being depreciated				
Buildings and improvements	1,066,004	-	-	1,066,004
Machinery & equipment	1,400,199	653,292	(19,463)	2,034,028
Total capital assets, being depreciated	<u>2,466,203</u>	<u>653,292</u>	<u>(19,463)</u>	<u>3,100,032</u>
Accumulated depreciation for:				
Buildings and improvements	758,842	20,926	-	779,768
Machinery & equipment	858,049	192,161	(9,974)	1,040,236
Total accumulated depreciation	<u>1,616,891</u>	<u>213,087</u>	<u>(9,974)</u>	<u>1,820,004</u>
Total capital assets, being depreciated, net	849,312	440,205	(9,489)	1,280,028
Governmental activities capital assets, net	<u>\$ 964,249</u>	<u>\$ 440,205</u>	<u>\$ (9,489)</u>	<u>\$ 1,394,965</u>

Note 5 - Interfund Receivables and Payables and Transfers

Interfund transactions among governmental fund types occurred during the year. These transactions arose principally from debt service requirements. Transactions that have not resulted in the actual transfer of cash as of the end of the year are recorded as amounts due from (fund receivable) and due to (fund liability) other funds. For financial reporting purposes, current amounts due from and to the same fund are offset and, the net amounts are shown in the respective fund balance sheet. At the end of each year, the amount of interfund receivables is equal to the amount of interfund payables. The District had no interfund receivables and payables at December 31, 2024.

Interfund Transfers: During the year the general fund transferred \$616,682 to the Capital Projects fund.

Note 5 - Long-Term Liabilities

	Jan 1, 2023	Additions	Reductions	Dec 31, 2024	Due in one
Governmental Activities:					
Long-term liabilities					
Compensated Absences	\$ 74,299 *	\$ 123,378	\$ -	\$ 197,677	\$ 76,606
Net pension Liability	-	13,233		13,233	-
Gov't activities long-term debt	<u>\$ 74,299</u>	<u>\$ 136,611</u>	<u>\$ -</u>	<u>\$ 210,910</u>	<u>\$ 76,606</u>

* The beginning balance was restated with the implementation of GASB 101 (See note 9)

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2024

NOTE 7 – RETIREMENT PLANS

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans:

- Firefighters Retirement System (Firefighters System): is a multiple-employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer cost sharing public employee retirement system.
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple-employer, cost sharing, public employee retirement system.

The Utah Retirement Systems are established and governed by the respective sections of Chapter 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 Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The systems are fiduciary funds defined as pension and other employee benefit, trust funds. The URS is a component of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

The Systems issue a publicly available financial report that can be obtained by writing to the Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting the website:
www.urs.org/general/publications.

Summary of Benefits by system

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

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

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**For the Year Ended December 31, 2024

*With actuarial reductions ** 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 over to subsequent years.

Contribution Rate Summary

Contributions: 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 year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024 are as follows:

	Employee	Employer	401(k)
Contributory System			
111- Local Government Division Tier 2	0.70%	15.19%	0.00%
Noncontributory System			
15 - Local Government Division Tier 1	N/A	16.97%	N/A
Firefighters Retirement System			
31 Other Division A	15.05%	1.61%	N/A
132 Tier 2 DB Hybrid Firefighters	4.73%	14.08%	N/A
Tier 2 DC Only			
211 Local Government	N/A	5.19%	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.

For fiscal year ended December 31, 2024, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 17,200	\$ 99,504
Tier 2 Public Employees System	62,935	15,816
Tier 2 DC Only System	187	N/A
Total Contributions	\$ 80,322	\$ 115,320

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.

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**

For the Year Ended December 31, 2024

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

At December 31, 2024, there was a reported net pension asset of \$199,047 and a net pension liability of \$13,233.

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2022	Change (Decrease)
Firefighters System	\$ 199,047	\$ -	0.8481127%	0.1958032%	0.6523095%
Tier 2 Public Safety and Firefighter		13,233	0.0351288%	0.0000000%	0.0351288%
Total Net Pension Asset / Liability	<u>\$ 199,047</u>	<u>\$ 13,233</u>			

The net pension asset and liability were 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 December 31, 2024, we recognized pension expense of \$(88,384).

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,944	\$ 903
Changes in Assumptions	30,670	272
Net differences between projected and actual earnings on pension plan investments	38,217	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	242,172
Contributions subsequent to the measurement date	80,322	-
	<u>\$ 287,153</u>	<u>\$ 243,347</u>

\$80,322 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the 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:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2024	\$ (36,741)
2025	(15,166)
2026	28,581
2027	(22,858)
2028	1,056
Thereafter	8,611

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**

For the Year Ended December 31, 2024

Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, we recognized pension expense of (\$105,084).

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,868	\$ -
Changes in Assumptions	21,028	-
Net differences between projected and actual earnings on pension plan investments	36,832	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	240,519
Contributions subsequent to the measurement date	17,200	-
	<u>\$ 205,928</u>	<u>\$ 240,519</u>

\$17,200 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the 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:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2024	\$ (37,822)
2025	(16,601)
2026	26,155
2027	(23,524)
2028	-
Thereafter	-

NORTH SUMMIT FIRE PROTECTION DISTRICT**Notes to the Financial Statements**

For the Year Ended December 31, 2024

Tier 2 Public Safety and Firefighters Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, we recognized pension expense of \$16,699.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,076	\$ 903
Changes in Assumptions	9,641	272
Net differences between projected and actual earnings on pension plan investments	1,385	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,653
Contributions subsequent to the measurement date	63,122	-
	<u>\$ 81,224</u>	<u>\$ 2,828</u>

\$63,122 reported as deferred outflows of resources related to pensions results from contributions made by us prior to the 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:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2024	\$ 1,081
2025	1,435
2026	2,427
2027	665
2028	1,056
Thereafter	8,611

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2024

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 Percent
Salary Increases	3.50-9.50 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based on 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 which provides 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. 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 estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		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%, a real return of 4.35% that is net of investment expense.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to the Financial Statements

For the Year Ended December 31, 2024

Discount Rate: The discount rate used to measure the total pension liability was 6.85 % 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.

Sensitivity of the proportionate share of the 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%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Firefighters System	\$ 237,530	\$ (199,047)	\$ (554,051)
Tier 2 Public Safety and Firefighters	\$ 42,636	\$ 13,233	\$ (10,290)
Total	\$ 280,166	\$ (185,814)	\$ (564,341)

Defined Contribution Savings Plan

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 Summit Fire Protection District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- *401(k) Plan
- *457(b) Plan
- *Roth IRA Plan
- *Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, were as follows:

NORTH SUMMIT FIRE PROTECTION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2024

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 65,748	\$ 20,369	\$ -
Employee Contributions	18,787	16,390	-
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	-	81	-
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	4,200	450	-
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	3,710	1,350	-

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 22, 2025 the date of the audit report, which is the date the financial statements were available to be issued.

NOTE 9 – CHANGE IN ACCOUNTING PRINCIPAL

During 2024, the District implemented Governmental Accounting Standards Board (GASB) statement No. 101, *Compensated Absences*. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. This Statement creates a unified model for reporting, as well as amends certain previously required disclosures. As a result of implementing this standard, the District recalculated its balance of compensated absences for 2024 and 2023. This required a retroactive increase to the District's 2023 compensated absences balance and a decrease to nets position of \$74,299.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

NORTH SUMMIT FIRE PROTECTION DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
General Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Totals</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 2,005,000	\$ 2,200,000	\$ 2,319,933	\$ 119,933
Charges for Services	242,000	242,000	265,479	23,479
Interest	15,000	65,000	58,424	(6,576)
Intergovernmental	1,010,000	1,273,951	1,273,951	-
Impact fees	10,000	120,000	100,684	(19,316)
Miscellaneous	10,500	75,500	76,794	1,294
Total revenues	<u>3,292,500</u>	<u>3,976,451</u>	<u>4,095,265</u>	<u>118,814</u>
EXPENDITURES				
Current:				
Personnel				
Salaries and wages	2,367,388	2,468,000	2,410,077	57,923
Operations	565,500	734,701	684,820	49,881
Capital outlay	-	200,000	199,540	460
Debt service:	10,000			
Interest	-	-	-	-
Total expenditures	<u>2,942,888</u>	<u>3,402,701</u>	<u>3,294,437</u>	<u>108,264</u>
Excess (deficit) of revenues over (under) expenditures	<u>349,612</u>	<u>573,750</u>	<u>800,828</u>	<u>227,078</u>
Other financing sources (uses)				
Sale of Capital Assets	5,000	25,000	25,000	-
Transfers out	<u>(354,612)</u>	<u>(577,500)</u>	<u>(616,682)</u>	<u>(39,182)</u>
Total other financing sources (uses)	<u>(349,612)</u>	<u>(552,500)</u>	<u>(591,682)</u>	<u>(39,182)</u>
Net change in fund balance	-	21,250	209,146	187,896
Fund balances - beginning	<u>1,128,362</u>	<u>1,128,362</u>	<u>1,128,362</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,128,362</u>	<u>\$ 1,149,612</u>	<u>\$ 1,337,508</u>	<u>\$ 187,896</u>

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
December 31, 2024
Last 10 Fiscal Years*

	<u>Fiscal Year</u>	<u>Proportion of the net liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
Firefighters Retirement System						
	2024	0.8481127%	\$ (199,047)	\$ 323,819	-61.47%	106.79%
	2023	0.9580320%	\$ (50,851)	\$ 72,711	-69.94%	108.40%
Tier 2 Public Safety and Firefighters System	2024	0.0351288%	\$ 13,233	\$ 133,104	9.94%	89.10%

* The amounts presented for each fiscal year were determined as of December 31. In accordance with GASB 68, until a full 10-year trend is compiled, information is presented for those years for which information is available.

NORTH SUMMIT FIRE PROTECTION DISTRICT

Required Supplementary Information

Schedule of Contributions

December 31, 2024

Last 10 Fiscal Years*

	As of fiscal year ended December 31,	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	2024	\$ 17,200	\$ 17,200	\$ -	\$ 661,456	2.60%
	2023	\$ 11,690	\$ 11,690	\$ -	\$ 323,819	3.61%
	2022	\$ 2,877	\$ 2,877	\$ -	\$ 72,711	3.96%
Tier 2 Public Safety and Firefighter System	2024	\$ 62,935	\$ 62,935	\$ -	\$ 446,982	14.08%
	2023	\$ 18,451	\$ 18,451	\$ -	\$ 131,046	14.08%
	2022	\$ -	\$ -	\$ -	\$ -	0.00%
Tier 2 DC Public Safety and Firefighter System	2024	\$ 187	\$ 187	\$ -	\$ 233,877	0.08%
	2023	\$ 59	\$ 59	\$ -	\$ 73,446	0.08%
	2022	\$ -	\$ -	\$ -	\$ -	0.00%

* Contributions in the 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 81b. Of GASB 68 requires employers 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 the required supplementary information

NORTH SUMMIT FIRE PROTECTION DISTRICT

Notes to Required Supplementary Information

For the Year Ended December 31, 2024

Budgetary Comparison Schedule

The Budgetary Comparison Schedule presented in this section of the report is for the District's General Fund.

Budgetary and Budgetary Control

Budgets for the General Fund are legally required and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Administrative Control Board prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Administrative Control Board through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Change 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.

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2024, all funds budgeted expenditures exceeded actual amounts.

SUPPLEMENTARY INFORMATION

NORTH SUMMIT FIRE PROTECTION DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Capital Projects Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Totals	
REVENUES				
Interest	\$ -	\$ -	\$ 4,194	\$ 4,194
Total revenues	-	-	4,194	4,194
EXPENDITURES				
Current:				
Operations	-	8,700	8,640	60
Capital outlay	210,000	321,250	321,167	83
Total expenditures	210,000	329,950	329,807	143
Excess (deficit) of revenues over (under) expenditures	(210,000)	(329,950)	(325,613)	4,337
Other financing sources (uses)				
Transfers in	210,000	328,950	616,682	287,732
Total other financing sources (uses)	210,000	328,950	616,682	287,732
Net change in fund balance	-	(1,000)	291,069	292,069
Fund balances - beginning	332,496	332,496	332,496	-
Fund balances - ending	\$ 332,496	\$ 331,496	\$ 623,565	\$ 292,069

ADDITIONAL AUDITOR’S REPORTS



**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***

Board of Directors
North Summit Fire Protection District
Snowbird, Utah

June 22, 2025

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 business-type activity, of North Summit Fire Protection District as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise North Summit Fire Protection District's basic financial statements, and have issued our report thereon dated June 22, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Summit Fire Protection District's internal control over financial reporting (internal control) to determine the 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 North Summit Fire Protection District internal control. Accordingly, we do not express an opinion on the effectiveness of North Summit Fire Protection 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 determination of financial statement amounts. 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 of the effectiveness on 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.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants



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

Board of Directors
North Summit Fire Protection District
Snowbird, Utah

June 22, 2025

Report On Compliance

We have audited North Summit Fire Protection District's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on the district for the year ended December 31, 2024.

State compliance requirements were tested for the year ended December 31, 2024, in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Government Fees
- Impact Fees
- Special and Local Service Districts
- Utah Retirement Systems

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on North Summit Fire Protection District's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Compliance Audit Guide. Those standards and the State Compliance Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about North Summit Fire Protection District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of North Summit Fire Protection District's compliance with those requirements.

Opinion on Compliance

In our opinion, North Summit Fire Protection District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2024.

REPORT OF INTERNAL CONTROL OVER COMPLIANCE

Management of North Summit Fire Protection District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered on North Summit Fire Protection District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Summit Fire Protection District's internal control over compliance.

