

A G E N D A
Park City Fire Service District
Administrative Control Board Meeting
December 2, 2025

Park City Fire District Administrative Office Building
736 West Bitner Rd. Park City, Utah 84098

5:30 p.m.

Work Session

- I. Chief's Update: Chief Pete Emery
- II. October 2025 Financials Review: CFO Del Barney
- III. 2026 Budget: CFO Del Barney
- IV. Fraud Risk Assessment: CFO Del Barney
- V. Zions First National Bank Lease Agreement / Maintenance of Insurance: CFO Del Barney
- VI. 2026 ACB Meeting Schedule: CFO Del Barney
- VII. Badges Discussion: Chief Pete Emery
- VIII. Emergency Manager Position: Chief Pete Emery
- IX. Impact Fee Discussion: Chief Ashley Lewis
- X. Recruit Graduation: Chief Joe Sharrar
- XI. Other Divisional Updates (as time permits)

6:30 p.m.

Regular Meeting Called to Order

- I. Roll Call
- II. Approval of November 4, 2025, Meeting Minutes
- III. Public Input
- IV. Commission Reports and Business
 - A. Correspondence
 - B. Financial
- V. Old Business
- VI. New Business
 - A. Possible Approval to Recommend the 2026 Budget to the Governing Board for Approval
 - B. Possible Approval of Zions National Bank Lease Agreement
 - C. Possible Approval of the 2026 Administrative Control Board Meeting Schedule
- VII. Dismiss as PCFSD Administrative Control Board and Convene as the Local Building Authority Board of the Park City Fire Service District, Utah
 - A. Possible Approval of the 2026 Budget of the Local Building Authority
- VIII. Dismiss as the Local Building Authority of the Park City Fire Service District, Utah, and reconvene as the PCFSD Administrative Control Board
- IX. Staff Reports and Input

(over)

- X. Discussion of Possible Future Agenda Items/Additional Comments
 - XI. Closed Meeting: Discussion of the character, competence, or health of an individual; deployment of security personnel, devices, or systems; collective bargaining issues; pending or reasonably imminent litigation; purchase, exchange, lease, or sale of real property; investigative proceedings regarding allegations of criminal misconduct; procurement; and/or consideration of a loan application.
 - XII. Adjournment
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The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be held January 6, 2026, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 West Bitner Rd., Park City, Utah 84098.

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

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**Park City Fire Service District
Administrative Control Board – Work Session Meeting Minutes
Park City Fire District Administrative Office Building
November 4, 2025**

Meeting was held at the anchor location of the Park City Fire Service District Administrative Office Building, 736 West Bitner Rd., Park City, Utah, 84098, and via Teams

Administrative Control Board work session called to order: 5:33 p.m.

Board Members Present: Secretary John Hanrahan, Board Member Jeremy Rubell, Board Member Christina Miller (via Teams), and Board Member Nate Brown

Board Members Absent: Chair Alex Butwinski (excused)

District Personnel Present: Chief Pete Emery, Asst. Chief Sean Briley, Asst. Chief Ashley Lewis, Battalion Chief Max Doshier, FM Mike Owens, CFO Del Barney, and HR Devin Hirschi

I. District Updates

Pete Emery said the PCFD holiday party will be on December 13, and he thanked the Board members who were able to attend the 50th Anniversary Open House and the new engine push-in.

II. Third Quarter Financials Review

CFO Barney said at the end of September, 75% of the year had passed and we had spent 60.4% of the budget. There was a debt payment made in October that will show up next month, and there are Station 34 repair costs to be paid that will even things out. We received funds back for health insurance premiums and that is why benefits are at 35%. CFO Barney said he does not see the District going over budget this year.

Board Member Brown asked if there are Station 34 costs that will fall ultimately fall on PCFD. Chief Emery replied PCFD will initially pay for the repairs out of pocket, but we should get most of it back in 2026.

III. Discussion of 2026 Tentative Budget

Chief Emery said the PCFD 2026 tentative budget will be presented to the Summit County Council on November 12. The last mill levy increase was in 2012 and we do not anticipate an increase in the near future. We are looking at an approximately 4% wage increase across the board. We are adding a full-time training captain to our staff, and our health insurance premiums had a 1.5% decrease. Secretary Hanrahan asked what the County's increase for 2026 will be, and Chief Emery said they will be providing a 2.6% COLA.

Chief Emery said the projected cost for building Station 35 on the Cline Dahle parcel is \$8M. Crews will not move out of the current Station 35 location until the new building is completed.

In capital outlay for 2026, we have new Engine 37 coming at around \$1.2M and a wildland engine at about \$600K. The County will purchase a new ambulance for PCFD, it has been ordered and should be arriving in February 2026. We are also purchasing a staff vehicle and a turnout washer.

Chief Emery outlined key takeaways:

- Notable increases in service delivery
- Historically stable administrative costs
 - 2025 \$18.8M Reserve
 - 2026 \$19.8M Reserve (anticipated)
- Staffed wildland engine (summer months)
- Expansion of Critical Care Program to three stations
- Debt free in 2026

Secretary Hanrahan asked about the emergency sales tax increase, and Chief Emery said the District has not been approached regarding this.

Chief Emery said we are projecting approximately \$24.1M in revenues at the end of 2025, and our projected revenues for 2026 are \$25M. Expenditures in 2025 are expected to finish around \$24.2M, and in 2026 we are projecting 25.5M in expenditures.

Chief Emery briefly went over the summary of revenues, expenditures, and transfers. The true cost of the wage increase in 2026 is around \$600K. The rest of the amount in wages and fringe benefits is the budgeting for total leave liability, as well as the salary and benefits for longer tenure personnel who may be retiring early in the year.

Board Member Rubell asked CFO Barney to explain changes in station and apparatus expenditures. CFO Barney said there is a \$400K increase in station expenditures because repairs are needed at many stations. Chief Emery said the apparatus and vehicle line item has a decrease of about \$400K because last year we ended up paying for costs on two apparatus due to the timing of their completion, and in 2026 we will only be paying for one.

IV. Engine Boss and Wildland Firefighter Positions

Chief Briley and HR Officer Hirschi conducted interviews today with two individuals who are highly qualified for the open engine boss positions. This position is a leadership role, and they will be overseeing a crew at our Summit Park station. The personnel hired in these positions will initially begin as EMTs, and we hope to bring them on in the next few weeks.

A job description has been created for the wildland firefighter position, and we will be filling these positions internally through a bidding process.

Secretary Hanrahan asked if the wildland crews will work through the wildland season and then transition back to the EMS system, and Chief Briley said that is correct. Chief Emery commented that two additional ambulances are staffed for the ski season, and moving the wildland crews to EMS during this time helps staff those ambulances.

V. Probationary Employee Policy Review

HR Officer Hirschi reviewed a change made to PCFD Policy Section 5, Hiring for New and Vacant Positions. Under Item M (Orientation Period), a new paragraph was added stating current non-suppression employees of PCFD who move into a suppression role will forgo any merit status and be considered conditional with a new 1-year probationary period.

There was also a change made to PCFD Policy Section 6, Employment Status. Under Item E (Conditional Employees), a new paragraph was added stating in instances where a merit employee voluntarily promotes or transfers to the role of a suppression employee, they will be reclassified as such, forgo their merit status, and re-enter conditional employment status for 1 year, beginning with the date the suppression role takes effect.

Chief Emery said in situations where an employee decides to go into suppression and then drops out of the camp for any reason, they will be rotated into their original position if they are in good standing and the position is available. The policy changes will be sent to the Summit County Attorney's Office for review.

VI. Emergency Management Review

Chief Emery said Summit County has had a full-time emergency manager employed for about 5 years, and it was a part-time position prior to that. PCFD was approached about a month ago about taking over the management of this role. He said it would benefit PCFD and the County to do this, and it would be under a contract similar to how we contracted with the County to run the EMS system. It would not be a financial cost to the District, and we could be contracted with the County by January 2026. This would mean the emergency manager would be under PCFD's banner but running a county-wide system.

Secretary Hanrahan asked if the manager will be employed by the District. Chief Emery said they will be employed by PCFD, and the County will reimburse the District for expenses related to the position, including salary and benefits.

Board Member Rubell asked if moving the manager under PCFD would mean the District will end up providing service to the greater county without recapturing costs. Chief Emery said we are already providing service to other parts of the county, such as assisting in fires, and we utilize other

agencies' ambulances as needed. He said once the position is under PCFD, we can look at securing money for county-wide services we are already running, such as heavy rescue and hazmat.

VII. Station 34 Update

Chief Lewis said the external repairs to Station 34 are nearing completion. Once all the external repairs are completed, we will work with insurance to get the internal repairs made. Chief Emery said Ambulance 34 will remain in service through the repair process but will rotate locations so repairs can be made.

