



NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES & LOCAL BUILDING AUTHORITY
Station 41, 381 North 3150 West
West Point City, UT 84015
www.northdavisfireut.gov

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

Mark Becroft, Fire Chief
Curt King, Deputy Fire Chief

Meeting Notice & Agenda

Date: December 18, 2025

Time: 6:00 PM Work Session / 6:30 PM Regular Session (*or immediately following the Work Session*)

Location: Station 41, 381 North 3150 West, West Point City UT 84015

The Board of Trustees will accept citizen comments at the designated time via email, or in person. Citizen comments should be sent to [District Clerk Misty Rogers](#) or [Deputy District Clerk Jamey Maddy](#) no later than 1:00 PM on the meeting day. The email subject line must state, "Citizen Comment 12/18/2025 Board of Trustee Meeting," the email body must include the citizen's first and last name, address, and a brief statement. In some circumstances, the board of trustees may participate electronically

Board of Trustees Work Session

Time: 6:00 PM

Agenda Items:

1. Badge Pinning for New NDFD Firefighters or Promoted Employees
2. Discussion and Planning for North Davis Fire District
 - a. Discussion of North Davis Fire District Policy 2.2 Organization of Board of Trustees

Board of Trustees Regular Session

Time: 6:30 PM (*or immediately following the Work Session*)

Agenda Items:

1. Call to Order
2. Invocation or Inspirational Thought
3. Citizen Comment: *If you wish to comment to the Board, please use the podium and clearly state your name and address, keeping your comments to a maximum of 3 minutes. Public comment is a time for the Board to receive new information and perspectives. The Board may not respond to public comments during the comment period.*
4. Consideration of Approval of the NDFD Board of Trustee Meeting Minutes from November 2025
5. Consideration of Approval of the North Davis Fire District Bills
6. Consideration of Approval of the North Davis Fire District Financial Report

7. Presentation and Acceptance of the North Davis Fire District Audit for Fiscal Year 2025
8. Consideration of Approving the North Davis Fire District Board of Trustees Meeting Schedule for Calendar Year 2026
9. Consideration of Resolution 2025R-20 North Davis Fire District Policy 2.2 Organization of Board of Trustees
10. Fire Chiefs Report
11. Member City Updates
12. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law:
 - a. Discussion of the character, professional competence, or physical or mental health of an individual
 - b. Strategy session to discuss collective bargaining
 - c. Strategy session to discuss pending or reasonably imminent litigation
 - d. Strategy session to discuss the purchase, exchange, or lease of real property
 - e. Strategy session to discuss the sale of real property

Motion to adjourn out of Closed Session
13. Motion to Adjourn

Board Members may participate in the meeting in person, electronically, or by telephone. If a Board Member does participate by telephone or electronically, the audio will be amplified so that the other Board Members and all other individuals present will be able to hear all discussions. This agenda template ensures that all participants, regardless of their abilities, can fully engage with the meeting content. It can also be adapted for specific meetings or business needs, contact NDFD if you need further modifications!

Contact Information:

For any questions or accessibility concerns, please contact Misty Rogers at mrogers@northdavisfireut.gov or Jamey Maddy at jmaddy@northdavisfireut.gov or 801-525-2850.

Noticed the 11th day of December 2025.

Misty Rogers, District Clerk

Tentative Upcoming Agenda Items

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

January 15, 2026

6:00 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for North Davis Fire District

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

1. Call to Order
2. Invocation or Inspirational Thought
3. Citizen Comment
4. Swearing-In of Newly Appointed North Davis Fire District Board Members
5. Discussion and Appointment of North Davis Fire District Board of Trustee Chair and Vice-Chair
6. Appointment of North Davis Fire District Clerk Misty Rogers and Deputy District Clerk Jamey Maddy
7. Appointment of North Davis Fire District Treasurer Mariah Reyes
8. Consideration of Approval of North Davis Fire District Board Meeting Minutes
9. Consideration of Approval of the North Davis Fire District Bills
10. Consideration of Approval of the North Davis Fire District Financial Report
11. Fire Chiefs Report
12. Member City Updates
13. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law:
Motion to adjourn out of Closed Session
14. Motion to Adjourn

February 19, 2026

4:30 PM - Board of Trustee Work Session

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for North Davis Fire District

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

1. Call to Order
2. Invocation or Inspirational Thought
3. Citizen Comment
4. Consideration of Approval of North Davis Fire District Board Meeting Minutes
5. Consideration of Approval of the North Davis Fire District Bills
6. Consideration of Approval of the North Davis Fire District Financial Report
7. Fire Chiefs Report
8. Member City Updates
9. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law:
10. Motion to Adjourn



**NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES
LOCAL BUILDING AUTHORITY
Station 41
381 North 3150 West
West Point City, Utah 84015
(801)525-2850
www.northdavisfireut.gov**

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

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

Board Meeting Minutes Thursday, November 20th

Work Session 6:00 PM / Regular Meeting
6:30 PM or Immediately following Work Session

Board Members Present: Annette Judd, Megan Ratchford, Scott Wiggill, Nancy Smalling, Ricky Carlson, Jerry Chatterton, Brian Vincent

Excused: Tim Roper, Mark Shepherd

Staff Present: Chief Becroft, Deputy Chief King, Misty Rogers, Jamey Maddy

Visitors: Amber King, Nicole King, NDFD Battalion Chief Eric Burney and family, NDFD Captain Phil Garlich, and NDFD A-Shift

Board of Trustees Work Session 6:00 PM

1. Badge Pinning for New NDFD Firefighters or Promoted Employees

Badge Pinning was done for newly promoted Battalion Chief Eric Burney and Captain Phil Garlich.

2. Discussion and Planning for North Davis Fire District

a. NDFD Board of Trustees Annual Meeting Schedule for Calendar Year 2026

Ms. Rogers asked the board to look over the schedule for next year prior to the December meeting. During the December meeting, the Board of Trustees will be asked to approve a 2026 meeting schedule. Board Chair Vincent said that there is a conference over the proposed date in April. Ms. Rogers said that the 2026 calendar that will be presented to the board in December will show the April meeting changed to April 16, 2025.

b. Emergency Purchase of Active Shooter Gear

Chief Becroft started with apologizing to the board. The district bought Active Shooter Gear a few years prior. However, NDFD received a letter saying that the Active Shooter Gear sold to the

district, and numerous other agencies were not certified as originally claimed. The money spent on the purchase of the Active Shooter Gear cannot be returned due to the seller being in prison. It is in an SOP that the firefighters must wear gear in any questionable situation. Chief King has done some research and found a company out of Florida that is reputable. Chief Becroft said he is looking for a head nod towards an emergency purchase. Board Chair Vincent clarified that they are getting one for each seat in the rigs. Chief King explained that the non-certified gear would be used for training rather than thrown away. Board Member Chatterton asked how quickly the vests would be delivered. Chief King said at most it would be 60 days. Board Member Ratchford asked if the current budgeted amount for turnouts would be enough for the vests. Chief Becroft confirmed that more funds would be needed for the emergency purchase.

Board Member Carlson motioned to close the work session. Board Member Smalling seconded the motion. The motion passed.

Board of Trustees Regular Session 6:30 PM (immediately following the Work Session)

Board Members Present: Megan Ratchford, Annette Judd, Ricky Carlson, Nancy Smalling, Brian Vincent, Scott Wiggill

Excused: Mark Shepherd, Tim Roper, Jerry Chatterton

Staff Present: Chief King, Chief Becroft, Misty Rogers, Jamey Maddy

Visitors: Amber King

1. Call to Order
2. Invocation or Inspirational Thought – Megan Ratchford
3. Citizen Comment - None
4. Consideration of Approval of the NDFD Board of Trustees Meeting Minutes from September 2025

Board Member Wiggill motioned to approve the NDFD Board of Trustee Meeting Minutes from September 2025, Board Meeting. Board Member Judd seconded the motion. The motion passed.

5. Consideration of Approval of the North Davis Fire District Bills

Board Member Smalling motioned to approve the North Davis Fire District Bills. Board Member Ratchford seconded the motion. The motion passed.

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

Chief Becroft said the budget is on track and looking good. The majority of property taxes collected typically occur in November and December. Approximately 37.5% of the budget year has elapsed as of today. Wages are in a good place. Ambulance Revenue is being watched and is on track.

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

7. Consideration of Approval of Resolution 2025R-16, Amending the North Davis Fire District Personnel Policy; Chapter 400 Reimbursement of Employee Expenses; Sections 401 through 407

Ms. Rogers said that most of the changes are grammatical and have been discussed with the attorney.

Board Member Carlson motioned to approve Amending Resolution 2025R-016, Amending the North Davis Fire District Personnel Policy; Chapter 400 Reimbursement of Employee Expenses; Sections 401 through 407. Board Member Ratchford seconded the motion. The motion passed.

Roll Call Vote: Chair Vincent (non-voting)
 Megan Ratchford: Yes
 Annette Judd: Yes
 Ricky Carlson: Yes
 Nancy Smalling: Yes
 Scott Wiggill: Yes

8. Consideration of Approval of Resolution 2025R-17, Amending the North Davis Fire District Personnel Policy; Chapter 500; Sections 502, 503, 504, and 509

Ms. Rogers informed the board that the changes to the personnel policy include vacation buy back and sick leave roll over being switched from a calendar year to a fiscal year. This will also help with use or lose on vacation hours not being at the end of the year. It is also proposed to remove the years of service award in public safety. The dilemma has been that sometimes people have gaps in service, and it is harder to track, so an award will just be given for years of service to North Davis Fire District.

Board Member Wiggill motioned to approve Resolution 2025R-17, Amending the North Davis Fire District Personnel Policy; Chapter 500; Sections 502, 503, 504, and 509. Board Member Smalling seconded the motion. The motion passed.

Roll Call Vote: Chair Vincent (non-voting)
 Megan Ratchford: Yes
 Annette Judd: Yes
 Ricky Carlson: Yes
 Nancy Smalling: Yes
 Scott Wiggill: Yes

9. Consideration of Approval of Resolution 2025R-18, Amending the North Davis Fire District Personnel Policy; Chapter 700; Section 701

Ms. Rogers said the recommended changes in this policy are related to absences from work. The current policy reads “Full-Time employees who are absent from work for three consecutive days without giving proper notice to the District will be considered as having voluntarily terminated.” It is recommended that the language be changed to “Employees who are absent from work for two consecutive days without being excused or giving proper notice will be considered as having voluntarily terminated.” Board Chair Vincent asked if it was discretionary, and Chief Becraft confirmed that it was.

Board Member Ratchford motioned to approve Resolution 2025R-18, Amending the North Davis Fire District Personnel Policy; Chapter 700; Section 701. Board Member Judd seconded the motion. The motion passed.

Roll Call Vote: Chair Vincent (non-voting)
 Megan Ratchford: Yes
 Annette Judd: Yes
 Ricky Carlson: Yes
 Nancy Smalling: Yes
 Scott Wiggill: Yes

10. Consideration of Resolution 2025R-19, a Joint Resolution of the North Davis Fire District and West Point City Approving and Adjustment to the Boundaries of the District Within the City.

Chief Becraft stated that the North Davis Fire District has completed all required noticing for the boundary adjustment as per Utah Code. Ms. Rogers then said that on December 16, 2025, the West Point City Council will hold a public hearing and consider approving the boundary adjustments. on

Chief Becraft then said that in the future, the district hopes to enter into a MOU with the county for the area in Unincorporated Davis County. This will allow the district to provide services to area and eventually possibly annex the unincorporated area into the boundaries of the North Davis Fire District in the future.

a. Public Hearing

Board Member Wiggill motioned to open the Public Hearing. Board Member Ratchford seconded the motion. The motion passed.

Board Member Ratchford motioned to close the Public Hearing. Board Member Smalling seconded the motion. The motion passed.

b. Action

Board Member Wiggill motioned to approve Resolution 2025R-19, a Joint Resolution of the North Davis Fire District and West Point City Approving and Adjustment to the Boundaries of the District Within the City. Board Member Judd seconded the motion. The motion passed.

Roll Call Vote: Chair Vincent (non-voting)
Megan Ratchford: Yes
Annette Judd: Yes
Ricky Carlson: Yes
Nancy Smalling: Yes
Scott Wiggill: Yes

11. Discussion and Possible Action for Purchase of Emergency Purchase of Active Shooter Gear

Chair Vincent said that there was not any further discussion about the emergency purchase of the Active Shooter Gear. If not, he would accept a motion for approval for the purchase. Board Member Board Member Calrson motioned to approve. Board Member Smalling seconded the motion. The motion passed.

Roll Call Vote: Chair Vincent (non-voting)
Megan Ratchford: Yes
Annette Judd: Yes
Ricky Carlson: Yes
Nancy Smalling: Yes
Scott Wiggill: Yes

12. Fire Chiefs Report

Chief Becraft said the Fire Prevention Open Houses were a great success with a lot of participation. He gave a shout out to the NDFD crews for putting the open houses together. Chief Becraft informed the board that the Station 41 sign had been completely installed. The board was then informed that the auditor for the FY2025 budget had been at Station 41 yesterday. The audit is going well, and a final report should be presented to the board during the December 18th Board Meeting. Chief Becraft, Chief King, and Captain Oliver went to Wisconsin to spec the new ladder truck. The ladder truck should be delivered to NDFD around August. So far, the cost of the ladder truck is within budget. Chief Becraft stated that in the near future, administration will recommend putting a large down payment on it in lease purchase payment in March. He then recommended not selling current ladder truck.

Chief King mentioned that new hire testing recently took place and four employees were hired. Two are full-time and two are part-time. This should help some with the overtime issue. October was a record month for the district. The crew ran 407 calls during October. 285 calls in Clearfield, 53 in West Point, 38 in Sunset, 11 in Clinton, 9 in Layton, 5 in Syracuse, 1 West Bountiful, 1 South Weber, 1 Hooper, 1 Farmington, 1 Bountiful. Station 42 ran 309 calls and Station 41 ran 98 calls. 125 times there were 2 calls, 15 times there were 3, 1 time there were 4 calls. The district was up 19.35% on call volume and trends upward every month.

Chief King said there have been two structure fires, one this month and one last month. There was a kitchen fire in West Point that A-shift did well one. There was a ceiling fan fire in Clearfield that they

also did well on. The neighborhood in West Point talked about how great NDFD is.

13. Member City Updates

Board Member Smalling said the Veterans program in Sunset was a great event. It was combined with an Agent Orange Memorial groundbreaking. They poured the cement today. She thanked NDFD for coming to the candy crawl. It was great to see the different entities that serve the city.

Board Chair Vincent shared that a new development in West Point City was approved Tuesday night.

14. Consideration of adjourning into a Closed Session pursuant to one or more of the provisions of Section 52-4-205(1) of the Open and Public Meetings Law

This item was tabled as there was no need to participate in a Closed Session.

15. Motion to Adjourn

Board Member Judd motioned to adjourn. Board Member Smalling seconded the motion. The motion passed.

Dated the 18th day of December 2025.