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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT

North Summit Fire District

Accounts Payable

June 2025

Date	Num	Memo	Account	Amount
Alert All Corp				
06/13/2025	CC	COMMUNITY RELATIONS ITES FOR CAR SHOW	6522 · Community Relations/Outr...	1,458.00
Total Alert All Corp				1,458.00
All West Communications				
06/01/2025	383...	INTERNET SERVICE	6509.2 · Internet	422.55
Total All West Communications				422.55
Amazon Business				
06/02/2025	11X...	TRAILER TALE LIGHTS	6512 · Fleet Maintenance	16.65
06/28/2025	1T...	2 Car Window Shades, 6pcs Privacy	6512 · Fleet Maintenance	110.88
06/28/2025	133...	Tork 105065 PeakServe Continuous Hand Towel, 7....	6510.3 · Sanitation Supplies	170.94
06/28/2025	133...	Amazon Basics Trash Bags, Tall Kitchen Drawstring,...	6510.3 · Sanitation Supplies	42.66
06/28/2025	133...	Tide PODS Laundry Detergent Soap Pacs, HE Com...	6510.3 · Sanitation Supplies	54.98
06/28/2025	133...	Finish Quantum Dishwasher Pods, No Pre-Rinse Dis...	6510.3 · Sanitation Supplies	45.88
06/28/2025	133...	Dawn Dish Soap Ultra Dishwashing Liquid, Dish Soa...	6510.3 · Sanitation Supplies	29.94
06/28/2025	133...	Scott Paper Towels, Choose-A-Sheet - 30 Mega Roll...	6510.3 · Sanitation Supplies	90.98
06/28/2025	133...	Amazon Basics Wipes, Lemon & Fresh Scent, Saniti...	6510.3 · Sanitation Supplies	45.16
06/28/2025	133...	CloroxPro Clorox Germicidal Bleach, 121 Ounce Bot...	6510.3 · Sanitation Supplies	28.49
06/28/2025	133...	Pine-Sol Multi-Surface Cleaner, CloroxPro, 2x Conce...	6510.3 · Sanitation Supplies	38.88
06/28/2025	133...	Promotions & discounts	6510.3 · Sanitation Supplies	-4.52
Total Amazon Business				670.92
Ameritas Life Insurance Corp				
06/16/2025	010...	VISION INSURANCE	2400.9 · Benefits Accrual	257.76
Total Ameritas Life Insurance Corp				257.76
Any Hour Service				
06/12/2025	CC	STA 21 SEWARE LINE LOCATION	6510 · Building and Grounds	576.00
Total Any Hour Service				576.00
Apple				
06/16/2025	CC	SECURITY CAMERA SUBSCRIPTON	6519 · Subscriptions/Membership...	230.36
Total Apple				230.36
Bankcard Center				
06/05/2025	ACH	CREDIT CARD SERVICE FEE	6505.7 · Credit Card Service Fees	44.95
Total Bankcard Center				44.95
Betos				
06/10/2025	CC	OFFICERS MEETING	6517 · Employee Food and other	77.09
Total Betos				77.09

North Summit Fire District

Accounts Payable

June 2025

Date	Num	Memo	Account	Amount
Big Al's Burgers				
06/17/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	12.81
Total Big Al's Burgers				12.81
Black Angus				
06/06/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	68.47
Total Black Angus				68.47
Boca Taqueria				
06/07/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	18.86
Total Boca Taqueria				18.86
Bound Tree				
06/04/2025	857...	FASPLINT® Vacuum Splint Kits, Small, Medium, La...	6524 · EMS Supplies	499.98
06/04/2025	857...	Curaplex® IV Start Kit With Tegaderm™, Alcohol, FL...	6524 · EMS Supplies	141.50
06/04/2025	857...	Curaplex® CuraSlide™ BC Safety IV Catheter with ...	6524 · EMS Supplies	23.92
06/04/2025	857...	Insyte™ Autoguard™ BC Shielded IV Catheter, Non-...	6524 · EMS Supplies	106.80
06/04/2025	857...	Insyte™ Autoguard™ BC Shielded IV Catheter, Non-...	6524 · EMS Supplies	53.40
06/04/2025	857...	Traction Splint, Adult	6524 · EMS Supplies	258.99
06/04/2025	857...	Sodium Chloride 0.9%, 1000mL Bag	6524 · EMS Supplies	60.00
06/04/2025	857...	Sodium Chloride 0.9%, 100mL Bag	6524 · EMS Supplies	18.36
06/04/2025	857...	Curaplex® IV Administration Set, 10 Drop, Non-vent...	6524 · EMS Supplies	30.20
06/04/2025	857...	Curaplex® TritonGrip SE™ Nitrile Exam Gloves, Large	6524 · EMS Supplies	52.95
06/13/2025	858...	Tranexamic Acid, 100mg/mL, 10mL Vial	6524 · EMS Supplies	111.99
06/24/2025	858...	SHIPPING	6524 · EMS Supplies	17.54
06/24/2025	858...	Curaplex® Hot Pack, Large, 6.69in L x 7.5in W	6524 · EMS Supplies	52.32
06/25/2025	858...	BLUNT FILTER NEEDLE 18 GA X 1.5 100 EA/BOX ...	6524 · EMS Supplies	9.66
06/25/2025	858...	Epinephrine 1mg/mL, 1mL Ampule	6524 · EMS Supplies	204.90
06/25/2025	858...	Perfit ACE Adjustable Collar, Military Version, Adult, ...	6524 · EMS Supplies	91.90
06/25/2025	858...	i-gel® Supraglottic Airway, Size 1, Neonatal	6524 · EMS Supplies	21.79
06/25/2025	858...	i-gel® Supraglottic Airway, Size 3, Small Adult	6524 · EMS Supplies	113.97
06/25/2025	858...	i-gel® Supraglottic Airway, Size 5, Large Adult	6524 · EMS Supplies	75.98
06/25/2025	858...	Curaplex® Fixed Silicone Nasopharyngeal Airways, ...	6524 · EMS Supplies	3.59
06/25/2025	858...	Curaplex® Fixed Silicone Nasopharyngeal Airways, ...	6524 · EMS Supplies	3.59
06/25/2025	858...	Curaplex® Fixed Silicone Nasopharyngeal Airways, ...	6524 · EMS Supplies	10.77
06/25/2025	858...	Curaplex® Fixed Silicone Nasopharyngeal Airways, ...	6524 · EMS Supplies	10.77
06/25/2025	858...	Curaplex® Cuffed Endotracheal Tube with Stylet, Siz...	6524 · EMS Supplies	3.79
06/25/2025	858...	Curaplex® Cuffed Endotracheal Tube with Stylet, Siz...	6524 · EMS Supplies	3.79
06/25/2025	858...	OneScope® Pro OneStylet Disposable Rigid Stylet	6524 · EMS Supplies	10.19
06/25/2025	858...	Curaplex® Select Disposable LED Miller Laryngosco...	6524 · EMS Supplies	6.49
06/25/2025	858...	Curaplex® Select Disposable LED Miller Laryngosco...	6524 · EMS Supplies	6.49
06/25/2025	858...	Curaplex® Select Disposable LED Miller Laryngosco...	6524 · EMS Supplies	6.49
06/25/2025	858...	Curaplex® Adjustable PEEP Valve, 30mm	6524 · EMS Supplies	20.98
06/25/2025	858...	Ambu® Adult SPUR® II BVM Bag Reservoir, Adult ...	6524 · EMS Supplies	28.98
06/25/2025	858...	Ambu® Infant SPUR® II BVM Bag Reservoir, Neona...	6524 · EMS Supplies	20.29
06/25/2025	858...	Curaplex® Suction Catheter, Orange, 16fr	6524 · EMS Supplies	0.39
06/25/2025	858...	Endotracheal Tube Introducer, Adult, Coudé Tip, 15...	6524 · EMS Supplies	11.99

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Accrual Basis

North Summit Fire District

Accounts Payable

June 2025

Date	Num	Memo	Account	Amount
06/25/2025	858...	Single Use Blade for UESCOPE® 2, Mid-angulated D4	6524 · EMS Supplies	68.99
06/25/2025	858...	Nonrebreathing Oxygen Mask with Safety Vent, 7ft T...	6524 · EMS Supplies	6.87
06/25/2025	858...	Luer Lock Tip Hypodermic Syringe without Needle, 5...	6524 · EMS Supplies	4.29
06/25/2025	858...	Curaplex® DART, No Syringe	6524 · EMS Supplies	13.78
06/25/2025	858...	3-Way Stopcock, 0.26mL, Spin-lock Connector	6524 · EMS Supplies	2.58
06/25/2025	858...	Insyte™ Autoguard™ BC Shielded IV Catheter, Non-...	6524 · EMS Supplies	85.44
06/25/2025	858...	Insyte™ Autoguard™ BC Shielded IV Catheter, Non-...	6524 · EMS Supplies	133.50
06/25/2025	858...	Insyte™ Autoguard™ BC Shielded IV Catheter, Non-...	6524 · EMS Supplies	133.50
06/25/2025	858...	Curaplex® IV Start Kit With Tegaderm™, Alcohol, N...	6524 · EMS Supplies	349.00
06/25/2025	858...	Curaplex® IV Extension Set, (1) Removable Sure-Lo...	6524 · EMS Supplies	189.00
06/25/2025	858...	AMSafe® 10mL USP Sodium Chloride Injection Fill i...	6524 · EMS Supplies	101.40
06/25/2025	858...	Sodium Chloride 0.9%, 1000mL Bag	6524 · EMS Supplies	24.00
06/25/2025	858...	Sodium Chloride 0.9%, 500mL Bag	6524 · EMS Supplies	102.90
06/25/2025	858...	Ondansetron, 4mg, 30 Orally Disintegrating Tablets...	6524 · EMS Supplies	21.14
06/25/2025	858...	Albuterol Sulfate Solution 0.083%, 2.5mg/3mL, 3mL ...	6524 · EMS Supplies	9.42
06/25/2025	858...	Glucose 15™ Oral Glucose Gel Pack, 15g, Grape Fl...	6524 · EMS Supplies	31.58
06/25/2025	858...	Curaplex® Select Multi-Function Defibrillator Pads, I...	6524 · EMS Supplies	41.99
06/25/2025	858...	Curaplex® Select Multi-Function Defibrillator Pads, ...	6524 · EMS Supplies	41.99
06/25/2025	858...	Curaplex® EtCO2/O2 Dual Sampling Oral-Nasal Ca...	6524 · EMS Supplies	122.25
06/25/2025	858...	Microstream™ Advanced, Intubated Filter Line, Adul...	6524 · EMS Supplies	10.89
06/25/2025	858...	Curaplex® Cold Pack, Large, 7in L x 7.5in W	6524 · EMS Supplies	13.68
06/25/2025	858...	Gauze Sponge, 4-ply, 2in x 2in	6524 · EMS Supplies	2.29
06/25/2025	858...	ActiLance® Safety Lancet, 28G	6524 · EMS Supplies	23.99
06/25/2025	858...	Curaplex® Emesis Bag, High Density, Transparent ...	6524 · EMS Supplies	30.06
06/25/2025	858...	PediaTape, Pediatric Emergency Measuring Tape, 2...	6524 · EMS Supplies	90.87
06/25/2025	858...	Glucagon Kit, Glucagon 1mg, Sterile Water 1mL, Via...	6524 · EMS Supplies	219.70
06/25/2025	858...	Dextrose 10%, 250mL Bag	6524 · EMS Supplies	36.00
06/25/2025	858...	Chewable Baby Aspirin, 81mg, 36/bottle	6524 · EMS Supplies	6.08
Total Bound Tree				4,011.92
BRD Pest Solutions				
06/23/2025	CC	PEST CONTROL STA 21	6510.2 · Pest Control	77.86
Total BRD Pest Solutions				77.86
Burt Brothers				
06/16/2025	124...	OIL CHANGE UNIT 108	6512 · Fleet Maintenance	162.15
06/16/2025	124...	OIL CHANGE UNIT 104	6512 · Fleet Maintenance	194.06
06/18/2025	124...	OIL CHANGE UNIT 110	6512 · Fleet Maintenance	141.57
06/18/2025	124...	OIL CHANGE UNIT 106	6512 · Fleet Maintenance	163.24
06/25/2025	124...	OIL CHANGE UNIT 2304	6512 · Fleet Maintenance	93.36
Total Burt Brothers				754.38
ChatGPT				
06/26/2025	CC	CHATGPT	6519 · Subscriptions/Membership...	21.43
Total ChatGPT				21.43

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Accrual Basis

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Chevron				
06/01/2025	CC	WILDLAND DEPLOYMENT	6517 · Employee Food and other	12.95
Total Chevron				12.95
Circle K				
06/13/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	10.42
Total Circle K				10.42
City Gate Market Place				
06/12/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	13.33
Total City Gate Market Place				13.33
Clinton City Fire Department				
06/18/2025	0005	Hurst Spreaders, Cutter, Combination Tools & Acces...	6515 · Minor Equipment	2,500.00
Total Clinton City Fire Department				2,500.00
Clinton Velocity Car Wash				
06/24/2025	CC	CAR WASH	6512 · Fleet Maintenance	10.00
Total Clinton Velocity Car Wash				10.00
Convergint Technologies LLC				
06/30/2025	IN0...	ANNUAL DOOR SYSTEM CLOUD HOSTING	6519 · Subscriptions/Membership...	480.00
Total Convergint Technologies LLC				480.00
Crown Promotions				
06/09/2025	C4...	UNIFORM D. BULOW	6513 · PPE / Equipment / Uniforms	72.00
06/09/2025	C4...	UNIFORM N. PARKER	6513 · PPE / Equipment / Uniforms	248.00
06/09/2025	C4...	UNIFORM S. SNARR	6513 · PPE / Equipment / Uniforms	122.00
06/09/2025	C4...	BULK UNIFORM ORDER	6513 · PPE / Equipment / Uniforms	417.00
Total Crown Promotions				859.00
Curtis				
06/01/2025	INV...	SERVICE MAKO COMPRESSOR	6505 · Contract Services	1,900.00
06/01/2025	INV...	MSA FLOW TESTING	6505 · Contract Services	2,243.00
Total Curtis				4,143.00
Dillons Bayou				
06/07/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	30.84
Total Dillons Bayou				30.84