VIII. PCFD Donation Program

Chief Lewis said a standard operating guideline (SOG) is being developed to provide direction on how to handle donations made to the District. Areas where donations would be useful have been identified, and donors will have an opportunity to express how they want their donation to be used. A donation link has been created on our website, and any donations received will go through our non-profit Firefighters Association. Chief Lewis said the SOG will be clear that PCFD personnel are not to solicit donations; the donation program is solely for creating guidelines on how to properly handle donations we receive from patrons wishing to do so.

Work Session Concluded: 6:40 p.m.

DRAFT

**Park City Fire Service District
Administrative Control Board – Regular Meeting Minutes
Park City Fire District Administrative Office Building
November 4, 2025**

Meeting was held at the anchor location of the Park City Fire Service District Administrative Office Building, 736 West Bitner Rd., Park City, Utah, 84098, and via Teams

Administrative Control Board work session called to order: 6:40 p.m.

Board Members Present: Secretary John Hanrahan, Board Member Jeremy Rubell, Board Member Christina Miller (via Teams), and Board Member Nate Brown

Board Members Absent: Chair Alex Butwinski (excused)

District Personnel Present: Chief Pete Emery, Asst. Chief Sean Briley, Asst. Chief Ashley Lewis, Battalion Chief Max Doshier, FM Mike Owens, CFO Del Barney, and HR Devin Hirschi

I. Roll Call

Secretary Hanrahan began the meeting by conducting a roll call.

II. Approval of October 7, 2025, Meeting Minutes

Board Member Brown made a motion to approve the minutes of the October 7, 2025, Administrative Control Board meeting. The motion was seconded by Board Member Rubell. Those in favor were Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 3-0. Secretary Hanrahan abstained from voting, as he was not present for the October 7, 2025, meeting.

III. Public Input

There was no public input.

IV. Board Member Reports and Business

A. Correspondence

There were no comments regarding correspondence.

B. Financial

There were no questions regarding the financials.

V. Old Business

There was not any old business.

VI. New Business

A. Possible Approval to Recommend the 2026 Tentative Budget to the Governing Board for Approval

Board Member Rubell made a motion to recommend the 2026 tentative budget to the governing board for approval. The motion was seconded by Board Member Nate Brown. Those in favor were Secretary Hanrahan, Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 4-0.

VII. Dismiss as PCFSD Administrative Control Board and Convene as the Local Building Authority Board of the Park City Fire Service District, Utah

Board Member Rubell made a motion to dismiss as the Park City Fire Service District Administrative Control Board and convene as the Local Building Authority of the Park City Fire Service District. The motion was seconded by Board Member Brown. Those in favor were Secretary Hanrahan, Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 4-0.

A. Administrative Control Board Approval of the 2026 Tentative Budget of the Local Building Authority

CFO Barney commented the Local Building Authority budget needs to be maintained in case the District ever needs to take a loan out through the building authority. There were no questions regarding the budget. Board Member Miller made a motion to approve the 2026 tentative budget of the Local Building Authority. The motion was seconded by Board Member Rubell. Those in favor were Secretary Hanrahan, Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 4-0.

VIII. Dismiss as the Local Building Authority of the Park City Fire Service District, Utah, and reconvene as the PCFSD Administrative Control Board

Board Member Miller made a motion to dismiss as the Local Building Authority of the Park City Fire Service District, Utah, and to reconvene as the Park City Fire Service District Administrative Control Board. The motion was seconded by Board Member Brown. Those in favor were Secretary Hanrahan, Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 4-0.

IX. Staff Reports and Input

There were no comments on the staff reports.

X. Discussion of Possible Future Agenda Items/Additional Comments

CFO Barney said the 2026 ACB meeting schedule will be approved during the December meeting and asked if the Board will want to skip the July meeting as we have done in the past. The Board was in agreement to leave July off the 2026 meeting schedule, and they will approve the schedule accordingly during the December meeting.

The 2026 final budget will be discussed during the December meeting.

XI. Closed Meeting

There was no need for a closed meeting.

XII. Adjournment

Board Member Rubell made a motion to adjourn the regular meeting, and it was seconded by Board Member Miller. Those in favor were Secretary Hanrahan, Board Member Brown, Board Member Miller, and Board Member Rubell. The motion passed unanimously, 4-0. The regular meeting of the Park City Fire District Administrative Control Board adjourned at 6:48 p.m.

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be on December 2, 2025, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 W. Bitner Road, Park City, UT 84098.

**Park City Fire Service District
Balance Sheet
General Funds
October 31, 2025**

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Non-Major Governmental Funds
Assets:								
Cash - Regular Checking	125,369							
Cash and Cash Equivalents	407,065	0	5,025	412,090			5,025	5,025
Bond Escrow Holdings	0	0	56	56	0	56	0	56
Cash Deposited in Public Treasurer's Investment Fund	2,710,636	18,615,903	0	21,326,539			0	0
Receivables:								
Accounts Receivable	0	0	0	0	0		0	0
Taxes	670,117		0	670,117	0	0	0	0
Ambulance Operations	0		0	0	0	0	0	0
Other Assets								
Restricted Assets:								
Cash and Cash Equivalents	198,097		743	198,840	0	743		743
Prepaid Assets	0			0				
Cash Deposited in Public Treasurer's Investment Fund	813,199	0	824,412	1,637,612	824,412		0	824,412
Accounts Receivable				0				
Investments				0				
Total Assets	4,799,115	18,615,903	830,236	24,245,254	824,412	799	5,025	830,236
Liabilities and Fund Balances:								
Liabilities:								
Accounts Payable	128,204	64,016	0	192,220	0	0	0	0
Bond Interest Payable			0	0		0		0
Accrued Liabilities	331,722			331,722				
Total Liabilities	459,926	64,016	0	523,942	0	0	0	0
Fund Balances:								
Restricted for:								
Debt Service			799	799		799		799
Impact Fees			824,412	824,412	824,412			824,412
Assigned for:								
Building Construction and Equipment Purchases		18,551,887	5,025	18,556,912			5,025	5,025
Unassigned	4,339,189			4,339,189				
General Fund								
Capital Projects Fund								
Total Fund Balance	4,339,189	18,551,887	830,236	23,721,312	824,412	799	5,025	830,236
Total Liabilities and Fund Balance	4,799,115	18,615,903	830,236	24,245,254	824,412	799	5,025	830,236

PARK CITY FIRE SERVICE DISTRICT

**Budget to Actual
General Fund
For the Period Ending
October 31, 2025**

	Budget Amounts		Actual	Variance with Final Budget - Over	
	Original	Adjusted	Amounts	(Under)	Percent
Revenues:					
Property Taxes	15,250,500	15,250,500	1,600,121	(13,650,379)	10.5%
Fee-in-lieu	275,000	275,000	190,184	(84,816)	69.2%
Licenses & Permits	350,000	350,000	338,435	(11,565)	96.7%
Intergovernmental (Grants & Wildland Program)	270,000	270,000	286,242	16,242	106.0%
Charges for Services	6,260,750	6,260,750	6,172,482	(88,268)	98.6%
Refunds	0	0	0	0	0.0%
Interest Income	525,000	525,000	411,569	(113,431)	78.4%
Sale of Fixed Assets	40,000	40,000	77,000	37,000	0.0%
Miscellaneous Revenue	1,500	1,500	53	(1,448)	3.5%
Contributions & Transfers	500	500	620	120	124.0%
Total Revenues	22,973,250	22,973,250	9,076,706	(13,896,544)	39.5%
Expenditures:					
Personnel:					
Salaries and Wages	12,431,043	12,431,043	10,118,196	2,312,847	81.4%
Fringe Benefits	5,255,521	5,255,521	2,273,351	2,982,170	43.3%
Fire Operations	2,055,306	2,055,306	1,387,172	668,134	67.5%
Fire Prevention Operations	48,273	48,273	28,208	20,065	58.4%
Capital Outlay	976,000	976,000	578,081	397,919	59.2%
Transfers	3,900,000	3,900,000	2,727,400	1,172,600	69.9%
Total Expenditures	25,819,989	25,819,989	18,023,759	7,771,091	69.8%
Excess of Revenues Over Expenditures	2,846,739	2,846,739	(8,947,053)	(6,125,453)	
Fund Balances - Beginning	13,290,182	13,290,182	13,290,182		
Fund Balances - Ending	10,443,443	10,443,443	4,343,129		
	18,023,759	Total Expenditures			
	578,081	Less Capital Outlay			
	2,727,400	Less Interfund Transfers			
	14,718,278	Operating Expenses			

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All Funds and the Local Building Authority
For the Period Ending
October 31, 2025

		Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive	Percent
		Original	Final		(Negative)	
Reveunes:						
Local Revenue:						
	Property Taxes	15,250,500	15,250,500	1,600,121	13,650,379	10.5%
	Fee-in-Lieu	275,000	275,000	190,184	84,816	69.2%
	Interest Income	1,245,100	1,245,100	1,078,753	166,347	86.6%
	Other Income	1,500	1,500	53	1,448	3.5%
	Sale of Fixed Assets	40,000	40,000	77,000	(37,000)	0.0%
	Grants and Donations	270,500	270,500	70,456	200,044	26.0%
	Fees and Permits	7,060,750	7,060,750	6,899,227	161,523	97.7%
	Total Revenues	24,143,350	24,143,350	9,915,793	14,027,513	41.1%
Expenditures:						
	Personnel:					
	Salaries and Wages	12,431,043	12,431,043	10,118,196	(2,312,847)	81.4%
	Fringe Benefits	5,255,520	5,255,520	2,273,351	(2,982,169)	43.3%
	Operations	2,653,579	2,653,579	2,010,192	(643,387)	75.8%
	General and Administrative	400,486	400,486	320,560	(79,926)	80.0%
	Capital Outlay	2,987,000	2,987,000	1,530,327	(1,456,673)	51.2%
	Debt Service				0	
	Principle Retirement	275,000	275,000	275,000	0	100.0%
	Interest and Fiscal Charges	12,500	12,500	12,356	(145)	98.8%
	Total Expenditures	24,015,128	24,015,128	16,539,982	(7,475,146)	68.9%
	Excess of Revenues Over Expenditures	128,222	128,222	(6,624,190)	6,552,368	
Other Financing Sources (Uses):						
	Operating Transfers to Other Funds	3,975,000	3,975,000	2,727,400	1,247,600	-68.6%
	Operating Transfers From Other Funds	3,975,000	3,975,000	2,727,400	1,247,600	-68.6%
	Total Other Financing Sources (Uses)	0	0	0	0	0.0%
	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Net Change in Fund Balance	128,222	128,222	(6,624,190)	6,552,368	
Fund Balances - Beginning		30,345,503	30,345,503	30,345,503	30,345,503	
Fund Balances - Ending		30,473,725	30,473,725	23,721,313	36,897,871	

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2023, 2024 and 2025

	Actual 2023	Actual 2024	Year-to Date 2025	Projected 2025	Budget 2025
Revenues:					
Property taxes	14,579,256	14,903,181	1,600,121	15,250,500	15,250,500
Fee-in-lieu	230,668	210,084	190,184	275,000	275,000
Interest income	1,120,741	1,337,830	1,078,753	1,245,100	1,245,100
Misc income	210,861	43,514	77,053	77,053	41,500
Grants and donations	73,844	275,871	70,456	100,000	270,500
Bond proceeds	0	0	0	0	
Fees and Permits	6,683,187	7,147,188	6,899,227	7,325,000	7,060,750
Total revenues	22,898,557	23,917,668	9,915,793	24,272,653	24,143,350
Expenditures:					
Current:					
Salaries and wages	10,913,695	11,535,761	10,118,196	12,133,278	12,431,043
Fringe benefits	4,633,483	4,544,024	2,273,351	4,729,881	5,255,520
Total wages and fringe benefits	15,547,178	16,079,785	12,391,548	16,863,159	17,686,563
Operations:					
Station expenditures	696,102	884,559	796,182	925,690	1,065,806
Ambulance operational expenditures	892,112	676,189	594,811	656,502	744,900
Apparatus maintenance	238,200	231,645	258,270	307,000	387,000
Fire, spec. ops. And communication equip.	105,396	79,130	82,074	106,795	142,673
Fuel	158,300	112,069	93,217	120,622	126,000
Uniforms and safety gear	173,646	154,414	113,385	148,000	158,000
Travel, training and tuitions	80,611	136,878	74,568	88,375	227,100
Other operations	2,535	1,568	83	2,100	2,100
Total operations	2,346,902	2,276,452	2,012,591	2,355,084	2,853,579
General and administrative:					
General liability insurance	86,675	122,976	139,669	138,189	130,000
Professional and consulting services	24,709	14,508	8,707	22,000	22,000
Audit and accounting services	18,800	19,400	20,000	20,000	22,000
Legal services	3,972	6,062	27,873	50,000	50,000
Certificates of participation- cost of issuance	0	0	0	0	0
Other general and administrative	131,866	133,776	121,913	152,000	176,486
Total general and administrative	266,022	296,722	318,161	382,189	400,486
Capital outlay:					
Apparatus and vehicles	595,728	1,513,920	1,217,386	2,676,000	2,676,000
Land, buildings and building improvements	2,714,470	379,295	159,374	65,000	65,000
Furniture and equipment	750,118	394,262	153,567	246,000	246,000
Total capital outlay	4,060,316	2,287,477	1,530,327	2,987,000	2,987,000
Debt service:					
Principle retirement	867,475	681,897	275,000	275,000	275,000
Interest charges	22,587	21,923	12,356	12,500	12,500
Total debt service	890,062	703,820	287,356	287,500	287,500
Total expenditures	23,110,480	21,644,257	16,539,982	22,874,932	24,215,128
Excess (deficit) of revenue over expenditures before operating transfers	(211,921)	2,273,412	(6,624,190)	1,397,721	(71,777)
Operating transfers out	5,856,636	3,695,666	2,727,400	3,975,000	3,975,000
Operating transfers in	5,856,636	3,695,666	2,727,400	3,975,000	3,975,000
Total transfers	0	0	0	0	0
Totals	(211,921)	2,273,412	(6,624,190)	1,397,721	(71,777)
Fund Balances - Beginning	28,284,012	28,072,091	30,345,503	30,345,503	30,345,503
Fund Balances - Ending	28,072,091	30,345,503	23,721,313	31,743,224	30,273,726

Park City Fire Service District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending
October 31, 2025

	General	Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Governmental Funds
Revenues:								
Property Taxes	1,600,121	0	0	1,600,121	0	0	0	0
Fee -in-Lieu	190,184	0	0	190,184	0	0	0	0
Interest Income	411,569	639,973	27,210	1,078,753	26,433	777	0	27,210
Other Income	53	0	0	53	0	0	0	0
Sale of Fixed Assets	77,000	0	0	77,000	0	0	0	0
Grants and Donations	70,456	0	0	70,456	0	0	0	0
Fees and Permits	6,727,324	0	171,903	6,899,227	171,903	0	0	171,903
Total Revenues	9,076,706	639,973	199,114	9,915,793	198,336	777	0	199,114
Expenditures:								
Current:								
Personnel:								
Salaries and Wages	10,118,196	0	0	10,118,196	0	0	0	0
Fringe Benefits	2,273,351	0	0	2,273,351	0	0	0	0
Operations	2,010,192	0	0	2,010,192	0	0	0	0
General and Administrative	320,477	0	83	320,560	0	0	83	83
Capital Outlay	578,081	952,246	0	1,530,327	0	0	0	0
Debt Service:								
Principle Retirement	0	0	275,000	275,000	0	275,000	0	275,000
Interest and Fiscal Charges	0	0	12,356	12,356	0	12,356	0	12,356
Total Expenditures	15,300,297	952,246	287,439	16,539,982	0	287,356	83	287,439
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	(6,223,592)	(312,273)	(88,325)	(6,624,190)	198,336	(286,578)	(83)	(88,325)
Other Financing Sources (Uses):								
Operating Transfers	(2,727,400)	2,388,230	339,170	0	52,661	286,426	83	339,170
Proceeds from Sale of Equipment	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(2,727,400)	2,388,230	339,170	0	52,661	286,426	83	339,170
Net Change in Fund Balance	(8,950,992)	2,075,957	250,845	(6,624,190)	250,997	(152)	0	250,845
Fund Balances - Beginning	13,290,182	16,475,930	579,390	30,345,503	573,416	949	5,025	579,390
Fund Balances - Ending	4,339,190	18,551,887	830,235	23,721,313	824,413	797	5,025	830,235