By: _____
BRIAN VINCENT, Chair

ATTEST:

By: _____
MISTY ROGERS, Clerk

North Davis Fire District
Custom Transaction Detail Report
November 2025

Date	Name	Memo	Account	Type	Amount
11/03/2025	castlecreekemail@gmail.com	103 Whitesides Place Project City:West Point Project Address:361 N 2600 W Mailing Address:...	1-34100 - Impact Fees	Invoice	181.13
11/06/2025	allthingsmusic97@gmail.com	Arctic Heat LLC Project Address (Include building and/or suite numbers):570 E 1700 S Suite #20...	1-35100 - Inspection Fees	Invoice	100.00
11/06/2025	jd@westates.us	West Point Development - West Fields Lot 17 Project City: Westpoint Project Address: 3817 West...	1-34100 - Impact Fees	Invoice	181.13
11/06/2025	mike.bastian00@gmail.com	Plan Review - Subdivision/ADU Unit Project Information: Type of Inspection:Subdivision Site ...	1-32805 - Plan Review Subdivision	Invoice	225.00
11/06/2025	pmills@legacyavsolution.com	Legacy AV Solutions 305 W Center ST STE 3, Clearfield, UT 84015	1-35100 - Inspection Fees	Invoice	100.00
11/10/2025	bailee@inspiretherapygroup.com	Inspire Therapy Services 610 N Main Street Clearfield	1-35100 - Inspection Fees	Invoice	100.00
11/10/2025	dwmilich@gmail.com	Plan Review - Commercial Project Information: Type of Commercial Plan Review:Commercial Site...	1-38200 - Plan Review Commercial	Invoice	225.00
11/10/2025	greencustomhomes.utah@gmail.com	Green Custom Homes - Whitesides Development - Lot 120 Whitesides Project City:West Point Proj...	1-34100 - Impact Fees	Invoice	181.13
11/12/2025	jd@westates.us	West Fields Lot 18 Project City:Westpoint Project Address:3839 West 825 North Mailing Addre...	1-34100 - Impact Fees	Invoice	181.13
11/18/2025	eli.beard@glowpermanentlights.com	Glow Permanent Lighting 560 West 1700 South Suite 100 Clearfield, UT 84015	1-35100 - Inspection Fees	Invoice	100.00
11/18/2025	LEBOEUFS@TNTFIREWORKS.COM	Firework Retail Sales Quantity:1 Proposed Date Range:12/29/2025 - 12/31/2025 Name of Busine...	1-38110 - Specialized Permit	Invoice	350.00
11/18/2025	mariaskidscastle@yahoo.com	In-Home Residential Daycare Quantity:1 Please upload plan if needing review: Name of Busine...	1-35100 - Inspection Fees	Invoice	100.00
11/20/2025	jkerry@ensignservices.net	Rising Adventure Community Services 659 w 450 n clearfield ut 84015	1-35100 - Inspection Fees	Invoice	100.00
11/20/2025	LEBOEUFS@TNTFIREWORKS.COM	Firework Retail Sales Quantity:1 Proposed Date Range:12/27 - 12/31 Please upload plan if ne...	1-38110 - Specialized Permit	Invoice	350.00
11/20/2025	mrawlings@northdavisfireut.gov	Yellow Reflective Sweater	1-40300 - Clothing Allowance	Invoice	116.00
11/21/2025	jwitter@fireworks.com	Firework Retail Sales Quantity:1 Proposed Date Range:Dec 29 to Dec 31, 2025 Name of Busines...	1-38110 - Specialized Permit	Invoice	350.00
11/03/2025		Connections Verification (2025-10-01 - 2025-10-31)	Stripe Uncat. Expenses	Deposit	-1.50
11/03/2025		Invoicing (2025-10-31): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.00
11/03/2025		Invoicing (2025-10-30): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.00
11/03/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-7.55
11/04/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-7.55
11/05/2025		First Professional	1-30100 - Ambulance	Deposit	17,004.47
11/05/2025		36 Treas	1-30100 - Ambulance	Deposit	2,814.58
11/05/2025		Invoicing (2025-11-03): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.72
11/05/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-5.55
11/06/2025		Lockbox	1-30100 - Ambulance	Deposit	646.00

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/08/2025		Interest	4-36100 - Interest Income	Deposit	1.24
11/10/2025		Invoicing (2025-11-06): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
11/10/2025		Invoicing (2025-11-06): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.72
11/10/2025		Invoicing (2025-11-06): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.90
11/10/2025		Invoicing (2025-11-06): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
11/10/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-18.78
11/12/2025		UT Medicaid	1-30100 - Ambulance	Deposit	20,397.21
11/13/2025		First Professional Services	1-30100 - Ambulance	Deposit	4,869.25
11/13/2025		Invoicing (2025-11-10): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.72
11/13/2025		Invoicing (2025-11-10): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
11/13/2025		Invoicing (2025-11-10): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.90
11/13/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-15.58
11/14/2025		Invoicing (2025-11-12): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.72
11/14/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-5.55
11/14/2025		Noridian	1-30100 - Ambulance	Deposit	3,731.98
11/14/2025		Lockbox	1-30100 - Ambulance	Deposit	459.31
11/18/2025		Lockbox	1-30100 - Ambulance	Deposit	7,644.09
11/19/2025		First Professional	1-30100 - Ambulance	Deposit	6,903.92
11/20/2025		Invoicing (2025-11-18): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
11/20/2025		Invoicing (2025-11-18): adjustment to Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
11/20/2025		Invoicing (2025-11-18): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.40
11/20/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-16.85
11/21/2025		Noridian	1-30100 - Ambulance	Deposit	2,824.58
11/24/2025	derrick.b@ifs-ut.com	Refund for Pan Review and Permit	1-32820 - Fire Sprinkler Alarm	Deposit	-450.00
11/24/2025		Deposit	Stripe Fees	Deposit	-20.97
11/25/2025		UT Medicaid	1-30100 - Ambulance	Deposit	5,647.27
11/25/2025		Stripe Merchant Fees	Stripe Fees	Deposit	-10.45
11/25/2025		Lockbox	1-30100 - Ambulance	Deposit	695.29
11/26/2025		First Professional	1-30100 - Ambulance	Deposit	18,728.03
11/26/2025		36 Treas 310	1-30100 - Ambulance	Deposit	3,473.37
11/26/2025		Lockbox	1-30100 - Ambulance	Deposit	4,937.09
11/30/2025		Interest	1-36100 - Interest Income-General Fund	Deposit	7,611.01
11/07/2025	Davis County Treasurer	2024 Fee in Lieu (MV)	1-32100 - Fee in Lieu	Sales Receipt	-24.20
11/07/2025	Davis County Treasurer	2025 Fee in Lieu (MV)	1-32100 - Fee in Lieu	Sales Receipt	30,431.51
11/07/2025	Davis County Treasurer	2021 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	0.18
11/07/2025	Davis County Treasurer	2022 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	5.19
11/07/2025	Davis County Treasurer	2023 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	9.00
11/07/2025	Davis County Treasurer	2024 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	14.78
11/07/2025	Davis County Treasurer	2025 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	24.29

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/07/2025	Davis County Treasurer	2023 Penalty	1-32200 - Property Taxes	Sales Receipt	1.21
11/07/2025	Davis County Treasurer	2025 Penalty	1-32200 - Property Taxes	Sales Receipt	6.08
11/07/2025	Davis County Treasurer	2021 PTax Personal Business Property Tax	1-32200 - Property Taxes	Sales Receipt	2.14
11/07/2025	Davis County Treasurer	2022 PTax Personal Business Property Tax	1-32200 - Property Taxes	Sales Receipt	44.46
11/07/2025	Davis County Treasurer	2023 PTax Personal Business Property Tax	1-32200 - Property Taxes	Sales Receipt	73.04
11/07/2025	Davis County Treasurer	2024 PTax Personal Business Property Tax	1-32200 - Property Taxes	Sales Receipt	613.93
11/07/2025	Davis County Treasurer	2025 PTax Personal Business Property Tax	1-32200 - Property Taxes	Sales Receipt	1,652.55
11/07/2025	Davis County Treasurer	2023 Additional Penalty	1-32200 - Property Taxes	Sales Receipt	5.31
11/07/2025	Davis County Treasurer	2024 Additional Penalty	1-32200 - Property Taxes	Sales Receipt	25.92
11/07/2025	Davis County Treasurer	2022 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	219.71
11/07/2025	Davis County Treasurer	2023 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	169.75
11/07/2025	Davis County Treasurer	2024 Interest on Delinquent Tax	1-32200 - Property Taxes	Sales Receipt	135.92
11/07/2025	Davis County Treasurer	2022 Penalty on Real Property Delinquency	1-32200 - Property Taxes	Sales Receipt	8.26
11/07/2025	Davis County Treasurer	2023 Penalty on Real Property Delinquency	1-32200 - Property Taxes	Sales Receipt	3.91
11/07/2025	Davis County Treasurer	2024 Penalty on Real Property Delinquency	1-32200 - Property Taxes	Sales Receipt	19.05
11/07/2025	Davis County Treasurer	2022 Real Property TAx	1-32200 - Property Taxes	Sales Receipt	825.06
11/07/2025	Davis County Treasurer	2023 Real Property TAx	1-32200 - Property Taxes	Sales Receipt	4,966.61
11/07/2025	Davis County Treasurer	2024 Real Property TAx	1-32200 - Property Taxes	Sales Receipt	3,590.35
11/07/2025	Davis County Treasurer	2025 Real Property TAx	1-32200 - Property Taxes	Sales Receipt	135,423.73
11/11/2025	Bonneville Collections	Reference # 23-1368	1-30100 - Ambulance	Sales Receipt	200.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-36.00
11/11/2025	Bonneville Collections	Reference # 23-1236	1-30100 - Ambulance	Sales Receipt	119.42
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-21.50
11/11/2025	Bonneville Collections	Reference # 23-1236	1-30100 - Ambulance	Sales Receipt	49.80
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-8.96
11/11/2025	Bonneville Collections	Reference # 24ND00583	1-30100 - Ambulance	Sales Receipt	100.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-18.00
11/11/2025	Bonneville Collections	Reference # 24ND00383	1-30100 - Ambulance	Sales Receipt	25.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-4.50
11/11/2025	Bonneville Collections	Reference # 24ND01285	1-30100 - Ambulance	Sales Receipt	50.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-9.00
11/11/2025	Bonneville Collections	Reference # 22-3615	1-30100 - Ambulance	Sales Receipt	50.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-9.00
11/11/2025	Bonneville Collections	Reference # 24ND01344	1-30100 - Ambulance	Sales Receipt	50.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-9.00
11/11/2025	Bonneville Collections	Reference # 23-0507	1-30100 - Ambulance	Sales Receipt	153.50
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-27.63
11/11/2025	Bonneville Collections	Reference # 24ND02686	1-30100 - Ambulance	Sales Receipt	25.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-4.50
11/11/2025	Bonneville Collections	Reference # 24ND03451	1-30100 - Ambulance	Sales Receipt	100.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-18.00
11/11/2025	Bonneville Collections	Reference # 23ND03649	1-30100 - Ambulance	Sales Receipt	300.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-54.00
11/11/2025	Bonneville Collections	Reference # 24ND03022	1-30100 - Ambulance	Sales Receipt	200.00

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-36.00
11/11/2025	Bonneville Collections	Reference # 24ND01478	1-30100 - Ambulance	Sales Receipt	50.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-9.00
11/11/2025	Bonneville Collections	Reference # 22-3258	1-30100 - Ambulance	Sales Receipt	200.00
11/11/2025	Bonneville Collections		Fire Recovery	Sales Receipt	-36.00
11/11/2025	Bonneville Collections	Reference # 24ND03286	1-30100 - Ambulance	Sales Receipt	290.78
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-52.34
11/11/2025	Bonneville Collections	Reference # 24ND03286	1-30100 - Ambulance	Sales Receipt	150.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-27.00
11/11/2025	Bonneville Collections	Reference # 24ND01952	1-30100 - Ambulance	Sales Receipt	80.00
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-14.40
11/11/2025	Bonneville Collections	Reference # 24ND03382	1-30100 - Ambulance	Sales Receipt	1,714.73
11/11/2025	Bonneville Collections		1-40500 - Collection Contract	Sales Receipt	-308.65
11/11/2025	Bonneville Collections	Reference # 24ND03311	1-30100 - Ambulance	Sales Receipt	20.00
11/11/2025	Bonneville Collections		Fire Recovery	Sales Receipt	-3.60
11/11/2025	Fire Recovery USA	Reference # 2034549	1-30150 - Fire / Incident Recovery	Sales Receipt	692.00
11/11/2025	Fire Recovery USA		Fire Recovery	Sales Receipt	-138.40
11/11/2025	Fire Recovery USA	Reference #2030603	1-30150 - Fire / Incident Recovery	Sales Receipt	608.00
11/11/2025	Fire Recovery USA		Fire Recovery	Sales Receipt	-121.60
11/11/2025	Fire Recovery USA	Reference # 1962001	1-30150 - Fire / Incident Recovery	Sales Receipt	593.00
11/11/2025	Fire Recovery USA		Fire Recovery	Sales Receipt	-118.60
11/11/2025	Fire Recovery USA	Reference # 1869872	1-30150 - Fire / Incident Recovery	Sales Receipt	489.51
11/11/2025	Fire Recovery USA		Fire Recovery	Sales Receipt	-97.90
11/11/2025	Fire Recovery USA	Reference # 1987310	1-30150 - Fire / Incident Recovery	Sales Receipt	250.00
11/11/2025	Fire Recovery USA		Fire Recovery	Sales Receipt	-50.00
11/12/2025	Express Recovery Services	Garnishment	1-37106 - Misc Revenue	Sales Receipt	25.00
Revenue - November 2025					294,358.70

Date	Name	Memo	Account	Type	Amount
11/01/2025	Ace Disposal	Station 41 Waste Removal - November 2025	1-43200 - Utilities (Gas,Power,Phones)	Bill	-140.69
11/01/2025	Andrew H. Blackburn	Legal - November 2025	1-42420 - Attorney	Bill	-1,580.00
11/01/2025	Benchmark Insurance Company	Payment 5 of 10 FY2026	1-43400 - Workmans Comp	Bill	-9,539.30
11/01/2025	Jason L. Taylor	November 2025	1-42470 - Medical Advisor	Bill	-900.00
11/01/2025	PEHP Group Insurance	NDFD Life - November 2025	1-41430 - Life Insurance	Bill	-269.12
11/01/2025	Proponent IT	Monthly Support - November 2025	1-40750 - IT Maintenance	Bill	-2,178.71
11/01/2025	Pye-Barker Fire & Safety	Monitoring Station 42 - November 2025	1-43200 - Utilities (Gas,Power,Phones)	Bill	-75.00
11/01/2025	Utopia Fiber	Data & IP - Station 41 & 42 November 2025	1-43200 - Utilities (Gas,Power,Phones)	Bill	-996.00
11/03/2025	JComm	Radio Repair	1-40600 - Communications	Bill	-649.00
11/04/2025	AT&T Mobility - CC	Data Devices 10/5/2025-11/4/2025	1-43200 - Utilities (Gas,Power,Phones)	Bill	-543.07
11/04/2025	Dept of Government Operations	Set Refund	1-43310 - Fuel	Bill	510.85
11/04/2025	Dept of Government Operations	Admin Chev- Deputy Fire Marshal	1-43310 - Fuel	Bill	-241.83