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Accrual Basis

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Drury Inn				
06/01/2025	CC	WILDLAND DEPLOYMNET TO AZ HOTEL	6505 · Contract Services	112.56
Total Drury Inn				112.56
Enbridge				
06/05/2025	741...	GAS SERVICE STA 21	6509.4 · Gas	155.15
06/05/2025	723...	GAS SERVICE STA 23	6509.4 · Gas	47.73
06/05/2025	599...	GAS SERVICE STA 22	6509.4 · Gas	32.81
Total Enbridge				235.69
First Responders First				
06/16/2025	NS...	THERAPY & WELLNESS CHECK-INS	G24.01 · 2024 Mental Heath Gran...	3,700.00
Total First Responders First				3,700.00
Fuel Network				
06/01/2025	F25...	FUEL	6511 · Fuel	3,217.81
Total Fuel Network				3,217.81
Gilbert & Stewart, PC				
06/30/2025	207...	2024 FINANCIAL STATEMENT AUDIT	6502 · Accounting other.	17,000.00
Total Gilbert & Stewart, PC				17,000.00
Gold Cross Services				
06/01/2025	4195	EMS BILLING SERVICES	6505.6 · EMS Billing Service	966.05
Total Gold Cross Services				966.05
Google				
06/01/2025	CC	EMAILS	6509.3 · Email	30.86
Total Google				30.86
Hampton Inn				
06/08/2025	CC	WILDLAND DEPLOYMENT TO AZ HOTEL	6505 · Contract Services	774.78
06/16/2025	CC	WILDLAND DEPLOYMENT TO AZ HOTEL	6505 · Contract Services	1,154.16
Total Hampton Inn				1,928.94
Health Equity				
06/07/2025	ACH	HEALTH SAVINGS PAYROLL ENDING 05.23.25	2400.9 · Benefits Accrual	1,800.42
06/09/2025	0JF...	REPLENISHMENT FOR LPHCRA 2025	2400.9 · Benefits Accrual	132.53
06/20/2025	ACH	HEALTH SAVINGS PAYROLL ENDING 06.06.25	2400.9 · Benefits Accrual	1,800.42
Total Health Equity				3,733.37

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Accrual Basis

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Home Depot				
06/26/2025	CC	MIN FRIDGE FOR BOARD ROOM	6510 · Building and Grounds	240.00
06/30/2025	CC	ICE MACHINE	6510 · Building and Grounds	1,355.00
Total Home Depot				1,595.00
IntelliPay				
06/24/2025	ACH	ACH FEES	6505.7 · Credit Card Service Fees	12.70
Total IntelliPay				12.70
J Comm. Corp				
06/04/2025	210...	2 VHF RADIOS	6515 · Minor Equipment	4,300.00
Total J Comm. Corp				4,300.00
Jack in the Box				
06/04/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	17.05
Total Jack in the Box				17.05
Jared Montgomery				
06/02/2025	5397	Final Check	2500 · Accrued salaries	685.55
Total Jared Montgomery				685.55
Leagle Shield				
06/10/2025	303...	EMPLOYEE PAID BENIFIT	2400.9 · Benifits Accrual	136.60
Total Leagle Shield				136.60
Les Olson Company				
06/16/2025	MN...	IT SUPPORT	6505.4 · IT Support	630.00
Total Les Olson Company				630.00
Mammoth Stake House				
06/05/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	26.71
Total Mammoth Stake House				26.71
Mariana Mavor				
06/02/2025	Toll...	TOLLGATE HOA FIRE PREVENTION MEETING	6522 · Community Relations/Outr...	302.87
Total Mariana Mavor				302.87
Maverik				
06/13/2025	CC	FUEL	6511 · Fuel	68.90
Total Maverik				68.90

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Accrual Basis

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Mexi-Q				
06/08/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	19.73
06/10/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	20.96
06/15/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	24.66
Total Mexi-Q				65.35
Mister Clucker				
06/12/2025	CC	BOARD MEETING DINNER	6517 · Employee Food and other	176.79
Total Mister Clucker				176.79
Moore's Chevron and Towing LLC				
06/12/2025	CC	DRINKS FOR BOARD MEETING	6517 · Employee Food and other	12.86
06/29/2025	319...	TOW UNIT 102	6512 · Fleet Maintenance	625.00
Total Moore's Chevron and Towing LLC				637.86
Mortys Car Wsh				
06/01/2025	CC	CAR WASH	6512 · Fleet Maintenance	39.89
Total Mortys Car Wsh				39.89
Nurd Berger Cafe				
06/14/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	20.16
Total Nurd Berger Cafe				20.16
Oxygen Utah, LLC				
06/30/2025	221...	OXYGEN	6524 · EMS Supplies	149.94
Total Oxygen Utah, LLC				149.94
Paylogics				
06/06/2025	ACH	PAYROLL ENDING 05.23.25	2500 · Accrued salaries	79,863.23
06/06/2025	ACH	PAYROLL ENDING 05.23.25	6613 · Payroll Processing Fee	276.80
06/18/2025	ACH	PAYROLL ENDING 06.06.25	2500 · Accrued salaries	73,022.39
06/18/2025	ACH	PAYROLL ENDING 06.06.25	6613 · Payroll Processing Fee	276.80
Total Paylogics				153,439.22
Peopletrial				
06/01/2025	102...	BACKGROUND CHECK	6506 · Background Checks	301.97
Total Peopletrial				301.97
Popeyes				
06/12/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	18.61
Total Popeyes				18.61

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Accrual Basis

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Portillo's				
06/12/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	21.52
Total Portillo's				21.52
Post Master				
06/11/2025	CC	POSTAGE	6518 · Office Supplies	10.10
Total Post Master				10.10
Republic Service				
06/01/2025	086...	TRASH SERVICE STA 21	6510.1 · Trash	69.95
06/01/2025	086...	TRASH SERVICE STA 23	6510.1 · Trash	64.00
Total Republic Service				133.95
Rito's Mexican Food				
06/06/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	24.01
Total Rito's Mexican Food				24.01
Rocky Mountain Power				
06/02/2025	345...	POWER SERVICE STA 21	6509.5 · Power	519.90
06/03/2025	352...	POWER SERVICE STA 22	6509.5 · Power	112.29
06/30/2025	356...	POWER SERVICE STA 23	6509.5 · Power	273.39
Total Rocky Mountain Power				905.58
Rosatis pizza				
06/03/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	12.81
Total Rosatis pizza				12.81
Rudy's Country Store				
06/04/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	17.30
Total Rudy's Country Store				17.30
Rusty Buckle				
06/09/2025	cc	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	18.02
Total Rusty Buckle				18.02

North Summit Fire District

Accounts Payable

June 2025

Date	Num	Memo	Account	Amount
Siddons-Martin Emergncy Group				
06/25/2025	700...	FIRE-DEX AEROFLEX COAT	6513 · PPE / Equipment / Uniforms	1,782.00
06/25/2025	700...	FIRE-DEX AEROFLEX PANTS	6513 · PPE / Equipment / Uniforms	1,283.00
06/25/2025	700...	RED LEATHER BOOT 11M	6513 · PPE / Equipment / Uniforms	460.00
06/25/2025	700...	FIRE-DEX TG51 DELUXE COAT	6513 · PPE / Equipment / Uniforms	337.00
06/25/2025	700...	FIRE-DEX TG51 DELUXE PANTS	6513 · PPE / Equipment / Uniforms	362.00
06/25/2025	700...	PREMIUM 3XL TURNOUT GEAR BAG	6513 · PPE / Equipment / Uniforms	80.00
06/25/2025	700...	DEX-PRO 3D LEATHER GLOVES	6513 · PPE / Equipment / Uniforms	128.00
Total Siddons-Martin Emergncy Group				4,432.00
Skaggs Public Safety Uniforms				
06/13/2025	292...	UNIFORM G. COX	6513 · PPE / Equipment / Uniforms	165.60
06/16/2025	292...	UNIFORM PANTS A. LUTZ	6513 · PPE / Equipment / Uniforms	150.00
06/25/2025	294...	2 UNIFORM PANSTS J. FITCH	6513 · PPE / Equipment / Uniforms	300.00
Total Skaggs Public Safety Uniforms				615.60
Streamline				
06/04/2025	30A...	WEBSITE HOSTING	6505.3 · Web Site Hosting	374.00
Total Streamline				374.00
Summit County Health Insurance				
06/16/2025	582...	DENTAL INSURANCE	2400.9 · Benefits Accrual	1,336.00
06/16/2025	582...	HEALTH INSURANCE	2400.9 · Benefits Accrual	19,964.00
Total Summit County Health Insurance				21,300.00
Summit Merc.				
06/02/2025	023...	WIRE CONNECTORS FOR TRAILER	6512 · Fleet Maintenance	3.98
06/28/2025	013...	BAGS OF ICE	6517 · Employee Food and other	3.96
06/30/2025	013...	BAGS OF ICE	6517 · Employee Food and other	3.96
06/30/2025	023...	PAPER TOWELS	6517 · Employee Food and other	4.58
Total Summit Merc.				16.48
Sun Life				
06/14/2025	246...	LIFE INSURANCE	2400.9 · Benefits Accrual	1,011.58
Total Sun Life				1,011.58
Symbolarts Arts LLC				
06/02/2025	053...	NEW BADGES	6513 · PPE / Equipment / Uniforms	1,299.50
Total Symbolarts Arts LLC				1,299.50

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Union Grill				
06/04/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	21.10
06/06/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	23.75
06/09/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	25.70
06/10/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	26.52
06/13/2025	CC	WILDLAND DEPLOYMENT TO AZ FOOD	6517 · Employee Food and other	27.31
Total Union Grill				124.38
Utah Retirement Systems				
06/07/2025	ACH	RETIRMENT PAYROLL ENDING 05.23.25	2400.9 · Benefits Accrual	11,192.90
06/20/2025	ACH	RETIRMENT PAYROLL ENDING 06.06.25	2400.9 · Benefits Accrual	11,285.85
Total Utah Retirement Systems				22,478.75
Utah Valley University				
06/19/2025	AC...	6 CANDIDATES 6 TEST EA SURFACE & SWIFT W...	6516 · Training Expenses	2,700.00
Total Utah Valley University				2,700.00
VASA				
06/25/2025	CC	EMPLOYEE PAID BENIFT	2400.9 · Benefits Accrual	179.91
Total VASA				179.91
Verizon Wireless				
06/02/2025	611...	TELEPHONE SERVICE	6509.1 · Telephone	201.40
06/02/2025	611...	DATA SERVICE	6509.2 · Internet	539.74
Total Verizon Wireless				741.14
Walmart				
06/02/2025	CC	WILDLAND DEPLOYMENT	6517 · Employee Food and other	20.83
Total Walmart				20.83
Whites Auto Parts				
06/03/2025	394...	SUPER JUMBO SUN SHADE	6512 · Fleet Maintenance	11.23
06/03/2025	394...	HARNESS	6512 · Fleet Maintenance	12.26
06/03/2025	394...	CLEAR SEAL ASST	6512 · Fleet Maintenance	16.53
06/03/2025	394...	TAPE	6512 · Fleet Maintenance	3.30
06/03/2025	394...	RETURN WINDOW SHADE	6512 · Fleet Maintenance	-11.21
06/09/2025	394...	ANTIFREZE	6512 · Fleet Maintenance	9.92
Total Whites Auto Parts				42.03
Wiki Licious				
06/05/2025	CC	DONUTES	6517 · Employee Food and other	113.09
Total Wiki Licious				113.09

North Summit Fire District
Accounts Payable
June 2025

Date	Num	Memo	Account	Amount
Young Ford				
06/28/2025	CC	LIGHT HOUSING FOR UNIT 2303	6512 · Fleet Maintenance	146.81
06/30/2025	CC	SEAT BELT DEFECT REPAIR UNIT 2201	6512 · Fleet Maintenance	1,376.26
Total Young Ford				1,523.07
Zions Bank Bankcard Center				
06/03/2025	ACH	CASH BACK REWARDS	1013 · Visa Card Cash Back	-112.00
Total Zions Bank Bankcard Center				-112.00
TOTAL				268,317.00



Regular Meeting - May 08 2025 Minutes

Thursday, May 8, 2025 at 6:00 PM

Fire Station 21, 86 E Center St., Coalville, UT 84017

1. Meeting Opening

1.1 Call to Order

Vice-Chair Dallin called the meeting to order at 6:04 PM

1.2 Roll Call

Staff and Board Members Present

Tyler Rowser, Nick Jarvis, Benjamin Nielson, Steven Dallin,
Louise Willoughby, Aristides Ioannides, Ryan Stack, and Corey
Ann Blonquist

Staff and Board Members Absent

Don Donaldson

2. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss

2.1 Purchase, exchange, or lease of real property


2.2 Pending or reasonably imminent litigation

2.3 Personnel – to discuss the character, competence, or physical
or mental health of an individual

- 2.4 Deployment of security personnel, devices, or systems
No closed session was called for.

3. Pledge of Allegiance




4. Work Session

- 4.1 Chiefs operations update.
Chief Nielson when over the calls, training and other matters of the district for April.
- 4.2 Quarter 1 2025 financial report.
[Q1 2025 Budget v actual.pdf](#) 
Chief Nielson went over the budget report for Q1 2025.

5. Public Input

None

6. Consent Agenda

- 6.1 Accounts Payable for
[AP APRIL 2025.pdf](#) 
- 6.2 Minutes of
[Regular Meeting - Mar 13 2025 - Minutes - Html](#) 
[Special Meeting - Mar 26 2025 - Minutes - Html](#) 
[Regular Meeting - Apr 10 2025 - Minutes - Html](#) 

Motion to approve consent agenda

Moved by: Aristides Ioannides

Seconded by: Louise Willoughby

Aye Steven Dallin, Louise Willoughby, Aristides Ioannides, Don Donaldson, and Corey Ann Blonquist

Carried 5-0

7. Consideration of Approval

- 7.1 Discussion and possible approval of Resolution 2025-02
A RESOLUTION OF THE ADMINISTRATIVE CONTROL BOARD OF
NORTH SUMMIT FIRE SERVICE DISTRICT TO HOLD A SECTION
218 REFERENDUM FOR THE PURPOSE OF DETERMINING
WHETHER NORTH SUMMIT FIRE SERVICE DISTRICT WILL
PARTICIPATE IN THE STATE'S SECTION 218 AGREEMENT AND
PROVIDE SOCIAL SECURITY BENEFITS TO NORTH SUMMIT
FIRE SERVICE DISTRICT EMPLOYEES

[Resolution 2025-02 to Allow Social Security Referendum
Template\[18\].pdf](#) 

The board discussed the resolution.