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
11/25	11/12/2025	2228	17592	North Face Roofing, Inc.	40-201000-0000	112,200.00
11/25	11/12/2025	2229	17990	AETNA	10-201000-0000	895.75
11/25	11/12/2025	2230	18078	CHRISTINE HESKETT	10-201000-0000	481.22
11/25	11/12/2025	2231	18079	JOHN D FRUTH	10-201000-0000	182.29
11/25	11/12/2025	2232	18080	RICHARD DEANE JR	10-201000-0000	831.55
11/25	11/12/2025	2233	17989	UNITED HEALTHCARE	10-201000-0000	741.18
11/25	11/13/2025	1010722	17954	AFLAC GROUP INSURANCE	10-201000-0000	2,114.16
11/25	11/13/2025	1010723	220	ALL WEST COMMUNICATIONS	10-201000-0000	332.18
11/25	11/13/2025	1010724	1120	ALPENGLOW SOLAR & ELECTRIC	10-201000-0000	1,155.00
11/25	11/13/2025	1010725	14280	AMAZON CAPITAL SERVICES	10-201000-0000	264.99
11/25	11/13/2025	1010726	1010	AMERICAN AIR WORKS	10-201000-0000	25.27
11/25	11/13/2025	1010727	700	AT&T MOBILITY	10-201000-0000	40.04
11/25	11/13/2025	1010728	17700	BEE LINE PEST CONTROL	10-201000-0000	187.00
11/25	11/13/2025	1010729	17681	BEHR MOUNTAIN ELECTRIC	10-201000-0000	3,498.30
11/25	11/13/2025	1010730	17668	BLOMQUIST HALE CONSULTING, INC	10-201000-0000	491.05
11/25	11/13/2025	1010731	1680	BOUND TREE MEDICAL LLC	10-201000-0000	2,871.39
11/25	11/13/2025	1010732	2260	CACTUS & TROPICALS	10-201000-0000	145.00
11/25	11/13/2025	1010733	3070	CANON U.S.A., INC.	10-201000-0000	135.51
11/25	11/13/2025	1010734	16240	CAPITAL ONE	10-201000-0000	1,204.85
11/25	11/13/2025	1010735	3170	Caselle, Inc.	10-201000-0000	3,697.00
11/25	11/13/2025	1010736	3190	CCI SERVICE	10-201000-0000	2,685.75
11/25	11/13/2025	1010737	17532	CENTURYLINK	10-201000-0000	46.38
11/25	11/13/2025	1010738	17899	CHRISTENSEN OIL CO.	10-201000-0000	1,134.95
11/25	11/13/2025	1010739	2750	CRAWFORD DOOR SALES	10-201000-0000	224.00
11/25	11/13/2025	1010740	17745	CULLIGAN WATER CONDITIONING	10-201000-0000	153.50
11/25	11/13/2025	1010741	3370	DELL MARKETING L.P.	10-201000-0000	4,188.20
11/25	11/13/2025	1010742	18077	DEVIN HIRSCHI	10-201000-0000	18.00
11/25	11/13/2025	1010743	17435	ENBRIDGE GAS	10-201000-0000	1,195.73
11/25	11/13/2025	1010744	18081	ENCOMPASS SUPPLY LLC	10-201000-0000	142.63
11/25	11/13/2025	1010745	17663	FIRST DIGITAL	10-201000-0000	2,599.20
11/25	11/13/2025	1010746	17863	GOLD CROSS SERVICES, INC	10-201000-0000	15,148.70
11/25	11/13/2025	1010747	17641	Heber City Carquest	10-201000-0000	283.12
11/25	11/13/2025	1010748	6110	HOME DEPOT CREDIT SERVICES	10-201000-0000	1,398.43
11/25	11/13/2025	1010749	18020	JAN-PRO of UTAH	10-201000-0000	694.00
11/25	11/13/2025	1010750	2860	L N CURTIS & SONS	10-201000-0000	2,896.00
11/25	11/13/2025	1010751	17733	MALLORY Safety and Supply LLC	10-201000-0000	1,004.55
11/25	11/13/2025	1010752	18033	MCGEE COMPANY	10-201000-0000	235.21
11/25	11/13/2025	1010753	17616	Mendenhall Commercial Laundry Equipment	10-201000-0000	1,234.31
11/25	11/13/2025	1010754	8970	MOUNTAIN REGIONAL WATER SSD	10-201000-0000	730.84
11/25	11/13/2025	1010755	17592	North Face Roofing, Inc.	10-201000-0000	3,345.00
11/25	11/13/2025	1010756	10700	PARK CITY LOCK & KEY, INC.	10-201000-0000	238.00
11/25	11/13/2025	1010757	10710	PARK CITY MUNICIPAL CORP	10-201000-0000	1,629.35
11/25	11/13/2025	1010758	17686	PARSONS BEHLE & LATIMER	10-201000-0000	605.00
11/25	11/13/2025	1010759	11400	PUBLIC EMPLOYEES HEALTH PROG	10-201000-0000	7,383.42
11/25	11/13/2025	1010760	17516	RelaDyne West LLC	10-201000-0000	5,573.72
11/25	11/13/2025	1010761	12280	REPUBLIC SERVICES #864	10-201000-0000	3,145.16
11/25	11/13/2025	1010762	12550	ROCKY MOUNTAIN POWER	10-201000-0000	994.18
11/25	11/13/2025	1010763	18063	ROTO FLUSH	10-201000-0000	6,200.00
11/25	11/13/2025	1010764	17900	SHRED SALT LAKE	10-201000-0000	259.90
11/25	11/13/2025	1010765	17709	SIDDONS-MARTIN EMERGENCY GROUP	10-201000-0000	704.36
11/25	11/13/2025	1010766	13060	SKAGGS COMPANIES, INC.	10-201000-0000	1,460.26
11/25	11/13/2025	1010767	13270	SMITH POWER PRODUCTS INC	10-201000-0000	7,181.04
11/25	11/13/2025	1010768	13120	SMITHS CUSTOMER CHARGES	10-201000-0000	357.78

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
11/25	11/13/2025	1010769	13130	SNYDERVILLE BASIN W R D	10-201000-0000	689.83
11/25	11/13/2025	1010770	18049	SPRINKLER REPAIR PARK CITY	10-201000-0000	840.00
11/25	11/13/2025	1010771	13490	SUMMIT WATER DISTRIBUTION CO	10-201000-0000	788.64
11/25	11/13/2025	1010772	13640	SYMBOL ARTS, LLC	10-201000-0000	2,765.50
11/25	11/13/2025	1010773	14810	THE UPS STORE #3471	10-201000-0000	181.96
11/25	11/13/2025	1010774	15900	UTAH CORRECTIONAL INDUSTRIES	10-201000-0000	2,320.00
11/25	11/13/2025	1010775	16080	VERIZON WIRELESS	10-201000-0000	1,882.34
11/25	11/13/2025	1010776	17713	ZAYO GROUP, LLC	10-201000-0000	1,145.93
11/25	11/25/2025	1010777	17332	AFFORDABLE HEATING & COOLING	10-201000-0000	4,356.40
11/25	11/25/2025	1010778	17924	AMERITAS LIFE INSURANCE CORP.	10-201000-0000	742.12
11/25	11/25/2025	1010779	17681	BEHR MOUNTAIN ELECTRIC	10-201000-0000	1,117.80
11/25	11/25/2025	1010780	17767	BLACK DIAMOND EXPERTS	10-201000-0000	545.70
11/25	11/25/2025	1010781	1680	BOUND TREE MEDICAL LLC	10-201000-0000	1,694.51
11/25	11/25/2025	1010782	3030	CENTURYLINK	10-201000-0000	369.04
11/25	11/25/2025	1010783	17532	CENTURYLINK	10-201000-0000	1,909.26
11/25	11/25/2025	1010784	17899	CHRISTENSEN OIL CO.	10-201000-0000	392.00
11/25	11/25/2025	1010785	2910	CUMMINS ROCKY MOUNTAIN, LLC	10-201000-0000	500.18
11/25	11/25/2025	1010786	17772	FIRE & POLICE SELECTION, INC.	10-201000-0000	1,369.95
11/25	11/25/2025	1010787	17524	FLEETPRIDE	10-201000-0000	77.99
11/25	11/25/2025	1010788	8250	LEGALSHIELD	10-201000-0000	232.35
11/25	11/25/2025	1010789	17928	NATIONWIDE PREMIUM HOLDING	10-201000-0000	230.02
11/25	11/25/2025	1010790	17827	odp Business Solutions, LLC	10-201000-0000	861.64
11/25	11/25/2025	1010791	17750	PURCELL TIRE & RUBBER CO.	10-201000-0000	932.28
11/25	11/25/2025	1010792	17690	ROCK CANYON OIL	10-201000-0000	125.00
11/25	11/25/2025	1010793	12320	ROCKY MTN POWER	10-201000-0000	549.31
11/25	11/25/2025	1010794	17912	SEAWESTERN FIRE FIGHTING EQUIPMENT	10-201000-0000	8,894.00
11/25	11/25/2025	1010795	13060	SKAGGS COMPANIES, INC.	10-201000-0000	168.94
11/25	11/25/2025	1010796	13270	SMITH POWER PRODUCTS INC	10-201000-0000	7,181.04
11/25	11/25/2025	1010797	18082	THERMO FLUIDS INC	10-201000-0000	35.51
11/25	11/25/2025	1010798	15180	UTAH COMMUNICATIONS AUTHORITY	10-201000-0000	40.00
11/25	11/25/2025	1010799	15770	UTAH RETIREMENT SYSTEMS	10-201000-0000	562.94
11/25	11/25/2025	1010800	16450	WEBER BASIN WATER CONSERVE DIS	10-201000-0000	5,160.04
11/25	11/25/2025	1010801	17170	WORKFORCEQA, LLC	10-201000-0000	150.00
Grand Totals:						255,396.62

