

AGENDA
Park City Fire Service District
Administrative Control Board Meeting
April 7, 2026

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

5:30 p.m.

Work Session

- I. Deer Valley Pond Rescue Unit Citation: Chiefs Sean Briley and Ashley Lewis
- II. 2025 Audit Presentation: Larsen & Company
- III. February 2026 Financial Update: CFO Del Barney
- IV. The Colony HOA Memorandum of Agreement: Chief Ashley Lewis
- V. EMS Tax Grant: Chief Ashley Lewis
- VI. Policy Review: HR Officer Devin Hirschi
- VII. I-80 Fuels Project: Chief Sean Briley
- VIII. Other Divisional Updates (as time permits)

6:30 p.m.

Regular Meeting Called to Order

- I. Roll Call
- II. Approval of March 3, 2026, Meeting Minutes
- III. Public Input
- IV. Commission Reports and Business
 - A. Correspondence
 - B. Financial
- V. Old Business
- VI. New Business
 - A. Possible Acceptance of 2025 Audited Statements
 - B. Possible Approval of Memorandum of Agreement between Park City Fire Service District and The Colony HOA
 - C. Possible Approval of the following PCFD Policies:
 - Section 7, Personnel Actions; and
 - Section 12, Productive Work Environment
- VII. Staff Reports and Input
- VIII. Discussion of Possible Future Agenda Items/Additional Comments
- IX. Closed Meeting: Discussion of the character, competence, or health of an individual; deployment of security personnel, devices, or systems; collective bargaining issues; pending or reasonably imminent litigation; purchase, exchange, lease, or sale of real property; investigative proceedings regarding allegations of criminal misconduct; and/or procurement.

X. Adjournment

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be held May 5, 2026, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 West Bitner Rd., Park City, Utah 84098.

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

DRAFT

**Park City Fire Service District
Administrative Control Board – Work Session Meeting Minutes
Park City Fire District Administrative Office Building
March 3, 2026**

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

Administrative Control Board work session called to order: 5:31 p.m.

Board Members Present: Chair Alex Butwinski, Vice Chair Christina Miller (via Teams), Treasurer John Hanrahan (via Teams), and Secretary Nate Brown (via Teams)

District Personnel Present: Chief Pete Emery, Asst. Chief Sean Briley, Asst. Chief Ashley Lewis, Battalion Chief Max Doshier, Battalion Chief Joe Sharrar, Fire Marshal Mike Owens, HR Officer Devin Hirschi, CFO Del Barney, and Admin. Asst. Debbie Colgan

I. District Updates

Chief Emery reported Battalion Chief Joe Sharrar will soon be moving into the field, while Battalion Chief Max Doshier will move into administration as the Training Battalion Chief. Chief Emery thanked Chief Sharrar for his exceptional service in administration.

II. Financial Update

CFO Barney reported that by the end of January, 8.3% of the fiscal year had elapsed and spending stood at 8.1% of the total budget. This is largely due to the purchase of an ambulance. Aside from that expense, spending remains on track.

CFO Barney stated that the fund balance after January 2026 is higher than it was at the same time last year. Reserves are also higher, which is positive as they will be used for the rebuild of Station 35.

Chief Emery reported that ambulance revenues in December 2025 were lower than usual but have since returned to normal levels as of the end of February. CFO Barney believes ambulance revenues for 2026 are expected to be approximately the same as in 2025.

III. Legislative Update

CFO Barney said none of the property tax bills passed, and the impact fee bill that would have taken away the District's ability to use impact fees for half of the cost of apparatus that cost more than \$500K also did not pass. The ambulance bill that would place medicine back into the base rate will most likely pass.

Chief Owens said the wildland urban interface code bill has made its way through the House and is waiting to go through the Senate. If this bill passes, it may require the District to modify its wildland urban interface boundaries, but overall, it will not have a big impact on the District.

The EMS controlled substance licensing amendments bill has been through the House and is in the Senate. This will allow EMS agencies to order medications directly instead of ordering them through a doctor. This bill will bring Utah more in line with DEA laws, rather than just Utah laws.

IV. Administrative Fees

FM Owens reported that a data entry error occurred in 2022 within the online payment system, which caused incorrect charges for inspections and plan reviews. As a result, customers have overpaid PCFD for these services over the past three years. The error has now been corrected, and efforts are underway to determine the best way to refund the overpayments to eligible affected customers.

V. Colony Contract Discussion

Chief Emery said the short-term contract created with the Colony last year for stationing apparatus in their area has expired. The Colony is building a new structure to house another of our apparatus, which should be finished in April, and they would like to create a new contract for 14 months. The first 2 months will be for one apparatus in their area, and the remaining 12 months will be for two. PCFD mechanics check on the apparatus in this area weekly, and the placement of these surplus apparatus at the Colony has not had an operational impact on the District.

VI. Update on Stations 32 and 35

Chief Lewis reported renovations to Station 32 are nearly complete in preparation for the facility to accommodate 12-hour crews starting in April for the wildland fire season.

Chief Briley explained that Station 32 will temporarily house wildland crews for the next few seasons. The long-term plan, however, is to base the wildland division at a new Station 35 on the Cline Dahle parcel in Jeremy Ranch. He noted that the station's design and size will be planned with this future role in mind. Relocating Station 35 to that site offers several benefits, including improved access to the freeway in both directions.

Chief Briley explained that no action is required from the Board regarding the Station 35 project at this time. He noted that several details need to be resolved with the County regarding the use of the Cline Dahle parcel. These discussions may also include a potential transfer of the existing Station 35 building and property to the County.

VII. Wildland Program Update

Chief Emery said he is more concerned than usual about the upcoming wildland fire season, citing earlier-than-normal vegetation growth as a key factor. However, with seven regularly staffed stations, he remains confident in the District's ability to respond effectively to wildfires.

Beginning around April 1 through September 1, Station 32 in Summit Park will also be staffed to support wildland fire response efforts. During this period, Engine 32 will respond to any wildland fires within both the District and Summit County.

Station 32 crews will be on duty during daylight hours, operating 10 hours per day, seven days a week. Two crews will rotate through the station, and wildland deployments during this timeframe will be staffed by Station 32 personnel using Station 32 apparatus. On red flag days where Station 32 crews are already deployed elsewhere, we will upstaff the station using overtime to make sure coverage is ensured.

The District will be requesting approval from the County Council for fireworks and open burn restrictions from May 1st through October 31st of this year. Park City Municipal will likely push for restrictions in their jurisdiction in this same timeframe. The Summit County Sheriff's Office, Park City Police Department, and local fire warden are responsible for enforcing the restrictions.

Work Session Completed: 6:29 p.m.

DRAFT

**Park City Fire Service District
Administrative Control Board – Regular Meeting Minutes
Park City Fire District Administrative Office Building
March 3, 2026**

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

Administrative Control Board work session called to order: 6:29 p.m.

Board Members Present: Chair Alex Butwinski, Vice Chair Christina Miller (via Teams), Treasurer John Hanrahan (via Teams), and Secretary Nate Brown (via Teams)

District Personnel Present: Chief Pete Emery, Asst. Chief Sean Briley, Asst. Chief Ashley Lewis, Battalion Chief Max Doshier, Battalion Chief Joe Sharrar, Fire Marshal Mike Owens, HR Officer Devin Hirschi, CFO Del Barney, and Admin. Asst. Debbie Colgan

I. Roll Call

Chair Butwinski began the meeting by conducting a roll call.

II. Approval of February 3, 2026, Meeting Minutes

Secretary Brown made a motion to approve the minutes of the February 3, 2026, Administrative Control Board meeting. The motion was seconded by Vice Chair Miller. Those in favor were Chair Butwinski, Vice Chair Miller, Treasurer Hanrahan, and Secretary Brown. The motion passed unanimously, 4-0.

III. Public Input

There was no public input.

IV. Board Member Reports and Business

A. Correspondence

There were no questions regarding the correspondence.

B. Financial

There were no questions regarding the financials.

V. Old Business

There was not any old business.

VI. New Business

There was not any new business.

VII. Staff Reports and Input

Treasurer Hanrahan commented the staff report on the task force training in Texas was very good.

VIII. Discussion of Possible Future Agenda Items/Additional Comments

CFO Barney said Larson & Company will be presenting the 2025 audit review during the April meeting,

IX. Closed Meeting

There was no need for a closed meeting.

X. Adjournment

Vice Chair Miller made a motion to adjourn the regular meeting, and it was seconded by Secretary Brown. Those in favor were Chair Butwinski, Vice Chair Miller, Treasurer Hanrahan, and Secretary Brown. The motion passed unanimously, 4-0. The regular meeting of the Park City Fire District Administrative Control Board adjourned at 6:32 p.m.

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be May 5, 2026, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 W. Bitner Road, Park City, UT 84098.

Park City Fire District

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

For the Year Ended December 31, 2025



Administrative Control Board
Park City Fire District

We have audited the financial statements of Park City Fire District (the District) as of and for the year ended December 31, 2025 and have issued our report thereon dated March 25, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 1, 2026, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Park City Fire District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, if applicable and material noncompliance, and other matters noted during our audit as a part of this letter in the schedule of findings and questioned costs.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks during our audit that we had performed additional procedures for:

- Improper revenue recognition is considered a significant inherent risk according to GAAS.
- Cash disbursements are considered significant risks for government entities as they are dealing with public funds.
- Potential management bias, financial statement estimates, and management's ability to override controls are considered significant inherent risks according to GAAS.

Based on our audit procedures performed, we did not identify any uncorrected material misstatements related to these risks noted.

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Park City Fire District are included in Note 1 to the financial statements. The District reviews and implements all relevant GASB pronouncements as required. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on 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 markedly from management's current judgements.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management related to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Park City Fire District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

Management representations

We have requested certain representations from management, which are included in the management representation letter dated March 25, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Park City Fire District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Park City Fire District's auditors.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis as listed in the table of contents, which are RSI that supplement 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.

We were engaged to report on internal control over financial reporting and on compliance and other matters, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Larson & Company, PC

Spanish Fork, Utah
March 25, 2026

Park City Fire District



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

As of and For the Year Ended December 31, 2025



PARK CITY FIRE SERVICE DISTRICT
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December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

The Administrative Control Board
Park City Fire District
Park City, 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 Park City Fire District (the "District") as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Park City Fire District, as of December 31, 2025, and the respective changes in financial position 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, 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 Park City Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Park City Fire District's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including 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 GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Park City Fire District’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about Park City 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 other required supplementary information, as listed in 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Park City Fire District’s basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2025, on our consideration of Park City Fire District’s internal control over financial reporting and on our tests of its compliance solely with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Park City Fire District’s internal control over financial reporting and compliance.



Larson & Company, PC

Spanish Fork, Utah
March 25, 2025

MANAGEMENT'S DISCUSSION & ANALYSIS

Park City Fire District

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

INTRODUCTION

The following is a discussion and analysis of Park City Fire Service District's (the District) financial performance and activities as of and for the year ended December 31, 2025. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

FINANCIAL HIGHLIGHTS

Government-Wide

- The assets of Park City Fire Service District exceeded its liabilities at December 31, 2025 by \$68,691,516 (net position). Of this amount, \$43,404,671 (unrestricted net position) may be used to meet the District's ongoing obligations.

Fund Level

- The District's governmental funds reported combined ending fund balances of \$36,004,177 at December 31, 2025, an increase of \$5,658,674 from the previous year. Of the ending fund balances, \$15,389,901 is available for spending at the District's discretion (unassigned fund balance). The key factors for the increase in fund balances were as follows:
 - Revenue from property taxes increased \$815,780;
 - Revenue from all sources other than property taxes increased \$743,328;
 - Expenditures for all categories decreased \$1,740,350, which includes a decrease in salaries and wages and fringe benefits of \$833,095;
 - Capital outlay expenditures decreased \$741,533;
 - Debt service expenditures decreased \$416,464;
- At December 31, 2025, unassigned fund balance of the general fund was roughly 83% of total general fund expenditures for the year.

Park City Fire District

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to Park City Fire Service District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains other supplementary information including the combining statements of nonmajor funds.

Government-Wide Financial Statements - Reporting the District as a Whole

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

The *statement of net position* presents information on all of the District's assets plus deferred outflows and liabilities plus deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of changes in financial position of the District. In evaluating the government's overall condition, additional non-financial factors should be considered such as the District's economic outlook, changes in its demographics, and the condition of its capital assets.

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

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

The fund financial statements provide detailed information about individual major funds, and not the District as a whole. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related laws and regulations. All of the funds of the District are governmental funds.

Park City Fire District

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

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

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital projects funds, both of which are considered major funds. Data from the other three funds are combined into a single aggregate presentation. Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in this report.

Reconciliation between Government-Wide and Fund Statements

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

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Proceeds/expenditures from capital leases result in liabilities on the government-wide statements but are other financing sources/uses on the governmental fund statements.

Notes to the Financial Statements

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

Required Supplementary Information

Park City Fire Service District adopts an annual budget for all of its governmental funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with its budget.

Park City Fire District

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

Supplementary and Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents combining and individual schedules referred to previously in connection with the non-major governmental funds. They are presented immediately following the notes to the financial statements. Auditor's reports on compliance are also included at the end of the document.

Financial Analysis of the District as a Whole

As noted previously, net positions are an indicator of a government's financial position. In the case of Park City Fire District, assets exceeded liabilities by \$68,691,516 at December 31, 2025.

A large portion of the District's net position (34%) reflects its investment in capital assets including land, buildings and improvements, vehicles and furniture and equipment (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; since capital assets themselves cannot be used to liquidate these liabilities.

Net Position as of December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
Current and other assets	\$ 49,020,787	\$ 42,639,285
Capital assets	23,706,852	23,827,348
Total assets	<u>72,727,639</u>	<u>66,466,633</u>
Other liabilities	1,440,247	1,481,723
Long-term liabilities outstanding	2,595,876	2,827,985
Total liabilities	<u>4,036,123</u>	<u>4,309,708</u>
Net assets:		
Invested in capital assets, net		
of related debt	23,421,852	23,267,348
Restricted	1,864,993	1,782,384
Unrestricted	43,404,671	37,107,193
Total net assets	<u>\$ 68,691,516</u>	<u>\$ 62,156,925</u>

At December 31, 2025 the District's net investment in capital assets, amounts to \$23,421,852 or 34% of total net position. The net investment in capital assets includes land, buildings and improvements, vehicles, and furniture and equipment. Of the remaining portion of the District's net position, 3% represents resources that are subject to external restrictions on how they may be utilized. The remaining balance of \$43,404,671 may be used to meet the ongoing obligations to citizens and creditors.

At December 31, 2025, the District was able to report positive balances in all three categories of net position for the government-wide activities as a whole.

Park City Fire District
Management's Discussion and Analysis
As of and For the Year Ended December 31, 2025

As noted in the subsequent table, governmental activities increased net position by \$6,534,591.

Changes in Net Position
Years Ended December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 7,511,592	\$ 6,648,354
Operating grants and contributions	539,319	274,566
Capital grants and contributions	175,484	498,835
General revenues:		
Property taxes and fee-in-lieu taxes	15,954,324	15,113,265
Gain (loss) on sale of capital assets	127,500	41,700
Other	1,254,358	1,340,950
Total revenues	25,562,577	23,917,670
Expenses:		
Fire protection and ambulance services	19,015,630	13,011,445
Interest on long-term liabilities	12,356	21,923
Total expenses	19,027,986	13,033,368
Increase in net assets	6,534,591	10,884,302
Net assets - beginning	62,156,925	51,272,623
Net assets - ending	\$ 68,691,516	\$ 62,156,925

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Fund Balances

At December 31, 2025 the District's governmental funds reported a combined ending fund balance of \$36,797,590, representing an increase of approximately 21% or \$6,452,087. Approximately 42% of the total amount, or \$15,389,901 is an unreserved fund balance, which is available for spending at the District's discretion. The reserved fund balance is not available for spending as it has already been committed for a specific purpose. The key factor for the increase in unassigned fund balance was an increase in revenues from property tax and other income.

General Fund

The general fund is the primary operating fund of the District. At December 31, 2025, the fund balance of the general fund was \$16,406,113, 15,389,901 of the fund balance was unassigned and uncommitted. The unassigned fund balance was equal to 83% of total general fund expenditures for the year ended December 31, 2025. The general fund balance increased 23.4% or \$3,115,931 from the prior year. The

Park City Fire District

Management’s Discussion and Analysis

As of and For the Year Ended December 31, 2025

key factor contributing to the increase in the unreserved fund balance was the decrease in Capital Outlay and Fringe benefit expenditures. According to the Governmental Income Statement, Capital Outlay and Fringe benefits decreased in the current year. Increase in fund balance was most likely due to a decrease in operational expenses.

General Fund Budgetary Highlights

During the year, the general fund budget for expenditures was at \$25,814,529 for the original and at \$23,727,628 for the final budget. Budgeted revenue was at \$22,973,250 for the original and for the final budget.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

Park City Fire Service District’s investment in capital assets for governmental activities at December 31, 2025 was \$23,706,852 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture and equipment. The District's total investment in capital assets decreased \$120,496 or 0.51%.

Capital Assets, Net of Depreciation

	<u>2025</u>	<u>2024</u>
Land	\$ 3,070,943	\$ 3,070,943
Buildings and improvement	15,503,581	15,890,243
Vehicles	3,826,718	3,479,529
Furniture and Equipment	<u>1,305,610</u>	<u>1,386,633</u>
	<u>\$ 23,706,852</u>	<u>\$ 23,827,348</u>

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

Long-Term Debt

On December 31, 2025, long-term debt of the District was \$2,595,876. Of the total, \$285,000 has been classified as revenue bonds and long-term notes and \$2,310,876 as accrued compensated absences.

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

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Park City Fire Service District's finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Park City Fire Service District, P.O. Box 980010, Park City, Utah 84098-0010.