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/04/2025	Dept of Government Operations	E42	1-43310 · Fuel	Bill	-870.73
11/04/2025	Dept of Government Operations	A41	1-43310 · Fuel	Bill	-538.00
11/04/2025	Dept of Government Operations	Medic 42 F150	1-43310 · Fuel	Bill	-170.89
11/04/2025	Dept of Government Operations	2017 Chev Silverado - 401	1-43310 · Fuel	Bill	-242.20
11/04/2025	Dept of Government Operations	Re41	1-43310 · Fuel	Bill	-281.16
11/04/2025	Dept of Government Operations	Chev Silverado - Backup BC Truck	1-43310 · Fuel	Bill	-178.84
11/04/2025	Dept of Government Operations	Chev Silverado - Battalion 41	1-43310 · Fuel	Bill	-367.88
11/04/2025	Dept of Government Operations	A42	1-43310 · Fuel	Bill	-171.22
11/04/2025	Dept of Government Operations	TR41 America LaFrance	1-43310 · Fuel	Bill	-543.98
11/04/2025	Dept of Government Operations	2022 Medic	1-43310 · Fuel	Bill	-462.10
11/04/2025	Dept of Government Operations	Dodge Remount Ambulance	1-43310 · Fuel	Bill	-111.07
11/04/2025	Dept of Government Operations	2024 Ford Ambulance	1-43310 · Fuel	Bill	-519.23
11/04/2025	Dept of Government Operations	2025 F250 - 402	1-43310 · Fuel	Bill	-543.83
11/04/2025	Dept of Government Operations	GMC Silverado	1-43310 · Fuel	Bill	-31.33
11/04/2025	Dept of Government Operations	Chev Silverado	1-43310 · Fuel	Bill	-69.92
11/04/2025	Dept of Government Operations	Service Charge for Card	1-43310 · Fuel	Bill	-21.50
11/04/2025	Napa Auto	Coolant	1-43300 · Vehicle Maintenance	Bill	-21.98
11/04/2025	Proponent IT	Hardware Disposal, Keyboard, Hub	1-40750 · IT Maintenance	Bill	-133.99
11/04/2025	Teleflex	EZ IO Needles	1-41810 · Medical Consumable	Bill	-665.00
11/05/2025	Henry Schein	Medication, Gloves, Electrodes	1-41810 · Medical Consumable	Bill	-606.24
11/05/2025	Rasmussen & Associates, PC	Payroll Administration - Quarterly Taxes and October 2025 Payroll Services	1-42480 · Payroll Administration	Bill	-940.00
11/06/2025	Clearfield City Corp	Station 42 9/22/2025-10/23/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-536.33
11/06/2025	Lowes	Supplies for posting public hearing notices for boundary adjustment	1-42200 · Office supply & expenses	Bill	-91.74
11/06/2025	Symbol Arts	Nameplate - larossi (2)	1-40300 · Clothing Allowance	Bill	-55.00
11/07/2025	Zoll Medical Corporation		1-41865 · Zoll	Bill	-2,040.00
11/09/2025	Sam's Club	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	Bill	-289.78
11/09/2025	Sam's Club	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	Bill	-467.10
11/11/2025	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	Bill	-60.00
11/11/2025	LN Curtis and Sons	Helmet Fronts	1-42005 · Safety Equipment	Bill	-130.00
11/12/2025	Enbridge Gas UT WY ID	Station 42 10/10/20285-11/12/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-154.56
11/12/2025	LN Curtis and Sons	Roof Hook	1-42005 · Safety Equipment	Bill	-140.00
11/12/2025	Pitney Bowes	Postage Machine Rental (October - December 2025)	1-42200 · Office supply & expenses	Bill	-164.61
11/12/2025	Stryker Sales Corporation	Battery Replacement Kit	1-41812 · Medical Equipment	Bill	-706.30
11/12/2025	Stryker Sales Corporation	Electrodes	1-41810 · Medical Consumable	Bill	-252.58
11/13/2025	Layton City Fire/Ambulance	Paramedic Transport - NDFD Run Number 25ND03702	1-42300 · Paramedics	Bill	-280.95
11/13/2025	Rocky Mountain Power	Station 41 10/13/2025-11/12/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-689.08
11/13/2025	Rocky Mountain Power	Station 42 10/10/2025-11/10/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-1,714.25
11/14/2025	Enbridge Gas UT WY ID	Station 41 10/9/2025-11/14/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-374.24
11/15/2025	PEHP Group Insurance	NDFD Premium - December 2025	1-41400 · Insurance (Health)	Bill	-55,136.99

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/17/2025	AETNA	Refund of Overpayment from NDFD Run Number 2021-659 (Aetna Patient Account # 00000210659)	1-30100 · Ambulance	Bill	-585.10
11/17/2025	Henry Schein	Medication, IV Supplies, Sensors, Cannula, Monitor Paper, Med Supplies	1-41810 · Medical Consumable	Bill	-1,854.65
11/17/2025	Precision Power Inc.	Station 41 Generator Maint / Semi-Annual Performance Inspection of Transfer Switch, Fuel	1-41200 · Equipment Maintenance & Supply	Bill	-815.74
11/17/2025	Precision Power Inc.	Station 42 Generator Maint / Semi-Annual Performance Inspection of Transfer Switch, Coolant	1-41200 · Equipment Maintenance & Supply	Bill	-294.98
11/17/2025	SeaWestern Fire Fighting Equipment	Trays only for 600500-01 (8) each	1-41200 · Equipment Maintenance & Supply	Bill	-1,720.00
11/17/2025	SeaWestern Fire Fighting Equipment	Primary Filter 24x24x12 4V MERV 16	1-41200 · Equipment Maintenance & Supply	Bill	-1,625.00
11/17/2025	SeaWestern Fire Fighting Equipment	Shipping for Equipment Maint Supply Items	1-41200 · Equipment Maintenance & Supply	Bill	-200.00
11/18/2025	Henry Schein	Defib Pads (2 boxes of 12)	1-41810 · Medical Consumable	Bill	-1,139.04
11/19/2025	AFLAC	NDFD Cancer Policy - November 2025	1-41410 · AFLAC Cancer Policy	Bill	-1,068.04
11/19/2025	First Responders First	24/7 Support - October 2025	1-41000 · EA Assistance Program	Bill	-300.00
11/19/2025	First Responders First	Individual Therapy 10/24 (FF-05)	1-41000 · EA Assistance Program	Bill	-150.00
11/19/2025	First Responders First	Individual Therapy 10/8, 10/20, 10/29 (FF-11)	1-41000 · EA Assistance Program	Bill	-450.00
11/19/2025	First Responders First	Individual Therapy 10/30 (FF-02)	1-41000 · EA Assistance Program	Bill	-150.00
11/19/2025	First Responders First	Individual Therapy 10/3, 10/11, 10/16, 10/23, 10/28 (FF-15)	1-41000 · EA Assistance Program	Bill	-750.00
11/19/2025	Logo Lady	Yellow Safety Coats - 8	1-40300 · Clothing Allowance	Bill	-920.00
11/19/2025	Logo Lady	Soft Shell Jackets - 5	1-40300 · Clothing Allowance	Bill	-550.00
11/20/2025	AT&T Mobility	Service 10/21/2025-11/20/2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-2,211.05
11/20/2025	Henry Schein	O2 Regulator	1-41810 · Medical Consumable	Bill	-144.15
11/24/2025	Symbol Arts	Name Plates (Burney, Garlich)	1-40300 · Clothing Allowance	Bill	-60.00
11/25/2025	Henry Schein	Medication, IV Cath, Bandages, Packs, Mega Mover	1-41810 · Medical Consumable	Bill	-824.06
11/25/2025	IMS ALLIANCE	Par Tags	1-42005 · Safety Equipment	Bill	-49.39
11/26/2025	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	Bill	-66.00
11/26/2025	Henry Schein	Medical Supply	1-41810 · Medical Consumable	Bill	-54.42
11/26/2025	Waste Management	Waste Removal Station 42 - December 2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-255.99
11/28/2025	Napa Auto	Headlight for ND06 A41	1-43300 · Vehicle Maintenance	Bill	-16.48
11/28/2025	Siddons-Martin Emergency Group	Exhaust Fan	3-44200 · Equipment	Bill	-5,100.00
11/30/2025	Ace Disposal	Station 41 Waste Removal - December 2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-140.69
11/30/2025	Airgas Intermountain Inc	Oxygen	1-41810 · Medical Consumable	Bill	-204.00
11/30/2025	Blueline Services	New hire testing	1-42441 · Blueline New Hre Testing	Bill	-200.00
11/30/2025	Blueline Services	Random Selection - November 2025	1-42440 · Blueline Drug Testin	Bill	-80.00
11/30/2025	Blueline Services	New hire background checks	1-42435 · Background Checks	Bill	-110.25
11/30/2025	Child Richards (CPA)	Treasurer Duties - November 2025	1-42410 · Accountant Fees	Bill	-3,300.00

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/30/2025	West Point City (2)	Station 41 - November 2025	1-43200 · Utilities (Gas,Power,Phones)	Bill	-70.60
11/04/2025	IRS Deposit	Payroll Date 11/4/2025 Final Paycheck (10/28/25-11/8/25)	1-41300 · FICA	Check	-302.15
11/04/2025	Payroll	Payroll Date 11/4/2025 Final Paycheck (10/28/25-11/8/25)	1-41117 · Vacation Leave	Check	-2,550.65
11/04/2025	Payroll	Payroll Date 11/4/2025 Final Paycheck (10/28/25-11/8/25)	1-41111 · Overtime	Check	-136.35
11/04/2025	Payroll	Payroll Date 11/4/2025 Final Paycheck (10/28/25-11/8/25)	1-41110 · Full Time Employee Wages	Check	-1,484.70
11/05/2025	IRS Deposit	Payroll Date 11/5/2025 Vacation Buy Back (Rogers, Harrington, Youngberg)	1-41300 · FICA	Check	-860.10
11/05/2025	Payroll	Payroll Date 11/5/2025 Vacation Buy Back (Rogers, Harrington, Youngberg)	1-41118 · Benefit Contingency Payout	Check	-11,243.20
11/06/2025	IRS Deposit	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41300 · FICA	Check	-9,987.90
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41111 · Overtime	Check	-6,415.56
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41110 · Full Time Employee Wages	Check	-86,243.71
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41116 · Sick Leave	Check	-12,810.13
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41110 · Full Time Employee Wages	Check	-1,208.20
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-41117 · Vacation Leave	Check	-23,883.62
11/06/2025	Payroll	Payroll Date 11/6/2025 Catchup (10/4/25-10/15/25)	1-40300 · Clothing Allowance	Check	130.00
11/07/2025	IRS Deposit	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41300 · FICA	Check	-9,566.09
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41115 · Salary	Check	-15,492.00
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41111 · Overtime	Check	-6,135.64
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41110 · Full Time Employee Wages	Check	-84,810.84
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41120 · Part-Time Employee Wages	Check	-9,503.11
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41116 · Sick Leave	Check	-4,249.46
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41110 · Full Time Employee Wages	Check	-1,632.16
11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-41117 · Vacation Leave	Check	-10,185.40

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/07/2025	Payroll	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
11/07/2025	Utah Retirement Systems	Payroll Date 11/7/2025 (FT FF 10/16/25-10/27/25 PT Admin 10/19/25-11/1/25)	1-42500 · Retirement	Check	-40,811.80
11/20/2025	IRS Deposit	Payroll Date 11/20/2025 (Vacation Buy Back)	1-41300 · FICA	Check	-802.54
11/20/2025	Payroll	Payroll Date 11/20/2025 (Vacation Buy Back)	1-41118 · Benefit Contingency Payout	Check	-10,490.82
11/21/2025	IRS Deposit	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41300 · FICA	Check	-9,632.32
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41115 · Salary	Check	-15,492.00
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41111 · Overtime	Check	-7,204.08
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41110 · Full Time Employee Wages	Check	-86,483.46
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41120 · Part-Time Employee Wages	Check	-12,942.04
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41116 · Sick Leave	Check	-1,977.36
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41110 · Full Time Employee Wages	Check	-1,449.11
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41117 · Vacation Leave	Check	-7,512.24
11/21/2025	Payroll	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
11/21/2025	PEHP Flex	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-41400 · Insurance (Health)	Check	-22.50
11/21/2025	Utah Retirement Systems	Payroll Date 11/21/2025 (FT FF 10/28/25-11/8/25 & Admin PT FF 11/2/25-11/15/25)	1-42500 · Retirement	Check	-20,657.99
11/21/2025	Service Charge		1-40200 · Bank Charges	Check	-554.15
11/28/2025	troy.rrex@rrexgroup.com	Refunding of Business Inspection	1-35100 · Inspection Fees	Check	-100.00
11/03/2025	Walmart	Invites - Coleman retirement	1-42700 · Special Department Allowance	Credit Card Charge	-9.56
11/04/2025	Amazon	Pencil Sharpeners, Binders	1-42200 · Office supply & expenses	Credit Card Charge	-19.87
11/04/2025	Harmon and Sons	Station 41 Yard Maint	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-118.80
11/06/2025	Cafe Central	County Chiefs Lunch	1-42700 · Special Department Allowance	Credit Card Charge	-8.85
11/06/2025	T-Mobile	Cell Phone Screen Protector / Case	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	-134.04
11/06/2025	Walmart	Supplies for public noticing for boundary adjustment	1-42200 · Office supply & expenses	Credit Card Charge	-47.65
11/08/2025	Fire Marshalls Association of Utah	Membership (12/1/2025-11/30/2026) - King	1-40435 · Utah State Fire Marshal Assoc	Credit Card Charge	-52.01
11/10/2025	GoTo Communications Inc	Phone System - November 2025	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	-509.42
11/10/2025	Utah Valley University	Winter Fire School Registration - Harrington	1-43000 · Travel and Training	Credit Card Charge	-75.00

North Davis Fire District
Custom Transaction Detail Report
November 2025

11/10/2025	Utah Valley University	Winter Fire School - Langston	1-43000 · Travel and Training	Credit Card Charge	-75.00
11/11/2025	Dropbox	Dropbox Storage - 1 year (Rogers)	1-42800 · Subscriptions, Memberships	Credit Card Charge	-128.57
11/12/2025	Marco's Pizza	Lunch for C-Shift and Testing Crew	1-42700 · Special Department Allowance	Credit Card Charge	-50.74
11/12/2025	Pizza Factory	Lunch for C-Shift and Testing Crew	1-42700 · Special Department Allowance	Credit Card Charge	-217.52
11/13/2025	Amazon	Do Not Disturb Sign - BC	1-42200 · Office supply & expenses	Credit Card Charge	-9.99
11/13/2025	The Parking Spot	Parking - while traveling to inspect ladder truck that is on order.	1-43000 · Travel and Training	Credit Card Charge	-77.85
11/17/2025	Amazon	Furnace Filters- Station 42	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-184.92
11/17/2025	Cafe Central	Refreshments for Retirement Party (Coleman)	1-42700 · Special Department Allowance	Credit Card Charge	-147.50
11/17/2025	Walmart	SD Card Reader	1-42200 · Office supply & expenses	Credit Card Charge	-13.38
11/19/2025	Amazon	Clip boards, dry erase pens, magnetic clips	1-42200 · Office supply & expenses	Credit Card Charge	-93.50
11/19/2025	CommerceSync	Commerce Sync 11/19/25-12/19/2025	1-42200 · Office supply & expenses	Credit Card Charge	-41.95
11/19/2025	The UPS Store	Postage for Return of Knox Item	1-42200 · Office supply & expenses	Credit Card Charge	-28.53
11/19/2025	Weber State University E-Store	BLS Instructor Certification Card	1-41940 · Recert of AMETs	Credit Card Charge	-6.00
11/20/2025	Amazon	Batteries	1-42200 · Office supply & expenses	Credit Card Charge	-31.98
11/20/2025	Amazon	Legal size paper	1-42200 · Office supply & expenses	Credit Card Charge	-13.39
11/20/2025	Amazon	Blank Yard Signs	1-42200 · Office supply & expenses	Credit Card Charge	-62.69
11/24/2025	Amazon	Toner for Station 41 Report Printer	1-42200 · Office supply & expenses	Credit Card Charge	-153.40
11/24/2025	Amazon	Laminating Sheets	1-42200 · Office supply & expenses	Credit Card Charge	-28.04
11/24/2025	Amazon	packing tape	1-42200 · Office supply & expenses	Credit Card Charge	-21.68
11/25/2025	Amazon	Printer - Station 41 Report Center	1-42200 · Office supply & expenses	Credit Card Charge	-179.00
11/25/2025	Amazon	Toner - Station 41 Report Center Printer	1-42200 · Office supply & expenses	Credit Card Charge	-61.00
11/25/2025	VASA	Vasa - through 10/31/2025	1-41400 · Insurance (Health)	Credit Card Charge	-835.56
11/25/2025	Winegars	Thanksgiving Dinner Supplies - Duty Crew	1-42700 · Special Department Allowance	Credit Card Charge	-7.19
11/25/2025	Winegars	Thanksgiving Dinner Supplies - Duty Crew	1-42700 · Special Department Allowance	Credit Card Charge	-50.18
11/26/2025	Amazon	Pens	1-42200 · Office supply & expenses	Credit Card Charge	-49.47
11/26/2025	Dive Rescue International	Dive Suit Repair Class (Murray & Holman)	1-43000 · Travel and Training	Credit Card Charge	-700.00
11/26/2025	Winegars	Thanksgiving Dinner Supplies - Duty Crew	1-42700 · Special Department Allowance	Credit Card Charge	-58.82
11/25/2025	Amazon	Return of printer ink	1-42200 · Office supply & expenses	Credit Card Credit	71.89
11/25/2025	Amazon	return of printer ink	1-42200 · Office supply & expenses	Credit Card Credit	81.51
Expenditures - November 2025					-631,663.63