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
2228									
11/25	11/12/2025	2228	17592	North Face Roofing, Inc.	001	40-42-782-34000	.00	112,200.00	112,200.00
Total 2228:							.00	112,200.00	
2229									
11/25	11/12/2025	2229	17990	AETNA	CLAIM E337J	10-348-430-3000	.00	895.75	895.75
Total 2229:							.00	895.75	
2230									
11/25	11/12/2025	2230	18078	CHRISTINE HESKETT	PC3589009-0	10-348-430-3000	.00	481.22	481.22
Total 2230:							.00	481.22	
2231									
11/25	11/12/2025	2231	18079	JOHN D FRUTH	PC2943009-0	10-348-430-3000	.00	182.29	182.29
Total 2231:							.00	182.29	
2232									
11/25	11/12/2025	2232	18080	RICHARD DEANE JR	PC1787019-0	10-348-430-3000	.00	831.55	831.55
Total 2232:							.00	831.55	
2233									
11/25	11/12/2025	2233	17989	UNITED HEALTHCARE	CLAIM BNA79	10-348-430-3000	.00	741.18	741.18
Total 2233:							.00	741.18	
1010722									
11/25	11/13/2025	1010722	17954	AFLAC GROUP INSURANCE	OCT 2025	10-218700-0000	.00	2,114.16	2,114.16
Total 1010722:							.00	2,114.16	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010723									
11/25	11/13/2025	1010723	220	ALL WEST COMMUNICATIONS	NOV 2025	10-40-286-00000	.00	227.90	227.90
11/25	11/13/2025	1010723	220	ALL WEST COMMUNICATIONS	NOV 2025	10-40-440-30000	.00	104.28	104.28
Total 1010723:							.00		332.18
1010724									
11/25	11/13/2025	1010724	1120	ALPENGLOW SOLAR & ELECTRIC	2922	10-40-316-36000	.00	1,155.00	1,155.00
Total 1010724:							.00		1,155.00
1010725									
11/25	11/13/2025	1010725	14280	AMAZON CAPITAL SERVICES	1YDG-QQMQ-	10-40-285-37000	.00	264.99	264.99
Total 1010725:							.00		264.99
1010726									
11/25	11/13/2025	1010726	1010	AMERICAN AIR WORKS	245851	10-40-291-30000	.00	25.27	25.27
Total 1010726:							.00		25.27
1010727									
11/25	11/13/2025	1010727	700	AT&T MOBILITY	287287652583	10-40-365-00000	.00	40.04	40.04
Total 1010727:							.00		40.04
1010728									
11/25	11/13/2025	1010728	17700	BEELINE PEST CONTROL	35505017 QT	10-40-316-38000	.00	187.00	187.00
Total 1010728:							.00		187.00
1010729									
11/25	11/13/2025	1010729	17681	BEHR MOUNTAIN ELECTRIC	42198	10-42-480-00000	.00	3,498.30	3,498.30
Total 1010729:							.00		3,498.30
1010730									
11/25	11/13/2025	1010730	17668	BLOMQUIST HALE CONSULTING, INC	NOV25-0707	10-43-130-30000	.00	491.05	491.05

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1010730:							.00		491.05
1010731									
11/25	11/13/2025	1010731	1680	BOUND TREE MEDICAL LLC	OCTOBER 20	10-43-300-30000	.00	2,871.39	2,871.39
Total 1010731:							.00		2,871.39
1010732									
11/25	11/13/2025	1010732	2260	CACTUS & TROPICALS	0391925	10-42-290-00002	.00	145.00	145.00
Total 1010732:							.00		145.00
1010733									
11/25	11/13/2025	1010733	3070	CANON U.S.A., INC.	6013685603	10-42-290-00002	.00	93.91	93.91
11/25	11/13/2025	1010733	3070	CANON U.S.A., INC.	6013773260	10-42-290-00002	.00	41.60	41.60
Total 1010733:							.00		135.51
1010734									
11/25	11/13/2025	1010734	16240	CAPITAL ONE	OCT 2025	10-40-314-33000	.00	1,204.85	1,204.85
Total 1010734:							.00		1,204.85
1010735									
11/25	11/13/2025	1010735	3170	Caselle, Inc.	INV-12681	10-42-285-00000	.00	3,697.00	3,697.00
Total 1010735:							.00		3,697.00
1010736									
11/25	11/13/2025	1010736	3190	CCI SERVICE	OCT 2025	10-40-316-30000	.00	2,685.75	2,685.75
Total 1010736:							.00		2,685.75
1010737									
11/25	11/13/2025	1010737	17532	CENTURYLINK	756669401	10-42-286-00000	.00	46.38	46.38
Total 1010737:							.00		46.38

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010738									
11/25	11/13/2025	1010738	17899	CHRISTENSEN OIL CO.	0452011	10-40-019-00000	.00	1,134.95	1,134.95
Total 1010738:							.00	1,134.95	
1010739									
11/25	11/13/2025	1010739	2750	CRAWFORD DOOR SALES	54556	10-40-316-33000	.00	224.00	224.00
Total 1010739:							.00	224.00	
1010740									
11/25	11/13/2025	1010740	17745	CULLIGAN WATER CONDITIONING	465X2844480	10-40-316-34000	.00	153.50	153.50
Total 1010740:							.00	153.50	
1010741									
11/25	11/13/2025	1010741	3370	DELL MARKETING L.P.	10845270461	10-42-285-00000	.00	4,188.20	4,188.20
Total 1010741:							.00	4,188.20	
1010742									
11/25	11/13/2025	1010742	18077	DEVIN HIRSCHI	PARKING	10-42-477-00000	.00	18.00	18.00
Total 1010742:							.00	18.00	
1010743									
11/25	11/13/2025	1010743	17435	ENBRIDGE GAS	OCT 2025	10-40-440-32000	.00	1,195.73	1,195.73
Total 1010743:							.00	1,195.73	
1010744									
11/25	11/13/2025	1010744	18081	ENCOMPASS SUPPLY LLC	OCT 2025	10-40-033-00000	.00	142.63	142.63
Total 1010744:							.00	142.63	
1010745									
11/25	11/13/2025	1010745	17663	FIRST DIGITAL	00896073-1	10-42-286-00000	.00	2,599.20	2,599.20

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1010745:							.00		2,599.20
1010746									
11/25	11/13/2025	1010746	17863	GOLD CROSS SERVICES, INC	4482	10-43-235-30000	.00	15,148.70	15,148.70
Total 1010746:							.00		15,148.70
1010747									
11/25	11/13/2025	1010747	17641	Heber City Carquest	15341-222649	10-40-293-30000	.00	283.12	283.12
Total 1010747:							.00		283.12
1010748									
11/25	11/13/2025	1010748	6110	HOME DEPOT CREDIT SERVICES	OCT 2025	10-40-316-37000	.00	1,398.43	1,398.43
Total 1010748:							.00		1,398.43
1010749									
11/25	11/13/2025	1010749	18020	JAN-PRO of UTAH	356067	10-42-480-00000	.00	694.00	694.00
Total 1010749:							.00		694.00
1010750									
11/25	11/13/2025	1010750	2860	L N CURTIS & SONS	OCT 2025	10-40-037-00000	.00	2,896.00	2,896.00
Total 1010750:							.00		2,896.00
1010751									
11/25	11/13/2025	1010751	17733	MALLORY Safety and Supply LLC	6283866	10-40-033-00000	.00	1,004.55	1,004.55
Total 1010751:							.00		1,004.55
1010752									
11/25	11/13/2025	1010752	18033	MCGEE COMPANY	NOV 2025	10-40-293-30000	.00	235.21	235.21
Total 1010752:							.00		235.21