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BASIC FINANCIAL STATEMENTS

PARK CITY FIRE SERVICE DISTRICT
Government-Wide Statement of Net Position
As of December 31, 2025

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents	\$ 31,821,935
Receivables:	
Property taxes	3,409,566
Other	-
Prepaid expenses	298,848
Total current assets	<u>35,530,349</u>
Non-current assets:	
Restricted cash and cash equivalents	1,566,089
Capital assets:	
Not being depreciated	3,070,943
Net of accumulated depreciation	20,635,909
Net pension asset	8,588,055
Total non-current assets	<u>33,860,996</u>
Total assets	<u>69,391,345</u>
Deferred outflows of resources - pensions	3,336,294
Total assets and deferred outflows of resources	<u><u>\$ 72,727,639</u></u>
 LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:	
Liabilities:	
Current liabilities:	
Accounts payable	\$ 155,751
Accrued interest	12,356
Accrued liabilities	637,662
Current portion of long-term debt	285,000
Total current liabilities	<u>1,090,769</u>
Noncurrent liabilities:	
Compensated absences	2,310,876
Net pension liability	448,716
Total non-current liabilities	<u>2,759,592</u>
Total liabilities	<u>3,850,361</u>
Deferred inflows of resources - pensions	185,762
Total liabilities and deferred inflow of resources	<u><u>4,036,123</u></u>
 NET POSITION	
Net investment in capital assets	23,421,852
Restricted for:	
Health and benefit plans	1,016,212
Debt service	804
Impact fees	549,129
Other purposes	298,848
Unrestricted	43,404,671
Total net position	<u><u>\$ 68,691,516</u></u>

PARK CITY FIRE SERVICE DISTRICT
Government-Wide Statement of Activities
For the Year Ended December 31, 2025

Functions	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Fire protection and ambulance services	\$ 19,015,630	\$ 7,511,592	\$ 539,319	\$ 175,484
Interest on long-term liabilities	12,356	-	-	-
Total governmental activities	\$ 19,027,986	\$ 7,511,592	\$ 539,319	\$ 175,484
General revenues:				
Property taxes				15,954,324
Interest income				1,253,642
Gain/(loss) on sale of assets				127,500
Other income				716
Total general revenues and special items				17,336,182
Change in net position				6,534,591
Net position - beginning				62,156,925
Net position - ending				\$ 68,691,516

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

PARK CITY FIRE SERVICE DISTRICT
Balance Sheet – Governmental Funds
As of December 31, 2025

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 12,748,571	\$ 19,068,283	\$ 5,081	\$ 31,821,935
Receivables:				
Taxes	3,409,566	-	-	3,409,566
Restricted assets:				
Cash and cash equivalents	197,470	-	748	198,218
Cash deposited in public treasurer's investment fund	818,742	-	549,129	1,367,871
Total assets	<u>\$ 17,174,349</u>	<u>\$ 19,068,283</u>	<u>\$ 554,958</u>	<u>\$ 36,797,590</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 130,574	\$ 25,177	\$ -	\$ 155,751
Accrued liabilities	637,662	-	-	637,662
Total liabilities	<u>768,236</u>	<u>25,177</u>	<u>-</u>	<u>793,413</u>
Fund balance:				
Restricted for:				
Health and benefit plans	1,016,212	-	-	1,016,212
Debt service	-	-	804	804
Impact fees	-	-	549,129	549,129
Assigned for:				
Building construction and equipment purchases	-	19,043,106	5,025	19,048,131
Unassigned	15,389,901	-	-	15,389,901
Total fund balance	<u>16,406,113</u>	<u>19,043,106</u>	<u>554,958</u>	<u>36,004,177</u>
Total liabilities and fund balance	<u>\$ 17,174,349</u>	<u>\$ 19,068,283</u>	<u>\$ 554,958</u>	<u>\$ 36,797,590</u>

PARK CITY FIRE SERVICE DISTRICT
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
As of December 31, 2023

Total fund balances - governmental fund:	<u>\$ 36,004,177</u>
Amounts reported for the governmental activities in the Government-wide statement of Net Position are different due to the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	23,706,852
Prepaid expenses are reported as expenditures in the governmental funds.	298,848
Net pension assets are not financial resources and, therefore, are not reported in the funds.	8,588,055
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.	3,336,294
Long-term liabilities are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	(285,000)
Interest accrued but not yet paid on long-term debt	(12,356)
Compensated absences	(2,310,876)
Pension related assets and liabilities	<u>(634,478)</u>
Net assets of government activities	<u>\$ 68,691,516</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures, and
Changes in Fund Balance – Governmental Funds
For the Year Ended December 31, 2025

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ 15,718,961	\$ -	\$ -	\$ 15,718,961
Fee-in-lieu	235,363	-	-	235,363
Interest income	454,509	767,353	31,780	1,253,642
Intergovernmental	644,967	-	-	644,967
Charges for services	6,780,183	-	-	6,780,183
Grants and donations	69,836	-	-	69,836
Fees and permits	555,926	-	175,484	731,410
Miscellaneous revenue	716	-	-	716
Total revenues	<u>24,460,461</u>	<u>767,353</u>	<u>207,264</u>	<u>25,435,078</u>
EXPENDITURES				
Current:				
Personnel				
Salaries and wages	12,151,886	-	-	12,151,886
Fringe benefits	3,123,679	-	-	3,123,679
Operations	2,367,442	-	-	2,367,442
General and administrative	357,913	860,836	1,583	1,220,332
Capital outlay	566,483	186,726	-	753,209
Debt service:				
Principal retirement	-	-	275,000	275,000
Interest and fiscal charges	-	-	12,356	12,356
Total expenditures	<u>18,567,403</u>	<u>1,047,562</u>	<u>288,939</u>	<u>19,903,904</u>
Excess revenues over (under) expenditures	<u>5,893,058</u>	<u>(280,209)</u>	<u>(81,675)</u>	<u>5,531,174</u>
Other financing sources (uses):				
Proceeds from sale of assets	127,500	-	-	127,500
Operating transfers	(2,904,627)	2,847,385	57,242	-
Total other financing sources (uses)	<u>(2,777,127)</u>	<u>2,847,385</u>	<u>57,242</u>	<u>127,500</u>
Net change in fund balances	3,115,931	2,567,176	(24,433)	5,658,674
Fund balances - beginning of year	13,290,182	16,475,930	579,391	30,345,503
Fund balances - end of year	<u>\$ 16,406,113</u>	<u>\$ 19,043,106</u>	<u>\$ 554,958</u>	<u>\$ 36,004,177</u>

PARK CITY FIRE SERVICE DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes
In Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net changes in fund balances - total governmental funds \$ 5,658,674

Amounts reported for the governmental activities in the Government-wide Statement of Activities are different due to the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (120,496)

Governmental funds report prepaid expenses as expenditures. However, in the statement of activities, prepaid expenses are reported as an asset.

Change in prepaid expenses 69,472

The Statement of Activities show pension benefits and pension expenses related to long-term pension costs that are not shown in the fund statements. 707,189

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Likewise, the issuance of debt is a revenue in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.

Long-term debt principal issuance and repayments (net) 275,000

Accrued interest for long-term debt is not reported as an expenditure for the current period, while it is recorded in the statement of activities.

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental activities.

Change in compensated absences liability (42,891)

Change in net assets of governmental activities \$ 6,546,948

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

Park City Fire Service District (the District) is an independent special service district created in 1984 by Summit County to provide fire protection services to Park City and one hundred ten square miles of western Summit County. The financial statements and notes are the representations of Park City Fire Service District's management, which is responsible for their integrity and objectivity. This summary of significant accounting policies of the District is presented to assist in understanding the financial statements.

The District is governed by a five-member administrative control board, which are appointed by the Summit County Council. The District is a legally separate entity, possesses the powers to set its own budget, incur debt, to sue, be sued, and to own and lease property. The County exercises no significant controlling powers over the District. As such, the District is not a component unit as defined by the Governmental Accounting Standards Board in their Statement Number 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*.

The Local Building Authority (Authority) was created during 2009 and is a legally separate entity from the District. The Authority is combined with the District's financial records as a blended component unit as defined by GASB 61. The Authority was formed to acquire, improve, or extend one or more projects on behalf of the District. The Administrative Control Board of the District serves as the Authority Board of the Local Building Authority.

B. Government-Wide and Fund Financial Statements Basis of Presentation

Government-Wide Financial Statements

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

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

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A statement is presented for governmental activities. This statement presents each major fund as a separate column of the fund financial statements. The District has two major funds: general and capital projects funds, and three non-major funds: special revenue and debt service funds, and the Local Building Authority, a blended component unit.

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

General Fund

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

Capital Projects Fund

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

The District's remaining nonmajor governmental funds account for specific revenue sources that are legally restricted to expenditures for specific purposes. Funds included are the local building authority, special revenue, and debt service funds.

Local Building Authority

The Local Building Authority (Authority) is a legally separate entity from the District but is part of the District and is blended into the governmental funds. The Authority was formed to acquire, improve, or extend one or more projects on behalf of the District.

PARK CITY FIRE SERVICE DISTRICT

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

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

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

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

D. Assets, Liabilities, and Net Positions or Equity

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

Cash and Investments

Unrestricted and restricted cash balances of all funds are combined to form a pool of cash and investments, which is managed by management of the District. Utah State Statutes allow for investments in the Utah Public Treasurers' Investment Fund and Utah Money Management Act (UMMA) approved financial institutions.

The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds. The District invests cash with the Utah Public Treasurer's Investment Fund and with a financial institution on the approved list. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, and time deposits and are carried at cost which approximates market value. Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end balances of cash and investments. Short term investments that are readily convertible to cash and have an original maturity date of three months or less are defined as cash equivalents.

Receivables

As of year-end, the District recorded receivables from Summit and Wasatch Counties for property taxes and reimbursements for ambulance operations. Each year an allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Restricted Assets

The District imposes impact fees on building construction. Proceeds from impact fees are recorded in the special revenue fund and can only be used for capital facilities to provide fire protection. Restricted assets are also comprised of cash restricted for future payments of principal and interest on debt service.

Prepaid Expense

Prepaid expenses are future expenses that have been paid in advance by Park City Fire District. These are costs that have been paid but are not used up or have not yet expired.

Capital Assets

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

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

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

Compensated Absences

For governmental funds, amounts of vested or accumulated vacation leave and comp time that are not expected to be liquidated with expendable available resources are reported as liabilities in the government-wide statement of net positions and as expenses in the government-wide statement of activities if it is both probable that it will be paid, and estimable. Employees may accumulate sick leave. Accumulated sick leave is paid to employees upon retirement, with a maximum payment of 1,455 hours for full-time suppression personnel and 960 hours for full-time administrative personnel. Employees that voluntarily terminated employment with the District are paid half of unpaid accumulated sick leave. See *Note 5* for more detail on compensated absence balances.

Long-Term Obligations

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

PARK CITY FIRE SERVICE DISTRICT

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Net Position/Fund Balances

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

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

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

E. Revenues and Expenditures

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

Revenue Availability

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

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Expenditure Recognition

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

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

F. Transactions Between Funds

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

G. Estimates

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

H. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the District carries commercial insurance. The District also carries commercial workers' compensation insurance. There are no significant reductions in coverage from the prior year, and settlement claims resulting from these risks did not exceed commercial insurance coverage during the past year.

I. 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.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District reports deferred inflows of resources related to pensions as required by GASB 68.

Note 2 - Stewardship, Budgetary Compliance, and Accountability

Budgetary Information

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

- For the fiscal year beginning January 1, the District prepares a proposed budget for the governmental fund types, which is presented to the Summit County Commission on or before December 15.
- By resolution, the District legally adopts a budget prior to December 15, after a public hearing has been held.
- Once adopted, the budget can be amended to any extent by subsequent District action. Reductions in appropriations can be approved by the District, but increased appropriations require a public hearing prior to amending the budget.
- Any adjustments in estimated revenue and revisions of appropriations due to operational changes in categorical program funding are integrated into the amended budget approved by the District and the Administrative Control Board.
- A final amended budget is legally approved by the District and Administrative Control Board prior to the end of the fiscal year. The Board amended the budget for the current year.
- Total budgeted expenditures may not exceed the revenues expected to be received for the fiscal year plus the fund balance.

Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit and Wasatch Counties on behalf of the District and remitted to the District monthly. At December 31, 2025 only delinquent taxes are uncollected. Property taxes received by the District within 60 days after year end are recorded as revenue as of year-end.

Note 3 - Deposits and Investments

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

Custodial Credit Risk

Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be recovered. The District's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting requirements of the Act and adhering to the rules of the Utah Money Management Council. As of December 31, 2025, of the District's bank balances of \$921,186, \$670,382 was uninsured and uncollateralized.

Credit Risk

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

Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1 – Quoted prices for identical investments in active markets; Level 2 – Observable inputs other than quoted market prices; and Level 3 – Unobservable inputs.

For the year ended December 31, 2025, the District had investments of \$32,465,295 with the Utah PTIF, which uses a Level 2 fair value measurement. The entire balance had a maturity less than one year. The PTIF pool has not been rated.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

Interest Rate Risk

Interest rate risk, the risk that changes in interest rates, will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 3,070,943	\$ -	\$ -	\$ 3,070,943
Total capital assets, not being depreciated	<u>3,070,943</u>	<u>-</u>	<u>-</u>	<u>3,070,943</u>
Capital assets, being depreciated				
Buildings and improvements	23,556,091	206,505	-	23,762,596
Vehicles	10,777,624	1,237,361	(313,909)	11,701,076
Furniture and equipment	4,435,768	170,177	(40,484)	4,565,461
Total capital assets, being depreciated	<u>38,769,483</u>	<u>1,614,043</u>	<u>(354,393)</u>	<u>40,029,133</u>
Accumulated depreciation for:				
Buildings and improvements	7,665,848	593,167	-	8,259,015
Vehicles	7,298,095	890,172	(313,909)	7,874,358
Furniture and equipment	3,049,135	251,200	(40,484)	3,259,851
Total accumulated depreciation	<u>18,013,078</u>	<u>1,734,539</u>	<u>(354,393)</u>	<u>19,393,224</u>
Total capital assets being depreciated, net	<u>20,756,405</u>	<u>(120,496)</u>	<u>-</u>	<u>20,635,909</u>
Governmental activities capital assets, net	<u>\$ 23,827,348</u>	<u>\$ (120,496)</u>	<u>\$ -</u>	<u>\$ 23,706,852</u>

Depreciation expense of governmental activities was charged to fire protection and ambulance services in the amount of \$1,734,539.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

Note 5 - Long-Term Obligations

The following summarizes the changes in long-term obligations for the year ended December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds	\$ 560,000	\$ -	\$ (275,000)	\$ 285,000	\$ 285,000
Accrued compensated absences	2,267,985	42,891	-	2,310,876	-
Total long-term obligations	<u>\$ 2,827,985</u>	<u>\$ 42,891</u>	<u>\$ (275,000)</u>	<u>\$ 2,595,876</u>	<u>\$ 285,000</u>

During 2010, the Local Building Authority of the Park City Fire Service District received a \$3,800,000 loan from the Permanent Community Impact Fund Board for the construction of new facilities. The loan is in the form of lease revenue bonds issued by the Local Building Authority of Park City Fire Service District and purchased by the Permanent Community Impact Fund Board. During 2016, the district refinanced the bonds through Zions Bank. In addition to the refinance the District obtained additional funds to construct a fleet services building. The amount issued from Zions (refinanced and additional funds) was \$4,135,000. This was financed over 10 years at 1.33%.

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2025 are as follows:

<u>Years Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2026	<u>\$ 285,000</u>	<u>\$ 3,249</u>
	<u>\$ 285,000</u>	<u>\$ 3,249</u>

Current Year

The District's outstanding revenue bonds of \$285,000 are secured with their respective revenues and/or property and equipment as collateral.

The District is not obligated in any manner for special assessment debt.

Note 6 - Self-Insurance - Claims Liability

The District was self-insured for dental insurance during 2025. A liability has been recorded for estimated claims outstanding at December 31, 2025. Changes in the accrued claims liability in 2025 were:

<u>Beginning Balance</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
\$ 135,549	\$ 89,678	\$ 92,789	\$ 132,438

Note 7 - Retirement Plan

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:

Defined Benefit Plans

- **Public Employees Noncontributory Retirement System** (Noncontributory System);
- **Firefighters Retirement System** (Firefighters System) are a multiple employer, cost-sharing, public employees, retirement systems;
- **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 System’s 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 Utah State Retirement 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 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/general/publications.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

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

Summary of Benefits by System

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

* Actual 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 Utah State Retirement 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 December 31, 2025 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111-Local Government Division Tier 2	0.81	14.19	-
Noncontributory System			
15-Local Government Division Tier 1	-	15.97	-
Firefighters Retirement System			
32 - Other Division B	16.71	2.34	-
132 - Tier 2 DB Hybrid Firefighters	4.73	14.08	-
Tier 2 DC Only			
211-Local Government	-	4.19	10.00
232-Firefighters	-	0.08	14.00

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

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

For fiscal year ended December 31, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 72,098	\$ -
Firefighters System	120,155	595,958
Tier 2 Public Employees System	62,106	3,215
Tier 2 Public Safety and Firefighter	406,466	136,548
Tier 2 DC Only System	8,059	-
Tier 2 DC Public Safety and Firefighter System	2,125	-
Total Contributions	\$ 671,009	\$ 735,721

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 of Resources and Deferred Inflows of Resources Relating to Pensions

At December 31, 2025, the District reported a net pension asset of \$8,588,056 and a net pension liability of \$448,716.

	(Measurement Date): December 31, 2024		Proportionate Share	Proportionate Share	Change
	Net Pension Asset	Net Pension Liability			
Noncontributory System	\$ -	\$ 168,607	0.0531696%	0.0727538%	-0.0195842%
Firefighters System	8,588,055	-	5.0466516%	4.9975572%	0.0490944%
Tier 2 Public Employees System	-	35,198	0.0118018%	0.0358147%	-0.0240129%
Tier 2 Public Safety and Firefighter System	-	244,911	0.5414937%	0.5708242%	-0.0293305%
Total Net Pension Asset / Liability	\$ 8,588,055	\$ 448,716			

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 year.