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Stripe Refunds	-120.00			
1-30100 · Ambulance	609,165.34	1,400,000.00	-790,834.66	43.51%
1-30150 · Fire / Incident Recovery	30,240.23	55,000.00	-24,759.77	54.98%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-31100 · Donations	0.00	0.00	0.00	0.0%
1-32100 · Fee in Lieu	175,185.28	245,000.00	-69,814.72	71.5%
1-32200 · Property Taxes	5,332,496.82	6,582,300.00	-1,249,803.18	81.01%
1-32300 · PT Contribution to Other Gover.	0.00	635,113.00	-635,113.00	0.0%
1-32803 · Plan Review				
1-32805 · Plan Review Subdivision	525.00	3,000.00	-2,475.00	17.5%
1-38200 · Plan Review Commercial	1,920.00	3,000.00	-1,080.00	64.0%
1-32803 · Plan Review - Other	0.00	0.00	0.00	0.0%
Total 1-32803 · Plan Review	2,445.00	6,000.00	-3,555.00	40.75%
1-32810 · Fire Protection - Sprinkler	3,311.59	1,000.00	2,311.59	331.16%
1-32820 · Fire Spinkler Alarm	2,350.00	1,000.00	1,350.00	235.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-33110 · Clerical Fees	140.00	500.00	-360.00	28.0%
1-34100 · Impact Fees	20,650.23	65,000.00	-44,349.77	31.77%
1-35100 · Inspection Fees	4,400.00	10,000.00	-5,600.00	44.0%
1-36100 · Interest Income-General Fund	59,007.08	100,000.00	-40,992.92	59.01%
1-37100 · Miscellaneous Service Revenues				
1-37106 · Misc Revenue	648.02	5,000.00	-4,351.98	12.96%
1-37100 · Miscellaneous Service Revenues - Other	0.00	0.00	0.00	0.0%
Total 1-37100 · Miscellaneous Service Revenues	648.02	5,000.00	-4,351.98	12.96%
1-37101 · Fire Investigation Report	0.00	0.00	0.00	0.0%
1-37102 · Incident Report	0.00	0.00	0.00	0.0%
1-37105 · Standby Fee	0.00	0.00	0.00	0.0%
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	5,896.00	6,216.00	-320.00	94.85%
1-37220 · EMS Competitive (Ambulance)	0.00	0.00	0.00	0.0%
1-37230 · Region 1 Haz-Mat Grant	0.00	0.00	0.00	0.0%
1-37240 · Firehouse Subs Foundation Grant	0.00	0.00	0.00	0.0%
1-37200 · Grants - Other	0.00	0.00	0.00	0.0%
Total 1-37200 · Grants	5,896.00	6,216.00	-320.00	94.85%
1-38100 · Permit Fees				
1-38110 · Specialized Permit	1,375.00	2,500.00	-1,125.00	55.0%
1-38100 · Permit Fees - Other	0.00	0.00	0.00	0.0%
Total 1-38100 · Permit Fees	1,375.00	2,500.00	-1,125.00	55.0%
1-38210 · Fire Protection - Fire Alarm	0.00	0.00	0.00	0.0%
Total Income	6,247,190.59	9,115,329.00	-2,868,138.41	68.54%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Gross Profit	6,247,190.59	9,115,329.00	-2,868,138.41	68.54%
Expense				
Stripe Uncat. Expenses	442.67			
1-40100 · Administrative Control Board	19,000.00	38,000.00	-19,000.00	50.0%
1-40200 · Bank Charges	2,847.80	8,050.00	-5,202.20	35.38%
1-40300 · Clothing Allowance	20,355.69	48,286.00	-27,930.31	42.16%
1-40400 · Code Enforcement				
1-40405 · IAAI Chapter Membership	55.00	300.00	-245.00	18.33%
1-40410 · ICC Membership & Codes	0.00	1,205.00	-1,205.00	0.0%
1-40415 · National Assoc Fire Invest	0.00	325.00	-325.00	0.0%
1-40420 · NFPA Dues & Publications	565.09	1,705.00	-1,139.91	33.14%
1-40425 · Utah Fire & Life Safety Assoc	0.00	150.00	-150.00	0.0%
1-40430 · Utah Fire Life Educators Prog	0.00	1,250.00	-1,250.00	0.0%
1-40435 · Utah State Fire Marshal Assoc	52.01	50.00	2.01	104.02%
1-40440 · Bluebeam	0.00	1,000.00	-1,000.00	0.0%
1-40445 · Fire Marshal Training	0.00	885.00	-885.00	0.0%
1-40450 · Arson Investigator Training	0.00	1,250.00	-1,250.00	0.0%
1-40455 · IAAI Training Seminar	0.00	3,500.00	-3,500.00	0.0%
1-40460 · Fire & Life Educators Program	0.00	700.00	-700.00	0.0%
1-40465 · Pub Ed Supplies & Open House	5,346.74	8,400.00	-3,053.26	63.65%
1-40470 · Pub Ed Training	0.00	3,000.00	-3,000.00	0.0%
1-40475 · Investigation Supplies	0.00	2,000.00	-2,000.00	0.0%
1-40480 · Code Enforcement Supplies	0.00	1,500.00	-1,500.00	0.0%
Total 1-40400 · Code Enforcement	6,018.84	27,220.00	-21,201.16	22.11%
1-40500 · Collection Contract				
Fire Recovery	6,086.84	6,000.00	86.84	101.45%
Stripe Fees	539.37	2,200.00	-1,660.63	24.52%
1-40510 · Health Care Finance Assessment	23,181.82	82,488.00	-59,306.18	28.1%
1-40500 · Collection Contract - Other	4,485.07	103,886.00	-99,400.93	4.32%
Total 1-40500 · Collection Contract	34,293.10	194,574.00	-160,280.90	17.63%
1-40530 · Fire Recovery	0.00	0.00	0.00	0.0%
1-40600 · Communications	5,174.05	11,000.00	-5,825.95	47.04%
1-40700 · Computer Maintenance & Supply				
1-40740 · IT Equipment	6,970.66	7,000.00	-29.34	99.58%
1-40750 · IT Maintenance	14,569.47	40,669.00	-26,099.53	35.83%
Total 1-40700 · Computer Maintenance & Supply	21,540.13	47,669.00	-26,128.87	45.19%
1-40800 · Contributions to Other Govt	0.00	635,113.00	-635,113.00	0.0%
1-40900 · Dispatch Services	2,029.00	138,893.00	-136,864.00	1.46%
1-41000 · EA Assistance Program	5,850.00	19,800.00	-13,950.00	29.55%
1-41100 · Employees Wages				
1-41110 · Full Time Employee Wages				
1-41111 · Overtime	128,628.71	251,291.00	-122,662.29	51.19%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
1-41115 - Salary	169,173.60			
1-41116 - Sick Leave	46,663.05			
1-41117 - Vacation Leave	159,384.45			
1-41118 - Benefit Contingency Payour	53,353.77	90,000.00	-36,646.23	59.28%
1-41110 - Full Time Employee Wages - Other	1,224,745.40	3,572,819.00	-2,348,073.60	34.28%
Total 1-41110 - Full Time Employee Wages	1,781,948.98	3,914,110.00	-2,132,161.02	45.53%
1-41120 - Part-Time Employee Wages	103,924.41	250,926.00	-147,001.59	41.42%
Total 1-41100 - Employees Wages	1,885,873.39	4,165,036.00	-2,279,162.61	45.28%
1-41200 - Equipment Maintenance & Supply	25,101.99	49,985.00	-24,883.01	50.22%
1-41300 - FICA	139,784.72	321,532.00	-181,747.28	43.48%
1-41400 - Insurance (Health)				
1-41410 - AFLAC Cancer Policy	6,086.08			
1-41420 - Disability Insurance	266.24			
1-41430 - Life Insurance	1,362.42	0.00	1,362.42	100.0%
1-41400 - Insurance (Health) - Other	340,818.88	895,934.00	-555,115.12	38.04%
Total 1-41400 - Insurance (Health)	348,533.62	895,934.00	-547,400.38	38.9%
1-41500 - Lease Obligation-interest	16,469.93	16,469.58	0.35	100.0%
1-41600 - Lease Obligations-principal	59,111.42	59,111.42	0.00	100.0%
1-41700 - Liability Insurance (Risk Manag				
1-41720 - Cyber Liability	15,455.00	15,455.00	0.00	100.0%
1-41700 - Liability Insurance (Risk Manag - Other	74,138.00	84,138.00	-10,000.00	88.12%
Total 1-41700 - Liability Insurance (Risk Manag	89,593.00	99,593.00	-10,000.00	89.96%
1-41800 - Medical Supplies Expenses				
1-41813 - Medical Hardware Maintenance	125.67	2,000.00	-1,874.33	6.28%
1-41815 - Jump Kit	0.00	2,250.00	-2,250.00	0.0%
1-41805 - Gurney Straps	0.00	540.00	-540.00	0.0%
1-41806 - SeCur Lyft	12,804.00	26,000.00	-13,196.00	49.25%
1-41810 - Medical Consumable	25,651.02	65,000.00	-39,348.98	39.46%
1-41812 - Medical Equipment	1,090.41	20,000.00	-18,909.59	5.45%
1-41814 - Vent Maintenance	0.00	2,500.00	-2,500.00	0.0%
1-41820 - Stryker Gurney Mattress	0.00	670.00	-670.00	0.0%
1-41865 - Zoll	2,040.00	6,300.00	-4,260.00	32.38%
1-41890 - Lucas PM Maintenance	0.00	2,400.00	-2,400.00	0.0%
1-41895 - Stryker Cot Maintenance	0.00	4,500.00	-4,500.00	0.0%
1-41899 - Styker Powerload Maint	0.00	3,700.00	-3,700.00	0.0%
Total 1-41800 - Medical Supplies Expenses	41,711.10	135,860.00	-94,148.90	30.7%
1-41900 - Misc Services				
1-41920 - Yearly Ambulance License Fees	0.00	1,625.00	-1,625.00	0.0%
1-41925 - Yearly Paramedic License Fee	0.00	325.00	-325.00	0.0%
1-41930 - Firefighter Testing	360.00	16,500.00	-16,140.00	2.18%
1-41940 - Recert of AMETs	667.00	3,750.00	-3,083.00	17.79%
1-41990 - Other Misc Charges	0.00	1,600.00	-1,600.00	0.0%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Total 1-41900 - Misc Services	1,027.00	23,800.00	-22,773.00	4.32%
1-42000 - Misc. Equipment				
1-42005 - Safety Equipment	1,567.24	2,050.00	-482.76	76.45%
1-42010 - Turnout Gear	120.74	10,000.00	-9,879.26	1.21%
1-42015 - Ansi Coats	0.00	1,000.00	-1,000.00	0.0%
1-42025 - Haz-Mat Supplies	6,033.47	6,000.00	33.47	100.56%
1-42031 - Ice Rescue Suits	99.06	4,200.00	-4,100.94	2.36%
42020 - Safety / PPE	5,217.44	6,500.00	-1,282.56	80.27%
Total 1-42000 - Misc. Equipment	13,037.95	29,750.00	-16,712.05	43.83%
1-42200 - Office supply & expenses	3,855.00	14,164.00	-10,309.00	27.22%
1-42300 - Paramedics	1,404.75	16,857.00	-15,452.25	8.33%
1-42400 - Professional Services				
1-42410 - Accountant Fees	16,500.00	39,600.00	-23,100.00	41.67%
1-42420 - Attorney	9,480.00	22,000.00	-12,520.00	43.09%
1-42430 - Auditor	9,600.00	9,500.00	100.00	101.05%
1-42435 - Background Checks	147.00	320.00	-173.00	45.94%
1-42440 - Blueline Drug Testin	531.00	1,760.00	-1,229.00	30.17%
1-42441 - Blueline New Hlre Testing	598.50	600.00	-1.50	99.75%
1-42460 - Bonding	2,500.00	7,500.00	-5,000.00	33.33%
1-42470 - Medical Advisor	5,400.00	10,800.00	-5,400.00	50.0%
1-42480 - Payroll Administration	5,800.00	15,240.00	-9,440.00	38.06%
1-42490 - Prof. Services - Plats, Etc.	6,000.00	18,000.00	-12,000.00	33.33%
1-42400 - Professional Services - Other	0.00	2,000.00	-2,000.00	0.0%
Total 1-42400 - Professional Services	56,556.50	127,320.00	-70,763.50	44.42%
1-42500 - Retirement	284,075.24	641,003.00	-356,927.76	44.32%
1-42700 - Special Department Allowance				
1-42705 - Winter Social & Awards	0.00	9,500.00	-9,500.00	0.0%
1-42715 - Board of Trustee Expenses	0.00	1,000.00	-1,000.00	0.0%
1-42700 - Special Department Allowance - Other	9,898.76	27,185.00	-17,286.24	36.41%
Total 1-42700 - Special Department Allowance	9,898.76	37,685.00	-27,786.24	26.27%
1-42800 - Subscriptions, Memberships				
1-42805 - ImagedTrend	22,764.70	19,625.00	3,139.70	116.0%
1-42810 - Vector Solutions	19,213.65	26,347.00	-7,133.35	72.93%
1-42800 - Subscriptions, Memberships - Other	13,511.42	33,567.00	-20,055.58	40.25%
Total 1-42800 - Subscriptions, Memberships	55,489.77	79,539.00	-24,049.23	69.76%
1-42850 - Surviving Spouse Trust Fund	4,200.00	4,200.00	0.00	100.0%
1-43000 - Travel and Training	25,635.50	56,785.00	-31,149.50	45.15%
1-43200 - Utilities (Gas,Power,Phones)	42,345.84	114,012.00	-71,666.16	37.14%
1-43300 - Vehicle Maintenance				
1-43305 - Inspections, Pump Tests	2,758.39	15,250.00	-12,491.61	18.09%
1-43310 - Fuel	21,768.07	66,000.00	-44,231.93	32.98%
1-43315 - Tires/Brakes	8,563.71	20,000.00	-11,436.29	42.82%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
1-43300 · Vehicle Maintenance - Other	30,519.18	25,500.00	5,019.18	119.68%
Total 1-43300 · Vehicle Maintenance	63,609.35	126,750.00	-63,140.65	50.19%
1-43400 · Workmans Comp	57,245.80	95,393.00	-38,147.20	60.01%
1-48000 · Transfer to Debt Service	0.00	524,794.00	-524,794.00	0.0%
1-49000 · Fleet Fund Capital Exp	0.00	260,000.00	-260,000.00	0.0%
1-49999 · Appropriation of Fund Bal (Exp)	0.00	51,151.00	-51,151.00	0.0%
Total Expense	3,342,111.91	9,115,329.00	-5,773,217.09	36.67%
Net Ordinary Income	2,905,078.68	0.00	2,905,078.68	100.0%
Other Income/Expense				
Other Income				
Capital Projects Inc 3				
3-39100 · Capital Projects-Transfer In	0.00	260,000.00	-260,000.00	0.0%
Total Capital Projects Inc 3	0.00	260,000.00	-260,000.00	0.0%
Debt Service Inc 2				
2-39100 · Transfers In Debt Service	0.00	524,794.00	-524,794.00	0.0%
Total Debt Service Inc 2	0.00	524,794.00	-524,794.00	0.0%
Local Building Authority Inc 4				
4-36100 · Interest Income	367.17			
Total Local Building Authority Inc 4	367.17			
Total Other Income	367.17	784,794.00	-784,426.83	0.05%
Other Expense				
Debt Service Exp 2				
2-45100 · Interest Expense	139,896.88	279,794.00	-139,897.12	50.0%
2-45200 · Principal	0.00	245,000.00	-245,000.00	0.0%
Total Debt Service Exp 2	139,896.88	524,794.00	-384,897.12	26.66%
Local Building Authority Exp 4				
4-46300 · Construction of Station 42	480,274.81			
Total Local Building Authority Exp 4	480,274.81			
3-44100 · Capital Projects Exp 3				
3-44200 · Equipment	46,471.84	62,000.00	-15,528.16	74.96%
3-44205 · Turnout Gear	7,432.50	63,000.00	-55,567.50	11.8%
3-44220 · UCA Communications	0.00	16,200.00	-16,200.00	0.0%
3-44221 · Stryker Batteries/Charger	0.00	15,000.00	-15,000.00	0.0%
3-44222 · Zoll & Lucas Batteries	0.00	6,000.00	-6,000.00	0.0%
3-44300 · Vehicles	98,955.80	101,656.00	-2,700.20	97.34%
3-44330 · Ongoing Transfer for Fleet Main	0.00	30,000.00	-30,000.00	0.0%
3-44100 · Capital Projects Exp 3 - Other	89,194.78			
Total 3-44100 · Capital Projects Exp 3	242,054.92	293,856.00	-51,801.08	82.37%
Total Other Expense	862,226.61	818,650.00	43,576.61	105.32%
Net Other Income	-861,859.44	-33,856.00	-828,003.44	2,545.66%
Net Income	2,043,219.24	-33,856.00	2,077,075.24	-6,035.03%

November 19, 2025

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District (the District), for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *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 September 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District 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(s) affecting the District's financial statements was management's estimate of depreciation expense is based on estimated useful life. We evaluated the methods, assumptions, and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

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 clearly 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, a disagreement with management is 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 November 19, 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 District'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 District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Additionally, we have provided management with a letter of recommendations. Please review our comments and management's response to those comments.