Motion to approve the resolution 2025-02 to call a Social
Security section 218 referendum election.

Moved by: Louise Willoughby

Seconded by: Aristides Ioannides

Aye Steven Dallin, Aristides Ioannides, Louise
Willoughby, and Corey Ann Blonquist

Carried 4-0

[Resolution 2025-02.pdf](#) 

- 7.2 Discussion and possible approval of Resolution 2025-03
RESOLUTION ESTABLISHING THE URS RETIREMENT STATUS
OF APPOINTED MEMBERS OF THE ADMINISTRATIVE CONTROL
BOARD

[Resolution 2025-03 re ACB members and URS.pdf](#) 

Board members discussed the resolution and what it meant
for the board.

Motion to approve resoluiothn 2025-03 to opt out of URS

Moved by: Aristides Ioannides

Seconded by: Louise Willoughby

Aye Steven Dallin, Louise Willoughby, Aristides Ioannides, and Corey Ann Blonquist

Carried 4-0

[Resolution 2025-03.pdf](#) 

- 7.3 Review and possible recommendation to the County Council for approval of policy sections 314, 316, 318, 400, 401, 402, 413, 500, 501, 502, 503, 504, & 505

[Polices.pdf](#) 

The board discussed the polices and withdrew sections 402 and 413 to be brought back at a later meeting with changes. Minor technical changes were made to section 505.

Motion to recommend policies 314, 316, 318, 400, 401, 500, 501, 502, 503, 504, & 505 with stated changes.

Moved by: Aristides Ioannides

Seconded by: Corey Ann Blonquist

Aye Steven Dallin, Louise Willoughby, Aristides Ioannides, and Corey Ann Blonquist

Carried 4-0

8. Board Comments.

none

9. Adjournment

- 9.1 Adjourn Meeting
Motion to adjourn

Moved by: Louise Willoughby

Seconded by: Corey Ann Blonquist

Aye Steven Dallin, Louise Willoughby, Aristides Ioannides, and Corey Ann Blonquist

Carried 4-0

Meeting adjourned at 7:02 PM

Board Chair

District Clerk

Draft



Regular Meeting - Jun 12 2025 Minutes

Thursday, June 12, 2025 at 6:00 PM

Fire Station 21, 86 E Center St., Coalville, UT 84017

1. Meeting Opening

1.1 Call to Order

Chair Donaldson called the meeting to order at 6:05 PM.

1.2 Roll Call

2. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss

2.1 Purchase, exchange, or lease of real property

2.2 Pending or reasonably imminent litigation

2.3 Personnel – to discuss the character, competence, or physical or mental health of an individual

2.4 Deployment of security personnel, devices, or systems

No closed session was called for.

3. Pledge of Allegiance

4. Work Session

4.1 Chiefs operations update.


Chief Jarvis gave the operations update on response times and training.

Chief Nielson went over the still and swift water rescue training and other items.

5. Public Input

None

6. Consent Agenda

- 6.1 Accounts Payable for
[May 2025.pdf](#) 

Motion to approve accounts payable.

Moved by: Aristides Ioannides

Seconded by: Corey Ann Blonquist

Aye

Aristides Ioannides, Don Donaldson, and
Corey Ann Blonquist

Carried 3-0

- 6.2 Minutes of

Tabled until next meeting.

7. Consideration of Approval

- 7.1 Review and possible recommendation to the County Council for approval of policy sections 402, 403, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, & 615
[Staff Report & Policies.pdf](#) 

Chief Nielson went over the policies, and discussed them with the board.

Motion to recommend policies 402, 403, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, & 615 to

the county council

Moved by: Aristides Ioannides

Seconded by: Corey Ann Blonquist

Aye Aristides Ioannides, Don Donaldson, and
Corey Ann Blonquist

Carried 3-0

- 7.2 Review and possible action on support of County Council request of ban on fireworks in unincorporated county until October 31, 2025

[Fireworks Ban .pdf](#) 

Deputy Fire Marshal Leaviett presented the proposed ban on fireworks.

Motion to formally support the ban on fireworks through October 31, 2025.

Moved by: Aristides Ioannides

Seconded by: Corey Ann Blonquist

Aye Aristides Ioannides, Don Donaldson, and
Corey Ann Blonquist

Carried 3-0

- 7.3 Review and possible approval of Capital Expense Authorization – Rescue & Swift-Water Rescue Equipment (Up to \$45,000)

[Staff Report & Worksheet.pdf](#) 

Chief Nielson went over the requested needs and what they will be used for.

Motion to approve the capital expense up to \$45,000 as outlined in the staff report

Moved by: Aristides Ioannides

Seconded by: Corey Ann Blonquist

Aye Aristides Ioannides, Don Donaldson, and
Corey Ann Blonquist

Carried 3-0

8. Board Comments.

Ari discussed the board members being approached about the need for larger logos on the trucks' decals.

Don appreciate the update on the training we are doing for all the money we're spending on this

9. Adjournment

9.1 Adjourn Meeting
motion to adjourn

Moved by: Corey Ann Blonquist

Seconded by: Aristides Ioannides

Aye Aristides Ioannides, Don Donaldson, and
Corey Ann Blonquist

Carried 3-0

Adjourned at 7:07 PM

Board Chair

District Clerk

Use of District-Owned and Personal Property

700.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to provide guidelines for the care and maintenance of District property entrusted to District members and the return of District property upon separation from employment or affiliation with the District. This policy also provides guidelines for members to claim damage to or loss of personal property used in an occupational capacity.

700.2 POLICY

Best Practice

It is the policy of the North Summit Fire District to issue equipment to members for the purpose of performing their assigned duties. Members shall be responsible for the safekeeping, serviceable condition, proper care, use and request for replacement of all District property issued or entrusted to their care. A member's intentional or negligent abuse or misuse of District property may lead to discipline, including, but not limited to, the cost of repair or replacement of the property, and up to and including termination.

700.3 PROCEDURE

Best Practice

The following procedures shall be in effect regarding District property issued to members:

- (a) Members shall promptly report via the chain of command any loss, damage, or unserviceable condition of District-issued property or equipment assigned for member use.
- (b) The use of damaged or unserviceable District property should be discontinued as soon as practicable and a supervisor notified so that the item may be replaced.
- (c) No member should attempt to repair damaged or unserviceable District property without supervisory approval.
- (d) Use of District property should be limited to official purposes in the capacity for which it was designed. Except when otherwise directed and/or required by circumstances, District property shall only be used by the member to whom it was assigned.
- (e) District property should not be discarded, sold, traded, donated, destroyed or otherwise disposed of without supervisory approval.

700.3.1 SURRENDERING DISTRICT PROPERTY UPON SEPARATION

Best Practice

Members who separate from the District shall return all District property, regardless of its condition. The following guidelines should apply:

Use of District-Owned and Personal Property

- (a) All District property, including keys, identification cards, electronic devices and system access cards, shall be returned to the District no later than the member's departure date or as directed by the Fire Chief or the authorized designee.
- (b) Badge surrender shall be consistent with the Badges Policy.
- (c) A member who fails to return all District property in his/her possession may be required to reimburse the District for the value of the property or may be subject to legal action brought by the District.

700.4 FILING CLAIMS FOR PERSONAL PROPERTY

Best Practice **MODIFIED**

Members are responsible for exercising reasonable care and caution to avoid damage to or loss of personal property while on-duty. However, consistent with District rules, personal property that is lost or damaged during the proper performance of a member's job duties may be replaced or the cost reimbursed by the District when such loss or damage is not the result of intentional or negligent abuse or misuse by the member.

Any claim for the replacement or cost reimbursement for damage to or loss of a member's personal property must be submitted on the proper claim form to the member's immediate supervisor.

The supervisor is responsible for reviewing the claim to assess whether the lost or damaged property was reasonably required for the proper performance of the member's job duties. The supervisor will make a determination as to whether reasonable care was taken to prevent loss or damage and whether proper procedures were followed just prior to the occurrence of the loss or damage. A supervisor may direct a member to submit additional details in a separate written report, if needed.

If approved, the supervisor will forward the claim and related reports to the Battalion Chief, who will determine the appropriate reimbursement value of the property and will forward the claim for payment to the proper entity.

700.4.1 COVERED PERSONAL PROPERTY

Best Practice **MODIFIED**

Property that is necessary in the performance of the member's job duties should be considered a covered item. The age and condition of the damaged or lost property should be considered when determining replacement or reimbursement value. The member must demonstrate that the damaged or lost property is directly related to the proper performance of the member's duties.

700.4.2 EXCLUDED PERSONAL PROPERTY ITEMS

Best Practice

Members are discouraged from wearing expensive jewelry or watches or bringing personal property items to the workplace that may be damaged, lost or stolen. Personal property that is not eligible for replacement or reimbursement includes:

Use of District-Owned and Personal Property

- (a) Any personal property that is lost or damaged directly or indirectly due to negligence of the member.
- (b) Personal computers, communication devices, cell phones, MP3 players, GPS devices or any other electronic devices that the member voluntarily brings to the workplace and that are not required by the District for the performance of the member's duties.
- (c) Any personal property used in place of District-issued property, unless required by the District.
- (d) Any jewelry, with the exception of watches, which should not exceed a \$100 reimbursement.

700.4.3 PERSONAL VEHICLES

State

The District will not provide vehicle insurance coverage for members who use their personal vehicles for District business. All members must rely on their personal vehicle insurance carrier for replacement or cost reimbursement of damage to or loss of a personal vehicle. Members using a personal vehicle for District business shall have the minimum evidence of financial responsibility required for that vehicle (Utah Code 41-12a-301).

700.4.4 LOSS OR DAMAGE OF PROPERTY OF ANOTHER

Discretionary

Members intentionally or unintentionally may cause damage to the real or personal property of another while performing their duties. Any member who damages or causes to be damaged any real or personal property of another while performing any District function, regardless of jurisdiction, shall report it as provided below:

- (a) A verbal report should be made to the member's immediate supervisor as soon as practicable.
- (b) A written report should be submitted before the member goes off-duty or within the time frame directed by the supervisor to whom the verbal report was made.

700.4.5 DAMAGE BY PERSON OF ANOTHER AGENCY

Discretionary

If members of another jurisdiction cause damage to real or personal property belonging to the District, it shall be the responsibility of the member present or the member responsible for the property to make a verbal report to his/her immediate supervisor as soon as practicable. The member shall submit a written report before going off-duty or as otherwise directed by the supervisor.

All reports should be completed immediately after the incident or as soon as practicable if extenuating circumstances delay the member's ability to complete the report.

All reports, including the supervisor's written report, shall promptly be forwarded to the appropriate Battalion Chief.

Personal Communication Devices

701.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to establish guidelines for the use of mobile telephones and communication devices, whether issued or funded by the District or personally owned, while on-duty or when used for authorized work-related purposes.

This policy generically refers to all such devices as Personal Communication Devices (PCDs) but is intended to include all mobile telephones, personal digital assistants (PDAs), and similar wireless two-way communications and/or portable internet access devices. PCD use includes but is not limited to placing and receiving calls, text messaging, blogging and microblogging, emailing, using video or camera features, playing games, and accessing sites or services on the internet.

701.2 POLICY

State

The North Summit Fire District allows members to utilize District-issued or funded PCDs and to possess personally owned PCDs in the workplace, subject to certain limitations. Any PCD used while on- or off-duty for business-related purposes, or reasonably associated with work-related misconduct, will be subject to monitoring and inspection consistent with applicable law and this policy.

Additionally, the use of a PCD either on-duty or off-duty for business-related purposes, or reasonably associated with work-related misconduct, may subject the member and the member's PCD records to civil or criminal discovery or disclosure under the Utah Government Records Access and Management Act (Utah Code 63G-2-201 et seq.).

Members who have questions regarding the application of this policy or the guidelines contained herein are encouraged to seek clarification from supervisory staff.

701.3 PRIVACY EXPECTATION

Best Practice

Members forfeit any expectation of privacy with regard to emails, texts, or anything published, shared, transmitted, or maintained through file-sharing software or any internet site that is accessed, transmitted, received, or reviewed on any PCD issued by the District and shall have no expectation of privacy in their location should the device be equipped with location-detection capabilities. This includes records of all keystrokes or web-browsing history made on the PCD. The fact that access to a database, service, or website requires a username or password will not create an expectation of privacy if it is accessed through District PCDs or networks.

The District reserves the right to access, audit, and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received, or reviewed over any technology that is issued or maintained by the District.

Personal Communication Devices

Members have no expectation of privacy regarding any communications while using a personally owned PCD for District-related business or when the use reasonably implicates work-related misconduct.

701.4 DISTRICT-ISSUED PCD

Best Practice

Depending on a member's assignment and the needs of the position, the District may, at its discretion, issue or fund a PCD for the member's use to facilitate on-duty performance. District-issued or funded PCDs may not be used for personal business either on- or off-duty unless authorized by the Fire Chief or the authorized designee. Such devices and the associated telephone number, if any, shall remain the sole property of the District and shall be subject to inspection or monitoring (including all related records and content) at any time without notice and without cause.

Unless a member is expressly authorized by the Fire Chief or the authorized designee for off-duty use of the PCD, the PCD will either be secured in the workplace at the completion of duty or will be turned off when leaving the workplace.