For the year ended December 31, 2025 the District recognized pension expense of \$39,291.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

\$671,010 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.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,422,345	\$ 13,111
Changes in assumptions	166,427	3,850
Net difference between projected and actual earnings on pension plan investments	1,027,453	-
Changes in proportion and differences between contributions and proportionate share of contributions	49,059	168,802
Contributions subsequent to the measurement date	671,009	-
Total	<u>\$ 3,336,293</u>	<u>\$ 185,763</u>

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	\$ 736,776
2026	1,966,354
2027	(387,928)
2028	(49,645)
2029	61,086
Thereafter	152,880

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

For the year ended December 31, 2025, we recognized pension expense of \$166,072. At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 100,466	\$ -
Changes in assumptions	13,947	-
Net difference between projected and actual earnings on pension plan investments	50,787	-
Changes in proportion and differences between contributions and proportionate share of contributions	7,860	95
Contributions subsequent to the measurement date	72,098	-
	<u>\$ 245,158</u>	<u>\$ 95</u>

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

\$72,098 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,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 102,058
2026	95,278
2027	(20,608)
2028	(3,763)
2029	-
Thereafter	-

Firefighters Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2025, we recognized pension expenses of (\$598,512). At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,158,391	\$ -
Changes in assumptions	3,373	-
Net difference between projected and actual earnings on pension plan investments	958,542	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	155,921
Contributions subsequent to the measurement date	120,155	-
	<u>\$ 2,240,461</u>	<u>\$ 155,921</u>

\$120,155 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,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 602,057
2026	1,820,921
2027	(386,729)
2028	(71,864)
2029	-
Thereafter	-

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

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

For the year ended December 31, 2025, we recognized pension expense of \$38,836. At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 15,216	\$ 242
Changes in assumptions	11,756	4
Net difference between projected and actual earnings on pension plan investments	2,250	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,914	670
Contributions subsequent to the measurement date	70,165	-
	<u>\$ 108,301</u>	<u>\$ 916</u>

\$70,165 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>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2025	\$ 4,452
2026	6,651
2027	3,055
2028	3,614
2029	8,190
Thereafter	11,258

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

For the year ended December 31, 2025, we recognized pension expense of \$354,314. At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 148,273	\$ 12,868
Changes in assumptions	137,351	3,846
Net difference between projected and actual earnings on pension plan investments	15,874	-
Changes in proportion and differences between contributions and proportionate share of contributions	32,284	12,117
Contributions subsequent to the measurement date	408,591	-
	<u>\$ 742,373</u>	<u>\$ 28,831</u>

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

\$408,591 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,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 28,210
2026	43,503
2027	16,353
2028	22,368
2029	52,896
Thereafter	141,622

Actuarial assumptions

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

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

Mortality rates were adopted from actual 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, 2024, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2022.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

The long-term expected rate 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 investments expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100.00%		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%, 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. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

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 would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease or (5.85%)	Discount Rate (6.85%)	1% Increase or (7.85%)
Noncontributory System	\$ 713,070	\$ 168,607	\$ (288,021)
Firefighters System	414,224	(8,588,056)	(16,002,325)
Tier 2 Public Employees System	105,126	35,198	(19,200)
Tier 2 Public Safety and Firefighter	835,126	244,912	(226,974)
Total	\$ 2,067,546	\$ (8,139,339)	\$ (16,536,520)

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

Defined Contribution Savings Plans

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

Park City Fire Service participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

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

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

	2025	2024	2023
401(k) Plan			
Employer Contributions	\$ 977,927	\$ 837,504	\$ 732,323
Employee Contributions	\$ 467,778	\$ 417,196	\$ 388,776
457 Plan			
Employer Contributions	\$ 4,378	\$ 4,871	\$ 4,782
Employee Contributions	\$ 526,668	\$ 528,216	\$ 452,849
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 185,801	\$ 162,069	\$ 130,283
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 2,600	\$ 1,489	\$ 1,155

Note 8 - Defined Contribution Other Postemployment Benefits (OPEB) Plan

The District has a defined contribution Post Employment Health Plan (PEHP) administered by Nationwide Retirement Solutions. The purpose of the PEHP plan is to provide reimbursement of qualifying health care and medical insurance premium expenses upon separation from employment.

Terms for eligibility and contributions are specified under the terms of the plan. Individual employee accounts consist of employer contributions and investment returns. Employer contributions consist of quarterly payments set by the plan and the District. Quarterly contributions are divided equally among the current number of eligible employees when payments are made. For the year ended December 31, 2025, the District's contributions to the plan were \$450,000.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Employees become eligible to participate in the plan after one year of employment. Upon death of the employee, immediate family members may continue to use the plan for medical purposes. If no immediate family exists, funds are returned to the plan and divided equally among remaining eligible participants.

On December 31, 2025, there were no outstanding liabilities to the plan for contributions or administrative expenses.

Note 9 - Interlocal Cooperation Agreement

On September 20, 2023, the District entered into a new agreement with Summit County. Prior to this agreement, the District was responsible for providing EMS and 911 ambulance services within Summit County. From this date forward, the District will now provide basic 911 services and paramedic rescue services within the County.

Note 10 - Interfund Receivables and Payables

Interfund transactions among governmental fund types occurred during the year. These transactions arose principally from debt service requirements. Transactions that have not resulted in the actual transfer of cash as of the end of the year are recorded as amounts due from (fund receivable) and due to (fund liability) other funds. For financial reporting purposes, current amounts due from and to the same fund are offset and, the net amounts are shown in the respective fund balance sheet. At the end of each year, the amount of interfund receivables is equal to the amount of interfund payables.

Note 11 - Subsequent Events

Subsequent events were evaluated through the date of the audit report, which is the date the financial statements were available to be issued. However, there are no subsequent events to disclose.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

Budgetary Comparison Schedule

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

Budgetary and Budgetary Control

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

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

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2025, all expenditures were within the budget appropriations.

Changes in Assumptions Related to Pensions

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

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Variance with Original and Final Budget Over(Under)	Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final			
REVENUES					
Property taxes	15,250,500	15,250,500	-	\$15,718,961	\$ 468,461
Fee-in-lieu	275,000	275,000	-	235,363	(39,637)
Licenses and permits	350,000	350,000	-	555,926	205,926
Charges for services	6,260,750	6,260,750	-	6,780,183	519,433
Interest income	525,000	525,000	-	454,509	(70,491)
Intergovernmental (grants & wildland program)	270,000	270,000	-	714,803	444,803
Miscellaneous revenue	1,500	1,500	-	716	(784)
Contributions & transfers	500	500	-		(500)
Total revenues	<u>22,933,250</u>	<u>22,933,250</u>	<u>-</u>	<u>24,460,461</u>	<u>1,527,211</u>
EXPENDITURES					
Personnel:					
Salaries and wages	12,431,043	12,431,043	-	12,151,886	(279,157)
Fringe benefits	5,255,520	5,255,520	-	3,123,679	(2,131,841)
Operations	2,853,479	2,853,479	-	2,367,442	(486,037)
General and administrative	403,946	403,946	-	357,913	(46,033)
Capital outlay	976,000	976,000	-	566,483	(409,517)
Total expenditures	<u>21,919,988</u>	<u>21,919,988</u>	<u>-</u>	<u>18,567,403</u>	<u>(3,352,585)</u>
Excess revenues over (under) expenditures	<u>1,013,262</u>	<u>1,013,262</u>	<u>-</u>	<u>5,893,058</u>	<u>4,879,796</u>
OTHER FINANCING SOURCES (USES):					
Net operating transfers from (to) other funds	(3,900,000)	(3,900,000)	-	(2,904,627)	995,373
Sale of fixed asset	40,000	40,000	-	127,500	87,500
Total other financial sources (uses)	<u>(3,860,000)</u>	<u>(3,860,000)</u>	<u>-</u>	<u>(2,777,127)</u>	<u>1,082,873</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (2,846,738)</u>	<u>\$ (2,846,738)</u>	<u>\$ -</u>	<u>3,115,931</u>	<u>\$ 5,962,669</u>
Fund balances - beginning of year				<u>13,290,182</u>	
Fund balances - end of year				<u>\$16,406,113</u>	

PARK CITY FIRE SERVICE DISTRICT
Schedule of Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
Measurement Date of December 31, 2024
December 31, 2025
Last 10 Fiscal Years*

	Noncontributory Retirement System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighters Retirement System
Proportion of the Net Pension Liability (Asset)				
2024	0.0531696%	5.0466516%	0.0118018%	0.5414937%
2023	0.0727538%	4.9975572%	0.0358147%	0.5708242%
2022	0.0738846%	4.8270979%	0.0435774%	0.5391049%
2021	0.0544020%	4.7351218%	0.0195417%	0.5373535%
2020	0.0459951%	4.6475925%	0.0110332%	0.6470564%
2019	0.0449586%	4.7473706%	0.0114662%	0.7205082%
2018	0.0419730%	4.9095708%	0.0115771%	0.8526445%
2017	0.0405122%	5.2986341%	0.0182188%	0.8688494%
2016	0.0425276%	5.3734852%	0.0233449%	0.9085473%
2015	0.0371795%	5.5824400%	0.0202460%	0.9781738%
Proportionate share of the net pension liability (asset)				
2024	\$ 168,607	\$ (8,588,056)	\$ 35,198	\$ 244,912
2023	\$ 168,757	\$ (8,488,396)	\$ 69,709	\$ 215,025
2022	\$ 126,546	\$ (6,075,937)	\$ 47,451	\$ 44,975
2021	\$ (311,566)	\$ (12,808,146)	\$ (8,271)	\$ (27,159)
2020	\$ 23,593	\$ (6,261,931)	\$ 1,587	\$ 58,037
2019	\$ 169,443	\$ (2,968,594)	\$ 2,579	\$ 67,774
2018	\$ 309,078	\$ 1,984,213	\$ 4,958	\$ 21,364
2017	\$ 177,496	\$ (1,188,671)	\$ 1,606	\$ (10,053)
2016	\$ 273,079	\$ 794,832	\$ 2,604	\$ (7,887)
2015	\$ 210,380	\$ 949,898	\$ (44)	\$ (14,291)
Covered Employee Payroll				
2024	\$ 509,849	\$ 4,168,897	\$ 349,743	\$ 2,471,749
2023	\$ 483,946	\$ 4,154,930	\$ 925,935	\$ 2,162,889
2022	\$ 425,152	\$ 3,945,733	\$ 948,241	\$ 1,658,717
2021	\$ 391,083	\$ 4,005,740	\$ 360,762	\$ 1,285,019
2020	\$ 375,535	\$ 4,085,427	\$ 176,317	\$ 1,285,021
2019	\$ 365,865	\$ 4,149,486	\$ 159,484	\$ 1,187,715
2018	\$ 411,939	\$ 4,259,116	\$ 135,317	\$ 1,141,217
2017	\$ 383,585	\$ 4,755,849	\$ 178,392	\$ 916,864
2016	\$ 408,523	\$ 4,964,493	\$ 191,448	\$ 750,666
2015	\$ 367,508	\$ 5,047,353	\$ 130,818	\$ 582,105
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll				
2024	33.07%	-206.00%	10.06%	9.91%
2023	34.87%	-204.30%	7.53%	9.94%
2022	29.76%	-153.99%	5.00%	2.71%
2021	-79.67%	-319.74%	-2.29%	-2.11%
2020	6.28%	-153.27%	0.90%	4.52%
2019	46.31%	-71.54%	1.62%	5.71%
2018	75.03%	46.59%	3.66%	1.87%
2017	46.27%	-24.99%	0.90%	-1.10%
2016	66.85%	16.01%	1.36%	-1.05%
2015	57.25%	18.82%	-0.03%	-2.46%
Plan fiduciary net position as a percentage of the total pension liability.				
2024	96.0%	112.7%	87.4%	90.1%
2023	96.9%	113.3%	89.6%	89.1%
2022	97.5%	110.3%	92.3%	96.4%
2021	108.7%	122.9%	103.8%	102.8%
2020	99.2%	112.0%	98.3%	93.1%
2019	93.7%	105.8%	96.5%	89.6%
2018	87.0%	96.1%	96.8%	95.6%
2017	91.9%	102.3%	97.4%	103.0%
2016	87.3%	98.4%	95.1%	103.6%
2015	87.8%	98.1%	100.2%	110.7%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the last nine years.

PARK CITY FIRE SERVICE DISTRICT
Schedule of Required Supplementary Information
Schedule of Contributions
Utah Retirement Systems
December 31, 2025
Last 10 Fiscal Years*

	As of fiscal year ended December, 31	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered Payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2016	\$ 59,708	\$ 59,708	\$ -	\$ 413,479	14.44%
	2017	54,655	54,655	-	384,197	14.23%
	2018	57,488	57,488	-	401,860	14.30%
	2019	61,466	61,466	-	358,100	17.16%
	2020	63,811	63,811	-	372,322	17.14%
	2021	67,330	67,330	-	391,083	17.22%
	2022	72,309	72,309	-	425,152	17.01%
	2023	80,778	80,778	-	481,830	16.76%
	2024	82,545	82,545	-	507,183	16.28%
	2025	72,098	72,098	-	479,984	15.02%
Firefighters Retirement System	2016	\$ 311,575	\$ 311,575	\$ -	\$ 4,969,265	6.27%
	2017	296,099	296,099	-	4,755,849	6.23%
	2018	279,906	279,906	-	4,259,116	6.57%
	2019	282,698	282,698	-	4,149,486	6.81%
	2020	277,754	277,754	-	4,085,529	6.80%
	2021	280,612	280,612	-	4,005,713	7.01%
	2022	266,465	266,465	-	3,945,733	6.75%
	2023	261,336	261,336	-	4,154,930	6.29%
	2024	223,469	223,469	-	4,168,342	5.36%
	2025	120,155	120,155	-	3,566,471	3.37%
Tier 2 Public Employees System*	2016	\$ 28,545	\$ 28,545	\$ -	\$ 191,448	14.91%
	2017	27,348	27,348	-	182,372	15.00%
	2018	20,999	20,999	-	137,032	15.32%
	2019	25,104	25,104	-	160,912	15.60%
	2020	27,746	27,746	-	176,317	15.74%
	2021	58,504	58,504	-	366,681	15.95%
	2022	152,818	152,818	-	953,018	16.04%
	2023	147,672	147,672	-	924,639	15.97%
	2024	54,536	54,536	-	349,949	15.58%
	2025	62,106	62,106	-	423,754	14.66%
Tier 2 Public Safety and Firefighters System*	2016	\$ 80,892	\$ 80,892	\$ -	\$ 752,488	10.75%
	2017	98,990	98,990	-	917,655	10.79%
	2018	127,266	127,266	-	1,147,668	11.09%
	2019	136,152	136,152	-	1,198,416	11.36%
	2020	164,399	164,399	-	1,289,741	12.75%
	2021	184,022	184,022	-	1,306,976	14.08%
	2022	235,818	235,818	-	1,674,853	14.08%
	2023	304,475	304,475	-	2,162,454	14.08%
	2024	349,277	349,277	-	2,485,860	14.05%
	2025	406,466	406,466	-	2,886,832	14.08%
Tier 2 Public Employees DC Only System*	2016	\$ 688	\$ 688	\$ -	\$ 10,291	6.69%
	2017	2,864	2,864	-	42,806	6.69%
	2018	7,045	7,045	-	105,302	6.69%
	2019	8,855	8,855	-	132,367	6.69%
	2020	9,099	9,099	-	136,010	6.69%
	2021	10,920	10,920	-	163,229	6.69%
	2022	12,955	12,955	-	200,022	6.48%
	2023	13,229	13,229	-	213,711	6.19%
	2024	7,360	7,360	-	130,446	5.64%
	2025	8,059	8,059	-	174,067	4.63%
Tier 2 Public Safety and Firefighter DC Only System	2016	\$ 52	\$ 52	\$ -	\$ 65,064	0.08%
	2017	94	94	-	117,257	0.08%
	2018	173	173	-	216,502	0.08%
	2019	406	406	-	506,586	0.08%
	2020	570	570	-	711,874	0.08%
	2021	700	700	-	874,657	0.08%
	2022	883	883	-	1,103,999	0.08%
	2023	1,406	1,406	-	1,760,883	0.08%
	2024	1,789	1,789	-	2,231,605	0.08%
	2025	2,125	2,125	-	2,656,784	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 employers to disclose a 10-year history of contributions in RSI. The schedule will need to be built prospectively. The schedule above is only for the past nine years. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices

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SUPPLEMENTARY INFORMATION

PARK CITY FIRE SERVICE DISTRICT
Combining Balance Sheet – Nonmajor Funds
For the Year Ended December 31, 2025

	Special Revenue	Debt Service	Local Building Authority	Non-Major Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 56	\$ 5,025	\$ 5,081
Receivables:				
Restricted assets				
Cash and cash equivalents	-	748	-	748
Cash deposited in public treasurer's investment fund	549,129	-	-	549,129
Total assets	<u>\$ 549,129</u>	<u>\$ 804</u>	<u>\$ 5,025</u>	<u>\$ 554,958</u>
FUND BALANCE				
Fund balance:				
Restricted for:				
Debt service	\$ -	\$ 804	\$ -	\$ 804
Impact fees	549,129	-	-	549,129
Assigned for:				
Building construction and equipment purchases	-	-	5,025	5,025
Total fund balance	<u>549,129</u>	<u>804</u>	<u>5,025</u>	<u>554,958</u>
Total liabilities and fund balance	<u>\$ 549,129</u>	<u>\$ 804</u>	<u>\$ 5,025</u>	<u>\$ 554,958</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in
Fund Balances – Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Special Revenue	Debt Service	Local Building Authority	Non-Major Governmental Funds
REVENUES				
Interest income	\$ 30,997	\$ 783	\$ -	\$ 31,780
Fees and permits	175,484	-	-	175,484
Total revenues	<u>206,481</u>	<u>783</u>	<u>-</u>	<u>207,264</u>
EXPENDITURES				
Current:				
General and administrative	-	1,500	83	1,583
Debt service:				
Principal retirement	-	275,000	-	275,000
Interest and fiscal charges	-	12,356	-	12,356
Total expenditures	<u>-</u>	<u>288,856</u>	<u>83</u>	<u>288,939</u>
Excess revenues over (under) expenditures	<u>206,481</u>	<u>(288,073)</u>	<u>(83)</u>	<u>(81,675)</u>
Other financing sources (uses):				
Operating transfers from other funds	<u>(230,767)</u>	<u>287,926</u>	<u>83</u>	<u>57,242</u>
Total other financing sources (uses)	<u>(230,767)</u>	<u>287,926</u>	<u>83</u>	<u>57,242</u>
Net change in fund balances	(24,286)	(147)	-	(24,433)
Fund balances - beginning of year	573,415	951	5,025	579,391
Fund balances - end of year	<u>\$ 549,129</u>	<u>\$ 804</u>	<u>\$ 5,025</u>	<u>\$ 554,958</u>

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ADDITIONAL AUDITOR'S REPORTS

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**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 Administrative Control Board
Park City Fire District
Park City, 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 (Government Auditing Standards), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park City Fire District (herein referred to as the "District") as of and for the year ended December 31, 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 March 25, 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 District'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 have not been 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.

A handwritten signature in black ink that reads "Larson & Company, PC".

Larson & Company, PC

Spanish Fork, Utah
March 25, 2025



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

The Administrative Control Board
Park City Fire District
Park City, Utah

Report on Compliance

We have audited Park City Fire District’s (herein referred to as the “District”) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for year ended December 31, 2025.

State compliance requirements were tested for the year ended December 31, 2025 in the following areas:

Budgetary Compliance
Government Fees

Fund Balance
Fraud Risk Assessment

Opinion on Compliance

In our opinion, Park City Fire District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 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), issued by the Office of the Utah State Auditor. 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 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 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 Park City Fire 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 Park City Fire 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 Guide but not for the purpose of expressing an opinion on the effectiveness of Park City Fire 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

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 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 Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to Utah Code Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.