Other Matters

We applied certain limited procedures to budget to actual comparisons, schedule of the proportionate share of the net pension liability, and the schedule of contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the board and management of North Davis Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Ulrich & Associates, P.C.

Ulrich & Associates, P.C.

Ogden, UT

NORTH DAVIS FIRE DISTRICT

FINANCIAL REPORT

JUNE 30, 2025

North Davis Fire District

Table of Contents

	Page(s)
Independent Auditor's Report.....	1-2
Management's Discussion and Analysis (Unaudited).....	3-9
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities.....	11
Governmental Funds Statements	
Balance Sheet.....	12
Reconciliation of Governmental Funds Balance Sheet to the	
Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Governmental Funds.....	14
Reconciliation of Governmental Funds Statement of Revenues,	
Expenditures, and Changes in Fund Balance with	
Statement of Activities.....	15
Notes to the Financial Statements.....	16-38
Required Supplementary Information	
Budgetary Comparisons – General Fund.....	39
Schedule of the Proportionate Share of the Net Pension Liability.....	40
Schedule of Contributions.....	41-43
Notes to Required Supplementary Information.....	44
Additional Auditor's Reports	
Auditor's Reports on Internal Control and Legal Compliance.....	45-49

Ulrich & Associates, PC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise North Davis Fire District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025, on our consideration of North Davis Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of North Davis Fire District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Davis Fire District's internal control over financial reporting and compliance.

Wright & Associates, P.C.

Ogden, Utah
November 19, 2025

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

INTRODUCTION

The following is a discussion and analysis of North Davis Fire District's financial performance and activities for the year ended June 30, 2025. Please read it in conjunction with the financial statements that follow.

HIGHLIGHTS

Government-wide

- Total net position increased by \$1,615,836 or 21.7 percent from the prior year.
- The District added various machinery & equipment this year and they also completed the new Clearfield station.

Fund Level

- Fund balances in the District's combined governmental funds increased by \$1,178,071 or 33.9 percent from the prior year. The increase was substantially due to the additional property taxes received.
- The Debt Service Fund paid \$524,194 in principal and interest payments towards the Series 2021 Revenue Bonds. Of the amount paid, \$235,000 was applied toward the outstanding principal, leaving a balance of \$9,820,000. Debt Service Fund balance is \$66,956 at year end.
- The fund balance in the General Fund increased by \$2,058,043, an increase of 109.2 percent. A budgeted transfer was made to the Capital Projects Fund of \$180,000. There was also a transfer from the General Fund to the Debt Service Fund in the amount of \$524,194. General fund balance is \$3,943,478 at year end.
- The Capital Projects fund balance decreased by \$260,029 or 38 percent over the year. Capital Projects fund balance is \$424,236 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Statements - Reporting the District as a Whole

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

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

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

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

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

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

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

Reconciliation Between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Investments in capital assets (land, buildings, construction-in-progress, and equipment) less all outstanding debt that was issued to buy or build those and future assets, represent 38.2 percent of the District's net position. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

A majority of the District's net position, 57.4 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 4.4 percent is restricted net position which includes funds for debt service and impact fees.

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

North Davis Fire District
Net Position
June 30, 2025

	Governmental Activities	
	2025	2024
Current and other assets	\$ 11,322,839	\$ 10,378,406
Noncurrent assets	15,815,553	16,204,652
Deferred outflows of resources relating to pensions	1,094,473	975,545
Total assets and deferred outflows of resources	28,232,865	27,558,603
Current and other liabilities	877,991	1,921,443
Long-term liabilities	11,431,188	11,620,137
Total liabilities	12,309,179	13,541,580
Deferred inflow of resources relating to property taxes	6,827,300	6,528,930
Deferred inflow of resources relating to pensions	23,398	30,941
Total liabilities and deferred inflows of resources	19,159,877	20,101,451
Net position:		
Net investment in capital assets	3,469,272	2,538,755
Restricted net position	396,034	926,147
Unrestricted	5,207,682	3,992,250
Total net position	\$ 9,072,988	\$ 7,457,152
Percentage change from prior year	21.7%	-0.8%

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

Governmental Activities

Total revenues increased an overall \$2,102,777 or 27 percent during 2025, consisting of a 42.9 percent increase, or \$2,498,730 in property tax revenues and an increase of \$272,539 or 20.6 percent in charges for services. Ambulance revenues increased by \$257,945. Interest earnings were \$194,943 for the year.

Total expenses increased by 5.5 percent or \$430,205 for the year due to increased interest and operational costs. Interest on long-term debt decreased by \$12,691 or 4.2 percent. Expenditures increased substantially this year due to increased salaries and benefits.

North Davis Fire District
Changes in Net Position
Fiscal Year Ended June 30, 2025

	Governmental Activities		Total Percentage Change
	2025	2024	2024-2025
Revenues			
General revenues:			
Taxes	\$ 8,321,330	\$ 5,822,600	42.9%
Other general revenues/(expenses)	(189,039)	426,520	-144.3%
Non-employer contributions relating to pensions	152,513	204,386	-25.4%
Program revenues:			
Charges for services	1,593,878	1,321,339	20.6%
Capital grants and contributions	<u>6,085</u>	<u>7,145</u>	-14.8%
Total revenues	<u>9,884,767</u>	<u>7,781,990</u>	27.0%
Expenses			
Administration	998,659	741,290	34.7%
Operations	6,981,129	6,795,602	2.7%
Interest on long-term debt	<u>289,143</u>	<u>301,834</u>	-4.2%
Total expenses	<u>8,268,931</u>	<u>7,838,726</u>	5.5%
Change in net position	1,615,836	(56,736)	-2948.0%
Net position - beginning	7,457,152	7,513,888	-0.8%
Net position - ending	<u>\$ 9,072,988</u>	<u>\$ 7,457,152</u>	<u>21.7%</u>

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

The table below shows to what extent the District's governmental activities relied on taxes and other general revenue to cover all their costs. For fiscal year 2025, these programs generated \$1,599,963 in revenue or 19.3 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 80.7 percent of expenses.

North Davis Fire District
Net Cost of Government Activities
Fiscal Year Ended June 30, 2025

	Total	Total	Net		Program	
	program	program	program	revenues as a		
	expenses	revenues	costs	percentage of		
	2025	2025	2025	2024	2025	2024
Activities:						
Administration	\$ 998,659	\$ -	\$ 998,659	\$ 741,290	-	-
Operations	6,981,129	1,599,963	5,381,166	5,467,118	22.9%	19.5%
Interest on long-term debt	289,143	-	289,143	301,834	-	-
Total governmental activities	\$ 8,268,931	\$ 1,599,963	\$ 6,668,968	\$ 6,510,242	19.3%	16.9%

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

North Davis Fire District added \$1,021,793 in new capital assets. This included machinery and equipment, a vehicle, and buildings. Also, during the year, the District added \$564,177 of improvements to the Clearfield station. The Clearfield Station was completed during the year. More information about capital assets is included in Note 5 of the financial statements.

Long-term Debt

In September 2021, the District issued \$10,645,000 in revenue bonds. Principal and interest paid on the bonds totaled \$524,194 in fiscal year 2025. The outstanding bond payable balance is \$9,820,000, which will be paid over the remaining 26 years of the bond repayment schedule. Of the bond premium balance of \$442,783, \$14,759 was amortized, and the remainder of \$383,745 will be amortized over the remaining 26 years of the bond repayment schedule. The District entered into a lease agreement with Oshkosh Capital in October 2014 for the purchase of a new rescue engine. The remaining balance of \$64,789 was paid off in fiscal year 2025. The District entered into a lease agreement with PNC Equipment Finance in March 2021 for the purchase of a new Pierce Pumper. The balance of \$708,880 will be paid in 12 installments, of which \$22,117 is in interest only for the first installment, followed by 11 installments of \$75,581, ending in 2032. The remaining balance is \$527,882.

SBITA Liability

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

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

North Davis Fire District
Long-term Liabilities
June 30, 2025

	Governmental activities
Revenue bonds	\$ 9,820,000
Unamortized bond premium	383,745
Financing leases	527,882
Compensated absences	<u>529,751</u>
Total	<u>\$ 11,261,378</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Balances

At June 30, 2025 North Davis Fire District's governmental funds reported combined fund balances of \$4,654,605. Restricted fund balances include \$176,099 for unspent impact fees and \$219,935 for the construction of the Clearfield Station. Non-spendable fund balance includes \$7,302 for prepaid expenses. Total assigned fund balance is \$491,192 and is for future capital projects and debt service payments. The remaining balance of \$3,760,077 remains unassigned and is available for future spending. The following chart presents the District's 2025 ending fund balances.

North Davis Fire District
Governmental Fund Balances
Fiscal Year Ended June 30, 2025

	General	Local Building Authority	Debt Service	Capital Projects	Total
Fund Balance					
Non-spendable	\$ 7,302	\$ -	\$ -	\$ -	\$ 7,302
Restricted for:					
Impact fees	176,099	-	-	-	176,099
Debt service	-	-	-	-	-
LBA	-	219,935	-	-	219,935
Committed	-	-	-	-	-
Assigned for capital projects	-	-	-	424,236	424,236
Assigned for debt service	-	-	66,956	-	66,956
Unassigned reported in:					
General Fund	<u>3,760,077</u>	-	-	-	<u>3,760,077</u>
Total fund balance	\$ 3,943,478	\$ 219,935	\$ 66,956	\$ 424,236	\$ 4,654,605

General Fund

During 2025, the fund balance in the General Fund increased by \$2,058,043 or 109.2 percent due primarily to an increase in revenue. Total General Fund revenues increased by \$2,770,209 or 38.7 percent from the prior year. There was an increase in ambulance receipts of \$257,945. Impact fee revenues increased by \$36,442, or 72.9 percent. Total General Fund expenditures increased by \$306,073 or 4.8 percent, due primarily to an increase in employee wages. The General Fund transferred \$704,194 to other funds, up from \$1,996,721 transferred in 2024. \$635,113 was recorded as the contribution to the Clearfield RDA compared to \$757,500 in 2024 and \$632,039 in 2023.

North Davis Fire District
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2025

General Fund Budgetary Highlights

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

Actual General Fund revenues were \$9,921,293, which is 15.16 percent above and 6.81 percent above the original budget and the final budget respectively. Actual expenditures were \$6,678,924 or 7.36 percent below and 6.35 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$180,000 from the General Fund to the Capital Projects Fund to cover capital asset expenditures and a transfer of \$524,194 to the Debt Service Fund to cover debt service obligations, the General Fund increased to a balance of \$3,943,478 as of June 30, 2025.

Debt Service Fund

The Debt Service Fund is primarily used to account for the collection of funds and repayment of debt related to the revenue bonds. In fiscal year 2025, \$524,194 was transferred from the General Fund to the Debt Service Fund to cover current principal and interest obligations relating to the revenue bonds. After principal and interest payments of \$524,194, the Debt Service Fund showed a slight increase due to interest income. Fund balance was \$66,956 at June 30, 2025.

Capital Projects Fund

During the current year, the Capital Projects Fund accounts for certain purchases of capital assets. During 2025, the Capital Projects fund balance decreased by \$260,029, or 38 percent to a balance of \$424,236. A transfer in from the General Fund of \$180,000 was made for the budgeted increase in the committed fleet reserve. There were capital expenditures totaling \$469,502 for various machinery and equipment.

REQUESTS FOR INFORMATION

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

North Davis Fire District
Statement of Net Position
As of June 30, 2025

	Government Activities
Assets and deferred outflows of resources	
<i>Current assets</i>	
Cash and cash equivalents	\$ 3,833,950
Accounts receivable	258,244
Prepaid expenses	7,302
Due from other government unit	<u>7,223,343</u>
Total current assets	<u>11,322,839</u>
<i>Noncurrent assets</i>	
Restricted cash	876,309
Net pension asset	478,005
Capital assets:	
Land	200,110
Buildings	13,198,540
Vehicles	2,981,128
Equipment	1,817,426
Improvements	26,642
Right of use asset - lease	708,880
Accumulated depreciation	<u>(4,471,487)</u>
Capital assets, net	<u>14,461,239</u>
Total noncurrent assets	<u>15,815,553</u>
<i>Deferred outflows of resources relating to pensions</i>	
Total assets and deferred outflows of resources	<u>1,094,473</u>
	<u>28,232,865</u>
Liabilities and deferred inflows of resources	
<i>Current liabilities</i>	
Accounts payable	523,923
Payroll liabilities	180,024
Accrued liabilities	13,296
Accrued interest	<u>160,748</u>
Total current liabilities	<u>877,991</u>
<i>Noncurrent liabilities</i>	
Noncurrent liabilities due in less than one year	318,870
Noncurrent liabilities due in more than one year	10,412,757
Compensated absences	529,751
Net pension liability	<u>169,810</u>
Total noncurrent liabilities	<u>11,431,188</u>
<i>Deferred inflows of resources</i>	
Deferred inflows of resources relating to property taxes	6,827,300
Deferred inflows of resources relating to pensions	<u>23,398</u>
Total deferred inflows of resources	<u>6,850,698</u>
Total liabilities and deferred inflows of resources	<u>19,159,877</u>
Net position	
Net investment in capital assets	3,469,272
<i>Restricted for:</i>	
Restricted for LBA	219,935
Restricted for impact fees	176,099
<i>Unrestricted</i>	<u>5,207,682</u>
Total net position	<u>\$ 9,072,988</u>

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

North Davis Fire District
Statement of Activities
For the Fiscal Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government		
					Governmental activities	Business-type activities	Total
Primary government							
Governmental activities:							
Administration	\$ 998,659	\$ -	\$ -	\$ -	\$ (998,659)	\$ -	\$ (998,659)
Operations	6,981,129	1,593,878	-	6,085	(5,381,166)	-	(5,381,166)
Interest on long-term debt	289,143	-	-	-	(289,143)	-	(289,143)
Total governmental activities	\$ 8,268,931	\$ 1,593,878	\$ -	\$ 6,085	(6,668,968)	-	(6,668,968)
General purpose revenues and transfers:							
Revenues							
Property taxes				8,321,330		-	8,321,330
Interest income				194,943		-	194,943
Gain/(loss) on sale of assets				(383,982)		-	(383,982)
Nonemployer contributions relating to pensions				152,513		-	152,513
Total general revenues and transfers				8,284,804			8,284,804
Change in net position				1,615,836			1,615,836
Net position beginning of period				7,457,152			7,457,152
Net position end of period				\$ 9,072,988			\$ 9,072,988

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

North Davis Fire District
Balance Sheet
Governmental Funds
June 30, 2025

	General	Local Building Authority	Debt Service	Capital Projects	Total Governmental Funds
Assets					
Cash	\$ 3,342,758	\$ -	\$ 66,956	\$ 424,236	\$ 3,833,950
Accounts receivable (net of allowance)	258,244	-	-	-	258,244
Prepaid expenses	7,302	-	-	-	7,302
Intergovernmental receivables	7,223,343	-	-	-	7,223,343
Restricted cash	176,099	700,210	-	-	876,309
Total assets	\$ 11,007,746	\$ 700,210	\$ 66,956	\$ 424,236	\$ 12,199,148
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	\$ 43,648	\$ 480,275	\$ -	\$ -	\$ 523,923
Retainage payable	-	-	-	-	-
Accrued liabilities	193,320	-	-	-	193,320
Total liabilities	236,968	480,275	-	-	717,243
Deferred inflows of resources	6,827,300	-	-	-	6,827,300
Total liabilities and deferred inflows of resources	7,064,268	480,275	-	-	7,544,543
Fund Balances					
Non-spendable	7,302	-	-	-	7,302
Restricted for:					
Impact fees	176,099	-	-	-	176,099
Debt service	-	-	-	-	-
LBA	-	219,935	-	-	219,935
Committed	-	-	-	-	-
Assigned for capital projects	-	-	-	424,236	424,236
Assigned for debt service	-	-	66,956	-	66,956
Unassigned	3,760,077	-	-	-	3,760,077
Total fund balance	3,943,478	219,935	66,956	424,236	4,654,605
Total liabilities, deferred inflows of resources and fund balances	\$ 11,007,746	\$ 700,210	\$ 66,956	\$ 424,236	\$ 12,199,148