701.5 PERSONALLY OWNED PCD

Discretionary

MODIFIED

Members may carry a personally owned PCD while on-duty, subject to the following conditions and limitations:

- (a) Permission to carry a personally owned PCD may be revoked if it is used contrary to provisions of this policy.
- (b) The District accepts no responsibility for loss of or damage to a personally owned PCD.
- (c) The PCD and any associated services shall be purchased, used, and maintained solely at the member's expense.
- (d) The device should not be used for work-related purposes except in exigent circumstances (e.g., unavailability of radio communications) or as otherwise authorized by District procedures.
 - 1. Use of a personally owned PCD for work-related business constitutes consent for the District to access the PCD to inspect and copy the work-related data (e.g., for litigation purposes, public records retention and release obligations, internal investigations).
 - 2. Use of and data within a personally owned PCD may be discoverable in cases when there is reason to believe it is associated with work-related misconduct.
 - 3. Searches of a personally owned PCD by the District should be limited to those matters reasonably associated with the work-related business or work-related misconduct.
- (e) The device shall not be utilized to record or disclose any District business-related information, including photographs, video, or the recording or transmittal of any

Personal Communication Devices

information or material obtained or made accessible as a result of employment or appointment with the District, without the express authorization of the Fire Chief or the authorized designee.

- (f) If the PCD is carried on-duty, members will provide the District with the telephone number of the device.
- (g) All work-related documents, emails, photographs, recordings, and other public records created or received on a member's personally owned PCD should be transferred to the North Summit Fire District no later than the end of the member's shift and deleted from the member's PCD as soon as reasonably practicable.

Except with prior express authorization from their supervisors, members are not obligated or required to carry, access, monitor, or respond to electronic communications using a personally owned PCD while off-duty. If a member is in an authorized status that allows for appropriate compensation consistent with policy, or if the member has prior express authorization from their supervisor, the member may engage in District business-related communications. Should members engage in such approved off-duty communications or work, members entitled to compensation shall promptly document the time worked and communicate the information to their supervisors to ensure appropriate compensation. Members who independently document off-duty District-related business activities in any manner shall promptly provide the District with a copy of such records to ensure accurate recordkeeping.

701.6 USE OF PCD

Best Practice

The following protocols shall apply to all PCDs that are carried while on-duty or used to conduct District business:

- (a) A PCD shall not be carried in a manner that allows it to be visible while in uniform unless it is in an approved carrier.
- (b) All PCDs in the workplace shall be set to silent or vibrate mode.
- (c) A PCD may not be used to conduct personal business while on-duty except for brief personal communications (e.g., informing family of extended hours). Members shall endeavor to limit their use of PCDs to authorized break times unless an emergency exists.
- (d) Members may use a PCD to communicate with other personnel in situations where the use of radio communications is either impracticable or not feasible. PCDs should not be used as a substitute for, as a way to avoid, or in lieu of regular radio communications.
- (e) Members are prohibited from taking pictures, audio or video recordings, or making copies of any such picture or recording media unless it is directly related to official District business. Disclosure of any such information to any third party through any means requires express authorization of the Fire Chief or the authorized designee.

Personal Communication Devices

- (f) Members will not access social networking sites for any purpose that is not official District business. This restriction does not apply to a personally owned PCD used during authorized break times.
- (g) Using PCDs to harass, threaten, coerce, or otherwise engage in inappropriate conduct with any third party is prohibited. Any member having knowledge of such conduct shall promptly notify a supervisor.

701.7 SUPERVISOR RESPONSIBILITIES

Best Practice

The responsibilities of supervisors include, but are not limited to:

- (a) Ensuring that members under their command are provided appropriate training on the use of PCDs consistent with this policy.
- (b) Monitoring, to the extent practicable, PCD use in the workplace and taking prompt corrective action if a member is observed or reported to be improperly using a PCD.
 - 1. An investigation into improper conduct should be promptly initiated when circumstances warrant.
 - 2. Before conducting any administrative search of a member's personally owned device, supervisors should consult with the Fire Chief or the authorized designee.

701.8 OFFICIAL USE

Best Practice

Members are reminded that PCDs are not secure devices and conversations may be intercepted or overheard. Caution should be exercised while utilizing PCDs to ensure that sensitive information is not inadvertently transmitted. As soon as reasonably possible, members shall conduct sensitive or private communications on a land-based or other District communications network.

701.9 USE WHILE DRIVING

State

The use of a PCD while driving can adversely affect safety, cause unnecessary distractions, and present a negative image to the public. Firefighters operating emergency vehicles should restrict the use of these devices to matters of an urgent nature and should, where practicable, stop the vehicle at an appropriate location to use the PCD (Utah Code 41-6a-1716).

Except in an emergency, members who are operating vehicles that are not equipped with lights and siren shall not use a PCD while driving unless the device is specifically designed and configured to allow hands-free use. Hands-free use should be restricted to business-related calls or calls of an urgent nature.

Vehicle and Apparatus Inspections, Testing, Repair and Maintenance

702.1 PURPOSE AND SCOPE

State

The purpose of this policy is to establish the testing, inspection, repair and maintenance responsibilities of members with regard to District vehicles and apparatus. Vehicles and apparatus shall comply with all regulations specified in the Utah Motor Vehicle Act (Utah Code 41-1a-101 et seq.; Utah Code 53-8-205) and the National Fire Protection Association (NFPA) 1002, 2009 edition. Inspections also ensure that vehicles and apparatus are properly equipped, maintained and refueled and present a professional appearance.

702.1.1 DEFINITIONS

State

Definitions related to this policy include:

In-reserve - Any vehicle or apparatus that, while not currently staffed, is ready for service or deployment as needed, regardless of whether it is fully equipped with tools and equipment.

In-service - Any vehicle or apparatus that is either staffed or cross-staffed by members of the Fire Operations Division or that is pre-positioned to be readily available to on-duty Fire Operations personnel for calls for service (e.g., airport rescue, firefighting apparatus).

702.2 POLICY

Best Practice

It is the policy of the North Summit Fire District that all vehicles and apparatus comply with the applicable federal and state vehicle operating and safety criteria. All vehicles and apparatus should be inspected daily, including in-service and in-reserve apparatus. Vehicles and apparatus that are out of service for testing, maintenance or repair need not be inspected until they are returned to service or released to in-reserve status.

702.3 PROCEDURE

State

All vehicles subject to inspection pursuant to the Utah Motor Vehicle Act shall be presented for inspection per the schedule for the vehicle as contained in Utah law (Utah Code 41-1a-101 et seq.; Utah Code 53-8-205).

702.3.1 APPARATUS DAILY INSPECTIONS

Best Practice

Operators are responsible for conducting a daily inspection of all apparatus that has been established by the District and includes all of the items and provisions identified to ensure safe operational status. An inspection list is detailed in the applicable sections of NFPA 1002, 2009 edition. The District daily inspection list shall be approved by the Fire Chief.

Vehicle and Apparatus Inspections, Testing, Repair and Maintenance

When an apparatus becomes inoperative or in need of a repair that affects safe operation, the Captain shall be immediately notified. Based on the determination of the Captain, if the apparatus cannot be used in a safe manner, it shall be immediately removed from service.

An apparatus shall be considered unsafe and placed out of service if deficiencies are detected in one or more of the following areas:

- Brake system
- Cab and/or body mounting
- Steering
- Door latches
- Suspension
- Seat belts
- Wheels or tires
- Windshield, windshield wipers or defroster
- Throttle
- Transmission or driveline

Other deficiencies may or may not require an apparatus to be placed out of service. Any safety-related deficiency that does not require the apparatus to be taken out of service shall be repaired as quickly as possible.

702.3.2 STAFF VEHICLE DAILY INSPECTIONS

Best Practice

Members who are assigned staff vehicles should be responsible for the inspection and daily maintenance of their assigned vehicles. Daily maintenance should include checking and maintaining engine and transmission fluids, checking and maintaining tire inflation pressure, monitoring tire wear and any other inspection needed to ensure the safe operation of the vehicle.

Any vehicle issues discovered during inspection should be promptly addressed. When a vehicle becomes inoperative or in need of a repair that affects the safe operation of the vehicle, it should be immediately removed from service for repair.

702.3.3 MONTHLY INSPECTIONS

Best Practice

Members also are responsible for completing a monthly inspection and equipment inventory for each assigned apparatus and vehicle and documenting it on the appropriate inspection form. When completed, the form should be forwarded to the Battalion Chief in the member's chain of command.

702.3.4 TESTING AND REPAIR

Best Practice

Vehicle and Apparatus Inspections, Testing, Repair and Maintenance

Fire pumps on apparatus shall be tested as specified in NFPA 1911. Aerial devices shall be inspected and service tested by a competent person as specified in NFPA 1914.

All repairs and preventive maintenance to apparatus shall be made by personnel deemed qualified by the registered owner of the apparatus.

702.4 RECORDS

Best Practice **MODIFIED**

The District shall maintain a written/electronic record of inspections, testing, repairs, and maintenance for each vehicle or apparatus using the appropriate forms for the vehicle type. Completed forms should be forwarded to the Fire Operations Battalion Chief and retained by the District based on established records retention schedules.

Information Technology Use

704.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to provide guidelines for the proper use of District information technology resources, including computers, electronic devices, hardware, software and systems.

704.1.1 DEFINITIONS

Best Practice

Definitions related to this policy include:

Computer system - All computers (on-site and portable), electronic devices, hardware, software, and resources owned, leased, rented or licensed by the North Summit Fire District that are provided for official use by its members. This includes all access to, and use of, Internet Service Providers (ISP) or other service providers provided by or through the District or District funding.

Hardware - Includes, but is not limited to, computers, computer terminals, network equipment, electronic devices, telephones (including cellular and satellite), pagers, modems or any other tangible computer device generally understood to comprise hardware.

Software - Includes, but is not limited to, all computer programs, systems and applications, including shareware. This does not include files created by the individual user.

Temporary file, permanent file or file - Any electronic document, information or data residing or located, in whole or in part, on the system, including, but not limited to, spreadsheets, calendar entries, appointments, tasks, notes, letters, reports, messages, photographs or videos.

704.2 POLICY

Best Practice

North Summit Fire District members shall use information technology resources, including computers, software and systems, that are issued or maintained by the District in a professional manner and in accordance with this policy.

704.3 PRIVACY EXPECTATION

Best Practice

Members forfeit any expectation of privacy with regard to emails, texts or anything published, shared, transmitted or maintained through file-sharing software or any Internet site that is accessed, transmitted, received or reviewed on any District technology system.

The District reserves the right to access, audit and disclose, for whatever reason, any message, including attachments, and any information accessed, transmitted, received or reviewed over any technology that is issued or maintained by the District, including the District email system, computer network or any information placed into storage on any District system or device. This includes records of all keystrokes or Web-browsing history made at any District computer or over any District network. The fact that access to a database, service or website requires a username

Information Technology Use

or password will not create an expectation of privacy if it is accessed through District computers, electronic devices or networks.

704.4 RESTRICTED USE

Best Practice

Members shall not access computers, devices, software or systems for which they have not received prior authorization or the required training. Members shall immediately report unauthorized access or use of computers, devices, software or systems by another member to their supervisor or Fire Chief.

Members shall not use another person's access passwords, logon information and other individual security data, protocols and procedures unless directed to do so by a supervisor.

704.4.1 SOFTWARE

Best Practice

Members shall not copy or duplicate any copyrighted or licensed software except for a single copy for backup purposes, in accordance with the software company's copyright and license agreement.

To reduce the risk of a computer virus or malicious software, members shall not install any unlicensed or unauthorized software on any District computer. Members shall not install personal copies of any software on any District computer.

No member shall knowingly make, acquire or use unauthorized copies of computer software that is not licensed to the District while on District premises, computer systems or electronic devices. Such unauthorized use of software exposes the District and involved members to severe civil and criminal penalties.

Introduction of software by members should only occur as a part of the automated maintenance or update process of District- or District-approved or installed programs by the original manufacturer, producer or developer of the software. Any other introduction of software requires prior authorization from IT staff.

704.4.2 HARDWARE

Best Practice

Access to technology resources provided by or through the District shall be strictly limited to District-related activities. Data stored on or available through District computer systems shall only be accessed by authorized members who are engaged in an approved District-related project or program or who otherwise have a legitimate District-related purpose to access such data. Any exceptions to this policy must be approved by a supervisor.

704.4.3 INTERNET USE

Best Practice

Internet access provided by or through the District shall be strictly limited to District-related activities. Internet sites containing information that is not appropriate or applicable to District

Information Technology Use

use and which shall not be intentionally accessed include, but are not limited to, adult forums, pornography, gambling, chat rooms, and similar or related Internet sites. Certain exceptions may be permitted with the express approval of a supervisor as a function of a member's assignment.

Downloaded information from the Internet shall be limited to messages, mail and data files.

704.4.4 OFF-DUTY USE

Best Practice

Members shall only use technological resources related to their job while on-duty or in conjunction with specific on-call assignments unless specifically authorized by a supervisor. This includes the use of telephones, cell phones, texting, email or any other off-the-clock work-related activities. This also applies to personally owned devices that are used to access District resources.

Refer to the Personal Communication Devices Policy for guidelines regarding off-duty use of personally owned technology.

704.5 PROTECTION OF SYSTEMS AND FILES

Best Practice

All members have a duty to protect the computer system and related systems and devices from physical and environmental damage and are responsible for the correct use, operation, care and maintenance of the computer system.

Members shall ensure District computers and access terminals are not viewable by persons who are not authorized users. Computers and terminals should be secured, users logged off and password protections enabled whenever the user is not present. Access passwords, logon information and other individual security data, protocols and procedures are confidential information and are not to be shared. Password length, format, structure and content shall meet the prescribed standards required by the computer system or as directed by a supervisor and shall be changed at intervals as directed by IT staff or a supervisor.

It is prohibited for a member to allow an unauthorized user to access the computer system at any time or for any reason. Members shall promptly report any unauthorized access to the computer system or suspected intrusion from outside sources (including the Internet) to a supervisor.

704.6 INSPECTION AND REVIEW

Best Practice

A supervisor or the authorized designee has the express authority to inspect or review the computer system, all temporary or permanent files, related electronic systems or devices, and any contents thereof, whether such inspection or review is in the ordinary course of his/her supervisory duties or based on cause.