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010753									
11/25	11/13/2025	1010753	17616	Mendenhall Commercial Laundry Equip	1152634	10-40-316-37000	.00	934.31	934.31
11/25	11/13/2025	1010753	17616	Mendenhall Commercial Laundry Equip	1152716	10-40-316-37000	.00	300.00	300.00
Total 1010753:							.00	1,234.31	
1010754									
11/25	11/13/2025	1010754	8970	MOUNTAIN REGIONAL WATER SSD	OCT 2025	10-40-440-37000	.00	730.84	730.84
Total 1010754:							.00	730.84	
1010755									
11/25	11/13/2025	1010755	17592	North Face Roofing, Inc.	5396	10-40-480-36000	.00	3,345.00	3,345.00
Total 1010755:							.00	3,345.00	
1010756									
11/25	11/13/2025	1010756	10700	PARK CITY LOCK & KEY, INC.	114624	10-40-500-00102	.00	238.00	238.00
Total 1010756:							.00	238.00	
1010757									
11/25	11/13/2025	1010757	10710	PARK CITY MUNICIPAL CORP	OCT 2025	10-40-440-31000	.00	1,629.35	1,629.35
Total 1010757:							.00	1,629.35	
1010758									
11/25	11/13/2025	1010758	17686	PARSONS BEHLE & LATIMER	1745463	10-42-515-00000	.00	605.00	605.00
Total 1010758:							.00	605.00	
1010759									
11/25	11/13/2025	1010759	11400	PUBLIC EMPLOYEES HEALTH PROG	OCT 2025	10-219000-0000	.00	3,801.06	3,801.06
11/25	11/13/2025	1010759	11400	PUBLIC EMPLOYEES HEALTH PROG	SEPT 2025	10-219000-0000	.00	3,582.36	3,582.36
Total 1010759:							.00	7,383.42	
1010760									
11/25	11/13/2025	1010760	17516	RelaDyne West LLC	NOV 2025	10-40-015-00000	.00	2,102.21	2,102.21

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
11/25	11/13/2025	1010760	17516	RelaDyne West LLC	OCT 2025	10-40-017-00000	.00	3,471.51	3,471.51
Total 1010760:							.00		5,573.72
1010761									
11/25	11/13/2025	1010761	12280	REPUBLIC SERVICES #864	NOV 2025	10-42-440-00000	.00	3,145.16	3,145.16
Total 1010761:							.00		3,145.16
1010762									
11/25	11/13/2025	1010762	12550	ROCKY MOUNTAIN POWER	OCT 2025	10-42-440-00000	.00	994.18	994.18
Total 1010762:							.00		994.18
1010763									
11/25	11/13/2025	1010763	18063	ROTO FLUSH	11125	10-40-316-38000	.00	6,200.00	6,200.00
Total 1010763:							.00		6,200.00
1010764									
11/25	11/13/2025	1010764	17900	SHRED SALT LAKE	71269110525	10-42-290-00001	.00	259.90	259.90
Total 1010764:							.00		259.90
1010765									
11/25	11/13/2025	1010765	17709	SIDDONS-MARTIN EMERGENCY GRO	OCT 2025	10-40-293-30000	.00	704.36	704.36
Total 1010765:							.00		704.36
1010766									
11/25	11/13/2025	1010766	13060	SKAGGS COMPANIES, INC.	OCT 2025	10-40-071-00000	.00	1,460.26	1,460.26
Total 1010766:							.00		1,460.26
1010767									
11/25	11/13/2025	1010767	13270	SMITH POWER PRODUCTS INC	588440	10-40-500-00137	.00	2,648.10	2,648.10
11/25	11/13/2025	1010767	13270	SMITH POWER PRODUCTS INC	590869	10-40-500-00121	.00	4,532.94	4,532.94

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1010767:							.00		7,181.04
1010768									
11/25	11/13/2025	1010768	13120	SMITHS CUSTOMER CHARGES	OCT 2025	10-42-290-00002	.00	357.78	357.78
Total 1010768:							.00		357.78
1010769									
11/25	11/13/2025	1010769	13130	SNYDERVILLE BASIN W R D	NOV 2025	10-40-440-30000	.00	689.83	689.83
Total 1010769:							.00		689.83
1010770									
11/25	11/13/2025	1010770	18049	SPRINKLER REPAIR PARK CITY	NOV 2025	10-40-316-35000	.00	840.00	840.00
Total 1010770:							.00		840.00
1010771									
11/25	11/13/2025	1010771	13490	SUMMIT WATER DISTRIBUTION CO	OCT 2025	10-40-440-33000	.00	788.64	788.64
Total 1010771:							.00		788.64
1010772									
11/25	11/13/2025	1010772	13640	SYMBOL ARTS, LLC	NOV 2025	10-40-071-00000	.00	2,765.50	2,765.50
Total 1010772:							.00		2,765.50
1010773									
11/25	11/13/2025	1010773	14810	THE UPS STORE #3471	3	10-40-290-00000	.00	181.96	181.96
Total 1010773:							.00		181.96
1010774									
11/25	11/13/2025	1010774	15900	UTAH CORRECTIONAL INDUSTRIES	RE267E00109	10-40-316-31000	.00	2,320.00	2,320.00
Total 1010774:							.00		2,320.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010775									
11/25	11/13/2025	1010775	16080	VERIZON WIRELESS	6127660970	10-40-350-00000	.00	1,882.34	1,882.34
Total 1010775:							.00	1,882.34	
1010776									
11/25	11/13/2025	1010776	17713	ZAYO GROUP, LLC	21944708	10-42-365-00000	.00	1,145.93	1,145.93
Total 1010776:							.00	1,145.93	
1010777									
11/25	11/25/2025	1010777	17332	AFFORDABLE HEATING & COOLING	732736	10-40-480-38000	.00	2,765.00	2,765.00
11/25	11/25/2025	1010777	17332	AFFORDABLE HEATING & COOLING	732850	10-40-316-31000	.00	1,591.40	1,591.40
Total 1010777:							.00	4,356.40	
1010778									
11/25	11/25/2025	1010778	17924	AMERITAS LIFE INSURANCE CORP.	NOV 2025	10-217710-4300	.00	742.12	742.12
Total 1010778:							.00	742.12	
1010779									
11/25	11/25/2025	1010779	17681	BEHR MOUNTAIN ELECTRIC	42433	10-40-480-31000	.00	1,117.80	1,117.80
Total 1010779:							.00	1,117.80	
1010780									
11/25	11/25/2025	1010780	17767	BLACK DIAMOND EXPERTS	262186	10-40-316-30000	.00	545.70	545.70
Total 1010780:							.00	545.70	
1010781									
11/25	11/25/2025	1010781	1680	BOUND TREE MEDICAL LLC	NOV 2025	10-43-300-30000	.00	4,440.00-	4,440.00-
11/25	11/25/2025	1010781	1680	BOUND TREE MEDICAL LLC	NOV 2025	10-43-300-30000	.00	4,632.02	4,632.02
11/25	11/25/2025	1010781	1680	BOUND TREE MEDICAL LLC	OCT 2025	10-43-300-30000	.00	1,502.49	1,502.49
Total 1010781:							.00	1,694.51	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010782									
11/25	11/25/2025	1010782	3030	CENTURYLINK	NOV 2025	10-42-286-00000	.00	369.04	369.04
Total 1010782:							.00	369.04	
1010783									
11/25	11/25/2025	1010783	17532	CENTURYLINK	NOV 2025	10-42-286-00000	.00	1,909.26	1,909.26
Total 1010783:							.00	1,909.26	
1010784									
11/25	11/25/2025	1010784	17899	CHRISTENSEN OIL CO.	0452721	10-40-019-00000	.00	196.00	196.00
11/25	11/25/2025	1010784	17899	CHRISTENSEN OIL CO.	0452722	10-40-019-00000	.00	196.00	196.00
Total 1010784:							.00	392.00	
1010785									
11/25	11/25/2025	1010785	2910	CUMMINS ROCKY MOUNTAIN, LLC	OCT 2025	10-40-500-00132	.00	500.18	500.18
Total 1010785:							.00	500.18	
1010786									
11/25	11/25/2025	1010786	17772	FIRE & POLICE SELECTION, INC.	22759	10-40-089-00000	.00	1,369.95	1,369.95
Total 1010786:							.00	1,369.95	
1010787									
11/25	11/25/2025	1010787	17524	FLEETPRIDE	130283185	10-40-501-00032	.00	77.99	77.99
Total 1010787:							.00	77.99	
1010788									
11/25	11/25/2025	1010788	8250	LEGALSHIELD	OCT 2025	10-219200-0000	.00	232.35	232.35
Total 1010788:							.00	232.35	
1010789									
11/25	11/25/2025	1010789	17928	NATIONWIDE PREMIUM HOLDING	NOV 2025	10-217500-0000	.00	230.02	230.02

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1010789:							.00		230.02
1010790									
11/25	11/25/2025	1010790	17827	odp Business Solutions, LLC	NOV 2025	10-41-136-00000	.00	861.64	861.64
Total 1010790:							.00		861.64
1010791									
11/25	11/25/2025	1010791	17750	PURCELL TIRE & RUBBER CO.	42107039	10-40-500-00121	.00	932.28	932.28
Total 1010791:							.00		932.28
1010792									
11/25	11/25/2025	1010792	17690	ROCK CANYON OIL	30942	10-40-019-00000	.00	125.00	125.00
Total 1010792:							.00		125.00
1010793									
11/25	11/25/2025	1010793	12320	ROCKY MTN POWER	NOV 2025	10-40-440-34000	.00	549.31	549.31
Total 1010793:							.00		549.31
1010794									
11/25	11/25/2025	1010794	17912	SEAWESTERN FIRE FIGHTING EQUIP	OCT 2025	10-40-073-00000	.00	8,894.00	8,894.00
Total 1010794:							.00		8,894.00
1010795									
11/25	11/25/2025	1010795	13060	SKAGGS COMPANIES, INC.	NOV 2025	10-40-071-00000	.00	168.94	168.94
Total 1010795:							.00		168.94
1010796									
11/25	11/25/2025	1010796	13270	SMITH POWER PRODUCTS INC	589048	10-40-500-00121	.00	4,532.94	4,532.94
11/25	11/25/2025	1010796	13270	SMITH POWER PRODUCTS INC	589052	10-40-500-00143	.00	2,648.10	2,648.10
Total 1010796:							.00		7,181.04