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

North Davis Fire District
Reconciliation of the Governmental Funds Balance Sheet to
The Government-wide Statement of Net Position
For the Year Ended June 30, 2025

Total governmental fund balances \$ 4,654,605

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

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

Land.....	200,110
Buildings.....	13,198,540
Vehicles.....	2,981,128
Equipment.....	1,817,426
Improvements.....	26,642
Right of use asset - leases.....	708,880
Accumulated depreciation.....	<u>(4,471,487)</u>
	14,461,239
Net pension asset.....	478,005
Deferred outflows of resources relating to pensions...	<u>1,094,473</u>
	1,572,478

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

Accrued interest payable.....	(160,748)
Unamortized bond premium	(383,745)
Leases and bonds payable.....	(10,347,882)
Compensated absences.....	<u>(529,751)</u>
	(11,422,126)
Net pension liability.....	(169,810)
Deferred inflows of resources relating to pensions...	<u>(23,398)</u>
	(193,208)
Net position of governmental activities.....	<u>\$ 9,072,988</u>

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

North Davis Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2025

	General	Local Building Authority	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Property taxes	\$ 8,321,330	\$ -	\$ -	\$ -	\$ 8,321,330
Ambulance	1,435,298	- -	- -	- -	1,435,298
Incident recovery	24,218	- -	- -	- -	24,218
Impact fees	86,414	- -	- -	- -	86,414
Other income	54,033	- -	- -	- -	54,033
Total revenues	9,921,293	- -	- -	- -	9,921,293
Expenditures					
Current:					
Salaries and benefits	5,296,189	- -	- -	- -	5,296,189
Emergency services	1,240,175	77,821	- -	62,300	1,380,296
Debt service:					
Principal	122,112	- -	235,000	- -	357,112
Interest	20,448	- -	289,194	- -	309,642
Capital outlay					
Administration	- -	552,611	- -	407,202	959,813
Operations	- -	- -	- -	- -	- -
Total expenditures	6,678,924	630,432	524,194	469,502	8,303,052
Excess of revenues over (under) expenditures	3,242,369	(630,432)	(524,194)	(469,502)	1,618,241
Other financing sources (uses)					
Interest income	154,981	7,021	3,468	29,473	194,943
Gain on sale of assets	- -	- -	- -	- -	- -
Contributions to other governments	(635,113)	- -	- -	- -	(635,113)
Transfers in	- -	- -	524,194	180,000	704,194
Transfers out	(704,194)	- -	- -	- -	(704,194)
Net other financing sources (uses)	(1,184,326)	7,021	527,662	209,473	(440,170)
Net change in fund balance	2,058,043	(623,411)	3,468	(260,029)	1,178,071
Fund balance at beginning of period	1,885,435	843,346	63,488	684,265	3,476,534
Fund balance at end of period	\$ 3,943,478	\$ 219,935	\$ 66,956	\$ 424,236	\$ 4,654,605

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

North Davis Fire District
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-wide Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds..... \$ 1,178,071

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

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

Capital outlay.....	1,021,793	
Depreciation expense.....	<u>(351,291)</u>	670,502

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

Net book value of assets disposed of	<u>(383,982)</u>	(383,982)
--------------------------------------	------------------	-----------

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

Repayment of bond and lease principal	<u>357,112</u>	357,112
---------------------------------------	----------------	---------

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

Pension benefit/(expense).....	(238,255)	
Accrued interest.....	5,740	
Amortization on bond premium	14,759	
Decrease (Increase) in compensated absences.....	<u>(140,624)</u>	(358,380)

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

Nonemployer contributions relating to pensions.....	152,513	
---	---------	--

Change in net position of governmental activities.....	<u>\$ 1,615,836</u>	
---	----------------------------	--

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Government-wide and Fund Financial Statements

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

Government-wide Financial Statements

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

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The District reports the following major governmental funds:

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

Pooled Cash and Temporary Investments

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Inventories

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

Restricted Assets

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

Capital Assets

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

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

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

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

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

Net Position/Fund Balances

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

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

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

E. Revenues and Expenditures

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

Revenue Availability

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

Expenditure Recognition

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

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

F. Budgets and Budgetary Accounting

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

Summary of the District Budget Procedures and Calendar

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Summary of Action Required for Budget Changes:

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

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

G. Pensions

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

H. Deferred Outflows of Resources

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Deferred Inflows of Resources

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

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

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

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

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

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

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

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

K. Compensated Absences

In 2022 GASB Announced GASB 101- Compensated Absences, effective for years beginning after December 15, 2023. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and more likely than not will be used and has not yet been paid. A liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be paid. This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave is paid.

Adoption of this new standard did not require a restatement of prior year net position. See note 8 for the compensated absences liability at year-end.

NOTE 2. DEPOSITS AND INVESTMENTS

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

A. Custodial Credit Risk

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

A. Custodial Credit Risk (Continued)

The District's deposits in the bank in excess of the insured amount are uninsured and are not collateralized. State statutes do not require them to be collateralized. The District's deposits at June 30, 2025 were \$170,425, all of which was insured under the FDIC.

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

B. Credit Risk

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

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

Following are the District's investments at June 30, 2025:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 4,630,683	less than 1 year	not rated
Zion's trust	1,046	less than 1 year	not rated
Total	<u><u>\$ 4,631,729</u></u>		

C. Interest Rate Risk

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

D. Concentration of Credit Risk

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

E. Fair Value of Investments

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

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

At June 30, 2025, the District had \$4,630,683 in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2025 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

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

Cash on hand and on deposit:		
Cash on deposit	\$	78,530
Zion's trust		1,046
PTIF investment		<u>4,630,683</u>
Total cash and investments	\$	<u>4,710,259</u>

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

Cash	\$	3,833,950
Restricted cash		<u>876,309</u>
Total cash and investments	\$	<u>4,710,259</u>

NOTE 3. INTERFUND TRANSFERS/LOANS

The District transferred \$524,194 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2021 issued revenue bonds. A General Fund transfer of \$180,000 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 4. DISAGGREGATED RECEIVABLES/DUE FROM OTHER GOVERNMENTS

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2025, are as follows:

	General	LBA	Debt Service	Capital	Total
User fee receivables	\$ 253,158	\$ -	\$ -	\$ -	\$ 253,158
Other receivables	5,086	-	-	-	5,086
Interfund receivable	-	-	-	-	-
Intergovernmental:					
Property taxes	396,043	-	-	-	396,043
Deferred property taxes	6,827,300	-	-	-	6,827,300
Impact fees	-	-	-	-	-
Total intergovernmental	<u>7,223,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,223,343</u>
Total receivables	<u><u>\$ 7,481,587</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,481,587</u></u>
Accounts receivable	\$ 258,244	\$ -	\$ -	\$ -	\$ 258,244
Due from Other Governments	<u>7,223,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,223,343</u>
	<u><u>\$ 7,481,587</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,481,587</u></u>

NOTE 5. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2025 was as follows:

North Davis Fire District
Fixed Assets
at June 30, 2025

	Balance	Additions	Deletions	Reclassification	Balance
	6/30/2024				6/30/2025
Capital assets, not being depreciated:					
Construction in progress	\$ 10,318,460	\$ -	\$ -	\$ (10,318,460)	\$ -
Land	<u>200,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,110</u>
Total capital assets, not being depreciated	<u><u>10,518,570</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(10,318,460)</u></u>	<u><u>200,110</u></u>
Capital assets, being depreciated:					
Buildings	3,114,216	564,178	(523,531)	10,043,677	13,198,540
Vehicles	1,973,550	354,078	(10,000)	663,500	2,981,128
Machinery and equipment	1,794,033	103,537	(354,927)	274,783	1,817,426
Improvements	26,642	-	-	-	26,642
Intangible right to use - lease	<u>1,372,380</u>	<u>-</u>	<u>-</u>	<u>(663,500)</u>	<u>708,880</u>
Capital assets being depreciated	<u><u>8,280,821</u></u>	<u><u>1,021,793</u></u>	<u><u>(888,458)</u></u>	<u><u>10,318,460</u></u>	<u><u>18,732,616</u></u>
Less accumulated depreciation for:					
Buildings and improvements	1,224,063	73,950	(158,449)	-	1,139,564
Equipment and vehicles	2,505,670	201,658	(346,027)	768,802	3,130,103
Intangible right to use - lease	<u>894,939</u>	<u>75,683</u>	<u>-</u>	<u>(768,802)</u>	<u>201,820</u>
Total accumulated depreciation	<u><u>4,624,672</u></u>	<u><u>351,291</u></u>	<u><u>(504,476)</u></u>	<u><u>-</u></u>	<u><u>4,471,487</u></u>
Total capital assets being depreciated, net	<u><u>3,656,149</u></u>	<u><u>670,502</u></u>	<u><u>(383,982)</u></u>	<u><u>10,318,460</u></u>	<u><u>14,261,129</u></u>
Governmental activities capital assets, net	<u><u>\$ 14,174,719</u></u>	<u><u>\$ 670,502</u></u>	<u><u>\$ (383,982)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,461,239</u></u>

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 5. CAPITAL ASSETS (Continued)

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

General Administration.....	\$ 1,472
Operations.....	<u>349,819</u>
Total.....	<u><u>\$ 351,291</u></u>

The District expended \$1,021,793 on capital assets during the current year on machinery & equipment, a vehicle, and buildings. Upgrades on the Clearfield station of \$564,178 were made and the station was completed in fiscal year 2025.

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

NOTE 6. LEASE COMMITMENTS

On October 29, 2014, the District financed Rescue Engine #41 with a financing lease from OshKosh Capital in the amount of \$669,789 with an interest rate of 3.38% and 10 annual principal and interest payments of \$66,979 – this was paid off in fiscal year 2025. On March 26, 2021, the District financed a 2022 Pierce Enforcer truck with a financing lease from PNC Equipment Finance in the amount of \$708,880 with an interest rate of 3.12% and one interest payment of \$22,117 followed by 11 annual principal and interest payments of \$75,581. Leases that in substance are purchases are reported as financing lease obligations. In the government-wide statement, assets and liabilities resulting from financing leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In government fund statements, both the principal and interest portion of financing lease payments are recorded as expenditures. The District made principal and interest payments during the current year in the amount of \$122,113 and \$20,448 respectively.

Future minimum lease payments for financing leases as of June 30, 2025 are as follows:

Fiscal Year	Financing Leases		Total Principal and Interest
	Principal	Interest	
2026	\$ 59,111	\$ 16,470	\$ 75,581
2027	60,956	14,626	75,581
2028	62,858	12,724	75,581
2029	64,819	10,763	75,581
2030	66,841	8,740	75,581
2031-2033	<u>213,298</u>	<u>13,446</u>	<u>226,744</u>
Total	<u><u>\$ 527,882</u></u>	<u><u>\$ 76,769</u></u>	<u><u>\$ 604,651</u></u>

NOTE 7. RISK MANAGEMENT

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

As of June 30, 2025, there is no anticipation of unpaid claims. Therefore, a liability is not accrued.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 8. LONG-TERM DEBT

The changes in long-term debt for year ending June 30, 2025 are as follows:

	Interest Rate	Balance 6/30/2024	Additions	Reductions	Balance Outstanding 6/30/2025	Current Portion
Revenue bonds	1.46% - 3.38%	\$ 10,055,000	\$ -	\$ 235,000	\$ 9,820,000	\$ 245,000
Financing leases	0% - 3.38%	649,994	-	122,113	527,882	59,111
Compensated Absences		389,127	140,624	-	529,751	-
Net pension liability		127,512	42,298	-	169,810	-
Total long-term debt		\$ 11,221,633	\$ 182,922	\$ 357,113	\$ 11,047,443	\$ 304,111
Premium on bonds		\$ 398,504	\$ -	\$ 14,759	\$ 383,745	\$ 14,759
Total premium on bonds		\$ 398,504	\$ -	\$ 14,759	\$ 383,745	\$ 14,759

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation leave is recorded as an expenditure when used in governmental funds and as an expense in the government-wide statements as compensated absences. A liability for unused vacation, as well as a calculated amount of sick leave unpaid on termination or separation from the District, and for sick leave that is more likely than not to be paid during the employees time at the District, is recorded in the government-wide Statement of Net Position.

Long-term Obligations

In the government-wide statements, long-term debt obligations are reported as liabilities. The District created a Local Building Authority and on September 28, 2021 issued Lease Revenue Bonds with par value \$10,645,000. The total proceeds were \$11,087,783 for 30-year term and an interest cost of 2.43%. The bond premium of \$442,783 will be amortized over the 30-year term. The bonds have coupon rates from 2.625% to 4.00%. Bond proceeds will be used to fund the construction of the new fire station in Clearfield City. Principal and interest for the current year was \$524,194. The bond repayment schedule is shown below.

Fiscal Year	Revenue Bonds		Total Principal and Interest
	Principal	Interest	
2026	\$ 245,000	\$ 279,794	\$ 524,794
2027	255,000	269,994	524,994
2028	265,000	259,794	524,794
2029	280,000	249,194	529,194
2030	290,000	237,994	527,994
2031-2035	1,615,000	1,017,220	2,632,220
2036-2040	1,875,000	759,170	2,634,170
2041-2045	2,100,000	528,200	2,628,200
2046-2050	2,380,000	254,394	2,634,394
2051	515,000	13,519	528,519
Total	\$ 9,820,000	\$ 3,869,273	\$ 13,689,273

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT

Pension Plans

General Information about the Pension Plan

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

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost sharing, retirement system.
- Firefighters Retirement System (Firefighters System) is a multiple-employer, cost sharing, 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 Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

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

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

*Actuarial reductions are applied.

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

		Employee	Employer	Employer Rate for 401(k) Plan
Contributory System				
111 - Local Government Division Tier 2		0.70%	15.19%	N/A
Noncontributory System				
15 - Local Governmental Division Tier 1		N/A	16.97%	N/A
Firefighters 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.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

For fiscal year ended June 30, 2025, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 15,211	\$ -
Firefighters System	16,711	156,214
Tier 2 Public Safety and Firefighter	219,498	72,753
Tier 2 DC Public Employees Plan	3,095	-
Tier 2 DC Public Safety and Firefighter Plan	217	-
Total Contributions	\$ 254,732	\$ 228,967

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

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

At June 30, 2025, we reported a net pension liability of \$169,810 and a net pension asset of \$478,005.