Larson & Company, PC

Spanish Fork, Utah
March 25, 2025

PARK CITY FIRE SERVICE DISTRICT

Schedule of findings and recommendations

For the Year Ended December 31, 2025 and December 31, 2024

Financial statement and compliance findings – Current year

None

Financial statement and compliance findings – Prior year

None

**Park City Fire Service District
Balance Sheet
General Funds
February 28, 2026**

	<u>General</u>	<u>Capital Projects</u>	<u>Other Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Local Building Authority</u>	<u>Total Non-Major Governmental Funds</u>
Assets:								
Cash - Regular Checking	807,542							
Cash and Cash Equivalents	990,818	0	5,025	995,843			5,025	5,025
Bond Escrow Holdings	0	0	57	57	0	57	0	57
Cash Deposited in Public Treasurer's Investment Fund	13,941,558	20,388,629	0	34,330,187			0	0
Receivables:								
Accounts Receivable	12,970	0	0	12,970	0		0	0
Taxes	135,748		0	135,748	0	0	0	0
Ambulance Operations	0		0	0	0	0	0	0
Other Assets								
Restricted Assets:								
Cash and Cash Equivalents	188,144		3,251	191,396	0	3,251		3,251
Prepaid Assets	0			0				
Cash Deposited in Public Treasurer's Investment Fund	823,855	0	554,449	1,378,304	554,449		0	554,449
Accounts Receivable				0				
Investments				0				
Total Assets	<u>16,093,092</u>	<u>20,388,629</u>	<u>562,782</u>	<u>37,044,504</u>	<u>554,449</u>	<u>3,308</u>	<u>5,025</u>	<u>562,782</u>
Liabilities and Fund Balances:								
Liabilities:								
Accounts Payable	193,149	0	0	193,149	0	0	0	0
Bond Interest Payable			0	0		0		0
Accrued Liabilities	797,246			797,246				
Total Liabilities	<u>990,395</u>	<u>0</u>	<u>0</u>	<u>990,395</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:								
Restricted for:								
Debt Service			3,308	3,308		3,308		3,308
Impact Fees			554,449	554,449	554,449			554,449
Assigned for:								
Building Construction and Equipment Purchases		20,388,629	5,025	20,393,654			5,025	5,025
Unassigned	15,102,697			15,102,697				
General Fund								
Capital Projects Fund								
Total Fund Balance	<u>15,102,697</u>	<u>20,388,629</u>	<u>562,782</u>	<u>36,054,108</u>	<u>554,449</u>	<u>3,308</u>	<u>5,025</u>	<u>562,782</u>
Total Liabilities and Fund Balance	<u>16,093,092</u>	<u>20,388,629</u>	<u>562,782</u>	<u>37,044,504</u>	<u>554,449</u>	<u>3,308</u>	<u>5,025</u>	<u>562,782</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All Funds and the Local Building Authority
For the Period Ending
February 28, 2026

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>	<u>Percent</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Local Revenue:					
Property Taxes	15,575,500	15,575,500	583,212	14,992,288	3.7%
Fee-in-Lieu	250,000	250,000	28,221	221,779	11.3%
Interest Income	1,200,000	1,200,000	219,457	980,544	18.3%
Other Income	1,500	1,500	0	1,500	0.0%
Sale of Fixed Assets	100,000	100,000	191,000	(91,000)	0.0%
Grants and Donations	100,500	100,500	100	100,400	0.1%
Fees and Permits	8,051,870	8,051,870	2,828,907	5,222,963	35.1%
Total Revenues	<u>25,279,370</u>	<u>25,279,370</u>	<u>3,850,897</u>	<u>21,328,073</u>	<u>15.2%</u>
Expenditures:					
Personnel:					
Salaries and Wages	13,532,941	13,532,941	2,120,854	(11,412,087)	15.7%
Fringe Benefits	5,615,352	5,615,352	758,642	(4,856,710)	13.5%
Operations	3,295,641	3,295,641	492,224	2,118,000	14.9%
General and Administrative	444,291	444,291	32,778	(411,514)	7.4%
Capital Outlay	2,607,000	2,607,000	396,470	(2,210,530)	15.2%
Debt Service				0	
Principle Retirement	288,000	288,000	0	(288,000)	0.0%
Interest and Fiscal Charges	6,500	6,500	0	(6,500)	0.0%
Total Expenditures	<u>25,789,726</u>	<u>25,789,726</u>	<u>3,800,968</u>	<u>(21,988,758)</u>	<u>14.7%</u>
Excess of Revenues Over Expenditures	<u>(510,356)</u>	<u>(510,356)</u>	<u>49,929</u>	<u>(660,685)</u>	
Other Financing Sources (Uses):					
Operating Transfers to Other Funds	4,401,000	4,401,000	1,310,395	3,090,605	-29.8%
Operating Transfers From Other Funds	4,401,000	4,401,000	1,310,395	3,090,605	-29.8%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Net Change in Fund Balance	<u>(510,356)</u>	<u>(510,356)</u>	<u>49,929</u>	<u>(660,685)</u>	
Fund Balances - Beginning	<u>36,004,177</u>	<u>36,004,177</u>	<u>36,004,177</u>	<u>36,004,177</u>	
Fund Balances - Ending	<u>35,493,821</u>	<u>35,493,821</u>	<u>36,054,106</u>	<u>35,343,492</u>	

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2024, 2025 and 2026

	Actual 2024	Actual 2025	Year-to Date 2026	Projected 2026	Budget 2026
Revenues:					
Property taxes	14,903,181	15,718,961	583,212	15,750,000	15,575,000
Fee-in-lieu	210,084	235,363	28,221	250,000	250,000
Interest income	1,337,830	1,253,642	219,457	1,200,000	1,200,000
Misc income	43,514	127,595	191,000	100,000	101,500
Grants and donations	275,871	70,456	100	100,000	100,500
Bond proceeds	0	0	0	0	0
Fees and Permits	7,147,188	8,029,061	2,828,907	8,100,000	8,051,870
Total revenues	23,917,668	25,435,078	3,850,897	25,500,000	25,278,870
Expenditures:					
Current:					
Salaries and wages	11,535,761	12,151,886	2,120,854	13,500,000	13,532,941
Fringe benefits	4,544,024	3,123,679	758,642	5,600,000	5,615,352
Total wages and fringe benefits	16,079,785	15,275,565	2,879,497	19,100,000	19,148,293
Operations:					
Station expenditures	884,559	880,923	171,603	1,490,000	1,486,310
Ambulance operational expenditures	676,189	712,504	117,635	750,000	756,150
Apparatus maintenance	231,645	310,810	49,695	400,000	415,250
Fire, spec. ops. And communication equip.	79,130	97,565	8,311	100,000	109,331
Fuel	112,069	104,923	16,099	125,000	132,500
Uniforms and safety gear	154,414	140,706	107,069	225,000	223,500
Travel, training and tuitions	136,878	122,469	21,814	150,000	170,500
Other operations	1,568	1,583	0	2,100	2,100
Total operations	2,276,452	2,371,483	492,224	3,242,100	3,295,641
General and administrative:					
General liability insurance	122,976	139,669	1,157	147,000	147,000
Professional and consulting services	14,508	18,840	14,683	30,000	38,000
Audit and accounting services	19,400	20,000	0	22,000	22,000
Legal services	6,062	28,307	675	50,000	50,000
Certificates of participation- cost of issuance	0	0	0	0	0
Other general and administrative	133,776	148,640	18,577	185,000	187,291
Total general and administrative	296,722	355,456	32,778	434,000	444,291
Capital outlay:					
Apparatus and vehicles	1,513,920	1,217,386	314,944	2,245,000	2,245,000
Land, buildings and building improvements	379,295	206,505	64,358	50,000	50,000
Furniture and equipment	394,262	190,153	17,168	312,000	312,000
Total capital outlay	2,287,477	1,614,044	396,470	2,607,000	2,607,000
Debt service:					
Principle retirement	681,897	275,000	0	288,000	288,000
Interest charges	21,923	12,356	0	6,500	6,500
Total debt service	703,820	287,356	0	294,500	294,500
Total expenditures	21,644,256	19,903,904	3,800,968	25,677,600	25,789,725
Excess (deficit) of revenue over expenditures before operating transfers	2,273,412	5,658,674	49,929	(177,600)	(510,855)
Operating transfers out	3,695,666	2,904,627	1,310,395	3,975,000	4,401,000
Operating transfers in	3,695,666	2,904,627	1,310,395	3,975,000	4,401,000
Total transfers	0	0	0	0	0
Totals	2,273,412	5,658,674	49,929	(177,600)	(510,855)
Fund Balances - Beginning	28,072,091	30,345,503	36,004,177	36,004,177	36,004,177
Fund Balances - Ending	30,345,503	36,004,177	36,054,106	35,826,577	35,493,322

PARK CITY FIRE SERVICE DISTRICT

Budget to Actual
General Fund
For the Period Ending
February 28, 2026

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Percent
	Original	Adjusted			
Revenues:					
Property Taxes	15,575,500	15,575,500	583,212	(14,992,288)	3.7%
Fee-in-lieu	250,000	250,000	28,221	(221,779)	11.3%
Licenses & Permits	450,000	450,000	79,675	(370,325)	17.7%
Intergovernmental (Grants & Wildland Program)	400,000	400,000	0	(400,000)	0.0%
Charges for Services	7,001,870	7,001,870	2,743,753	(4,258,117)	39.2%
Refunds	0	0	0	0	0.0%
Interest Income	500,000	500,000	95,672	(404,328)	19.1%
Sale of Fixed Assets	100,000	100,000	191,000	91,000	0.0%
Miscellaneous Revenue	1,500	1,500	0	(1,500)	0.0%
Contributions & Transfers	500	500	100	(400)	20.0%
Total Revenues	<u>24,279,370</u>	<u>24,279,370</u>	<u>3,721,633</u>	<u>(20,557,737)</u>	<u>15.3%</u>
Expenditures:					
Personnel:					
Salaries and Wages	13,532,941	13,532,941	2,120,854	11,412,087	15.7%
Fringe Benefits	5,615,352	5,615,352	758,642	4,856,710	13.5%
Fire Operations	2,474,560	2,474,560	369,218	2,105,342	14.9%
Fire Prevention Operations	59,331	59,331	5,372	53,959	9.1%
Administration	448,490	448,490	32,778	415,712	7.3%
Ambulance Operations	756,000	756,000	117,635	638,365	15.6%
Capital Outlay	792,000	792,000	332,112	459,888	41.9%
Transfers	4,100,000	4,100,000	1,310,395	2,789,605	32.0%
Total Expenditures	<u>27,778,674</u>	<u>27,778,674</u>	<u>5,047,005</u>	<u>22,731,669</u>	<u>18.2%</u>
Excess of Revenues Over Expenditures	<u>(3,499,304)</u>	<u>(3,499,304)</u>	<u>(1,325,372)</u>	<u>2,173,932</u>	<u>37.9%</u>
Fund Balances - Beginning	16,406,113	16,406,113	16,406,113		
Fund Balances - Ending	<u>12,906,809</u>	<u>12,906,809</u>	<u>15,080,741</u>		
	5,047,005		Total Expenditures		
	332,112		Less Capital Outlay		
	<u>1,310,395</u>		Less Interfund Transfers		
	3,404,498		Operating Expenses		

Park City Fire Service District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending
February 28, 2026

	General	Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Governmental Funds
Revenues:								
Property Taxes	583,212	0	0	583,212	0	0	0	0
Fee -in-Lieu	28,221	0	0	28,221	0	0	0	0
Interest Income	95,672	120,346	3,438	219,457	1,799	1,639	0	3,438
Other Income	0	0	0	0	0	0	0	0
Sale of Fixed Assets	191,000	0	0	191,000	0	0	0	0
Grants and Donations	100	0	0	100	0	0	0	0
Fees and Permits	2,823,428	0	5,479	2,828,907	5,479	0	0	5,479
Total Revenues	<u>3,721,633</u>	<u>120,346</u>	<u>8,917</u>	<u>3,850,897</u>	<u>7,278</u>	<u>1,639</u>	<u>0</u>	<u>8,917</u>
Expenditures:								
Current:								
Personnel:								
Salaries and Wages	2,120,854	0	0	2,120,854	0	0	0	0
Fringe Benefits	758,642	0	0	758,642	0	0	0	0
Operations	492,224	0	0	492,224	0	0	0	0
General and Administrative	32,778	0	0	32,778	0	0	0	0
Capital Outlay	332,112	64,358	0	396,470	0	0	0	0
Debt Service:								
Principle Retirement	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	<u>3,736,610</u>	<u>64,358</u>	<u>0</u>	<u>3,800,968</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	<u>(14,977)</u>	<u>55,989</u>	<u>8,917</u>	<u>49,929</u>	<u>7,278</u>	<u>1,639</u>	<u>0</u>	<u>8,917</u>
Other Financing Sources (Uses):								
Operating Transfers	<u>(1,310,395)</u>	<u>1,311,488</u>	<u>(1,093)</u>	<u>0</u>	<u>(1,958)</u>	<u>865</u>	<u>0</u>	<u>(1,093)</u>
Proceeds from Sale of Equipment	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(1,310,395)</u>	<u>1,311,488</u>	<u>(1,093)</u>	<u>0</u>	<u>(1,958)</u>	<u>865</u>	<u>0</u>	<u>(1,093)</u>
Net Change in Fund Balance	<u>(1,325,372)</u>	<u>1,367,477</u>	<u>7,824</u>	<u>49,929</u>	<u>5,320</u>	<u>2,504</u>	<u>0</u>	<u>7,824</u>
Fund Balances - Beginning	<u>16,406,113</u>	<u>19,043,106</u>	<u>554,958</u>	<u>36,004,177</u>	<u>549,130</u>	<u>803</u>	<u>5,025</u>	<u>554,958</u>
Fund Balances - Ending	<u>15,080,741</u>	<u>20,410,583</u>	<u>562,782</u>	<u>36,054,106</u>	<u>554,450</u>	<u>3,307</u>	<u>5,025</u>	<u>562,782</u>

Report Criteria:

Report type: Summary

Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/26	03/11/2026	2253	18105	AARP	10-201000-0000	202.41
03/26	03/11/2026	2254	18107	FLORRENE RUDD	10-201000-0000	183.95
03/26	03/11/2026	2255	18106	MARY PULLEN	10-201000-0000	88.29
03/26	03/11/2026	2256	17950	REGENCE BCBS OF UTAH	10-201000-0000	582.81
03/26	03/18/2026	2257	18026	KEN GARFF WEST VALLEY FORD	10-201000-0000	93,445.24
03/26	03/12/2026	1011083	17954	AFLAC GROUP INSURANCE	10-201000-0000	1,626.06
03/26	03/12/2026	1011084	220	ALL WEST COMMUNICATIONS	10-201000-0000	332.18
03/26	03/12/2026	1011085	14280	AMAZON CAPITAL SERVICES	10-201000-0000	910.61
03/26	03/12/2026	1011086	700	AT&T MOBILITY	10-201000-0000	40.54
03/26	03/12/2026	1011087	17668	BLOMQUIST HALE CONSULTING, INC	10-201000-0000	491.05
03/26	03/12/2026	1011088	1680	BOUND TREE MEDICAL LLC	10-201000-0000	3,629.55
03/26	03/12/2026	1011089	18103	BRADY INDUSTRIES, LLC	10-201000-0000	428.52
03/26	03/12/2026	1011090	2260	CACTUS & TROPICALS	10-201000-0000	145.00
03/26	03/12/2026	1011091	3070	CANON U.S.A., INC.	10-201000-0000	175.39
03/26	03/12/2026	1011092	3170	Caselle, Inc.	10-201000-0000	3,697.00
03/26	03/12/2026	1011093	3030	CENTURYLINK	10-201000-0000	42.72
03/26	03/12/2026	1011094	17899	CHRISTENSEN OIL CO.	10-201000-0000	372.48
03/26	03/12/2026	1011095	2750	CRAWFORD DOOR SALES	10-201000-0000	5,474.00
03/26	03/12/2026	1011096	17745	CULLIGAN WATER CONDITIONING	10-201000-0000	567.00
03/26	03/12/2026	1011097	17435	ENBRIDGE GAS	10-201000-0000	7,742.04
03/26	03/12/2026	1011098	17942	FARMER BROTHERS CO	10-201000-0000	104.63
03/26	03/12/2026	1011099	17663	FIRST DIGITAL	10-201000-0000	2,599.20
03/26	03/12/2026	1011100	17863	GOLD CROSS SERVICES, INC	10-201000-0000	14,484.46
03/26	03/12/2026	1011101	17859	HAMILTON MEDICAL INC	10-201000-0000	17,167.87
03/26	03/12/2026	1011102	6060	HENRY SCHEIN INC.	10-201000-0000	102.78
03/26	03/12/2026	1011103	6110	HOME DEPOT CREDIT SERVICES	10-201000-0000	1,543.88
03/26	03/12/2026	1011104	18020	JAN-PRO of UTAH	10-201000-0000	694.00
03/26	03/12/2026	1011105	17868	Karl Malone Jeep RAM	10-201000-0000	518.40
03/26	03/12/2026	1011106	2860	L N CURTIS & SONS	10-201000-0000	2,180.44
03/26	03/12/2026	1011107	18102	MES SERVICE COMPANY LLC	10-201000-0000	75,831.54
03/26	03/12/2026	1011108	8970	MOUNTAIN REGIONAL WATER SSD	10-201000-0000	716.82
03/26	03/12/2026	1011109	17827	odp Business Solutions, LLC	10-201000-0000	335.50
03/26	03/12/2026	1011110	17651	OXYGEN UTAH, LLC	10-201000-0000	1,372.80
03/26	03/12/2026	1011111	10710	PARK CITY MUNICIPAL CORP	10-201000-0000	1,555.68
03/26	03/12/2026	1011112	18085	PETER MILLER	10-201000-0000	30.00
03/26	03/12/2026	1011113	17750	PURCELL TIRE & RUBBER CO.	10-201000-0000	2,339.06
03/26	03/12/2026	1011114	17516	RelaDyne West LLC	10-201000-0000	9,018.44
03/26	03/12/2026	1011115	12280	REPUBLIC SERVICES #864	10-201000-0000	3,968.85
03/26	03/12/2026	1011116	12550	ROCKY MOUNTAIN POWER	10-201000-0000	2,446.27
03/26	03/12/2026	1011117	18063	ROTO FLUSH	10-201000-0000	700.00
03/26	03/12/2026	1011118	17536	RUSH TRUCK CENTER,	10-201000-0000	1,462.66
03/26	03/12/2026	1011119	17900	SHRED SALT LAKE	10-201000-0000	259.90
03/26	03/12/2026	1011120	17709	SIDDONS-MARTIN EMERGENCY GROUP	10-201000-0000	27,128.04
03/26	03/12/2026	1011121	13060	SKAGGS COMPANIES, INC.	10-201000-0000	610.98
03/26	03/12/2026	1011122	13120	SMITHS CUSTOMER CHARGES	10-201000-0000	240.36
03/26	03/12/2026	1011123	13130	SNYDERVILLE BASIN W R D	10-201000-0000	724.75
03/26	03/12/2026	1011124	14070	SOUTH FORK HARDWARE PARK CITY	10-201000-0000	76.98
03/26	03/12/2026	1011125	18098	STANDARD INSURANCE COMPANY	10-201000-0000	8,249.59
03/26	03/12/2026	1011126	17731	STATE OF UTAH FUEL NETWORK (DGO)	10-201000-0000	37.95
03/26	03/12/2026	1011127	13490	SUMMIT WATER DISTRIBUTION CO	10-201000-0000	821.48
03/26	03/12/2026	1011128	17615	TargetSolutions Learning, LLC.	10-201000-0000	25,361.34
03/26	03/12/2026	1011129	14810	THE UPS STORE #3471	10-201000-0000	109.06
03/26	03/12/2026	1011130	17987	UNIVERSITY OF UTAH	10-201000-0000	4,125.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/26	03/12/2026	1011131	15180	UTAH COMMUNICATIONS AUTHORITY	10-201000-0000	40.00
03/26	03/12/2026	1011132	15770	UTAH RETIREMENT SYSTEMS	10-201000-0000	5,506.20
03/26	03/12/2026	1011133	15760	UTAH VALLEY UNIVERSITY	10-201000-0000	30.00
03/26	03/12/2026	1011134	17713	ZAYO GROUP, LLC	10-201000-0000	1,146.39
03/26	03/26/2026	1011135	14280	AMAZON CAPITAL SERVICES	10-201000-0000	271.37
03/26	03/26/2026	1011136	17924	AMERITAS LIFE INSURANCE CORP.	10-201000-0000	688.52
03/26	03/26/2026	1011137	1980	BEEHIVE PLUMBING	10-201000-0000	49.00
03/26	03/26/2026	1011138	17767	BLACK DIAMOND EXPERTS	10-201000-0000	513.00
03/26	03/26/2026	1011139	1680	BOUND TREE MEDICAL LLC	10-201000-0000	9,245.75
03/26	03/26/2026	1011140	3030	CENTURYLINK	10-201000-0000	327.62
03/26	03/26/2026	1011141	17532	CENTURYLINK	10-201000-0000	2,265.55
03/26	03/26/2026	1011142	18109	COMM GEAR SUPPLY	10-201000-0000	3,339.76
03/26	03/26/2026	1011143	18077	DEVIN HIRSCHI	10-201000-0000	102.72
03/26	03/26/2026	1011144	5330	GRAINGER INC	10-201000-0000	146.43
03/26	03/26/2026	1011145	17699	Intermountain WorkMed	10-201000-0000	5,936.70
03/26	03/26/2026	1011146	17804	KARL MALONE FORD PARK CITY	10-201000-0000	1,037.91
03/26	03/26/2026	1011147	17947	KARL STORZ Endoscopy-America, Inc.	10-201000-0000	23,865.54
03/26	03/26/2026	1011148	8250	LEGALSHIELD	10-201000-0000	266.25
03/26	03/26/2026	1011149	18102	MES SERVICE COMPANY LLC	10-201000-0000	18,895.85
03/26	03/26/2026	1011150	17928	NATIONWIDE PREMIUM HOLDING	10-201000-0000	210.29
03/26	03/26/2026	1011151	17827	odp Business Solutions, LLC	10-201000-0000	494.11
03/26	03/26/2026	1011152	17651	OXYGEN UTAH, LLC	10-201000-0000	967.52
03/26	03/26/2026	1011153	17686	PARSONS BEHLE & LATIMER	10-201000-0000	172.50
03/26	03/26/2026	1011154	11400	PUBLIC EMPLOYEES HEALTH PROG	10-201000-0000	1,022.31
03/26	03/26/2026	1011155	17750	PURCELL TIRE & RUBBER CO.	10-201000-0000	331.70
03/26	03/26/2026	1011156	17516	RelaDyne West LLC	10-201000-0000	5,339.21
03/26	03/26/2026	1011157	12320	ROCKY MTN POWER	10-201000-0000	787.15
03/26	03/26/2026	1011158	18108	S Jackson Owen	10-201000-0000	330.00
03/26	03/26/2026	1011159	14170	SHI INTERNATIONAL CORP	10-201000-0000	23,128.29
03/26	03/26/2026	1011160	17900	SHRED SALT LAKE	10-201000-0000	259.90
03/26	03/26/2026	1011161	17709	SIDDONS-MARTIN EMERGENCY GROUP	10-201000-0000	10,464.15
03/26	03/26/2026	1011162	13060	SKAGGS COMPANIES, INC.	10-201000-0000	88.00
03/26	03/26/2026	1011163	14070	SOUTH FORK HARDWARE PARK CITY	10-201000-0000	26.27
03/26	03/26/2026	1011164	18034	STACY HEADRICK	10-201000-0000	75.36
03/26	03/26/2026	1011165	18098	STANDARD INSURANCE COMPANY	10-201000-0000	7,480.00
03/26	03/26/2026	1011166	17995	State Fire DC Specialties	10-201000-0000	650.00
03/26	03/26/2026	1011167	13900	SUMMIT COUNTY TREASURER	10-201000-0000	9,975.00
03/26	03/26/2026	1011168	13640	SYMBOL ARTS, LLC	10-201000-0000	2,044.59
03/26	03/26/2026	1011169	16080	VERIZON WIRELESS	10-201000-0000	2,370.36
Grand Totals:						466,986.82