Reasons for inspection or review may include, but are not limited to, computer system malfunctions, problems or general computer system failure, a lawsuit against the District involving one of its members or a member's duties, an alleged or suspected violation of any District policy, a request for disclosure of data, or a need to perform or provide a service.

North Summit Fire District

Policy Manual

Information Technology Use

The IT staff may extract, download or otherwise obtain any and all temporary or permanent files residing or located in or on the District computer system when requested by a supervisor or during the course of regular duties that require such information.

Mobile Data Terminal Use

705.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to establish the guidelines for use of the Mobile Data Terminal (MDT) in the apparatus to access incident and resource information and log unit status. Members using the MDT shall comply with appropriate federal and state rules and regulations.

705.2 POLICY

Best Practice

The MDT shall be used for official District business only. Messages that are of a sexual, racist or offensive nature or are otherwise critical of any member of the District are strictly forbidden. Messages may be reviewed by supervisors at any time without prior notification. Members generating or transmitting messages not in compliance with this policy are subject to discipline. All calls dispatched to fire companies should be communicated by voice and MDT unless otherwise authorized by the Battalion Chief or Officer in Charge.

705.2.1 USE WHILE DRIVING

Best Practice

Use of the MDT by the apparatus operator should be limited to times when the apparatus is stopped. Sending or reading MDT messages while an apparatus is in motion is a potentially dangerous practice. Reading messages while in motion should be done by the Captain or other crew member who is not driving and has access to the MDT.

705.2.2 DOCUMENTATION OF ACTIVITY

Best Practice

MDTs and voice transmissions are used to record the member's daily activity. To ensure the most accurate recording of these activities, the following are required:

- (a) All contacts or activity shall be documented at the time of the contact.
- (b) Whenever the activity or contact is initiated by voice, it shall be entered into the computer-aided dispatch system by a dispatcher.
- (c) Whenever the activity or contact is not initiated by voice, a member of the fire company who is not operating the apparatus shall record it on the MDT.

705.2.3 STATUS CHANGES

Best Practice

All changes in status (e.g., arrival at scene, meal periods, in service) will be transmitted either verbally over the radio or through the MDT system. Members responding to multi-company emergency incidents shall advise changes in status verbally over the radio to assist other companies responding to the same incident. Other changes in status may be entered by

Mobile Data Terminal Use

depressing the appropriate keys on the MDT. Under normal operating conditions, a status change shall not be sent to a dispatcher via a message format.

705.2.4 EMERGENCY ACTIVATION OF THE MDT

Best Practice

If the emergency signal is activated on the MDT, the dispatcher will call the company on the radio to confirm the safety of the members. If there is no emergency, the company should answer that the members are safe. If there is no response from the company or the company answers in a way other than indicating their safety, the dispatcher shall proceed as follows:

- (a) If the unit is not on an incident, notify local law enforcement to assist in locating the unit that is transmitting the emergency using the last known location and time, known destination and departure points or the automatic vehicle location information.
- (b) Notify the Battalion Chief or Officer in Charge of the incident without delay. Companies not involved in the emergency shall refrain from transmitting on the radio until the safety of each member is confirmed, unless they are also handling an emergency.

705.3 MDT CONSIDERATIONS

Best Practice

705.3.1 NON-FUNCTIONING MDT

Best Practice

If possible, members will not use apparatus with malfunctioning MDTs. If members must operate an apparatus in which the MDT is not working, members shall notify the Dispatch Center. It shall be the responsibility of the Dispatch Center to record all information that will then be transmitted verbally over the fire radio.

705.3.2 EXPLOSIVE DEVICE RESPONSES

Best Practice

When assisting on a report of a possible explosive device, members will turn off the MDT. Operating an MDT may cause some devices to detonate.

Communications Operations

707.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to establish standards for two-way radio communications during routine, local emergency, regional emergency and mutual aid events. The basic function of the communications system is to satisfy the immediate information needs of the District in the course of its activities. Standards of performance are necessary if the system is to remain functional during emergencies.

707.1.1 FEDERAL COMMUNICATIONS COMMISSION (FCC) COMPLIANCE

Federal

All North Summit Fire District radio operations shall be conducted in accordance with FCC procedures and guidelines.

707.2 POLICY

Best Practice

The North Summit Fire District will provide access to a two-way radio communication system to facilitate a more efficient response to emergency situations. The communication system is intended for official job-related communications between fire apparatus and the Dispatch Center. Fire apparatus and members shall be equipped with the appropriate types of two-way radios, personal communication devices and/or satellite paging system for the jurisdiction, type of work anticipated, and for local and regional interagency/multi-agency incidents.

707.3 COMMUNICATIONS LOG

Best Practice

It shall be the responsibility of the dispatchers in the Dispatch Center to record all relevant information on an incident. Dispatchers shall attempt to elicit as much information as possible to enhance the safety of the personnel who are responding and assist in anticipating conditions that may be encountered at the scene. Desirable information includes, but is not limited to, the following:

- (a) Location of incident reported
- (b) Type of incident reported
- (c) Date and time the report was received
- (d) Name and address of the reporting party, if possible
- (e) Incident number
- (f) Time of dispatch
- (g) Apparatus dispatched to the incident, including member identification numbers
- (h) Time of apparatus arrival

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- (i) Requests from members during the incident
- (j) Time the apparatus returned to service
- (k) Disposition or status of the reported incident
- (l) The time of any Incident Commander (IC) requested or automatic timed Personnel Accountability Report (PAR) or building collapse clocks

707.4 RADIO COMMUNICATIONS

Best Practice

Operations are more efficient and member safety is enhanced when dispatchers, supervisors and members know the status of other companies, divisions or groups, including their locations and the nature of the tasks or objectives to which they are assigned. Most critical incident communication should occur verbally, over the radio, for this reason.

707.4.1 APPARATUS IDENTIFICATION

Best Practice

Apparatus radio identification systems shall be based on the type of apparatus and the station responsibility/jurisdiction. Members should use the entire call sign when initiating communication with the Dispatch Center. The use of a call sign allows for a brief pause so that the dispatcher can acknowledge the appropriate company. Members initiating communication with other agencies shall use their entire call sign. This requirement does not apply to continuing conversation between the mobile unit and the Dispatch Center once the mobile unit has been properly identified.

707.4.2 RADIO TESTING

Best Practice

Members assigned to an apparatus for a shift should check for radio functionality at the beginning of each shift to ensure that the mobile and portable radios are working as designed.

Radios that are inoperable or malfunctioning shall be placed out-of-service, an appropriate repair tag completed and the radio or apparatus placed in the area specified by the maintenance section or contractor.

Public Alerts

708.1 PURPOSE AND SCOPE

Discretionary

The purpose of this policy is to provide guidelines for notifying the public of vital fire safety information and/or emergency evacuation instructions.

708.2 POLICY

Discretionary

It is the policy of the North Summit Fire District to use Public Alerts or the Emergency Notification System (ENS) to notify the public of critical fire prevention campaigns, fire hazard warnings and emergency evacuation instructions. A Public Alert or Emergency Notification shall require the authorization of a Battalion Chief or Officer in Charge or higher rank.

708.3 PROCEDURE

Discretionary

Public Alerts or Emergency Notifications are intended to inform the public about incidents and recruit public assistance through proactive activities via a widespread media alert. In addition to any local radio, television and press affiliates, the public will be notified of the circumstances of an emergency affecting the health and safety of people in a geographic area, and what the public can do to assist emergency responders during the incident.

The Public Information Officer should be involved in any communiqué released via a Public Alert or Emergency Notification, if time permits, but certainly in the case of fire prevention campaigns, fire hazard warnings, weather alerts or notification of health information (e.g., pandemics, heat events).

In the event of a widespread emergency, such as a hazardous material (HAZMAT) release, biological threat or a major fire, the Dispatch Center will likely be operating at or beyond capacity. Any Public Alert or Emergency Notification should include a telephone number outside the Dispatch Center for the public to call for additional information and explicit instructions not to call the Dispatch Center for additional information.

A Public Alert or Emergency Notification should include, but is not limited to:

- (a) The North Summit Fire District has generated the alert.
- (b) The nature of the alert.
- (c) The location and scope of the incident/prevention campaign/fire hazard.
- (d) What the listener should do to assist in the effort.
- (e) Established routes and/or destinations, if applicable.
- (f) Where the listener can call to get additional information, if applicable.

Public Alerts

- (g) Instructions regarding what the listener should not do, if applicable.

708.4 SYSTEM ADMINISTRATION

Discretionary

The Fire Chief or the authorized designee shall appoint an administrator for the Public Alert system or ENS. The administrator shall be responsible for all liaison contact with the Public Alert system or ENS vendor and all maintenance and upgrades of the system and will ensure the address/telephone number database is updated periodically in accordance with the vendor contract.

The administrator shall also conduct periodic audits of the system to ensure peak performance in terms of volume of calls reaching the desired number of recipients in a reasonable time. Based on audit results, adjustments may need to be made on the number of outgoing telephone lines or the system capacity.

The Training Officer and the administrator shall coordinate training in the use of the Public Alert system and ensure that the appropriate members receive training.

Photography and Electronic Imaging

709.1 PURPOSE AND SCOPE

Federal

The purpose of this policy is to authorize District members to utilize photography and electronic imaging to document non-incidents and incidents while also protecting the privacy of citizens and ensuring District compliance with the mandates of the Health Insurance Portability and Accountability Act (HIPAA). Records management and HIPAA restrictions are covered in detail under separate sections in this Policy Manual.

This policy establishes legal ownership of all photographs and electronic images collected by District members; establishes the parameters for the types of incidents, subjects, and activities that may be photographed or electronically imaged; and establishes restrictions on the use of such photographs and electronic images.

This policy does not apply to media captured through the use of body-worn cameras (see the Body-Worn Cameras Policy).

709.2 POLICY

Federal

It is the policy of the North Summit Fire District to authorize members to utilize photography and electronic imaging to document incidents and District activities that are subject to compliance with specific regulations, conditions, restrictions, and guidelines.

The use of photography or electronic imaging of medical patients, injured victims, or other people who are medically evaluated or treated by District members must also comply with the requirements of HIPAA.

The North Summit Fire District shall respect the privacy rights established in the state and federal constitutions.

709.3 OWNERSHIP AND COMMERCIAL USE OF PHOTOGRAPHS AND ELECTRONIC IMAGES

Federal

All photographs and electronic images taken by District members while on-duty or acting in an official capacity are the sole property of the District and may not be sold, transferred for commercial use, bartered, or otherwise distributed for profit by any member of the District without the express prior approval of the Fire Chief (17 USC § 201).

709.4 AUTHORIZED USE OF PHOTOGRAPHY AND ELECTRONIC IMAGING

Best Practice

709.4.1 NON-INCIDENT EVENTS

Best Practice

Photography and Electronic Imaging

Photography and electronic imaging may be utilized by District members for non-incident events, including:

- (a) Documentation of District training events, exercises, lectures, classes, or activities, and all fire academy-related activities.
- (b) Documentation of internal District events and activities, such as promotional ceremonies, member recognition or award presentations, meetings, seminars, workshops, and other activities involving District members.
- (c) Documentation of public events, such as safety seminars, fire station open house events, Fire Prevention education events and activities, school safety presentations, and club or service organization events.
- (d) Documentation of all District vehicles, apparatus, tools and equipment, facilities, and other District-owned property.
- (e) Creation and maintenance of a photo/image bank depicting all District members.
- (f) Documentation of all buildings, structures, facilities, infrastructure components, landmarks, and recreational areas within the District's jurisdiction for later use in disaster mitigation, recovery, and cost-recovery efforts.
- (g) Documentation of any condition, activity, or event related to the District's code enforcement responsibilities.
- (h) Documentation of inspections, code compliance activities, or any other activity of Fire Prevention.
- (i) Unless prohibited elsewhere in this policy, documentation of any District activity for future use in training.
- (j) For any other purpose authorized by the Fire Chief, Battalion Chief or Officer in Charge, or any Battalion Chief.

709.4.2 INCIDENT-RELATED EVENTS

Best Practice

Photography and electronic imaging may be utilized by District members at incident scenes, including:

- (a) Documentation of the conditions on arrival and during suppression activities at any fire incident.
- (b) Documentation of fire, smoke, water, structural collapse, or any other damage or conditions resulting from any fire or fire-related event.
- (c) Documentation of people at the scene of a fire or a fire-related incident for the purpose of future investigation.
- (d) Documentation of anything of evidentiary value found at a fire or incident scene where any type of investigation may be initiated.
- (e) Documentation of the location, position, trauma, injuries, or any other factor of investigative interest related to deceased victims at a fire or fire-related incident or other incidents.

Photography and Electronic Imaging

- (f) Documentation of the condition of vehicles, apparatus, bicycles, or other items involved in collisions, accidents, entrapments, or other rescue or medical events.
- (g) Documentation of the extrication of trapped individuals in any rescue situation.
- (h) Documentation of the cause, location, extent, severity, and nature of traumatic injuries of patients at the scene. These images may be transferred to the receiving physician, nurse, or other authorized representative who assumes medical care for the patient.
- (i) Documentation of all aspects of any incident involving hazardous materials.
- (j) Documentation of severe weather events, including any damage, injuries, or fatalities caused by such events.
- (k) Documentation of any other event, situation, or activity as deemed appropriate and necessary by the Incident Commander of any event.

709.5 PROHIBITED USE OF PHOTOGRAPHY OR ELECTRONIC IMAGING

Best Practice

District members are prohibited from using photography or electronic imaging except as permitted in this policy.

Prohibited use of photography or electronic imaging shall include but is not limited to:

- (a) Photographs and/or electronic images may not be taken, transmitted, or used in violation of any HIPAA regulation.
- (b) Photographs and/or electronic images may not be taken, transmitted, or used for personal purposes.
- (c) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photographs or electronic images should be taken inside a private residence during a non-traumatic medical aid incident.
- (d) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the treatment of the patient, no photographs or electronic images should be taken of a patient under 18 years of age during a medical aid response.
- (e) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photographs or electronic images depicting patient genitalia or the exposed breasts of female patients should be taken by District members.
- (f) Unless requested by the receiving hospital or controlling medical authority or deemed necessary for the future treatment of the patient, no photograph or electronic image should be taken of a patient being treated by District members if the person expresses or indicates that they do not wish to be photographed. In the event that the need arises to take a photograph or electronic image of a medical patient against the patient's wishes, the medical need for taking the image will be explained to the patient with a witness present. Details regarding the need for the photograph or electronic image, the explanation provided to the patient, and the identity of the witness present shall be included in a Patient Care Report and/or incident report for the response.