(Measurement Date): December 31, 2024

	Net Pension Liability	Net Pension Asset	Proportionate Share	Proportionate Share 12/31/2023	Change (Decrease)/Increase
Noncontributory System	\$ 28,612	\$ -	0.0090225%	0.0085669%	0.0004556%
Firefighters System	-	478,005	2.7213133%	2.7606967%	-0.0393834%
Tier 2 Public Employees System	-	-	-	0.0011126%	-0.0011126%
Tier 2 Public Safety and Firefighter	141,198	-	0.3121872%	0.2800025%	0.0321847%
Total Net Pension Asset/Liability	\$ 169,810	\$ 478,005			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, we recognized a pension expense of \$339,751.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 627,714	\$ 7,419
Changes in assumptions	119,894	2,217
Net difference between projected and actual earnings on pension plan investments	154,400	-
Changes in proportion and differences between contributions and proportionate share of contributions	62,327	13,762
Contributions subsequent to the measurement date	130,138	-
Total	\$ 1,094,473	\$ 23,398

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

\$130,138 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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>	Deferred Outflows (Inflows) of Resources
2025	\$ 295,603
2026	\$ 432,351
2027	\$ 79,594
2028	\$ 23,695
2029	\$ 30,061
Thereafter	\$ 79,633

Noncontributory System Pension Expense, and Deferred outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized a pension expense of \$26,077.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 17,048	\$ -
Changes in assumptions	2,367	-
Net difference between projected and actual earnings on pension plan investments	8,618	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	432
Contributions subsequent to the measurement date	7,623	-
Total	\$ 35,656	\$ 432

\$7,623 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

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

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 16,074
2026	\$ 15,663
2027	\$ (3,497)
2028	\$ (639)
2029	\$ -
Thereafter	\$ -

Firefighters System Pension Expense, and Deferred outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized a pension expense of \$109,836.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 525,182	-
Changes in assumptions	38,341	-
Net difference between projected and actual earnings on pension plan investments	136,630	-
Changes in proportion and differences between contributions and proportionate share of contributions	52,327	10,764
Contributions subsequent to the measurement date	7,762	-
Total	\$ 760,242	\$ 10,764

\$7,763 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 263,701
2026	\$ 392,043
2027	\$ 74,098
2028	\$ 11,873
2029	\$ -
Thereafter	\$ -

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

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

For the year ended June 30, 2025, we recognized a pension expense of \$6.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	132	75
Contributions subsequent to the measurement date	<u>1,548</u>	-
Total	<u><u>\$ 1,680</u></u>	<u><u>\$ 75</u></u>

\$1,548 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2025	\$ 6	6
2026	\$ 6	6
2027	\$ 6	6
2028	\$ 6	6
2029	\$ 6	6
Thereafter	\$ 26	26

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

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

For the year ended June 30, 2025, we recognized a pension expense of \$203,831.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 85,484	7,419
Changes in assumptions	79,187	2,217
Net difference between projected and actual earnings on pension plan investments	9,152	-
Changes in proportion and differences between contributions and proportionate share of contributions	9,868	2,490
Contributions subsequent to the measurement date	113,205	-
Total	\$ 296,896	\$ 12,126

\$113,205 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 15,822
2026	\$ 24,639
2027	\$ 8,987
2028	\$ 12,454
2029	\$ 30,054
Thereafter	\$ 79,607

Actuarial assumptions: The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

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

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-term expected Portfolio Real Rate of Return
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal return		8.30%

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

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

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

	1%	Discount	1%
	Decrease	Rate	Increase
	5.85%	6.85%	7.85%
Noncontributory System	\$ 121,003	\$ 28,612	\$ (48,875)
Firefighters System	1,040,272	(478,005)	(1,715,983)
Tier 2 Public Safety and Firefighter	481,475	141,198	(130,857)
	<u>\$ 1,642,750</u>	<u>\$ (308,195)</u>	<u>\$ (1,895,715)</u>

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

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 9. RETIREMENT (Continued)

Defined Contribution Savings Plans

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

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

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

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

401(k) Plan	2025	2024	2023
Employer Contributions	\$ 82,659	\$ 82,065	\$ 59,276
Employee Contributions	\$ 41,068	\$ 24,604	\$ 14,749
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 23,036	\$ 14,096	\$ 4,979
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 2,515	\$ -	\$ -

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

NOTE 10. TAX ABATEMENTS

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

For the fiscal year ended June 30, 2025, the District provided tax increment funding totaling \$635,113 under the following agreement that exceeded 10 percent of the total amount abated:

- The property tax abatement to Northgate/Eastside Central Business District amounted to \$113,889.
- The property tax abatement to 700 South Neighborhood Development Project – Clearfield amounted to \$97,212.
- The property tax abatement to Southwest Freeport Neighborhood Development amounted to \$81,722.
- ATK Economic Development – Clearfield amounted to \$66,843.
- The property tax abatement to MIDA amounted to \$136,623.

North Davis Fire District
Notes to the Financial Statements
Fiscal Year Ended June 30, 2025

NOTE 11. NET INVESTMENT IN CAPITAL ASSETS

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

Capital assets, net of depreciation	\$ 14,461,239
Accounts payable relating to capital assets	(480,275)
Noncurrent liabilities relating to capital assets	(10,731,627)
Unspent bond proceeds	<u>219,935</u>
Net investment in capital assets	<u><u>\$ 3,469,272</u></u>

NOTE 12. RESTRICTED CASH AND RESTRICTED NET POSITION

Restricted cash - general fund	\$ 176,099
Restricted cash - LBA	<u>700,210</u>
Total restricted cash	876,309
LBA accounts payable - restricted source	<u>(480,275)</u>
Total restricted net position	<u><u>\$ 396,034</u></u>

NOTE 13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 19, 2025 which is the date the financial statements were available to be issued.

North Davis Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Favorable (Unfavorable) Actual	
	Original	Final	Actual		
Revenues					
Property taxes	\$ 7,303,828	\$ 7,945,113	\$ 8,321,330	\$ 376,217	
Ambulance	1,200,000	1,200,000	1,435,298	235,298	
Incident recovery	36,000	16,000	24,218	8,218	
Impact fees	50,000	80,000	86,414	6,414	
Other income	25,616	47,816	54,033	6,217	
Total revenues	8,615,444	9,288,929	9,921,293	632,364	
Expenditures					
Current operating:					
Salaries and wages	3,911,703	3,911,703	3,663,505	248,198	
Employee taxes and benefits	1,885,567	1,736,103	1,632,684	103,419	
Professional fees	316,828	338,828	329,073	9,755	
Vehicle maintenance	120,350	200,350	188,915	11,435	
Dispatch and radio	145,069	147,069	146,185	884	
Paramedics	11,238	13,738	12,269	1,469	
Equipment maintenance and supplies	71,920	61,920	42,946	18,974	
Utilities	99,125	106,125	98,599	7,526	
Fire and medical supplies	117,758	117,758	109,621	8,137	
Insurance	91,657	91,657	87,508	4,149	
Computer equipment and support	63,088	58,088	50,003	8,085	
Training and travel	53,085	40,085	29,450	10,635	
Miscellaneous	91,745	77,483	63,067	14,416	
Subscriptions, memberships and fees	73,966	73,966	72,030	1,936	
Office expense	14,164	14,164	10,509	3,655	
Capital Equipment	-	-	-	-	
Debt service - lease principal	122,112	122,112	122,112	-	
Debt service - interest and fees	20,448	20,448	20,448	-	
Total expenditures	7,209,823	7,131,597	6,678,924	452,673	
Other financing sources (uses)					
Interest earnings	100,000	100,000	154,981	54,981	
Gain on sale of assets	-	-	-	-	
Contributions to other govts	(774,898)	(635,113)	(635,113)	-	
Unappropriated fund balance	(26,529)	(918,025)	-	918,025	
Transfers out	(704,194)	(704,194)	(704,194)	-	
Total other financing sources	(1,405,621)	(2,157,332)	(1,184,326)	973,006	
Excess (deficiency) of revenues and other sources over expenditures and other uses					
	-	-	2,058,043	2,058,043	
Fund balance at beginning of period	1,885,435	1,885,435	1,885,435	-	
Fund balance at end of period	\$ 1,885,435	\$ 1,885,435	\$ 3,943,478	\$ 2,058,043	

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

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

NORTH DAVIS FIRE DISTRICT

Utah Retirement Systems

June 30, 2025

with a measurement date of December 31, 2024

Last 10 fiscal years*

		Noncontributory Retirement System	Firefighters System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2025	0.0090225%	2.7213133%	0.3121872%
	2024	0.0085669%	2.7606967%	0.2800025%
	2023	0.0075493%	2.9104953%	0.2921894%
	2022	0.0067324%	2.8351605%	0.2248471%
	2021	0.0065395%	2.9645782%	0.2462298%
	2020	0.0065870%	2.7890911%	0.2561436%
	2019	0.0065856%	2.7279109%	0.2793127%
	2018	0.0061272%	2.6718695%	0.3043000%
	2017	0.0056958%	2.7514108%	0.3037219%
	2016	0.0060111%	3.1459623%	0.2113441%
Proportionate share of the net pension liability (asset)	2025	\$ 28,612	\$ (478,005)	\$ 141,199
	2024	\$ 19,871	\$ (647,920)	\$ 105,475
	2023	\$ 12,930	\$ (755,868)	\$ 24,376
	2022	\$ (38,557)	\$ (1,653,512)	\$ (11,364)
	2021	\$ 3,383	\$ (828,955)	\$ 22,085
	2020	\$ 24,826	\$ (345,903)	\$ 24,094
	2019	\$ 48,495	\$ 354,212	\$ 6,998
	2018	\$ 26,845	\$ (166,872)	\$ (3,521)
	2017	\$ 38,084	\$ (21,691)	\$ (2,636)
	2016	\$ 32,230	\$ (56,980)	\$ (3,088)
Covered employee payroll	2025	\$ 88,304	\$ 1,263,187	\$ 1,425,044
	2024	\$ 83,154	\$ 1,194,122	\$ 1,060,942
	2023	\$ 77,739	\$ 1,171,181	\$ 899,004
	2022	\$ 71,791	\$ 1,066,954	\$ 537,694
	2021	\$ 69,312	\$ 1,087,192	\$ 496,883
	2020	\$ 64,255	\$ 892,988	\$ 422,168
	2019	\$ 60,780	\$ 843,244	\$ 372,992
	2018	\$ 56,870	\$ 781,687	\$ 321,145
	2017	\$ 54,818	\$ 772,316	\$ 250,944
	2016	\$ 50,735	\$ 845,191	\$ 125,797
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2025	32.40%	-37.84%	9.91%
	2024	23.90%	-54.26%	9.94%
	2023	16.63%	-64.54%	2.71%
	2022	-53.71%	-154.98%	-2.11%
	2021	4.88%	-76.25%	4.44%
	2020	38.64%	-38.74%	5.71%
	2019	79.79%	42.01%	1.88%
	2018	47.20%	-21.35%	-1.10%
	2017	69.47%	-2.81%	-1.05%
	2016	63.53%	-6.74%	-2.45%
Plan fiduciary net position as a percentage of the total pension liability	2025	96.02%	104.64%	90.10%
	2024	96.90%	106.79%	89.10%
	2023	97.50%	108.40%	96.40%
	2022	108.70%	120.10%	102.80%
	2021	99.20%	110.50%	93.10%
	2020	93.70%	105.00%	89.60%
	2019	87.00%	94.30%	95.60%
	2018	91.90%	103.00%	103.00%
	2017	87.30%	100.40%	103.60%
	2016	87.80%	101.00%	110.70%

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

NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2025
with a measurement date of December 31, 2024
Last 10 fiscal years**

	As of fiscal year ended June 30	Contributions in relation to the contractually required contribution				Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
		Actuarial Determined Contributions						
Noncontributory System	2016	\$ 8,989	\$ 8,989	\$ -	\$ 48,670			18.47%
	2017	10,325	10,325	-	55,902			18.47%
	2018	10,703	10,703	-	57,946			18.47%
	2019	11,632	11,632	-	62,977			18.47%
	2020	12,100	12,100	-	65,513			18.47%
	2021	12,109	12,109	-	65,562			18.47%
	2022	12,876	12,876	-	72,602			17.73%
	2023	13,476	13,476	-	77,632			17.36%
	2024	15,924	15,924	-	90,759			17.55%
	2025	15,211	15,211	-	89,634			16.97%
Firefighters System	2016	\$ 33,883	\$ 33,883	\$ -	\$ 849,193			3.82%
	2017	29,414	29,414	-	756,157			3.99%
	2018	31,256	31,256	-	795,310			3.93%
	2019	41,658	41,658	-	903,634			4.61%
	2020	43,719	43,719	-	1,008,366			4.34%
	2021	42,810	42,810	-	1,048,665			4.08%
	2022	46,573	46,573	-	1,135,654			4.10%
	2023	34,503	34,503	-	1,088,241			3.17%
	2024	42,117	42,117	-	1,315,394			3.20%
	2025	16,711	16,711	-	1,192,311			1.40%

See accompanying notes to required supplementary information

NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2025
with a measurement date of December 31, 2024
Last 10 fiscal years**

	As of fiscal year ended June 30	Contributions in relation to the contractually required contribution			Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll	
		Actuarial Determined Contributions	\$	-	\$	-		
Tier 2 Public Employees System*	2016	\$	-	\$	-	\$	-	0.00%
	2017		-		-		-	0.00%
	2018	688		688		-	4,554	15.11%
	2019	-		-		-	-	0.00%
	2020	-		-		-	-	0.00%
	2021	-		-		-	-	0.00%
	2022	-		-		-	-	0.00%
	2023	6,772		6,772		-	42,300	16.01%
	2024	993		993		-	6,205	16.01%
	2025	-		-		-	-	0.00%
Tier 2 Public Safety and Firefighters System*	2016	\$	18,732	\$	18,732	\$	174,251	10.75%
	2017		31,556		31,556		293,546	10.75%
	2018	36,849		36,849		-	340,561	10.82%
	2019	46,162		46,162		-	407,074	11.34%
	2020	57,068		57,068		-	501,478	11.38%
	2021	64,767		64,767		-	459,993	14.08%
	2022	98,892		98,892		-	702,354	14.08%
	2023	130,273		130,273		-	925,236	14.08%
	2024	184,709		184,709		-	1,311,852	14.08%
	2025	219,498		219,498		-	1,558,938	14.08%

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2025**
with a measurement date of December 31, 2024
Last 10 fiscal years**

	As of fiscal year ended June 30	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Tier 2 DC Public Employees Only System*	2016	\$ -	\$ -	\$ -	\$ -	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
	2022	-	-	-	-	0.00%
	2023	-	-	-	-	0.00%
	2024	3,309	3,309	-	53,453	6.19%
	2025	3,095	3,095	-	59,634	5.19%
Tier 2 DC Public Safety and Firefighters System*	2016	\$ -	\$ -	\$ -	\$ -	0.00%
	2017	-	-	-	-	0.00%
	2018	7	7	-	8,670	0.08%
	2019	49	49	-	61,131	0.08%
	2020	42	42	-	52,628	0.08%
	2021	78	78	-	97,111	0.08%
	2022	80	80	-	100,341	0.08%
	2023	166	166	-	207,646	0.08%
	2024	236	236	-	295,091	0.08%
	2025	217	217	-	271,014	0.08%

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

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

See accompanying notes to required supplementary information

NORTH DAVIS FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
UTAH RETIREMENT SYSTEMS
JUNE 30, 2025

Changes in Assumptions:

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

Ulrich & Associates, PC

Certified Public Accountants

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Davis Fire District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Wright & Associates, P.C.

Ogden, Utah
November 19, 2025

Ulrich & Associates, PC

Certified Public Accountants

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

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

Report On Compliance

We have audited North Davis Fire District (the District)'s compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Governmental Fees
- Impact Fees
- Special Districts and Special Service District Board Members

Opinion on Compliance

In our opinion, North Davis Fire District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Ulrich & Associates, P.C.

Ogden, Utah
November 19, 2025



**North Davis Fire District
Board of Trustees
Annual Meeting Schedule
Calendar Year 2026
801-525-2850**

Pursuant to §52-4-202 (2)(a) of Utah Code, the North Davis Fire District hereby gives notice of the North Davis Fire District Board of Trustees Meeting Schedule for Calendar Year 2026. Board Meetings will be held at Station 41 of North Davis Fire District, 381 North 3150 West, West Point, Utah. Meeting location, dates, times, and discussion items are subject to change with proper notice.

Board of Trustee meetings and work sessions are open to the public unless closed pursuant to Sections 52-4-204 and 52-4-205 of the Utah Code are relative to the applicable provisions of the Utah Open Meetings Act. Work, special, or emergency meetings in addition to those specified may be held, as necessary. Noticing requirements in UCA 52-4-202 will be followed for work, special or emergency meetings.

In accordance with the Americans with Disabilities Act, the North Davis Fire District will accommodate reasonable requests to assist disabled persons in participating in the meetings. Requests for assistance can be made by contacting the District Clerk of the North Davis Fire District at 801.525.2850 ext. 101 between the hours of 8:00 a.m. to 5:00 p.m. Monday through Thursday, at least 24 hours in advance of the meeting to be attended.

Board Members may participate in the meeting in person, electronically, or by telephone. If a Board Member does participate by telephone or electronically, the audio will be amplified so that the other Board Members and all other person's present will be able to hear all discussions.

North Davis Fire District Board of Trustee Meetings for 2026 Calendar Year are as follows:

Board Meetings will be held at Station 41 of North Davis Fire District, 381 North 3150 West, West Point City, Utah, 84015. Meeting location, date, time, and discussion items are subject to change with proper notice.