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

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

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
2253									
03/26	03/11/2026	2253	18105	AARP	CLM# 651413	10-348-430-3000	.00	202.41	202.41
Total 2253:							.00	202.41	202.41
2254									
03/26	03/11/2026	2254	18107	FLORRENE RUDD	PC7611023-01	10-348-430-3000	.00	183.95	183.95
Total 2254:							.00	183.95	183.95
2255									
03/26	03/11/2026	2255	18106	MARY PULLEN	PC7218019-0	10-348-430-3000	.00	88.29	88.29
Total 2255:							.00	88.29	88.29
2256									
03/26	03/11/2026	2256	17950	REGENCE BCBS OF UTAH	CLM# E72648	10-348-430-3000	.00	582.81	582.81
Total 2256:							.00	582.81	582.81
2257									
03/26	03/18/2026	2257	18026	KEN GARFF WEST VALLEY FORD	60946	10-40-726-00003	.00	93,445.24	93,445.24
Total 2257:							.00	93,445.24	93,445.24
1011083									
03/26	03/12/2026	1011083	17954	AFLAC GROUP INSURANCE	FEB 2026	10-218700-0000	.00	1,626.06	1,626.06
Total 1011083:							.00	1,626.06	1,626.06
1011084									
03/26	03/12/2026	1011084	220	ALL WEST COMMUNICATIONS	MARCH 202	10-40-286-00000	.00	227.90	227.90
03/26	03/12/2026	1011084	220	ALL WEST COMMUNICATIONS	MARCH 2026	10-40-440-30000	.00	104.28	104.28

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1011084:							.00		332.18
1011085									
03/26	03/12/2026	1011085	14280	AMAZON CAPITAL SERVICES	17VG-ML3J-C	10-40-027-00000	.00	162.63	162.63
03/26	03/12/2026	1011085	14280	AMAZON CAPITAL SERVICES	1DF9-QHT3-C	10-42-285-00000	.00	547.99	547.99
03/26	03/12/2026	1011085	14280	AMAZON CAPITAL SERVICES	1LFF-3HMN-H	10-41-285-00000	.00	199.99	199.99
Total 1011085:							.00		910.61
1011086									
03/26	03/12/2026	1011086	700	AT&T MOBILITY	287287652583	10-40-365-00000	.00	40.54	40.54
Total 1011086:							.00		40.54
1011087									
03/26	03/12/2026	1011087	17668	BLOMQUIST HALE CONSULTING, INC	MAR26-1886	10-43-130-30000	.00	491.05	491.05
Total 1011087:							.00		491.05
1011088									
03/26	03/12/2026	1011088	1680	BOUND TREE MEDICAL LLC	86114734	10-43-300-30000	.00	967.75	967.75
03/26	03/12/2026	1011088	1680	BOUND TREE MEDICAL LLC	86116424	10-43-300-30000	.00	256.61	256.61
03/26	03/12/2026	1011088	1680	BOUND TREE MEDICAL LLC	FEB 26	10-43-300-30000	.00	2,405.19	2,405.19
Total 1011088:							.00		3,629.55
1011089									
03/26	03/12/2026	1011089	18103	BRADY INDUSTRIES, LLC	11334631	10-40-291-00000	.00	428.52	428.52
Total 1011089:							.00		428.52
1011090									
03/26	03/12/2026	1011090	2260	CACTUS & TROPICALS	0395319	10-42-290-00002	.00	145.00	145.00
Total 1011090:							.00		145.00
1011091									
03/26	03/12/2026	1011091	3070	CANON U.S.A., INC.	6015052174	10-42-290-00002	.00	138.44	138.44

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
03/26	03/12/2026	1011091	3070	CANON U.S.A., INC.	6015121914	10-42-290-00002	.00	36.95	36.95
Total 1011091:							.00		175.39
1011092									
03/26	03/12/2026	1011092	3170	Caselle, Inc.	INV-16806	10-42-285-00000	.00	3,697.00	3,697.00
Total 1011092:							.00		3,697.00
1011093									
03/26	03/12/2026	1011093	3030	CENTURYLINK	MARCH 2026	10-42-286-00000	.00	42.72	42.72
Total 1011093:							.00		42.72
1011094									
03/26	03/12/2026	1011094	17899	CHRISTENSEN OIL CO.	0456190	10-40-019-00000	.00	372.48	372.48
Total 1011094:							.00		372.48
1011095									
03/26	03/12/2026	1011095	2750	CRAWFORD DOOR SALES	FEB 2026	10-40-316-35000	.00	5,474.00	5,474.00
Total 1011095:							.00		5,474.00
1011096									
03/26	03/12/2026	1011096	17745	CULLIGAN WATER CONDITIONING	FEB 2026	10-40-316-34000	.00	567.00	567.00
Total 1011096:							.00		567.00
1011097									
03/26	03/12/2026	1011097	17435	ENBRIDGE GAS	FEB 2026	10-40-440-32000	.00	7,742.04	7,742.04
Total 1011097:							.00		7,742.04
1011098									
03/26	03/12/2026	1011098	17942	FARMER BROTHERS CO	51931906	10-42-290-00002	.00	104.63	104.63
Total 1011098:							.00		104.63

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1011099									
03/26	03/12/2026	1011099	17663	FIRST DIGITAL	00937720-1	10-42-286-00000	.00	2,599.20	2,599.20
Total 1011099:							.00		2,599.20
1011100									
03/26	03/12/2026	1011100	17863	GOLD CROSS SERVICES, INC	4698	10-43-235-30000	.00	14,484.46	14,484.46
Total 1011100:							.00		14,484.46
1011101									
03/26	03/12/2026	1011101	17859	HAMILTON MEDICAL INC	23467753	10-43-726-00002	.00	17,167.87	17,167.87
Total 1011101:							.00		17,167.87
1011102									
03/26	03/12/2026	1011102	6060	HENRY SCHEIN INC.	53769690	10-43-300-30000	.00	102.78	102.78
Total 1011102:							.00		102.78
1011103									
03/26	03/12/2026	1011103	6110	HOME DEPOT CREDIT SERVICES	FEB 2026	10-40-316-30000	.00	1,543.88	1,543.88
Total 1011103:							.00		1,543.88
1011104									
03/26	03/12/2026	1011104	18020	JAN-PRO of UTAH	359211	10-42-480-00000	.00	694.00	694.00
Total 1011104:							.00		694.00
1011105									
03/26	03/12/2026	1011105	17868	Karl Malone Jeep RAM	92338	10-40-293-30000	.00	518.40	518.40
Total 1011105:							.00		518.40
1011106									
03/26	03/12/2026	1011106	2860	L N CURTIS & SONS	INV1041724	10-40-029-00000	.00	1,817.00	1,817.00
03/26	03/12/2026	1011106	2860	L N CURTIS & SONS	INV1045262	10-40-071-00000	.00	363.44	363.44

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1011106:							.00		2,180.44
1011107									
03/26	03/12/2026	1011107	18102	MES SERVICE COMPANY LLC	IN2439540	10-40-073-00000	.00	12,272.19	12,272.19
03/26	03/12/2026	1011107	18102	MES SERVICE COMPANY LLC	IN2443094	10-40-073-00000	.00	63,559.35	63,559.35
Total 1011107:							.00		75,831.54
1011108									
03/26	03/12/2026	1011108	8970	MOUNTAIN REGIONAL WATER SSD	FEB 2026	10-40-440-37000	.00	716.82	716.82
Total 1011108:							.00		716.82
1011109									
03/26	03/12/2026	1011109	17827	odp Business Solutions, LLC	FEB 2026	10-41-136-00000	.00	335.50	335.50
Total 1011109:							.00		335.50
1011110									
03/26	03/12/2026	1011110	17651	OXYGEN UTAH, LLC	29281	10-40-029-00000	.00	1,372.80	1,372.80
Total 1011110:							.00		1,372.80
1011111									
03/26	03/12/2026	1011111	10710	PARK CITY MUNICIPAL CORP	FEB 2026	10-40-440-31000	.00	1,555.68	1,555.68
Total 1011111:							.00		1,555.68
1011112									
03/26	03/12/2026	1011112	18085	PETER MILLER	LICENSING F	10-43-420-30000	.00	30.00	30.00
Total 1011112:							.00		30.00
1011113									
03/26	03/12/2026	1011113	17750	PURCELL TIRE & RUBBER CO.	28134441	10-40-500-00148	.00	1,984.16	1,984.16
03/26	03/12/2026	1011113	17750	PURCELL TIRE & RUBBER CO.	42108844	10-40-039-00000	.00	354.90	354.90

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1011113:							.00		2,339.06
1011114									
03/26	03/12/2026	1011114	17516	RelaDyne West LLC	1340488-IN	10-40-017-00000	.00	2,209.72	2,209.72
03/26	03/12/2026	1011114	17516	RelaDyne West LLC	1344910-IN	10-40-017-00000	.00	2,156.49	2,156.49
03/26	03/12/2026	1011114	17516	RelaDyne West LLC	MARCH 2026	10-40-017-00000	.00	4,652.23	4,652.23
Total 1011114:							.00		9,018.44
1011115									
03/26	03/12/2026	1011115	12280	REPUBLIC SERVICES #864	0864-0022072	10-42-440-00000	.00	3,968.85	3,968.85
Total 1011115:							.00		3,968.85
1011116									
03/26	03/12/2026	1011116	12550	ROCKY MOUNTAIN POWER	FEB 2026	10-42-440-00000	.00	2,446.27	2,446.27
Total 1011116:							.00		2,446.27
1011117									
03/26	03/12/2026	1011117	18063	ROTO FLUSH	030526	10-40-316-33000	.00	700.00	700.00
Total 1011117:							.00		700.00
1011118									
03/26	03/12/2026	1011118	17536	RUSH TRUCK CENTER,	3045047196	10-40-500-00138	.00	355.00	355.00
03/26	03/12/2026	1011118	17536	RUSH TRUCK CENTER,	MARCH 2022	10-40-500-00138	.00	883.31	883.31
03/26	03/12/2026	1011118	17536	RUSH TRUCK CENTER,	MARCH 2026	10-40-500-00138	.00	224.35	224.35
Total 1011118:							.00		1,462.66
1011119									
03/26	03/12/2026	1011119	17900	SHRED SALT LAKE	71269022526	10-42-290-00001	.00	259.90	259.90
Total 1011119:							.00		259.90
1011120									
03/26	03/12/2026	1011120	17709	SIDDONS-MARTIN EMERGENCY GRO	321-00000568	10-40-500-00146	.00	26,050.31	26,050.31

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
03/26	03/12/2026	1011120	17709	SIDDONS-MARTIN EMERGENCY GRO	FEB 2026	10-40-293-30000	.00	212.97	212.97
03/26	03/12/2026	1011120	17709	SIDDONS-MARTIN EMERGENCY GRO	MARCH 2026	10-40-500-00140	.00	864.76	864.76
Total 1011120:							.00		27,128.04
1011121									
03/26	03/12/2026	1011121	13060	SKAGGS COMPANIES, INC.	FEB 2026	10-40-071-00000	.00	610.98	610.98
Total 1011121:							.00		610.98
1011122									
03/26	03/12/2026	1011122	13120	SMITHS CUSTOMER CHARGES	FEB 2026	10-42-290-00002	.00	240.36	240.36
Total 1011122:							.00		240.36
1011123									
03/26	03/12/2026	1011123	13130	SNYDERVILLE BASIN W R D	MARCH 2026	10-40-440-30000	.00	724.75	724.75
Total 1011123:							.00		724.75
1011124									
03/26	03/12/2026	1011124	14070	SOUTH FORK HARDWARE PARK CITY	600085	10-40-316-31000	.00	76.98	76.98
Total 1011124:							.00		76.98
1011125									
03/26	03/12/2026	1011125	18098	STANDARD INSURANCE COMPANY	MARCH 2026	10-219000-0000	.00	8,249.59	8,249.59
Total 1011125:							.00		8,249.59
1011126									
03/26	03/12/2026	1011126	17731	STATE OF UTAH FUEL NETWORK (DG	F2608E00850	10-40-015-00000	.00	37.95	37.95
Total 1011126:							.00		37.95
1011127									
03/26	03/12/2026	1011127	13490	SUMMIT WATER DISTRIBUTION CO	FEB 2026	10-40-440-33000	.00	821.48	821.48

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1011127:							.00		821.48
1011128									
03/26	03/12/2026	1011128	17615	TargetSolutions Learning, LLC.	INV136786	10-40-285-00000	.00	25,361.34	25,361.34
Total 1011128:							.00		25,361.34
1011129									
03/26	03/12/2026	1011129	14810	THE UPS STORE #3471	FEB 2026	10-40-290-00000	.00	109.06	109.06
Total 1011129:							.00		109.06
1011130									
03/26	03/12/2026	1011130	17987	UNIVERSITY OF UTAH	PCFD-2026-0	10-43-111-30000	.00	4,125.00	4,125.00
Total 1011130:							.00		4,125.00
1011131									
03/26	03/12/2026	1011131	15180	UTAH COMMUNICATIONS AUTHORITY	INV 5615	10-40-285-00000	.00	40.00	40.00
Total 1011131:							.00		40.00
1011132									
03/26	03/12/2026	1011132	15770	UTAH RETIREMENT SYSTEMS	FEB 2026	10-40-130-00002	.00	5,506.20	5,506.20
Total 1011132:							.00		5,506.20
1011133									
03/26	03/12/2026	1011133	15760	UTAH VALLEY UNIVERSITY	AC2074	10-40-090-00000	.00	30.00	30.00
Total 1011133:							.00		30.00
1011134									
03/26	03/12/2026	1011134	17713	ZAYO GROUP, LLC	22244031	10-42-365-00000	.00	1,146.39	1,146.39
Total 1011134:							.00		1,146.39