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1010797									
11/25	11/25/2025	1010797	18082	THERMO FLUIDS INC	98244032	10-40-019-00000	.00	35.51	35.51
Total 1010797:							.00		35.51
1010798									
11/25	11/25/2025	1010798	15180	UTAH COMMUNICATIONS AUTHORITY	INV-5615	10-40-285-00000	.00	40.00	40.00
Total 1010798:							.00		40.00
1010799									
11/25	11/25/2025	1010799	15770	UTAH RETIREMENT SYSTEMS	NOV 2025	10-40-130-00002	.00	562.94	562.94
Total 1010799:							.00		562.94
1010800									
11/25	11/25/2025	1010800	16450	WEBER BASIN WATER CONSERVE DI	0082745	10-40-440-00000	.00	314.24	314.24
11/25	11/25/2025	1010800	16450	WEBER BASIN WATER CONSERVE DI	0083430	10-40-440-00000	.00	4,845.80	4,845.80
Total 1010800:							.00		5,160.04
1010801									
11/25	11/25/2025	1010801	17170	WORKFORCEQA, LLC	INV125584	10-43-348-30000	.00	150.00	150.00
Total 1010801:							.00		150.00
Grand Totals:							.00		255,396.62

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
10-201000-0000	4,706.15	147,902.77-	143,196.62-
10-217500-0000	230.02	.00	230.02
10-217710-4300	742.12	.00	742.12
10-218700-0000	2,114.16	.00	2,114.16
10-219000-0000	7,383.42	.00	7,383.42

GL Account	Debit	Credit	Proof
10-219200-0000	232.35	.00	232.35
10-348-430-3000	3,131.99	.00	3,131.99
10-40-015-00000	1,965.85	.00	1,965.85
10-40-017-00000	3,607.87	.00	3,607.87
10-40-019-00000	1,687.46	.00	1,687.46
10-40-032-00000	100.82	.00	100.82
10-40-033-00000	1,209.11	61.93-	1,147.18
10-40-037-00000	2,896.00	.00	2,896.00
10-40-071-00000	4,394.70	.00	4,394.70
10-40-073-00000	8,894.00	.00	8,894.00
10-40-076-00000	1,035.29	.00	1,035.29
10-40-077-00000	126.56	.00	126.56
10-40-089-00000	1,369.95	.00	1,369.95
10-40-130-00002	562.94	.00	562.94
10-40-285-00000	3,034.26	.00	3,034.26
10-40-285-37000	264.99	.00	264.99
10-40-286-00000	2,662.46	.00	2,662.46
10-40-286-31000	36.97	.00	36.97
10-40-286-33000	134.12	.00	134.12
10-40-286-34000	312.20	.00	312.20
10-40-286-35000	349.28	.00	349.28
10-40-286-36000	349.27	.00	349.27
10-40-286-37000	165.99	.00	165.99
10-40-286-38000	216.00	.00	216.00
10-40-290-00000	181.96	.00	181.96
10-40-291-00000	19.96	.00	19.96
10-40-291-30000	25.27	.00	25.27
10-40-293-30000	1,883.89	204.22-	1,679.67
10-40-314-33000	1,204.85	.00	1,204.85
10-40-316-30000	2,627.45	.00	2,627.45
10-40-316-30300	105.00	.00	105.00
10-40-316-31000	4,016.40	.00	4,016.40
10-40-316-33000	434.00	.00	434.00
10-40-316-34000	757.50	.00	757.50
10-40-316-35000	105.00	.00	105.00
10-40-316-36000	1,260.00	.00	1,260.00
10-40-316-37000	1,455.11	.00	1,455.11
10-40-316-38000	6,492.00	.00	6,492.00
10-40-350-00000	914.53	.00	914.53
10-40-365-00000	372.73	.00	372.73

GL Account	Debit	Credit	Proof
10-40-440-00000	5,322.64	.00	5,322.64
10-40-440-30000	482.15	.00	482.15
10-40-440-31000	1,452.86	.00	1,452.86
10-40-440-32000	270.09	.00	270.09
10-40-440-33000	1,107.97	.00	1,107.97
10-40-440-34000	1,473.43	.00	1,473.43
10-40-440-35000	826.95	.00	826.95
10-40-440-36000	977.18	.00	977.18
10-40-440-37000	1,301.50	.00	1,301.50
10-40-440-38000	990.52	.00	990.52
10-40-480-31000	1,467.80	.00	1,467.80
10-40-480-32000	315.00	.00	315.00
10-40-480-33000	350.00	.00	350.00
10-40-480-34000	350.00	.00	350.00
10-40-480-35000	350.00	.00	350.00
10-40-480-36000	3,695.00	.00	3,695.00
10-40-480-37000	350.00	.00	350.00
10-40-480-38000	350.00	.00	350.00
10-40-500-00102	238.00	.00	238.00
10-40-500-00121	9,998.16	.00	9,998.16
10-40-500-00132	43.20	.00	43.20
10-40-500-00137	2,648.10	.00	2,648.10
10-40-500-00143	2,648.10	.00	2,648.10
10-40-501-00032	77.99	.00	77.99
10-41-136-00000	852.12	.00	852.12
10-41-286-00000	202.45	.00	202.45
10-41-350-00000	80.08	.00	80.08
10-41-365-00000	184.83	.00	184.83
10-42-285-00000	4,890.94	.00	4,890.94
10-42-286-00000	723.04	.00	723.04
10-42-290-00000	9.52	.00	9.52
10-42-290-00001	259.90	.00	259.90
10-42-290-00002	458.87	.00	458.87
10-42-365-00000	668.09	.00	668.09
10-42-440-00000	782.07	.00	782.07
10-42-475-00000	31.96	.00	31.96
10-42-477-00000	18.00	.00	18.00
10-42-480-00000	4,192.30	.00	4,192.30
10-42-515-00000	605.00	.00	605.00
10-42-522-00000	147.46	.00	147.46

GL Account	Debit	Credit	Proof
10-43-130-30000	491.05	.00	491.05
10-43-235-30000	15,148.70	.00	15,148.70
10-43-300-30000	9,005.90	4,440.00-	4,565.90
10-43-348-30000	150.00	.00	150.00
10-43-350-30000	486.01	.00	486.01
10-43-365-30000	362.04	.00	362.04
40-201000-0000	.00	112,200.00-	112,200.00-
40-42-782-34000	112,200.00	.00	112,200.00
Grand Totals:	264,808.92	264,808.92-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2023, 2024 and 2025