- January 15, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- February 19, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- March 19, 2026: 5:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- April 16, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- May 21, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- June 18, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- July 16, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- August 20, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- September 17, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- October 22, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- November 19, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)
- December 17, 2026: 6:00 PM Work Session, 6:30 PM Regular Session (*immediately following the Work Session*)

RESOLUTION NO. 2025R-19

A RESOLUTION AMENDING THE NORTH DAVIS FIRE DISTRICT POLICIES; 2.2
ORGANIZATION OF BOARD OF TRUSTEES AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, from time to time, the Board of Trustees finds it necessary to amend the North Davis Fire District Policies; and

WHEREAS, the Administration of the North Davis Fire District has reviewed the District's Policies and recommends changes to policies and procedures; and

WHEREAS, The Board of Trustees of the North Davis Fire District has reviewed the Administrations recommendation and desires to amend Policy 2.2 Organization of Board of Trustees of the North Davis Fire District Policy Manual as delineated in Exhibit "A" which is attached hereto; and

WHEREAS, the Board of Trustees finds it in the best interest of the North Davis Fire District to amend Policy 2.2 of the North Davis Fire District Policy Manual as detailed in Exhibit "A" attached hereto;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT that Policy 2.2 of the North Davis Fire District Policy Manual be amended with the additions and deletions specified in Exhibit "A," and that this resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District on this ____ day of December 2025.

NORTH DAVIS FIRE DISTRICT
BOARD OF TRUSTEES

By: _____
BRIAN VINCENT, Chair

ATTEST:

MISTY ROGERS, Clerk

POLICY 2.2: ORGANIZATION OF BOARD OF TRUSTEES

SECTION ONE: ORGANIZATION AND AUTHORITY

The North Davis Fire District was originally created as a Special Service District in accordance with the provisions of the Special Service District Act. The District has been reorganized and is now a Local District Service Area as defined in the Service Area Act. The District is subject to and has the power and authority to act pursuant to and in accordance with the provisions of Title 17B, Chapter 1 of the Utah Code and the provisions of the Service Area Act found in Title 17B, Chapter 2a, Part 9 of the Utah Code.

SECTION TWO: BOARD OF TRUSTEES – DUTIES AND POWERS

The North Davis Fire District shall be governed by a Board of Trustees which shall manage and conduct the business and affairs of the District and shall determine all questions of District policies. All powers of the North Davis Fire District shall be exercised through the Board of Trustees and the Board of Trustees shall have all powers referred to in Section 17B-1-301 of the Utah Code. The Board of Trustees will work with the Fire Chief of the District to ensure that the policies of the district are being carried out.

SECTION THREE: BOARD OF TRUSTEES – NUMBER OF MEMBERS

The Board of Trustees of the North Davis Fire District shall consist of nine (9) members.

SECTION FOUR: BOARD MEMBERSHIP APPOINTMENT

Each City within the District shall by Resolution appoint three (3) Members to the Board of Trustees. Upon receiving the appropriate Resolution from each City, such Board members shall be sworn in as Members of the Board of Trustees. ~~Each Member so appointed shall be at all times an elected City Council Member or Mayor of the appointing City.~~ Five (5) of the initial Members of the Board of Trustees shall serve a term of four (4) years. Four (4) members of the initial Board of Trustees shall serve a term of two (2) years and each term thereafter shall be for a period of four (4) years so that all terms shall not expire at the same time. The Board of Trustees shall determine how the terms of office shall initially be decided.

Board Membership qualifications must be in accordance with the provisions Utah Code Annotated Title 17B. Board Members may not be employed by the District in a full or part time capacity while serving on the Board of Trustees. ~~Should a Board Member cease to be an elected official of the City the Member represents, the Member's membership shall terminate and the~~

~~represented City shall by Resolution appoint a replacement to fill the remainder of the term.~~

SECTION FIVE: MEETINGS

The Board of Trustees shall hold scheduled monthly meetings at its official meeting place in the District offices at 381 North 3150 West, West Point City, Utah, on the third Thursday of each month at the hour of 6:30 p.m. prevailing official time. In the event any such official meeting date should fall on a legal holiday; the meeting shall be held on a date determined by the Board of Trustees. In the event an emergency should arise or it should appear a quorum cannot be obtained for any such official meeting; the Chair or Vice-Chair may declare the meeting continued to a certain time or until the next official meeting date.

Work Sessions may be held by the Board of Trustees prior to the schedule monthly meetings at its official meeting place in the District offices at 381 North 3150 West, West Point City, Utah, on the third Thursday of each month at the hour of 6:00 p.m. prevailing official time. In the event any such official meeting date should fall on a legal holiday; the meeting shall be held on a date determined by the Board of Trustees. In the event an emergency should arise or it should appear a quorum cannot be obtained for any such official meeting; the Chair or Vice-Chair may declare the meeting continued to a certain time or until the next official meeting date.

Special meetings may be called by the Chair of the Board of Trustees or the Vice- Chair in the Chair's absence or by any five concurring members of the Board. The District Clerk shall post the Agenda for each meeting as required by the Open Meeting Law of the State of Utah.

SECTION SIX: ATTENDANCE

The Board of Trustees may adopt any Resolution not inconsistent with law providing rules pertaining to the attendance of its Members.

SECTION SEVEN: VACANCIES

A vacancy in any Board membership position because of death, resignation, removal, disqualification or otherwise, or a new Board membership created by the Board of Trustees, may be filled for the unexpired portion of the term by a Resolution of the City Council which appointed the Board Member.

SECTION EIGHT: RULES – EXPULSION OF MEMBER

The Board shall determine its own rules of proceedings, may punish its Members for disorderly conduct, and with the concurrence of two-thirds of the Members may expel a Member for cause.

SECTION NINE: ELECTION OF CHAIR AND VICE-CHAIR

During the annual meeting held in even numbered years, the Board of Trustees shall by majority vote elect a Chair and a Vice-Chair. At this meeting the Board shall also appoint a Treasurer and a Secretary. The Members nominated to serve as the Chair or Vice-Chair must have served on the Board for at least two years prior to being elected. The Chair and the Vice-Chair shall each serve a two-year term and may not serve more than one term in their respective elected position.

SECTION TEN: DUTIES OF BOARD CHAIR

1. The Chair of the Board of Trustees shall be the executive officer of the Board of Trustees.

2. The Chair shall be the presiding officer at all meetings and conduct the same. The Chair is a non-voting member except in the case of a tie-vote among the Board of Trustees.

3. The Chair shall sign and execute all legal documents upon the advice and counsel of a majority vote of the Board of Trustees in attendance at any meeting.

4. The Chair shall carry out and conduct the affairs of the District as Board Chair as are designated to said Chair by the Board or by the laws of the State of Utah.

5. When required by an emergency situation, the Chair shall be vested with discretionary powers to act without the advice and consent of the Board, provided said required action is not arbitrary, discriminatory or capricious.

SECTION ELEVEN: DUTIES OF VICE-CHAIR OF THE BOARD

In the absence or unavailability of the Chair, the Vice-Chair shall become Chair of the Board of Trustees *pro tempore* and shall be and is vested with all the powers inherent in the office of the Chair as set forth in the preceding Section.

SECTION TWELVE: OTHER OFFICERS

Other officers may be designated and appointed by the Board of Trustees and will perform

such duties and have such powers and responsibilities as may be assigned to them by the Board of Trustees.

In order to make the governance of the NDFD more effective, the Board may from time to time establish committees to study and advise the Board on a variety of issues and make recommendations on important policy matters. The committees assist the Board in examining issues that come before it in greater depth and detail. The purpose, duration and makeup of the committees shall be determined by the Board. Because committees are primarily for informational and advisory purposes, final or binding action may not be taken by committees on behalf of the Board. The nature and makeup of the respective committees may require conformance with the Utah Open and Public Meetings Act. In addition to Board created committees, outside agencies and NDFD administration may request Board participation on their committees.

Selection of committee members, participation on Board Created committees, NDFD committees or outside agency committees shall be made by the Chair with the advice and consent of the Board. Committee members may be removed by the Chair from committee assignments anytime without cause

SECTION THIRTEEN: DUTIES OF THE TREASURER

The Treasurer shall be selected and appointed by the Board of Trustees with no set term. The Treasurer will supervise the financial records of the District and perform other duties specifically assigned or delegated by the Board. The Treasurer will be the custodian of the funds of the District and keep an account of all receipts and disbursements. The Treasurer shall have the following specific powers and duties which may be delegated to the District's Fire Chief and Board Clerk.

1. To keep and maintain, open to inspection at all reasonable times, adequate and correct accounts of the properties and business transactions of the District, which shall include all matters required by law and which shall be in form as required by law.
2. To have the care and custody of the funds and valuables of the District and deposit the same in the name and to the credit of the District with such depositories as the Board of Trustees may designate.
3. To maintain accurate lists and descriptions of all capital assets of the District, including land, buildings, and plants.
4. To see to the proper drafting of all checks, drafts, notes, and orders for the payment of money as required in the business of the District, and to sign such instruments as directed by

the Board of Trustees.

5. To disburse the funds of the District for proper expenses and as may be ordered by the Board of Trustees to take proper vouchers for such disbursements.

6. To render to the Chair or to the Board of Trustees whenever they may require it, an account of all transactions as Treasurer, and a financial statement in form satisfactory to them, showing the condition of the financial affairs of the District.

In addition to the foregoing, the Treasurer shall have such other powers, duties, and authority as may be prescribed by the Chair or the Board of Trustees from time to time.

SECTION FOURTEEN: DUTIES OF THE CLERK

The Clerk of the Board of Trustees shall:

1. Attend all meetings of the Board of Trustees, scheduled and special.

2. Keep adequate notes and thereafter make an adequate transcription thereof of all the affairs or business presented to the Board and acted thereon by the Board.

3. Whenever a vote on any proposition is taken by roll call, the Clerk shall call the roll, enter the name of Trustees voting and indicate the aye or nay votes on such proposition and place an announcement in the minutes of the result of such voting.

4. The Clerk shall report all revenues and expenditures to the Board of Trustees for approval.

5. The Clerk shall keep an accurate book containing the transcribed minutes of each meeting of the Board, scheduled and special. At each meeting the Clerk shall present a written copy of the minutes of the previous meeting and correct the same as directed by the Board after which the Clerk shall sign said minutes and indicate that they are the final minutes of said meeting.

6. The Clerk shall keep a book containing all the Resolutions passed and adopted by the Board and additionally shall keep such other books, files or ledgers as determined necessary to keep a complete record of the affairs of the District or as may be directed by the Board of Trustees.

7. The Clerk shall assure compliance with the Utah Open Public Meeting Laws.

SECTION FIFTEEN: COMPENSATION

Compensation of Board Members shall be established by Resolution of the Board of Trustees as permitted by the Utah Code.

SECTION SIXTEEN: ELECTRONIC DEVICE POLICY

The following policy is adopted with respect to electronic devices for members of the Board of Trustees:

1. Definitions. “Electronic Devices” means and includes cell phones, iPads, laptops, notebooks, netbooks, desk top computers and all similar devices issued to a Board member by the District. Such definition includes the equipment, its component parts, all hardware, software and stored electronic memory.

2. Ownership of Electronic Devices. The District shall retain sole ownership of any electronic device issued to a Board member or employee and all information on the device.

3. Use of Electronic Devices. In addition to use for District business purposes a Board member may use an issued electronic device for personal purposes; however, the Board member shall not utilize the issued device for any unlawful or inappropriate purposes. A Board member or employee shall have no expectation of a right of privacy regarding any personal information available on any issued electronic device.

4. Cost. The District may pay the basic cost, including monthly payment for any issued electronic device.

5. Issuance of Electronic Device. Any Board member desiring issuance of an electronic device shall submit a written request to the Board Chair stating what device is requested and the reason for the request. The decision of the Chair shall be final unless overruled by a majority of Board members.

6. Lost or Stolen Devices. Lost or stolen devices must be reported to the District as soon as possible. The Board member is responsible for lost or stolen or damaged devices and must replace device with personal funds unless the situation warrants another funding source, which must be approved by the Board.

SECTION SEVENTEEN: ELECTRONIC MEETINGS –

PARTICIPATION ELECTRONICALLY

1. A member of the Board of Trustees may participate in meetings by all forms of appropriate electronic means in accordance with the provisions of this Section. Such participation must provide for open access to the public which, at a minimum, means that the member participating electronically must be able to hear comments from public participants in the meeting as well as other members and that public participants as well as other members must be able to hear comments from the member participating electronically.

2. If the Chair of the Board of Trustees is not physically present at the anchor meeting and is participating electronically the Vice-Chair shall preside over the meeting. In such-event the Chair may participate electronically. If neither the Chair nor Vice-Chair is physically present at the anchor meeting the Board of Trustees shall elect one of its members to act as Chair pro-tempore.

3. If a member of the Board of Trustees desires to participate in a meeting of the Board of Trustees electronically, such member must inform the Clerk not less than 24 hours prior to the meeting to allow for arrangements to be made for the electronic meeting. Public notice of the meeting shall include a description of how a member(s) will be connected to the electronic meeting.

4. Participation electronically may be engaged in under certain circumstances when it would be difficult, burdensome or onerous for the member to be physically present. In order to prevent abuse of this privilege, no individual member of the Board of Trustees may participate electronically more than two (2) times in a calendar year. Participation in a meeting under emergency conditions shall not apply to this paragraph 4.

5. Electronic Meetings: In situations involving emergencies, loss of facilities, or other unforeseen circumstances the Board of Trustees may meet electronically to conduct the necessary business of the District. In order to do so in an orderly fashion, the following procedures shall be followed:

1. Anchor Location. The North Davis Fire District Headquarters 381 N. 3150 W. West Point, Utah, is intended to be the anchor location whenever possible. If an alternative location is to be used or if multiple locations are to be used, notice of those locations will be given as early as is practical.
2. Notice. Notice of any electronic meeting will be as provided in Utah Code Sections 52-4-202 and 52-4-207. In addition, thereto, notice of the meeting will be posted at the anchor location, or locations, with additional notice going to a newspaper of general circulation and a local media correspondent. Notice of the electronic meeting will be provided to the members of the Board of Trustees at least 24 hours before the meeting, if possible. The notice shall also

contain a description on how the members of the Board of Trustees will be connected to the electronic meeting.

3. Procedures for the Meeting. To the extent possible, electronic meetings will be conducted in the same manner as scheduled meetings. To ensure full participation by all members, additional procedures and guidelines may be employed.

- a. The presiding official shall call the meeting to order and have a roll call to establish that a quorum is present. Members participating electronically shall be included to determine if a quorum is present.
- b. If the meeting is conducted telephonically, then a speaker phone will be connected in such a manner that comments made by the members participating electronically will be broadcast through the public address system at the anchor location. To ensure full participation each member present, and those participating electronically, will be given a specific opportunity to make inquiries and participate in the discussion through a roll call method. Votes taken in these circumstances shall be by roll call method, with each member audibly verbalizing their vote.
- c. If a member or members are participating by email or instant messaging, the email or instant messaging shall either be projected upon a screen with a person assigned to read aloud, into the public address system, comments made, or if no projection system exists, then a person will be assigned to read said messages into the public address system. The person to do the reading will be assigned by the respective member(s) participating electronically.

6. When the Board convenes or conducts an electronic meeting, it shall:

- A. Give public notice of the meeting:
 - i. in accordance with Utah Code Sections 52-4-202 and 52-4-207; and
 - ii. post written notice at the District office location;
- B. In addition to giving public notice required by Subsection 6.A, provide:
 - i. notice of the electronic meeting to the members of the Board at least 24 hours before the meeting so that they may participate in and be counted as present; and
 - ii. a description of how the members will be connected to the electronic meeting;
- C. Establish one or more anchor locations for the public meeting, at least one of which is the District office where the Board would normally meet if it were not holding an electronic meeting;
- D. Provide space and facilities at the District office location so that interested

persons and the public may attend and monitor the open portions of the meeting; and

- E. If comments from the public will be accepted during the electronic meeting, provide space and facilities so that interested persons and the public may attend, monitor, and participate in the open portions of the meeting.

7. Compliance with the provisions of Section 52-4-207 of the Utah Code, by the Board constitutes full and complete compliance by the Board with the provisions of Sections 52-4-201 and 52-4-202 of the Utah Code.

8. Participation of a member in an electronic meeting shall constitute attendance at a Board meeting."