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1011135									
03/26	03/26/2026	1011135	14280	AMAZON CAPITAL SERVICES	1DTR-CYPY-D	10-42-285-00000	.00	206.48	206.48
03/26	03/26/2026	1011135	14280	AMAZON CAPITAL SERVICES	1J7M-P3DC-G	10-40-285-00000	.00	24.99	24.99
03/26	03/26/2026	1011135	14280	AMAZON CAPITAL SERVICES	1PL7-WQQK-	10-40-285-00000	.00	39.90	39.90
Total 1011135:							.00		271.37
1011136									
03/26	03/26/2026	1011136	17924	AMERITAS LIFE INSURANCE CORP.	MARCH 2026	10-217710-4300	.00	688.52	688.52
Total 1011136:							.00		688.52
1011137									
03/26	03/26/2026	1011137	1980	BEEHIVE PLUMBING	154488855	10-40-316-33000	.00	49.00	49.00
Total 1011137:							.00		49.00
1011138									
03/26	03/26/2026	1011138	17767	BLACK DIAMOND EXPERTS	266594	10-40-316-36000	.00	513.00	513.00
Total 1011138:							.00		513.00
1011139									
03/26	03/26/2026	1011139	1680	BOUND TREE MEDICAL LLC	MARCH 202	10-43-300-30000	.00	2,576.51	2,576.51
03/26	03/26/2026	1011139	1680	BOUND TREE MEDICAL LLC	MARCH 2026	10-43-300-30000	.00	3,130.38	3,130.38
03/26	03/26/2026	1011139	1680	BOUND TREE MEDICAL LLC	MARCH 2026	10-43-300-30000	.00	3,538.86	3,538.86
Total 1011139:							.00		9,245.75
1011140									
03/26	03/26/2026	1011140	3030	CENTURYLINK	MAR 2026	10-40-286-37000	.00	327.62	327.62
Total 1011140:							.00		327.62
1011141									
03/26	03/26/2026	1011141	17532	CENTURYLINK	MAR 2026	10-42-286-00000	.00	951.47	951.47
03/26	03/26/2026	1011141	17532	CENTURYLINK	MARCH 2026	10-40-286-36000	.00	957.74	957.74
03/26	03/26/2026	1011141	17532	CENTURYLINK	MARCH 2026	10-40-286-37000	.00	356.34	356.34

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1011141:							.00		2,265.55
1011142									
03/26	03/26/2026	1011142	18109	COMM GEAR SUPPLY	2787	10-40-083-00000	.00	3,339.76	3,339.76
Total 1011142:							.00		3,339.76
1011143									
03/26	03/26/2026	1011143	18077	DEVIN HIRSCHI	UBER & PARK	10-40-068-00000	.00	102.72	102.72
Total 1011143:							.00		102.72
1011144									
03/26	03/26/2026	1011144	5330	GRAINGER INC	MERCH 2026	10-40-293-30000	.00	146.43	146.43
Total 1011144:							.00		146.43
1011145									
03/26	03/26/2026	1011145	17699	Intermountain WorkMed	FEB 2026	10-43-348-30000	.00	5,936.70	5,936.70
Total 1011145:							.00		5,936.70
1011146									
03/26	03/26/2026	1011146	17804	KARL MALONE FORD PARK CITY	MARCH 2026	10-40-293-30000	.00	1,037.91	1,037.91
Total 1011146:							.00		1,037.91
1011147									
03/26	03/26/2026	1011147	17947	KARL STORZ Endoscopy-America, Inc.	97196722	10-43-726-00002	.00	23,865.54	23,865.54
Total 1011147:							.00		23,865.54
1011148									
03/26	03/26/2026	1011148	8250	LEGALSHIELD	FEB 2026	10-219200-0000	.00	266.25	266.25
Total 1011148:							.00		266.25

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1011149									
03/26	03/26/2026	1011149	18102	MES SERVICE COMPANY LLC	IN2420724	10-40-073-00000	.00	4,250.29	4,250.29
03/26	03/26/2026	1011149	18102	MES SERVICE COMPANY LLC	IN2450891	10-40-726-00002	.00	14,645.56	14,645.56
Total 1011149:							.00		18,895.85
1011150									
03/26	03/26/2026	1011150	17928	NATIONWIDE PREMIUM HOLDING	MARCH 2026	10-217500-0000	.00	210.29	210.29
Total 1011150:							.00		210.29
1011151									
03/26	03/26/2026	1011151	17827	odp Business Solutions, LLC	MAR 2026	10-41-136-00000	.00	309.81	309.81
03/26	03/26/2026	1011151	17827	odp Business Solutions, LLC	MARCH 2026	10-42-290-00000	.00	184.30	184.30
Total 1011151:							.00		494.11
1011152									
03/26	03/26/2026	1011152	17651	OXYGEN UTAH, LLC	23893	10-40-029-00000	.00	967.52	967.52
Total 1011152:							.00		967.52
1011153									
03/26	03/26/2026	1011153	17686	PARSONS BEHLE & LATIMER	8128355	10-42-515-00000	.00	172.50	172.50
Total 1011153:							.00		172.50
1011154									
03/26	03/26/2026	1011154	11400	PUBLIC EMPLOYEES HEALTH PROG	MARCH 2022	10-219000-0000	.00	1,022.31	1,022.31
Total 1011154:							.00		1,022.31
1011155									
03/26	03/26/2026	1011155	17750	PURCELL TIRE & RUBBER CO.	280136834	10-40-500-00144	.00	331.70	331.70
Total 1011155:							.00		331.70
1011156									
03/26	03/26/2026	1011156	17516	RelaDyne West LLC	1348165-IN	10-40-017-00000	.00	2,550.62	2,550.62

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
03/26	03/26/2026	1011156	17516	RelaDyne West LLC	1350533-IN	10-40-017-00000	.00	2,788.59	2,788.59
Total 1011156:							.00		5,339.21
1011157									
03/26	03/26/2026	1011157	12320	ROCKY MTN POWER	MARCH 2022	10-40-440-34000	.00	787.15	787.15
Total 1011157:							.00		787.15
1011158									
03/26	03/26/2026	1011158	18108	S Jackson Owen	INSPECTION	10-320-000-0000	.00	330.00	330.00
Total 1011158:							.00		330.00
1011159									
03/26	03/26/2026	1011159	14170	SHI INTERNATIONAL CORP	B20920080	10-42-285-00000	.00	23,128.29	23,128.29
Total 1011159:							.00		23,128.29
1011160									
03/26	03/26/2026	1011160	17900	SHRED SALT LAKE	71269032526	10-42-290-00001	.00	259.90	259.90
Total 1011160:							.00		259.90
1011161									
03/26	03/26/2026	1011161	17709	SIDDONS-MARTIN EMERGENCY GRO	MAR 2026	10-40-500-00144	.00	10,464.15	10,464.15
Total 1011161:							.00		10,464.15
1011162									
03/26	03/26/2026	1011162	13060	SKAGGS COMPANIES, INC.	450 A 320678	10-40-071-00000	.00	88.00	88.00
Total 1011162:							.00		88.00
1011163									
03/26	03/26/2026	1011163	14070	SOUTH FORK HARDWARE PARK CITY	601006	10-40-291-00000	.00	26.27	26.27
Total 1011163:							.00		26.27

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1011164									
03/26	03/26/2026	1011164	18034	STACY HEADRICK	POLICE DON	10-40-076-00000	.00	75.36	75.36
Total 1011164:							.00		75.36
1011165									
03/26	03/26/2026	1011165	18098	STANDARD INSURANCE COMPANY	MAR 2026	10-219000-0000	.00	7,480.00	7,480.00
Total 1011165:							.00		7,480.00
1011166									
03/26	03/26/2026	1011166	17995	State Fire DC Specialties	12665342	10-40-316-30000	.00	650.00	650.00
Total 1011166:							.00		650.00
1011167									
03/26	03/26/2026	1011167	13900	SUMMIT COUNTY TREASURER	MARCH 2026	10-42-515-00000	.00	9,975.00	9,975.00
Total 1011167:							.00		9,975.00
1011168									
03/26	03/26/2026	1011168	13640	SYMBOL ARTS, LLC	MARCH 2026	10-40-076-00000	.00	2,044.59	2,044.59
Total 1011168:							.00		2,044.59
1011169									
03/26	03/26/2026	1011169	16080	VERIZON WIRELESS	6137695891	10-43-350-30000	.00	2,370.36	2,370.36
Total 1011169:							.00		2,370.36
Grand Totals:							.00		466,986.82

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
10-201000-0000	696.39	467,683.21-	466,986.82-
10-217500-0000	210.29	.00	210.29
10-217710-4300	688.52	.00	688.52
10-218700-0000	1,626.06	.00	1,626.06
10-219000-0000	16,751.90	.00	16,751.90
10-219200-0000	266.25	.00	266.25
10-320-000-0000	330.00	.00	330.00
10-348-430-3000	1,057.46	.00	1,057.46
10-40-015-00000	1,386.63	.00	1,386.63
10-40-017-00000	13,008.97	.00	13,008.97
10-40-019-00000	372.48	.00	372.48
10-40-027-00000	162.63	.00	162.63
10-40-029-00000	4,178.68	.00	4,178.68
10-40-039-00000	354.90	.00	354.90
10-40-068-00000	102.72	.00	102.72
10-40-071-00000	1,465.28	402.86-	1,062.42
10-40-073-00000	80,081.83	.00	80,081.83
10-40-076-00000	2,119.95	.00	2,119.95
10-40-083-00000	3,339.76	.00	3,339.76
10-40-090-00000	30.00	.00	30.00
10-40-130-00002	5,506.20	.00	5,506.20
10-40-285-00000	42,852.81	.00	42,852.81
10-40-286-00000	2,722.63	.00	2,722.63
10-40-286-31000	215.06	.00	215.06
10-40-286-33000	134.12	.00	134.12
10-40-286-34000	312.20	.00	312.20
10-40-286-35000	349.20	.00	349.20
10-40-286-36000	349.19	.00	349.19
10-40-286-37000	344.08	.00	344.08
10-40-286-38000	215.92	.00	215.92
10-40-290-00000	334.85	.00	334.85
10-40-291-00000	473.06	.00	473.06
10-40-291-30000	404.67	.00	404.67
10-40-293-30000	3,690.81	293.53-	3,397.28
10-40-316-30000	679.00	.00	679.00
10-40-316-31000	2,544.98	.00	2,544.98
10-40-316-33000	749.00	.00	749.00
10-40-316-34000	437.00	.00	437.00
10-40-316-35000	1,498.24	.00	1,498.24
10-40-316-36000	739.34	.00	739.34

GL Account	Debit	Credit	Proof
10-40-316-38000	2,482.00	.00	2,482.00
10-40-350-00000	1,447.57	.00	1,447.57
10-40-365-00000	373.23	.00	373.23
10-40-440-00000	762.14	.00	762.14
10-40-440-30000	1,311.80	.00	1,311.80
10-40-440-31000	2,366.22	.00	2,366.22
10-40-440-32000	716.63	.00	716.63
10-40-440-33000	2,015.96	.00	2,015.96
10-40-440-34000	2,132.48	.00	2,132.48
10-40-440-35000	1,853.11	.00	1,853.11
10-40-440-36000	2,302.03	.00	2,302.03
10-40-440-37000	2,082.75	.00	2,082.75
10-40-440-38000	1,985.09	.00	1,985.09
10-40-500-00138	1,347.66	.00	1,347.66
10-40-500-00140	730.76	.00	730.76
10-40-500-00144	8,676.90	.00	8,676.90
10-40-500-00146	26,050.31	.00	26,050.31
10-40-500-00148	1,984.16	.00	1,984.16
10-40-726-00002	14,645.56	.00	14,645.56
10-40-726-00003	93,445.24	.00	93,445.24
10-41-136-00000	187.04	.00	187.04
10-41-285-00000	2,074.39	.00	2,074.39
10-41-286-00000	144.14	.00	144.14
10-41-350-00000	80.08	.00	80.08
10-41-365-00000	184.83	.00	184.83
10-42-285-00000	8,318.78	.00	8,318.78
10-42-286-00000	676.45	.00	676.45
10-42-290-00000	416.78	.00	416.78
10-42-290-00001	519.80	.00	519.80
10-42-290-00002	665.38	.00	665.38
10-42-365-00000	668.55	.00	668.55
10-42-440-00000	1,339.11	.00	1,339.11
10-42-480-00000	694.00	.00	694.00
10-42-515-00000	10,147.50	.00	10,147.50
10-43-111-30000	4,125.00	.00	4,125.00
10-43-130-30000	491.05	.00	491.05
10-43-235-30000	14,484.46	.00	14,484.46
10-43-300-30000	12,978.08	.00	12,978.08
10-43-348-30000	5,936.70	.00	5,936.70
10-43-350-30000	485.59	.00	485.59

GL Account	Debit	Credit	Proof
10-43-365-30000	317.44	.00	317.44
10-43-420-30000	30.00	.00	30.00
10-43-500-00536	770.10	.00	770.10
10-43-500-00537	116.28	.00	116.28
10-43-726-00002	41,033.41	.00	41,033.41
Grand Totals:	<u>468,379.60</u>	<u>468,379.60-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Invoice detail

Check.Type = {<->} "Adjustment"

SECTION 7 - PERSONNEL ACTIONS

A. **Promotion:**

A promotion is defined as a change in job title and classification recognizing increased capacity and responsibility of an employee from a position in one job class to a position in another job class having a higher entrance salary. Whenever a position comes open, whether a newly created position or a vacated position, the Fire Chief will first look within the District to determine if the promotion of a qualified, interested employee is possible and if it is a merit position, should fill the position with a qualified employee if available. A notice of the job opportunities shall be circulated among District employees describing the position. Personnel promoted into a higher pay grade shall receive a pay increase commensurate with their abilities and other employees holding the same or similar position. The Fire Chief shall take into consideration; longevity, performance evaluations and budget. The Fire Chief will work in conjunction with the Human Resource Officer in establishing promotion criteria for various job classifications. Employees who are full-time shall be entitled to continued benefits notwithstanding the orientation period and conditional status associated with such promotion.

B. **Career Ladder Adjustment:**

A career ladder adjustment is defined as moving an employee from one position in a job class to a similar position with a higher entrance salary in the same job class. This change recognizes an employee's increased capacity and responsibility to perform their work to a higher standard. If budgeted, personnel receiving a career ladder adjustment will be moved to the bottom of the new range or receive a 6% increase, whichever is greater. The Fire Chief will work in conjunction with the Human Resource Officer in establishing criteria for moving employees into various job classifications. There is no orientation period required for an employee receiving a career ladder adjustment.

C. **Layoff (Reduction-in-Force):**

Should it become necessary to undergo a reduction of the work force, brought about by a reduction of operating revenues, technological innovation, the discontinuance or reduction of services, or other grounds consistent with economic and efficient administration of the District; the Fire Chief shall lay off the necessary number of employees considering such factors as, but not limited to, longevity, performance, and organizational needs. The decision matrix shall be filed with the Personnel Director. Individuals being separated by a reduction in force do not have a right to prior notice. In determining which employees should be laid off the Fire Chief shall utilize the following sequence to achieve the required reduction:

1. Temporary/Seasonal employees (shall be separated or reduced in work hours).

2. Part-time employees (shall be separated or reduced in work hours).
3. Full-time employees (may be separated or reduced in work hours).

D. Abolishment of Job:

If a circumstance should arise requiring the abolition of a certain position, employment status may be maintained by one of the following:

1. The employee may be returned to a previous position, if a position is open or allocated by the Board at a salary appropriate for the position, which may entail a reduction in pay.
2. The employee may be promoted based upon performance, qualifications and position availability.
3. The affected employee may be reassigned to another division to fill an open position, for which they are qualified, commanding equal or lesser compensation.
4. If none of the alternatives are available, the employee shall be separated.

E. Separation:

Full-time employees may be subject to separation for cause, reasons of reduction-in-force, reduction of work, abolishment of a position, or lack of funds. An employee placed on disability leave must provide a return-to-work clearance from their physician within 180 days. Failure to provide such clearance shall result in separation from the District. Otherwise, all employees will be retained on the basis of their performance and separated if inadequate performance cannot be corrected. Merit employees have the right to appeal as outlined in the grievance procedures of Section 14 if they perceive the separation to be unjustified. Part-time, temporary, seasonal, contract, and merit exempt personnel may be terminated "at will" or according to terms of individual employment agreements.

F. Resignation:

Employees who resign and desire to leave the District in good standing should give a minimum of two (2) weeks' notice if they are to be considered for re-employment at a future date. Resignations must be in writing and submitted to the Fire Chief. [The District may permit an employee to withdraw their resignation, in writing, at any time before the effective date of the resignation. The Fire Chief, in their discretion and in consultation with the HR Officer, may decline an employee's request to withdraw a resignation before its effective date.](#)

G. Defacto Resignation:

An employee who is absent from work for one shift and capable of giving proper

notifications but does not inform the supervisor, shall be deemed to have resigned and shall be informed of the same in writing by the Fire Chief

H. Reinstatement/Rehire:

Former employees, who left voluntarily, and in good standing, may be reinstated to a vacant position only when their qualifications and ability indicate a potential for performance which would clearly exceed expected performance of current, and promotable employees. Previous District experience may be taken into consideration in determining placement of the employee on the District's salary schedule and accrual of benefits if the rehire or reinstatement occurs within one (1) year from the date of separation. The restatement/rehired employee shall be required to observe the waiting period before being placed on the District's offered insurances. If a reinstated/rehired employee returns to District employment within three (3) months of their separation date there shall be no change in their vacation accrual rate. However, longevity seniority will be adjusted to reflect the absence. If the employee returns to work after three (3) months they shall lose at a minimum one year of accrual for vacation and longevity seniority.

I. Reassignment:

The effective operation of the District requires periodic changes in work assignments to match functional needs with capabilities of District personnel. An employee may be reassigned from one position, station, apparatus, or division to a different position, station, apparatus, or division within the District. Reassignments may be temporary or permanent.

If the employee is reassigned to a position with a higher pay scale, the employee may receive acting-in pay. If the District reassigns an employee to a position with a lower salary range, and the employee's current salary is higher than the maximum, the employee shall have their pay frozen at their current rate for a period not to exceed 1 year. Reassignment to a position with a lower pay range shall not generally change an employee's rank or salary. If the reassignment is requested by the employee, that employee, shall suffer a loss of pay consistent with the reduction of responsibility. Employees may request reassignments, but must do so in writing through their Supervisor and the Fire Chief. Reassignments are NOT grievable under Section 14 of these Policies

J. Performance Documentation:

The Fire Chief and Supervisors shall, in a timely manner, document noteworthy, or significant incident behaviors of employees. Such records may be used to support decisions which affect employee status related to job advancement, rewards, discipline and discharge.

1. Timing & Purpose Of Evaluations: Annual employee evaluations for all full time and part-time employees shall be conducted by the Supervisors or Fire Chief in the month of the employee's hire date, and shall be used

as the basis for the following:

- a. To assure that employees are fully aware of performance standards which apply to their jobs;
- b. To allow employees to express ambitions, desires and set goals;
- c. To determine training needs;
- d. To transfer and reassign employees for better use of skills and abilities;
- e. To make appraisals for promotions;
- f. To discharge incompetent employees; and
- g. To identify employees to be separated for reduction-in-force.