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Year-to Date 2025</u>	<u>Projected 2025</u>	<u>Budget 2025</u>	<u>Amended Budget 2025</u>	<u>Final Budget 2026</u>
Revenues:							
Property taxes	14,579,256	14,903,181	946,816	15,250,500	15,250,500	15,250,500	15,575,500
Fee-in-lieu	230,668	210,084	174,450	275,000	275,000	275,000	250,000
Interest income	1,120,741	1,337,830	991,304	1,245,100	1,245,100	1,245,100	1,200,000
Misc income	210,861	43,514	77,053	77,053	41,500	41,500	101,500
Grants and donations	73,844	275,871	70,436	100,000	270,500	270,500	100,500
Bond proceeds	0	0	0	0		0	0
Fees and Permits	6,683,187	7,147,188	6,531,862	7,325,000	7,060,750	7,060,750	8,051,870
Total revenues	<u>22,898,557</u>	<u>23,917,668</u>	<u>8,791,920</u>	<u>24,272,653</u>	<u>24,143,350</u>	<u>24,143,350</u>	<u>25,279,370</u>
Expenditures:							
Current:							
Salaries and wages	10,913,695	11,535,761	9,031,835	12,133,278	12,431,043	12,431,043	13,532,941
Fringe benefits	4,633,483	4,544,024	1,977,034	4,729,881	5,255,520	5,255,520	5,615,352
Total wages and fringe benefits	<u>15,547,178</u>	<u>16,079,785</u>	<u>11,008,868</u>	<u>16,863,159</u>	<u>17,686,563</u>	<u>17,686,563</u>	<u>19,148,294</u>
Operations:							
Station expenditures	696,102	884,559	721,343	925,690	1,065,806	1,065,806	1,486,310
Ambulance operational expenditures	892,112	676,189	516,308	656,502	744,900	744,900	756,150
Apparatus maintenance	238,200	231,645	236,994	307,000	387,000	387,000	415,250
Fire, spec. ops. And communication equip.	105,396	79,130	80,752	106,795	142,673	142,673	109,331
Fuel	158,300	112,069	81,281	120,622	126,000	126,000	132,500
Uniforms and safety gear	173,646	154,414	83,715	148,000	158,000	158,000	223,500
Travel, training and tuitions	80,611	136,878	68,216	88,375	227,100	227,100	170,500
Other operations	2,535	1,568	65	2,100	2,100	2,100	2,100
Total operations	<u>2,346,902</u>	<u>2,276,452</u>	<u>1,788,675</u>	<u>2,355,084</u>	<u>2,853,579</u>	<u>2,853,579</u>	<u>3,295,641</u>
General and administrative:							
General liability insurance	86,675	122,976	139,669	138,189	130,000	145,000	147,000
Professional and consulting services	24,709	14,508	1,873	22,000	22,000	22,000	38,000
Audit and accounting services	18,800	19,400	20,000	20,000	22,000	22,000	22,000
Legal services	3,972	6,062	27,268	50,000	50,000	50,000	50,000
Certificates of participation- cost of issuance	0	0	0	0	0	0	0
Other general and administrative	131,866	133,776	110,166	152,000	176,486	176,486	187,291
Total general and administrative	<u>266,022</u>	<u>296,722</u>	<u>298,975</u>	<u>382,189</u>	<u>400,486</u>	<u>415,486</u>	<u>444,291</u>
Capital outlay:							
Apparatus and vehicles	595,728	1,513,920	1,217,386	2,676,000	2,676,000	2,676,000	2,245,000
Land, buildings and building improvements	2,714,470	379,295	19,779	65,000	65,000	65,000	50,000
Furniture and equipment	750,118	394,262	153,567	246,000	246,000	246,000	312,000
Total capital outlay	<u>4,060,316</u>	<u>2,287,477</u>	<u>1,390,732</u>	<u>2,987,000</u>	<u>2,987,000</u>	<u>2,987,000</u>	<u>2,607,000</u>
Debt service:							
Principle retirement	867,475	681,897	0	275,000	275,000	275,000	288,000
Interest charges	22,587	21,923	6,178	12,500	12,500	12,500	6,500
Total debt service	<u>890,062</u>	<u>703,820</u>	<u>6,178</u>	<u>287,500</u>	<u>287,500</u>	<u>287,500</u>	<u>294,500</u>
Total expenditures	<u>23,110,480</u>	<u>21,644,257</u>	<u>14,493,428</u>	<u>22,874,932</u>	<u>24,215,128</u>	<u>24,230,128</u>	<u>25,789,726</u>
Excess (deficit) of revenue over expenditures before operating transfers							
	<u>-211,921</u>	<u>2,273,412</u>	<u>-5,701,508</u>	<u>1,397,721</u>	<u>-71,777</u>	<u>-86,777</u>	<u>-510,356</u>
Operating transfers out	5,856,636	3,695,666	2,697,086	3,975,000	3,975,000	3,975,000	4,401,000
Operating transfers in	5,856,636	3,695,666	2,697,086	3,975,000	3,975,000	3,975,000	4,401,000
Total transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	-211,921	2,273,412	-5,701,508	1,397,721	-71,777	-86,777	-510,356
Fund Balances - Beginning	<u>28,284,012</u>	<u>28,072,091</u>	<u>30,345,503</u>	<u>30,345,503</u>	<u>30,345,503</u>	<u>30,345,503</u>	<u>31,743,224</u>
Fund Balances - Ending	<u>28,072,091</u>	<u>30,345,503</u>	<u>24,643,995</u>	<u>31,743,224</u>	<u>30,273,726</u>	<u>30,258,726</u>	<u>31,232,868</u>

PARK CITY FIRE SERVICE DISTRICT

Budget

Local Building Authority

For the Period Ending

December 31, 2026

	Budget Amounts		Actual Amounts	Variance with Final Budget-	Percent
	Original	Adjusted		Over	
				-Under	
Revenues:					
Property Taxes	0	0	0	0	0%
Bond Issuance	0	0	0	0	0%
Interest Income	0	0	0	0	0%
Other Income	0	0	0	0	0%
Contributions and Transfers	500	500	0	0	0%
Total Revenues	500	500	0	0	0%
Expenditures:					
General and Administrative	100	100	0	0	0%
Debt Service Expense	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
Contributions and Transfers	0	0	0	0	0%
Total Expenditures	100	100	0	0	0%
Excess of Revenues Ocer Expenditures	400	400	0	0	0%

**PARK CITY FIRE
SERVICE DISTRICT
NOTICE OF
BUDGET HEARING**

Public Notice is hereby given that on December 3, 2025, at 6:00 p.m. a public Final Budget Hearing for the Park City Fire Service District will be held at the Sheldon Richins Building at 1885 W. Ute Blvd., Park City, Utah 84098. The purpose is to recommend adoption of the 2026 Calendar Year Final Budget for the Service District. A copy of the final budget will be available during regular office hours in the CFO's Office of the District Administration Building at 736 W. Bitner Rd. in Park City, Utah, 84098. The Governing Board will also open the 2025 said Service District's calendar year budget to allow for adjustments of any additional revenues and/or expenses.



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: PARK CITY FIRE SERVICE DISTRICT

*Completed for Fiscal Year Ending: 2025 *Completion Date: NOVEMBER 17, 2025

*CAO Name: PETE EMERY *CFO Name: DEL BARNEY

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

PARK CITY FIRE SERVICE DISTRICT

ADMINISTRATIVE

CONTROL BOARD 2026

MEETING SCHEDULE

Work Sessions begin at 5:30 p.m. Public Meetings begin at 6:30 p.m

Meetings will be held on the first Tuesday of the month

E x c e p t J u l y

at the Administration Building at 736 West Bitner Road, Park City, Utah.

(unless otherwise posted).

January 6

February 3

March 3

April 7

May 5

June 2

August 4

September 1

October 6

November 3

December 1

WRITTEN STATEMENT OF THE ISSUER MAINTENANCE OF INSURANCE

PARK CITY LEASE BUILDING AUTHORITY FIRE SERVICE DISTRICT

Pursuant to Section 7.01 (d) of the Master Lease, the undersigned Authorized Officer of the Park City Fire Service District hereby certifies that for the fiscal year ending in December 31, 2026 it has read the pertinent provisions of the Resolution to which such certificate relates and:

- (a) Secured and maintained ordinary and necessary insurance on the physical properties of the System as are normally insured by public entities engaged in the operations of similar properties,
- (b) Secured and maintained adequate fidelity insurance or bonds on all officers and employees handling or responsible for funds of the issuer related to the System: and
- (c) A summary of all insurance policies in effect with respect to the System and the issuer's officers and employees is attached hereto.

In my opinion I have made such examination or investigation as is necessary to enable me to express an informed opinion with respect to the subject matter referred to in the instrument to which my signature is affixed, and based upon such examination and investigation, the District is in compliance with Section 7.01 (d) of the Master Lease.

Dated as of JANUARY 5, 2026

Park City Fire Service District

By _____

Authorized Officer



NOTICE OF EXTENSION OF TERM OF LEASE

ZB, NATIONAL ASSOCIATION, as trustee
under an Indenture of Trust, Mortgage,
Assignment of Lease Agreement and Security Agreement, dated as of
June 1, 2016, from the Local Building Authority of
Park City Fire Service District, Utah

Attention: Corporate Trust Department

Pursuant to Section 3.01 of that certain Master Lease Agreement, dated as of June 1, 2016 (the "Lease"), between the Local Building Authority of Park City Fire Service District, Utah and Park City Fire Service District, Utah (the "Lessee"), the Lessee hereby declares that it has extended the term of the Lease for the Renewal Term (as defined in the Lease) commencing January 1, 2026 and ending October 30, 2026.

The Lessee met in regular public session on December 2, 2025 and appropriated funds in the total amount of \$ 297,000.00 sufficient for the purpose of paying the Base Rentals and reasonably estimated Additional Rentals (as such terms are defined in the Lease) calculated as provided in Section 4.01(b) of the Lease, to become due during the aforementioned Renewal Term. Of the total amount appropriated, \$ 294,500.00 was appropriated for the purpose of paying Base Rentals and \$ 2,500.00 was appropriated for the purpose of paying reasonably estimated Additional Rentals.

Dated this 3rd day of December, 2024.

PARK CITY FIRE SERVICE DISTRICT, UTAH

By _____
Authorized Lessee Representative