Non-Official Use of District Property

710.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to provide guidance on the non-official use of District property. District property includes, but is not limited to, all portable pumps, chain saws, rescue saws, generators, fire hoses, hose adapters, suction hoses, ladders, rescue equipment, small tools, or any power driven tools.

710.2 POLICY

State MODIFIED

The personal use of District property is not authorized. No equipment shall be loaned or used by a member for any purpose other than official District business without the express prior written approval of a Chief Officer. Any such authorization shall comply with Utah law (Utah Code 76-8-402).

Requests from water companies or other agencies for hose adapters or other equipment should be forwarded to the appropriate Chief Officer for consideration.

District Use of Social Media

711.1 PURPOSE AND SCOPE

Best Practice

This policy provides guidelines to ensure that any use of social media on behalf of the District is consistent with the District mission.

This policy does not address all aspects of social media use. Specifically, it does not address:

- Personal use of social media by District members (see the Member Speech, Expression, and Social Networking Policy).
- Use of social media in personnel processes (see the Recruitment and Selection Policy).
- Use of social media for issuance of fire hazard warnings, emergency evacuation instructions, and widespread emergencies (see the Public Alerts Policy).

711.1.1 DEFINITIONS

Best Practice

Definitions related to this policy include:

Social media - Any of a wide array of internet-based tools and platforms that allow for the sharing of information, such as the District website or social networking services.

711.2 POLICY

Best Practice

The North Summit Fire District will use social media as a method of effectively informing the public about District services, issues, investigations, and other relevant events.

District members shall ensure that the use or access of social media is done in a manner that protects the constitutional rights of all people.

711.3 AUTHORIZED USERS

Best Practice

Only members authorized by the Fire Chief or the authorized designee may utilize social media on behalf of the District. Authorized members shall use only District-approved equipment during the normal course of duties to post and monitor District-related social media unless they are specifically authorized to do otherwise by their supervisors.

The Fire Chief may develop specific guidelines identifying the type of content that may be posted. Any content that does not strictly conform to the guidelines should be approved by a supervisor prior to posting.

Requests to post information over District social media by members who are not authorized to post should be made through the member's chain of command.

District Use of Social Media

711.4 AUTHORIZED CONTENT

Best Practice

Only content that is appropriate for public release, supports the District mission, and conforms to all District policies regarding the release of information may be posted.

Examples of appropriate content include:

- (a) Announcements.
- (b) Tips and information related to fire prevention.
- (c) Investigative requests for information.
- (d) Requests that ask the community to engage in projects that are relevant to the District mission.
- (e) Real-time safety information that is related to in-progress fire incidents, geographical warnings, or disaster information.
- (f) Media releases.
- (g) Recruitment of personnel.

711.4.1 INCIDENT-SPECIFIC USE

Best Practice

In instances of active incidents where speed, accuracy, and frequent updates are paramount (e.g., incident alerts, public safety information), the Public Information Officer or the authorized designee will be responsible for the compilation of information to be released, subject to the approval of the Incident Commander.

711.5 PROHIBITED CONTENT

Best Practice

Content that is prohibited from posting includes but is not limited to:

- (a) Content that is abusive, discriminatory, inflammatory, or sexually explicit.
- (b) Any information that violates individual rights, including confidentiality and/or privacy rights and those provided under state, federal, or local laws.
- (c) Any information that could compromise an ongoing investigation.
- (d) Any information that could tend to compromise or damage the mission, function, reputation, or professionalism of the North Summit Fire District or its members.
- (e) Any information that could compromise the safety and security of District operations, members of the District, victims, patients, or the public.
- (f) Any content posted for personal use.
- (g) Any content that has not been properly authorized by this policy or a supervisor.

Any member who becomes aware of content on this District's social media site that they believe is unauthorized or inappropriate should promptly report such content to a supervisor. The supervisor will ensure its removal from public view and investigate the cause of the entry.

District Use of Social Media

711.5.1 PUBLIC POSTING PROHIBITED

Best Practice

District social media sites shall be designed and maintained to prevent posting of content by the public.

The District may provide a method for members of the public to contact District members directly.

711.6 MONITORING CONTENT

Best Practice

The Fire Chief will appoint a supervisor to review, at least annually, the use of District social media and report back on, at a minimum, the resources being used, the effectiveness of the content, any unauthorized or inappropriate content, and the resolution of any issues.

711.7 RETENTION OF RECORDS

Best Practice

The Administration Battalion Chief should work with the Custodian of Records to establish a method of ensuring that public records generated through the use of social media are retained in accordance with established records retention schedules.

711.8 TRAINING

Best Practice

Authorized members should receive training that, at a minimum, addresses legal issues concerning the appropriate use of social media sites, as well as privacy, civil rights, and the dissemination and retention of information posted on District sites.

Illness and Injury Prevention Program

900.1 PURPOSE AND SCOPE

State

The purpose of this policy is to establish an ongoing and effective plan to reduce the incidence of injury and illness for members of the North Summit Fire District, in accordance with the requirements of Utah Code 34A-6-201.

Although this policy provides the essential guidelines for a plan that reduces injury and illness, it may be supplemented by District procedures outside the Policy Manual.

This policy supplements but does not supersede any related Districtwide safety efforts.

900.2 POLICY

Best Practice

The North Summit Fire District will adopt an Illness and Injury Prevention Program (IIPP) in order to increase the safety of its members.

900.3 ILLNESS AND INJURY PREVENTION PROGRAM PLAN

Best Practice

The Health and Safety Officer (HSO) is responsible for developing an IIPP that shall include:

- (a) Workplace safety and health training programs.
- (b) Safety inspections.
- (c) Informing members of IIPP guidelines.
- (d) Recognizing members who perform safe work practices.
- (e) Member evaluation processes, including member safety performance.
- (f) A system ensuring that all safety and health policies and procedures are clearly communicated and understood by all members.
- (g) A communication system facilitating the continuous flow of safety and health information between supervisors and members. This system shall include:
 - 1. New member orientation, including a discussion of safety and health policies and procedures.
 - 2. Regularly scheduled safety meetings.
 - 3. Regular member review of the IIPP.
- (h) Establishing Division Safety Coordinators and defining their responsibilities.
- (i) Posting or distributing safety information.
- (j) A system for members to anonymously inform management about workplace hazards.
- (k) Availability of forms that address:

Illness and Injury Prevention Program

1. Identification, documentation, and correction of hazards, any unsafe condition or work practice, and actions taken to correct them.
 2. Investigations and corrective actions taken regarding individual incidents or accidents.
 3. Training records of each member, including the member's name or other identifier, training dates, type of training, and training providers.
- (I) Establishing a safety and health committee, which will:
1. Meet regularly.
 2. Prepare a written record of safety and health committee meetings.
 3. Review the results of periodic scheduled inspections.
 4. Review investigations of accidents and exposures.
 5. Make suggestions to command staff for the prevention of future incidents.
 6. Review investigations of alleged hazardous conditions.
 7. Submit recommendations to assist in the evaluation of member safety suggestions.
 8. Assess the effectiveness of efforts made by the District to meet standards.

The HSO must conduct and document a review of the IIPP at least annually.

900.3.1 REVIEW OF SAFETY MANDATES

State

The IIPP shall also include a process to review compliance with safety mandates. The process should include a review of safety mandates relating to:

- (a) Communicable diseases (see the Communicable Diseases Policy).
- (b) Respiratory protection (see the Respiratory Protection Program Policy).
- (c) Personal protective equipment (see the Personal Protective Equipment Policy).
- (d) Emergency Action Plan and Fire Prevention Plan (see the Emergency Action Plan and Fire Prevention Plan Policy).
- (e) Walking-Working Surfaces (see the Fire Station Living Policy).

900.4 DIVISION SAFETY COORDINATORS

Best Practice

Division Safety Coordinator responsibilities include but are not limited to:

- (a) Ensuring member compliance with injury and illness prevention guidelines and answering questions from members about this policy.
- (b) Training, counseling, instructing, or making informal verbal admonishments any time safety performance is deficient. Supervisors may also initiate discipline when it is reasonable and appropriate under the Conduct and Behavior Policy.

Illness and Injury Prevention Program

- (c) Establishing and maintaining communication with members on health and safety issues. This is essential for an injury-free, productive workplace.
- (d) Completing required forms and reports relating to injury and illness prevention; such forms and reports shall be submitted to the Administration Battalion Chief.
- (e) Notifying the HSO when:
 - 1. New substances, processes, procedures, or equipment that present potential new hazards are introduced into the work environment.
 - 2. New, previously unidentified hazards are recognized.
 - 3. Occupational injuries and illnesses occur.
 - 4. New and/or permanent or intermittent members are hired or reassigned to processes, operations, or tasks for which a hazard evaluation has not been previously conducted.
 - 5. Workplace conditions warrant an inspection.

900.5 HAZARDS

Best Practice

All members should report and/or take reasonable steps to correct unsafe or unhealthy work conditions, practices, or procedures in a timely manner. Members should make their reports to a supervisor (as a general rule, their own supervisors).

Supervisors should make reasonable efforts to correct unsafe or unhealthy work conditions in a timely manner, based on the severity of the hazard. These hazards should be corrected when observed or discovered, when it is reasonable to do so. When a hazard exists that cannot be immediately abated without endangering members or property, supervisors should protect or remove all exposed members from the area or item, except those necessary to correct the existing condition.

Members who are necessary to correct the hazardous condition shall be provided with the necessary protection.

All significant actions taken and the dates they are completed shall be documented on the appropriate form. This form should be forwarded to the Administration Battalion Chief via the chain of command.

The Administration Battalion Chief will take appropriate action to ensure the IIPP plan addresses potential hazards upon such notification.

900.6 INSPECTIONS

State

Safety inspections are crucial to a safe work environment. These inspections identify and evaluate workplace hazards and permit mitigation of those hazards. A hazard assessment checklist should be used for documentation and to ensure a thorough assessment of the work environment (UAC R614-1-5).

Illness and Injury Prevention Program

The Division Safety Coordinators shall ensure that the appropriate documentation is completed for each inspection.

900.7 RECORDS

Best Practice

Records relating to injury and illness prevention will be maintained in accordance with the established records retention schedule.

Utah Occupational Safety and Health Inspections

901.1 PURPOSE AND SCOPE

State

This policy establishes guidelines and responsibilities for North Summit Fire District members to follow in the event that a Utah Occupational Safety and Health (Utah OSHA) inspector requests access to District property or work operations (Utah Code 34A-6-301).

This policy does not address those inspections requested by the North Summit Fire District as part of a consultation service by Utah OSHA.

901.2 POLICY

State

It is the policy of the North Summit Fire District for the Fire Chief or the authorized designee to designate one or more District representatives who will be responsible for facilitating a Utah OSHA inspection. An adequate number of representatives shall be designated to accommodate the needs of the Utah OSHA inspector without excessive delays. Designated representatives shall make every reasonable effort to promptly meet with the Utah OSHA inspector once he/she has arrived.

District members should work cooperatively with any Utah OSHA inspector to provide access to all necessary areas, equipment and records to facilitate a cohesive inspection process. Failure on the part of the District to begin the inspection in a timely manner could result in the Utah OSHA inspector obtaining an inspection warrant to enter District property. This could unnecessarily create an adversarial relationship and should be avoided if at all possible.

901.3 PROCEDURE

State

The Utah OSHA inspections may be unannounced. Typically inspections occur when there has been a serious accident, serious injury or occupational fatality; when a member has charged that a serious safety violation exists; or at a work site where an imminent danger has been identified.

Upon entering the District work site, the inspector will present his/her identification and will ask to meet with the District representative. There will usually be an initial meeting during which the inspector will:

- Explain the nature and scope of the inspection.
- Request that a member/representative accompany the inspector.
- Ask to review appropriate safety records, plans and documentation.

The Utah OSHA inspectors are, by law, permitted to interview members in private, take photographs, conduct tests and collect environmental samples.

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Utah Occupational Safety and Health Inspections

District representatives should make reasonable accommodations to provide inspectors access to available members and materials required to complete the inspection. Any statements made to inspectors are admissible in judicial hearings. Questions of a sensitive nature or to which the member is unsure of how to respond may be referred to the person at the District who is the subject matter expert on the topic.

At the conclusion of the inspection, the Utah OSHA inspector will hold a closing meeting with the District representative to discuss any alleged safety standard violations and any requirements for abatement.

Any time there is a Utah OSHA inspection, violation and/or citation, the Fire Chief shall ensure that notifications are made to the District's Health and Safety Officer, risk manager and legal counsel, and that the District conducts an appropriate internal investigation and adequately addresses all Utah OSHA findings.

Utah Occupational Safety and Health Notification of Illness, Injury, or Death

902.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the District to notify Utah Occupational Safety and Health (UOSH) of employment-related illnesses, injuries, or deaths of any District members.

902.2 POLICY

The District will comply with UOSH reporting requirements in the event of a work-related fatality; of any disabling, serious, or significant injury; and of any occupational disease incident.

902.3 MANDATORY NOTIFICATION

UOSH shall be notified within eight hours of any work-related fatality; of any disabling, serious, or significant injury; or of any occupational disease incident (UAC R614-1-5).

902.4 WRITTEN REPORT

The District shall file required reports with the Utah Labor Commission, Industrial Accidents Division when the District is made aware of any work-related fatality or any work-related injury or occupational disease resulting in medical treatment, loss of consciousness, or loss of work, restriction of work, or transfer to another job. A subsequent report will be filed if a condition that was initially reported later results in death (Utah Code 34A-6-301).

Reports shall be filed within the time~~s~~ limits and the manner established by the Utah Labor Commission (Utah Code 34A-2-407).