SECTION 12 - PRODUCTIVE WORK ENVIRONMENT

A. General Conduct

The very nature of governmental service makes public relations one of the most important aspects of the job. The quality of our interactions impacts all employees of the District and the public perception of the District as a whole. Employees are to take every opportunity through the course of performing their job to create "good will" with the public. Employees are required to be courteous and show understanding in spite of the difficulty of situations which may arise. Reports of a negative nature will be investigated by supervisors, and disciplinary actions could result.

1. Employees are expected to apply themselves to their assigned duties during the full schedule for which they are being compensated.
2. Employees are expected to make prudent and frugal use of District funds, equipment, building and supplies.
3. Employees are expected to observe work place rules.
4. Employees are to report conditions or circumstances that would prevent them from performing their job effectively or completing assigned tasks.
5. Employees are expected to practice dress and grooming habits which are consistent with the District's purpose and beneficial in promoting a favorable public image. The Fire Chief is responsible for determining what creates a professional business environment in the District.

B. Uniform & Grooming Standards

The purpose of this policy is to establish a standard for professional appearance. This policy applies to all employees of the District, while on duty or while representing the District in related activities. In order to portray a positive public image and demonstrate pride and professionalism, it is the policy of the District to maintain high standards regarding employee appearance, dress, and grooming.

1. All employees shall adhere to good personal hygiene practices, including neat and clean appearance, well-groomed hair, and proper attention to oral hygiene, absence of offensive body odors, and attire that is appropriate to their line of work. Employees' general appearance while on-duty and/or in uniform must reflect a positive and professional image at all times.
2. Uniform items are provided by the District for all employees. Replacement of uniform items shall be on an as needed basis, and shall be monitored by District officers.

- a. **Administrative Personnel - Individuals** in administrative or support staff positions shall be well-groomed and attired in clothing items that are professional and business-like in nature, as set forth in Operational Policies and Procedures Chapter 12 Section 1.0.
 - b. **Suppression Personnel** - Suppression personnel are to dress according to the uniform standards set forth in Operational Policies and Procedures Chapter 12 Section 1.0. Suppression personnel are to be appropriately attired at the start of the shift until they are relieved from duty following the conclusion of their shift.
 - c. **Ambulance Personnel** - Ambulance personnel are to dress according to the uniform standards set forth in **Operational Policies and Procedures Chapter 12 Section 1.0**. Ambulance personnel are to be appropriately attired and ready to respond at the beginning and to the conclusion of their assigned shift adhering to all hygiene protocols as set forth in section 12.B.1. above.
 - d. **Safety Uniform/Turnout Gear (Suppression personnel) --** Protective clothing and equipment is provided to all suppression personnel for use as required when working in a hazardous environment, during firefighting activities or during any other similar conditions during training activities. The District shall provide a complete ensemble of personal protective equipment for structural and wildland firefighting to all suppression employees. The components of the turnout gear are set forth in the Operational Policies and Procedures Chapter 12 Section 1.0.
 - e. **Physical Training Uniforms (Suppression and Ambulance personnel) --** The physical training (PT) uniform may be worn during physical training activities, but shall not be worn out of the station when responding to emergency scenes unless it is fully covered by a duty uniform. The components of the PT uniform shall be outlined in the Operational Policies and Procedures Chapter 12 Section 1.0.
 - f. **No other insignia, emblem, advertising button, ribbon, jewelry or device shall be worn or attached to the uniform without authorization of the Fire Chief.**
3. Employee uniforms must be properly fitted, clean, pressed, and in good condition. Shoes or boots shall be shined and in good condition. All shirts shall be tucked into the uniform pants. District issued insignias, belt buckles, and badges shall be polished and worn in the proper place.
 4. Employees are responsible for laundering and maintenance of all uniform items. Worn, torn, or faded uniforms shall not be permitted to be worn. It

is the responsibility of the employee to notify their Battalion Chief or supervisor in the event that a uniform item is in need of repair or replacement.

5. **Tattoos/Branding/Body Piercing** -- Tattoos, brandings, and body piercings shall not be visible while in uniform and working in the public eye. Compliance may not be achieved by the ongoing use of bandaging to cover a tattoo.
6. The following additional guidelines apply to **Suppression and Ambulance personnel**:
 - a. **Hair** – Hair must be properly cut so as to present a neat appearance at all times. Employees' hair shall be cut so as not to hang below the bottom of the collar line, or it must be pulled back and secured at all times and for Suppression employees, in such a way that allows for full coverage by the protective safety hood. Any hair ties, combs, or barrettes must be neutral in color. Mohawks, spiked hair, unnatural hair coloring, and/or radical hairstyles that draw unnecessary attention are not appropriate on-duty or at District-related functions.
 - b. **Facial Hair** –
 - 1) Suppression employees will be freshly showered and clean-shaven when reporting for duty. Mustaches and sideburns will not obstruct and/or interfere with the wearing of uniforms or breathing apparatus facemasks. Moustaches shall not extend over the upper lip or more than one half inch past the corners of the mouth or one quarter inch below the corners of the mouth. Sideburns shall be neatly trimmed and may not extend down below the lower part of the ear opening, shall be of even width, not flared, and shall end with a clean horizontal line. Beards, goatees, or any facial hair on the chin, cheeks, underneath the lower lip or throat shall not be allowed.
 - 2) Ambulance employees will be freshly showered when reporting for duty. Mustaches, sideburns, beards, goatees, or any facial hair will be neatly trimmed. Ambulance employees filling shifts on the Park City Ambulance or participating in Standby events will adhere to section 6.b.1). above.
 - c. **Earrings or other visible body piercing items**– Earrings or other visible body piercing items shall not be worn by employees while on duty.

- d. **Rings/Jewelry** – It is strongly recommended that for safety purposes, rings not be worn while on duty. If a suppression or ambulance employee chooses to wear a ring, it must not protrude above the band; additionally, it is highly suggested that it be modified so that it will break away when snagged. Any ring that interferes with required safety protective equipment shall not be worn. For suppression or ambulance personnel, necklaces may be worn but must be worn under the clothing and not visible.
 - e. **Cosmetics** – Employees wearing cosmetics shall ensure that the appearance is conservative and in good taste.
- 7. Supervisors may request a uniform inspection at any time and employees shall be required to display all uniform items at that time.
 - 8. The wearing of District-issued uniform items, including footwear, while off-duty is prohibited without prior approval of a Chief Officer, with the exception of when an employee is traveling to and from work or is attending a district related training or event.
 - 9. Employees wearing any PCFSD identifying items while off-duty shall recognize that the wearing of such identifies them with the PCFSD, thus, their behavior while wearing such items shall reflect positively on the District.
 - 10. Only current District employees shall wear any District-issued uniform items unless prior permission from the Fire Chief has been received.
 - 11. Any uniform elements issued by the District or purchased with District-issued uniform allowance monies shall remain as District property. Thus, when an employee terminates, all uniform items shall be returned, clean and in good condition. The cost of uniform items not returned may be deducted from the employee's final paycheck.

C. Driving Requirements

To ensure District employees meet driving standards as set forth in this policy and are in compliance with state and local laws. This policy applies to all prospective and current employees, including all full-time, part-time, volunteer and temporary personnel.

- 1. **Driver's License Verifications** - The District will conduct driver's license verifications for each employee required to drive, or who has the potential to drive, District-owned vehicles. Verifications will be done initially upon post-offer of employment, prior to approval of driving privileges, and on an annual basis thereafter.

2. Driving Requirements

- a. All employees are required to possess a valid Utah Driver's License to operate any District vehicle or use their personal vehicle for District business. (License must be carried on the person when operating a vehicle.)
 - b. Employees must be twenty-one years of age or older to operate a District vehicle.
 - c. All emergency responders must complete the District's emergency vehicle operation course prior to being approved to operate emergency vehicles.
 - d. While operating a District vehicle or while operating any vehicle on District business, employees must comply with any and all restrictions placed on his/her driver's license.
 - e. Any change in status of a driver's license must be reported to the Fire Chief or Deputy Chief within 24 hours. Change in status means that an individual's previously valid driver's license is subsequently expired, refused, cancelled, revoked, suspended, or restricted by the Department of Public Safety, Driver License Division.
 - f. Any arrest, charge (including citation)¹ and/or conviction for a violation of driving under the influence (DUI) of drugs or alcohol must be reported to the Deputy Chief over Operations or Fire Chief prior to the employee's next scheduled shift or within twenty-four (24) hours, whichever is sooner. In order to comply with District policies and to protect the interests of the District and the public the District serves, internal disciplinary action may be taken prior to adjudication by the court.
3. An individual in a driving position who has a status change in his/her driver's license will be removed immediately from all driving responsibilities and may be reassigned or placed on paid leave pending an internal investigation. A license suspension or revocation may cause disciplinary action up to and including dismissal.
 4. Unusual circumstances with individual cases will be evaluated on their own merits.

D. Outside Employment

District employment shall be the principal vocation of full-time employees. An employee may engage in outside employment, receive honoraria, or paid expenses, subject to the following conditions.

¹ See EMS rule R426-8-2700

For purposes of this policy, "outside employment" includes both compensated and uncompensated activities that require a material commitment of time, responsibility or decision-making authority. This includes, but is not limited to, management, leadership, or significant involvement in nonprofit organizations, charitable activities, fundraising efforts, or similar endeavors. Such activities must be disclosed and may be subject to the same review and approval requirements as paid employment.

1. The outside employment must not interfere with efficient performance of the employee's District position. In the event the Fire Chief determines that the outside employment is interfering with the employee's District position, the Fire Chief shall notify the employee in writing that the outside employment must cease. Interference would include (but is not limited to) conducting the outside employment during District paid hours and using District equipment.
2. The outside job must not conflict with the interests of the District.
3. The outside employment must not be the type that would reasonably give rise to conflicting interests or duties.
4. The employee is required to notify the Fire Chief and gain approval for acceptable outside employment, prior to accepting the employment. The employee should understand any injuries occurring while conducting outside employment will not qualify for District worker's compensation coverage.
5. If the Fire Chief determines that either the employment or payment could reasonably present a real or potential conflict of interest, the Fire Chief shall deny permission. The Fire Chief's decision may not be grieved. Failure to notify the employer and to gain approval is grounds for disciplinary action. Employees may jeopardize their employment with the District through unsatisfactory performance reviews affected by outside employment.

E. Conflict Of Interest

Employees shall not use their District position or any influence, power, authority, confidential information derived there from, or District time, equipment, property, or supplies for private gain. Employees shall not receive outside compensation for their performance of District duties. This restriction applies regardless of whether the outside activity is compensated and includes service in non-profit, charitable, or fundraising organizations where the employee holds a leadership, decision-making, or influential role. Exceptions may be made in cases of:

1. Awards for meritorious public contribution publicly awarded.
2. Receipt of honoraria or expenses paid for papers, speeches, or

appearances made by employees with the approval of the Fire Chief, or on their own time for which they are not compensated by the District, nor prohibited by these rules.

3. Receipt of usual social amenities, ceremonial gifts, or insubstantial advertising gifts as established by state law (*see* Section 17, Paragraph B). When an employee's responsibilities require an action or a decision which could be interpreted as a conflict of interest, the employee shall declare the potential conflict. The Fire Chief may then determine and notify the employee of the status of the potential conflict, either approving of the activity or listing the objections of the District.

F. Political Activity

Except as otherwise provided by law or by rules and regulations promulgated by the State of Utah or the federal government for federally aided programs, District employees may voluntarily participate in political activity subject to the following provisions:

1. No person shall be denied the opportunity to become an applicant for a position by virtue of political opinion or affiliation.
2. No person employed by the District may be dismissed from service as a result of political opinion or affiliation.
3. An employee may voluntarily contribute funds to political groups and become a candidate for public office. The intent of this provision is to allow the individual freedom of political expression, and to allow employees to serve as county party officers and as state or county delegates.
4. No employee may directly or indirectly coerce, command, advise or solicit any employee covered under the personnel system to pay, lend, or contribute part of their salary or compensation or anything else of value to any party, committee, organization, agency or person for political purposes. No supervisor, captain, employee, Board member or the Fire Chief, may attempt to make any employee's employment status dependent upon the employee's support or lack of support for any political party, committee, organization, agency, or person engaged in a political activity.
5. No employee may engage in any political activity during the hours of employment nor shall any person solicit political contributions from District employees during hours of employment. Hours of employment are those hours for which the employee is receiving compensation from the District. The use of District equipment or resources for political activity is also prohibited. Nothing in this section shall preclude voluntary contributions by a District employee to the party or candidate of the employee's choice, or participation on the employee's own time.

6. Nothing contained in this section shall be construed to permit partisan political activity by any District employee who is prevented or restricted from engaging in such political activity by the provisions of the Federal Hatch Act.

G. Discrimination Based on Protected Categories

1. Discrimination in any form is a serious offense which will not be tolerated.
2. Employees may use the **HOTLINE AT 435-336-3050** for any complaints. If this method is used, the caller must be specific as to who is involved, the date and time of the occurrence(s). Please see paragraph 5 below.
3. Discrimination based on a protected class is defined as discrimination of any person because of race, color, religious creed, sex, national origin, age, military status, disability, sexual orientation, gender identification or any other factor protected by law.
 - a. Examples of discrimination may include but is not limited to:
 - i) Using racial and ethnic slurs or offensive stereotypes and making jokes about these characteristics,
 - ii) Recruiting or hiring practices,
 - iii) Promotion opportunities, and
 - iv) Adverse employment actions.
4. Discrimination may result in disciplinary action up to and including termination of employment.
 - a. Employees or officials who willfully report a false claim may be subject to disciplinary action.
5. Reporting and Investigating Claims:
 - a. If an employee believes they have been subjected to discrimination they should:
 - i) Make a written record of the date, time and nature of the incident, and the names of any witnesses,
 - ii) Report the incident immediately to any of the following: A supervisor in the employee's chain of command, the Human Resource Officer, Fire Chief, the County Personnel Director, or the County Attorney's Office, Civil Division.

- iii) All incidents must be reported regardless of their seriousness. There shall be no retaliation against an employee who in good faith reports an incident of discrimination or against anyone who provides information about violations. Complaints may be submitted by any individual irrespective of whether the complainant was personally subjected to the offending behavior.
 - a. Supervisors who knowingly allow or tolerate any discrimination are in violation of this policy and are subject to disciplinary action up to and including termination of employment. Supervisors must deal quickly and fairly with allegations of discrimination whether or not there has been a formal complaint. They are responsible to:
 - i) Make sure the District's policy is communicated to employees; and
 - ii) Any complaint received by a supervisor shall be immediately reported to the Fire Chief, Human Resource Officer and County Personnel Director so that the matter can be investigated.
 - b. The County Personnel Director, or their designee, will conduct a fair and impartial review of the discrimination complaint. All such complaints will be handled with as much confidentiality as possible in order to encourage reporting and to protect the privacy of the parties.
 - c. An employee accused of discrimination and facing disciplinary action shall be entitled to receive notice of charges, the evidence to be used against them, and an opportunity to respond before disciplinary action may be taken per Section 13 of these policies.
6. Resolution.
- a. The complainant shall be notified if any disciplinary action has been taken or not taken as a result of the official complaint. If either party to the complaint is not satisfied with the action taken or not taken they may file a written appeal with the Administrative Control Board through the County Personnel Director within ten (10) working days of receiving official notification of the case resolution from the Fire Chief or County Personnel Director.
 - b. If the complainant is not satisfied with the Board's decision they have a statutory right to request an investigation by the Utah Division of Antidiscrimination and Labor.

H. **Sexual Harassment**

The giving or withholding of job benefits based on the granting of sexual favors and any behavior or conduct of a sexual or gender based nature which is demeaning, ridiculing or derisive and results in a hostile, abusive, or unwelcome work environment constitutes sexual harassment. (See paragraph 7 below.)

Employees may use the **HOTLINE AT 435-336-3050** for any complaints. If this method is used, the caller must be specific as to who is involved, the date and time of the occurrence(s). Please see Paragraph 8, subparagraph b 1.

It is the Policy of the District that:

1. Unlawful discrimination/harassment of coworkers of any type, on or off duty, based on sex/gender, subtle or otherwise, shall not be tolerated and violators will be subject to disciplinary action up to and including termination.
2. Retaliation or reprisals are prohibited against any employee who opposes a forbidden practice, has filed a charge, testified, assisted or participated in any manner in an investigation proceeding or hearing under this policy.
3. False or bad faith claims regarding sexual harassment shall result in disciplinary action against the accuser.
4. An employee accused of sexual harassment and facing disciplinary action shall be entitled to receive notice of charges, the evidence to be used against them, and an opportunity to respond before disciplinary action may be taken.
5. Records and proceedings of sexual harassment claims, investigations, or resolutions are confidential and shall be maintained separate and apart from the employee's personnel file.
6. All employees, supervisors and management personnel shall receive training on the sexual/gender harassment policy and grievances procedures during orientation and annually during in service training.
7. Prohibited Conduct: Any deliberate, unwanted, or unwelcome behavior of a sex/gender based nature, whether verbal, non-verbal, or physical is prohibited. There are two major categories of sexual/gender harassment:
 - a. Quid Pro Quo the granting or conditioning of tangible job benefits on the grant of sexual favors, and
 - b. Creating a hostile or unwelcome work environment. Creation of a hostile work environment can occur through any or all of the

following general means:

- 1) Level One: Sex Role Stereotyping
 - a) Assignments made or denied solely on the traditional historic perceptions regarding the types of jobs that specific gender may/should perform.
 - b) Comments or written material reinforcing traditional historic perception regarding gender.
 - 2) Level Two: Gender Harassment/Discrimination
 - a) Intentional or unintentional behavior/conduct of a visual, verbal, nature directed at a specific gender which is demeaning, ridiculing or derisive of that gender.
 - b) Creating an environment that demonstrates a demeaning, ridiculing or derisive attitude toward a specific gender.
 - 3) Level Three: Targeted or Individual Harassment
 - a) Intentional behavior predicated on gender or expressing sexuality which is directed at a specific group or individual.
 - b) Offensive conduct may be verbal, visual or physical and includes unwanted physical touching.
 - 4) Level Four: Criminal Touching
 - a) The intentional unwanted touching of the breasts, buttocks, or genitals of another.
 - b) Forcible sexual abuse.
8. Any employee who is being sexually harassed or who has personal knowledge of clearly offensive conduct may address the issue either through the formal or informal processes described below.
- a. Informal Process: Employees who are experiencing an unwelcome or hostile work environment at levels 1-3 as described above may, if they so desire, choose to address that unwelcome behavior/conduct informally by notifying the individual responsible for the behavior that the behavior is objectionable. That the

conduct/behavior is unwelcome and that future similar behavior will result in a formal complaint.