A copy of the submitted report shall be provided to the employee along with a UOSH statement of the employee's rights and responsibilities (Utah Code 34A-6-301).

902.5 ACCIDENT SCENES AND EVIDENCE

Tools, equipment, materials, or other evidence that might pertain to the cause of injury requiring UOSH notification shall not be removed or destroyed until authorized by a UOSH representative.

Communicable Diseases

903.1 PURPOSE AND SCOPE

Best Practice

This policy provides general guidelines to assist in minimizing the risk of District members contracting and/or spreading communicable diseases.

903.1.1 DEFINITIONS

Best Practice

Definitions related to this policy include:

Communicable disease - A human disease caused by microorganisms that are present in and transmissible through human blood, bodily fluid, tissue, or by breathing or coughing. These diseases commonly include but are not limited to hepatitis B virus (HBV), HIV, and tuberculosis.

Exposure - When an eye, mouth, mucous membrane, or non-intact skin comes into contact with blood or other potentially infectious materials, or when these substances are injected or infused under the skin; when an individual is exposed to a person who has a disease that can be passed through the air by talking, sneezing, or coughing (e.g., tuberculosis), or the individual is in an area that was occupied by such a person. Exposure only includes those instances that occur due to a member's position at the North Summit Fire District (see the exposure control plan for further details to assist in identifying whether an exposure has occurred).

903.2 POLICY

Best Practice

The North Summit Fire District is committed to providing a safe work environment for its members. Members should be aware that they are ultimately responsible for their own health and safety.

903.3 EXPOSURE CONTROL OFFICER

State

The Health and Safety Officer shall serve as the District's Exposure Control Officer (ECO). The ECO shall develop an exposure control plan that includes:

- (a) Exposure-prevention and decontamination procedures.
- (b) Procedures for when and how to obtain medical attention in the event of an exposure or suspected exposure.
- (c) The provision that District members will have no-cost access to the appropriate personal protective equipment (PPE) (e.g., gloves, face masks, eye protection, pocket masks) for each member's position and risk of exposure.
- (d) Compliance with all relevant laws or regulations related to communicable diseases, including:
 1. The mandates of the Utah Occupational Safety and Health Act (Utah Code 34A-6-102 et seq.; UAC R614-1-1 et seq.).

Communicable Diseases

2. Responding to requests and notifications regarding exposures covered under the Ryan White Comprehensive AIDS Resources Emergency (CARE) Act (42 USC § 300ff-133; 42 USC § 300ff-136).
3. Reporting known or suspected cases of communicable diseases to the local health department (Utah Code 26B-7-206; UAC R386-702-4; UAC R388-804-3).
4. Treating suspected or confirmed tuberculosis patients according to guidelines established by the Utah Department of Health and Human Services (Utah Code 26B-7-208).
5. Developing and implementing a screening program for tuberculosis (UAC R388-804-4).
6. Exposure control mandates in 29 CFR 1910.1030 (UAC R614-1-4; UAC R612-300-13).

The ECO should also act as the liaison with UOSH and may request voluntary compliance inspections. The ECO should periodically, at a minimum annually, review and update the exposure control plan and review implementation of the plan.

903.4 EXPOSURE PREVENTION AND MITIGATION

State

903.4.1 GENERAL PRECAUTIONS

State

All members are expected to use good judgment and follow training and procedures related to mitigating the risks associated with communicable disease. This includes but is not limited to (29 CFR 1910.1030; UAC R614-1-4):

- (a) Stocking disposable gloves, antiseptic hand cleanser, CPR masks, or other specialized equipment in the work area or District vehicle, as applicable.
- (b) Wearing District-approved disposable gloves when contact with blood, other potentially infectious materials, mucous membranes, and non-intact skin can be reasonably anticipated.
- (c) Washing hands immediately or as soon as feasible after removal of gloves or other PPE.
- (d) Treating all human blood and bodily fluids/tissue as if it is known to be infectious for a communicable disease.
- (e) Using an appropriate barrier device when providing CPR.
- (f) Using a face mask or shield if it is reasonable to anticipate an exposure to an airborne transmissible disease.
- (g) Decontaminating non-disposable equipment (e.g., laryngoscope, firefighting gloves, clothing, portable radio) as soon as possible if the equipment is a potential source of exposure.

Communicable Diseases

1. Clothing that has been contaminated by blood or other potentially infectious materials shall be removed immediately or as soon as feasible and stored/decontaminated appropriately.
- (h) Handling all sharps and items that cut or puncture (e.g., needles, broken glass, razors, knives) cautiously and using puncture-resistant containers for their storage and/or transportation.
- (i) Avoiding eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses where there is a reasonable likelihood of exposure.
- (j) Disposing of biohazardous waste appropriately or labeling biohazardous material properly when it is stored.

903.4.2 IMMUNIZATIONS

State

Members who could be exposed to HBV due to their positions may receive the HBV vaccine and any routine booster at no cost (29 CFR 1910.1030; UAC R614-1-4).

903.5 POST-EXPOSURE

State

903.5.1 INITIAL POST-EXPOSURE STEPS

Best Practice

Members who experience an exposure or suspected exposure shall:

- (a) Begin decontamination procedures immediately (e.g., wash hands and any other skin with soap and water, flush mucous membranes with water).
- (b) Obtain medical attention as appropriate.
- (c) Notify a supervisor as soon as practicable.

903.5.2 REPORTING REQUIREMENTS

State

The supervisor on-duty shall investigate every exposure that occurs as soon as possible following the incident. The supervisor shall ensure the following information is documented (29 CFR 1910.1030; UAC R614-1-4):

- (a) Name of the members exposed
- (b) Date, incident number, and time of the incident
- (c) Location of the incident
- (d) Potentially infectious materials involved and the source of exposure (e.g., identification of the person who may have been the source)
- (e) Work being done during exposure
- (f) How the incident occurred or was caused
- (g) PPE in use at the time of the incident

Communicable Diseases

- (h) Actions taken post-event (e.g., clean-up, notifications)

The supervisor shall advise the member that disclosing the identity and/or infectious status of a source to the public or to anyone who is not involved in the follow-up process is prohibited. The supervisor should complete the incident documentation in conjunction with other reporting requirements that may apply (see the Work-Related Illness and Injury Reporting and Illness and Injury Prevention Program policies).

903.5.3 MEDICAL CONSULTATION, EVALUATION, AND TREATMENT

State

District members shall have the opportunity to have a confidential medical evaluation immediately after an exposure and follow-up evaluations as necessary (29 CFR 1910.1030; UAC R614-1-4).

The ECO should request a written opinion/evaluation from the treating medical professional that contains only the following information:

- (a) Whether the member has been informed of the results of the evaluation.
- (b) Whether the member has been notified of any medical conditions resulting from exposure to blood or other potentially infectious materials which require further evaluation or treatment.

No other information should be requested or accepted by the ECO.

903.5.4 COUNSELING

State

The District shall provide the member, and his/her family if necessary, the opportunity for counseling and consultation regarding the exposure (29 CFR 1910.1030; UAC R614-1-4).

903.5.5 SOURCE TESTING

State

Testing a person for communicable diseases when that person was the source of an exposure should be done when it is desired by the exposed member or when it is otherwise appropriate. Source testing is the responsibility of the ECO. If the ECO is unavailable to seek timely testing of the source, it is the responsibility of the exposed member's supervisor to ensure testing is sought.

Source testing may be achieved by:

- (a) Obtaining consent from the individual.
- (b) Seeking a court order or warrant pursuant to Utah Code 78B-8-402.

Since there is the potential for overlap between the different manners in which source testing may occur, the ECO is responsible for coordinating the testing to prevent unnecessary or duplicate testing.

The ECO should seek the consent of the individual for testing and consult the County Attorney to discuss other options when no statute exists for compelling the source of an exposure to undergo testing if they refuse.

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903.6 CONFIDENTIALITY OF REPORTS

State

Medical information shall remain in confidential files and shall not be disclosed to anyone without the member's written consent (except as required by law) (29 CFR 1910.1030; UAC R614-1-4; Utah Code 26B-7-217). Test results from persons who may have been the source of an exposure are to be kept confidential as well.

High-Visibility Safety Vests

904.1 PURPOSE AND SCOPE

Best Practice

The purpose of this policy is to describe the guidelines to protect members who may be exposed to hazards presented by passing traffic, construction vehicles and disaster recovery equipment and to comply with applicable safety regulations including requirements contained in the federal Manual on Uniform Traffic Control Devices for Streets and Highways pursuant to 23 CFR 655.601.

904.2 POLICY

Best Practice

It is the policy of the North Summit Fire District that all members shall wear class II high-visibility safety vests in addition to required personal protective equipment (PPE) whenever the emergency scene is located on or near a roadway where members are subject to the hazards of moving traffic, construction vehicles or disaster recovery equipment. Members who are working on roadways and are not directly exposed to fire, flame, excessive heat or hazardous materials are expected to wear a high-visibility vest. This includes pump operators, support personnel and command officers. When it is anticipated that the emergency scene will be located on a roadway, high-visibility safety vests should be donned along with other appropriate PPE at the time of dispatch.

High-visibility vests should also be worn any time a member or a supervisor believes increased visibility would improve safety or efficiency.

904.3 PROCEDURE

Best Practice

Although the high-visibility safety vests that are currently available are fire resistant, they do not meet the same fire resistant standards set by the National Fire Protection Association (NFPA). Therefore, members who are directly engaged in fire suppression activities on or near roadways should not wear the vest over their PPE. Once the situation is under control, personnel can then don a vest for the remainder of the incident.

Should the need arise, other District personnel on-scene could easily remove (tear-away) the vest in reaction to unusual circumstances or to render assistance with direct firefighting.

904.3.1 ASSIGNMENT OF HIGH-VISIBILITY SAFETY VESTS

Discretionary MODIFIED

High-visibility vests shall be assigned to members or apparatus as follows:

- (a) Vests will be assigned to each emergency response apparatus for each member.
- (b) Vests will be assigned to each ambulance unit for each member (one additional for a paramedic trainee).
- (c) ~~One~~ **Two** vests will be assigned to each Battalion Chief or Officer in Charge.

High-Visibility Safety Vests

- (d) One vest each will be assigned to the Fire Chief, [Deputy Assistant Chiefs](#), Battalion Chiefs, safety officers, investigators and the Public Information Officer.
- (e) One vest will be assigned to each support vehicle used by District members who may be required to work on or near roadways.

904.3.2 STORAGE AND CARE

Best Practice

High-visibility safety vests are part of the standard issue PPE and should be stowed so they are readily available for immediate use. Should cleaning be necessary for routine soiling, follow the manufacturer's care instructions or the guidelines in the Personal Protective Equipment Policy.

Body Armor

905.1 PURPOSE AND SCOPE

Best Practice

The North Summit Fire District is committed to reducing or eliminating occupational risks and hazards whenever possible in an effort to improve member safety. The purpose of this policy is to identify body armor as a practical safety measure that should be used to reduce some of the occupational risks and hazards confronting members.

905.2 POLICY

Best Practice

It is the policy of the North Summit Fire District to provide body armor to District members who may be exposed to any of the occupational risks and hazards the armor is designed to protect against. The North Summit Fire District authorizes members to utilize District-issued body armor whenever members believe it may be prudent or appropriate to do so. It is not the intent of the District to have members utilize body armor on a routine basis, but rather to have body armor available to personnel for situations that may be violent, potentially violent, or otherwise pose a risk to safety that the use of body armor could reduce or eliminate.

A supervisor may mandate the use of body armor in any situation or circumstance that may warrant the use of armor.

905.3 SUPERVISORY AUTHORITY AND USE CONSIDERATIONS

Best Practice

- (a) For the purposes of this policy, a supervisor may be defined as:
 - 1. The Incident Commander (IC) directing any incident.
 - 2. Any supervisor in the Incident Command System (ICS) chain of command directing or supervising the activities of assigned personnel.
 - 3. The Captain in charge of any apparatus or crew.
 - 4. The senior member of any crew or functional unit when no clear lines of rank or authority exist (e.g., the senior member of a two-person rescue unit crew).
- (b) In certain situations, supervisors and members of the District should strongly consider utilizing body armor. These situations include:
 - 1. Incidents involving mass civil disturbances, rioting, or looting.
 - 2. Incidents involving large-scale protesting or organized civil disturbances.
 - 3. Incidents involving confrontations between rival street gangs, motorcycle gangs, or other criminal enterprises.
 - 4. Incidents involving gunshots fired when reports or personal observations indicate that shooting is ongoing.

Body Armor

5. Incidents involving groups or organizations with a known history of violent encounters or activities.
6. Any incident when law enforcement representatives recommend the use of body armor.

905.4 CONCEALMENT OF BODY ARMOR

Best Practice

Whenever practicable, members of the District who utilize body armor should cover the armor with an overgarment that effectively conceals the armor from public view or recognition. In the event of an unanticipated violent encounter during an incident, members may don body armor without regard to concealment.

905.5 STORAGE OF BODY ARMOR

Best Practice

All District-issued body armor should be stored in full compliance with the manufacturer's guidance. Generally, all body armor should be stored such that it is not subject to direct sunlight or extreme temperatures and is protected from moisture or high humidity. Body armor should be stored in a location that is reasonably accessible to members, as needed. During times of known or anticipated violent events, body armor may be temporarily moved to and stored in any location that makes it more readily and quickly accessible to members.

905.6 MAINTENANCE AND SERVICE LIFE OF BODY ARMOR

Best Practice

All District-issued body armor shall be inspected and maintained in accordance with the manufacturer's instructions or in accordance with nationally recognized standards. All District body armor will be immediately removed from service at any time that it is obviously damaged, any time it fails the manufacturer's inspection criteria, or when it has exceeded its rated service life.

905.7 SELECTION AND PROCUREMENT OF BODY ARMOR

Best Practice

Body armor provided by the District shall comply with nationally recognized public safety standards for body armor. Body armor provided to personnel exposed to ballistic risks or other hostile threats should be consistent with expected duties.