- b. Employees experiencing sexual harassment at this level are not required to use the informal process and may file a formal complaint if they so desire.
 - 1) This notification may be: orally in person; in writing signed or unsigned; through a supervisor either orally or in writing.
 - 2) The victim may ask the supervisor for assistance in determining what to say and how to approach the offending employee; request the supervisor to accompany the victim when the victim gives the offending employee notice; ask the supervisor to give notice to the offending employee, accompanied by the victim; ask the supervisor alone to provide notice to the offending employee.
 - 3) If circumstances involve the immediate supervisor, the employee shall seek assistance through the Human Resource Officer, Fire Chief, County Personnel Director or the County Attorney's Office, Civil Division.

- c. Formal Process: Employees who are experiencing an unwelcome or hostile work environment which is clearly offensive or at Level 4 as described above, or who have been subjected to quid pro quo type sexual harassment, should address that unwelcome behavior/conduct through the formal remedial process.
 - 1) Complaints shall be in writing and specify the identity of the victim; the identity of the offending employee; the offensive behavior that the offender engaged in; the frequency of the offensive behavior; damage the victim suffered as a result of the offensive behavior; How the victim would like the matter settled; and what the victim would like to see happen.
 - 2) The victim will be allowed a reasonable amount of time during work hours to prepare a formal complaint. The victim should submit formal written complaints to any of the following:
 - a) The District Human Resource Officer
 - b) The Fire Chief;
 - c) The County Personnel Director, or

d) County Attorney's Office, Civil Division.

9. Remedies: Employees found guilty of sexual harassment shall face disciplinary action ranging from a letter of reprimand to termination based on all the circumstances of the case, as well as the offending employee's prior work history. Information contained in the complaint and/or investigation files shall be released only with the written authorization of the victim and the County Personnel Director.
10. Records: Information related to any sexual harassment complaint, proceeding, or resolution shall be maintained in separate and confidential sexual harassment complaint files. This information shall not be placed or maintained in any employee's personnel file.
11. Victim Protection: Individual complaints, either verbal or written, are confidential. Victims of alleged sexual harassment shall not be required to confront the accused outside of a formal proceeding. Retaliation or reprisals are prohibited against any employee who opposed a practice forbidden under this policy, or who has filed a charge, testified, assisted or participated in any manner in an investigation, proceeding or hearing. Any employee engaging in prohibited retaliatory activities shall be subject to disciplinary action up to and including termination. Retaliation is an additional and separate disciplinary offense. Retaliation may consist of, but is not limited to:
 - a. Open hostility;
 - b. Exclusion or ostracism;
 - c. Special or more closely monitored attention to work performance;
 - d. Assignment to demeaning duties not otherwise performed during the regular course of the employee's duties.

I. **Drug Free Work Place**

A healthy and productive work force, safe working conditions free from the effects of drugs and alcohol is essential to the maintenance of quality operations and all services provided to the public. It is the policy of the District that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance, drug paraphernalia and/or alcoholic beverage in the workplace is expressly prohibited. All processes, procedures, actions and requirements undertaken or imposed by the District shall be in conformance with Utah Code §34-41-101 *et. seq.* Drug and Alcohol Testing and the Omnibus Transportation Employee Testing Act of 1991, revised as of February 15, 1994. In order to achieve a drug-free work place all individuals who are extended a conditional offer of employment with the District and employees in safety sensitive positions shall be required to participate in controlled substances

testing.

1. Testing

- a. When an applicant has been extended a conditional offer of employment but before beginning work;
- b. When there is a reasonable suspicion to believe that an employee is in an impaired state;
- c. When an employee has been involved in an on duty accident or has been injured on duty
- e. On a random basis for employees in safety sensitive positions;
- f. Return to duty testing (as defined by paragraph 2(k) below));
- g. Follow up testing.

2. Definitions:

- a. Alcohol - Alcohol is defined as an intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols in methyl and isopropyl alcohol no matter how packaged or in what form the alcohol is stored, utilized or found.
- b. Controlled Substance - Controlled substances are defined as marijuana (THC), cocaine, phencyclidine (PCP), opiates, and amphetamines (including methamphetamine) or any other substances which are included in the, Utah Controlled Substances Act (Utah Code §58-37-1 *et. seq.*).
- c. Drug - Any substance recognized as a drug in the United States Pharmacopeia or other drug compendia, including the Utah Controlled Substances Act, (Utah Code §58-37-1 *et. seq.*) or supplement to any of those compendia.
- d. Drug Testing - The scientific analysis for the presence of drugs or their metabolites in the human body in accordance with the definitions and terms of this policy.
- e. Random Testing - The unannounced drug testing of an employee in a Safety Sensitive Position who was selected for testing by using a method uninfluenced by any personal characteristics other than job category.
- f. Reasonable Suspicion - Knowledge sufficient to induce an ordinarily

prudent and cautious individual under the circumstances to believe that a prohibited activity is occurring.

- g. Reasonable Suspicion Testing - An articulated belief based on recorded specific facts and reasonable inferences drawn from those facts that an employee or volunteer is in violation of this drug-free workplace policy.
 - h. Positive test - Any test result showing a blood alcohol content of 0.02 or greater or the presence of any controlled substance, its metabolites in the test subject or a sample that has been tampered with.
 - i. Refusal to Submit to Testing - Failure to provide adequate breath or urine sample without a valid or verified medical explanation, after the employee has received notice they are being tested and a breath or urine sample is required, or engages in conduct that clearly obstructs the testing process.
 - j. Safety Sensitive Position - shall include any position which involves emergency response or driving of District Vehicles, or any position involved in the operation of Dangerous Equipment.
 - k. Return to duty testing - The drug/alcohol testing with a verified negative test result for controlled substances or their metabolites, of an employee who has been released back to work after seeking help from a rehabilitation program.
 - l. Follow-up testing - The drug/alcohol testing of an employee who has sought professional help from a rehabilitation program. The employee shall be tested monthly while under the care of the Substance Abuse Professional and upon release from a rehabilitation program. The employee shall be tested a minimum of six (6) times in the following twelve (12) months following their return to duty. Employees may be subjected to follow up drug/alcohol testing for a period not to exceed sixty (60) months.
 - 1) Follow-up testing beyond one year shall be based on a need assessment provided by a substance abuse professional.
3. If the employee seeks help prior to discovery, then confidentiality, job security, and promotional opportunities will be protected. But if the employee does not attempt to seek help and the problem comes to the attention of the District, the employee will be terminated per paragraphs 16 and 18 below. Discovery begins with the notification when an employee has been notified of a random drug test.

4. The extent of District assistance, if an employee comes forward prior to discovery, shall be limited to referral to a community resource program with financial limitations as provided in the District health and medical insurance plan.
5. If an employee is under treatment with a drug that alters their ability to perform the essential functions of a specific position, the employee shall be reassigned if a current job opening exists which the employee is qualified.
6. The District shall require a final applicant selected for a position with the District to undergo a drug screen test to detect the presence of illegal drugs, controlled substances or their metabolites in the body. Refusal to take such a test shall be grounds for denial of employment. An applicant, who tests positive for a controlled substance or its metabolites, as defined in the definitions of this policy, shall be denied employment with the District.
7. Employees shall not use, be under the influence of or be in possession of alcohol while on duty, on District premises or while in District vehicles. District premises include buildings, parking lots, grounds and vehicles owned by District or personal vehicles while being used for District business. Under the influence is defined as having blood alcohol content in excess of .02%.
8. If an employee in a safety sensitive position is called to work outside the regularly scheduled work period, the employee has the right to refuse to go to work if the employee has used alcohol or consumed legally prescribed medication and feels that they may be impaired. The employee must notify their supervisor if they have consumed any alcohol in the last four hours prior to being called in. Employees exercising this option shall have job security and promotional opportunities protected.
9. Employees trafficking, selling, using, possessing or being at the work place under the influence of alcohol, illegal or illegally obtained controlled substances shall be subject to immediate suspension and such conduct may be grounds for termination of employment.
10. When a supervisor makes a determination that there is a reasonable suspicion to believe that an employee is under the influence of, or is in possession of alcohol or controlled substances, the employee shall be subject to drug/alcohol testing.
12. Employees performing in safety sensitive positions are subject to random drug/ alcohol tests.
13. The District maintains the right to conduct unannounced inspections of District owned property, vehicles, work stations, equipment, desks,

cabinets, etc.

14. The District maintains the right to utilize detection methods necessary for the enforcement of this policy including blood, urine, or other tests, and the use of electronic detection equipment and trained animals.
15. Failure to cooperate with these detection methods or inspections is grounds for termination of employment.
16. Upon required testing due to an accident or reasonable suspicion, the employee tested shall not engage in the operation of any District equipment or engage in any employment related duties, which their supervisor deems dangerous to themselves or others until the results of the tests are received and the employee is released back to work by the District. If presumptive testing indicates negative results, employee may return to duty pending official testing results.
17. If any alcohol test result shows a blood alcohol content of 0.04% or greater, the employee shall be terminated.
18. If an employee test result shows an alcohol concentration of greater than 0.02% but less than 0.04%, the employee shall not be permitted to perform in a Safety Sensitive Position for at least twenty-four (24) hours.
19. If an employee has self-disclosed prior to discovery (*see* paragraph 3 above) and tests positive for a controlled substance or the test results show a blood alcohol content of 0.04% or greater, the employee may be referred to a Substance Abuse Professional who shall perform an evaluation at the District's expense, to determine whether the employee has a drug/alcohol problem. This employee may also be provided with information about drug or alcohol treatment programs in the area. The District shall have no obligation or duty to pay for or provide financial assistance for a drug/alcohol treatment program. Referral to treatment creates no protections from other disciplinary actions.
20. If a drug test result shows that the employee has tested positive for a controlled substance, the employee shall be terminated.
21. Employees may direct any questions regarding this policy to the Human Resource Officer.
22. In order to ensure fitness for duty, all employees in a safety-sensitive position have the responsibility to report the use of any prescription or over-the-counter medications that causes impairment or may produce side effects that could alter one's ability to perform the duties of their job. Such a report shall be made to the Human Resource Officer for submission to the District's physician for consideration. The physician

will determine whether any work restriction or limitation is indicated and inform the District and the individual of such restriction.

23. Reporting Violations - All employees have the responsibility to immediately report unsafe working conditions or hazardous activities that may jeopardize their safety, the safety of fellow employees and the safety of the public we serve. This includes the responsibility to immediately report any violations of this Drug and Alcohol policy.

J. Nonsmoking Policy

It is the policy of the District to comply with all applicable federal, state, and local regulations regarding smoking and the use of tobacco products (including e-cigarettes or vaporless cigarettes) in the work place and to provide a work environment that promotes productivity and the well-being of its employees.

1. The District recognizes that smoking in the work place can adversely affect employees. Accordingly, smoking is restricted at all District facilities.
2. Smoking is prohibited inside all District facilities and vehicles. The Supervisors are responsible for implementing and monitoring smoking regulations, and supervisors/department managers are expected to enforce such regulations. The smoking policy applies to employees during working time and to customers and visitors while on District premises.
3. Employees who wish to smoke may do so outside of District facilities and vehicles, as long as, they are at least 25' from any entry way, exit, open or closed window or air intake.
4. Employees are expected to exercise common courtesy and to respect the needs and sensitivities of coworkers as regards the smoking policy. However, smokers have a special obligation not to abuse break and work rules. Complaints about smoking issues should be resolved at the lowest level possible. Employees who violate the policy will be subject to disciplinary action.
5. The District does not discriminate against individuals on the basis of their use of legal products, such as tobacco, if the use occurs during non-working time or off of the District's premises.

K. Serious & Communicable Diseases

It is the policy of the District that employees with infectious, long-term, life threatening, or other serious diseases may work as long as they are physically and mentally able to perform the duties of their job without undue risk to their own health or that of other employees or customers of District services.

1. Serious diseases for the purposes of this policy include, but are not limited to, cancer, heart disease, multiple sclerosis, hepatitis, tuberculosis, drug

resistant tuberculosis, chronic fatigue syndrome, human immune deficiency virus ("HIV") and acquired immune deficiency syndrome ("AIDS").

2. The District will support, where feasible and practical, educational programs to enhance employee awareness and understanding of serious diseases.
3. Employees afflicted with a serious disease are to be treated no differently than any other employee. However, if the serious disease affects their ability to perform assigned duties, such employees are to be treated like other employees who have disabilities that limit their job performance and will be provided reasonable accommodation as long as there is no undue hardship on District operations.
4. Employees who are diagnosed as having a serious disease and who want an accommodation shall inform their supervisor, the Fire Chief or the Human Resource Officer of their condition as soon as possible. Anyone receiving such a report shall respond with compassion and understanding. In addition, they shall review with the employee District policy on such issues as employee assistance, leaves and disability, infection control, requesting and granting accommodations, the District's continuing expectation regarding the employee's performance and attendance, and available benefits.
5. Employees who have a serious disease and who want an accommodation shall provide the Fire Chief and Human Resource officer with any pertinent medical records needed to make decisions regarding job assignments, ability to continue working, or ability to return to work. The District may also require a doctor's certification of an employee's ability to perform job duties safely. Additionally, the District may request that an employee submit to a medical examination if it believes the employee is a health or safety threat to themselves or others.
6. The District will maintain the confidentiality of the diagnosis and medical records of employees with serious diseases, unless otherwise required by law. Information relating to an employee's serious disease will not be disclosed to other employees unless the information is, in the opinion of the Fire Chief, necessary to protect the health or safety of the employee, coworkers, or others.
7. The District will comply with applicable occupational safety regulations concerning employees exposed to blood or other potentially infectious materials. Universal precautions, engineering and work practice controls, and personal protective equipment will be utilized to limit the spread of diseases in the work place.

Employees concerned about being infected with a communicable disease by a coworker, customer, or other person shall convey this concern to their supervisor, the Fire Chief or the Human Resource Officer. Employees who refuse to work with or perform services for a person known or suspected to have a serious disease, without first discussing their concern with a supervisor, will be subject to discipline, up to and including termination. In addition, where there is little or no evidence of risk of infection to the concerned employee, that employee may be assigned to work with or perform services for any other employee or customer as required by the District.

L. Work Place Violence

It is the policy of the PCFSD that threats or acts of physical violence, including verbal abuse, bullying, intimidation, harassment, and/or coercion which involve or affect District employees or which occur on District property or at District functions shall not be tolerated.

1. Threats or Acts of Violence are defined as conduct against persons or property that is sufficiently severe, offensive or intimidating to alter the condition of District employment, or to create a hostile, abusive or intimidating work environment for one or more District employees.
2. Prohibited workplace violence includes, but is not limited to, the following:
 - a. Threats or acts of violence occurring on District premises, regardless of the relationship of the District with the individual(s) involved.
 - b. Threats or acts of violence not occurring on District premises, but involving someone who is acting in the capacity of a representative of the District.
 - c. Threats or acts of violence not occurring on District premises, but involving an employee of the District if the threats or acts of violence affect the legitimate interests of the District.
3. Any employee who experiences or witnesses such acts, conduct, behavior or communications that would fall within the definition above shall immediately notify their immediate supervisor or another member of management. Failure to report such information according to the guidelines within this policy shall be grounds for disciplinary action.
4. The District shall promptly and thoroughly investigate any report of threats or acts of violence. The identity of the individual making a report shall be protected to the greatest extent possible.
5. Any employee determined to be responsible for threats of or actual violence or other conduct that is in violation of these guidelines shall be subject to

disciplinary action, up to and including dismissal.

6. Incidents of workplace violence that involve criminal conduct shall be referred to law enforcement for investigation and handling.
7. At the sole discretion of the Fire Chief, any employee who exhibits any potential warning signs, symptoms, and risk factors may be required to submit to a psychological fitness for duty evaluation. The cost of such evaluation shall be at the expense of the District.
8. Reporting Procedure
 - a. If the act of violence constitutes an emergency, an employee who witnesses or is made aware of the situation shall call 911. After contacting 911, the employee shall immediately contact the senior officer on duty. Upon receipt of such a report, the Fire Chief shall be notified as soon as possible.
 - b. If a situation of workplace violence occurs but does not constitute an immediate emergency, the employee shall contact his immediate supervisor.
 - c. It shall be the responsibility of the Fire Chief to direct the investigation into the allegation and determine any appropriate and necessary action.

M. Employee Education

It shall be the policy of the District to conduct regularly scheduled training to ensure the highest quality of service is provided to the residents and visitors of the Park City area and to develop teamwork and efficiency of operations during emergency incidents.

1. The training division will organize, coordinate, and schedule training to meet local, state, and federal guidelines for all Fire, EMS, and Special Operations training. All training shall be documented and records maintained by the Training Officer.
2. The Training Officer will be responsible to ensure compliance with all District Policies, Procedures, Standard Operating Guidelines, and that all safety regulations will be followed during training exercises.
3. Every attempt shall be made to offer quality training in-house. However, from time to time, persons may wish to attend training outside the District. An "Outside Training Request" form must be completed and submitted to the employee's assigned Battalion Chief. Selection of participating applicants will be based on the District's training needs, timeliness of applications, prior outside training of the applicants and seniority.

MEMORANDUM OF AGREEMENT

Between

Park City Fire Service District and
The Colony HOA

THIS AGREEMENT (hereinafter “Agreement”), is made and entered into this ____ day of _____, 2026, by and between PARK CITY FIRE SERVICE DISTRICT, a political subdivision of the State of Utah whose address is 736 W. Bitner Road, Park City, Utah 84098 (hereinafter the “District”) and The Homeowners Association for The Colony at White Pine Canyon a Utah Corporation whose address is 2455 White Pine Canyon, Park City, Utah 84098 (hereinafter “The Colony”). Each is individually referred to as a “Party” and collectively as the “Parties.”

RECITALS:

WHEREAS, the District is a special service district created by Summit County pursuant to state law and Summit County Code Title 2, Chapter 24, to provide fire protection and emergency medical services within the geographical boundaries of the District, including to the Snyderville Basin and Park City; and

WHEREAS, The Colony at White Pine Canyon is a residential development in Summit County, Utah, managed by its Homeowners Association, referred to herein as The Colony; and

WHEREAS, the geographic territory serviced and occupied by The Colony is within the District’s geographical boundaries; and

WHEREAS, The Colony occupies a remote and heavily forested mountainside adjacent to the Canyons ski area of Park City Mountain Resort; and

WHEREAS, the District’s response time to emergency calls for service originating in The Colony could be improved if the District were able to station fully functional Type I Fire Response Apparatuses (collectively referred to herein as “the Assigned Apparatus” and individually referred to herein as “an Assigned Apparatus”) within The Colony; and

WHEREAS, The Colony seeks to aid the District to increase its response times to the properties located within The Colony; and

WHEREAS, The Colony is the fee owner of two parcels of real property located in Summit County, identified as Summit County parcel ID numbers CWPC-3A-A-AM, and CWPC-5DML-A (the “Parcels”);

WHEREAS, The Colony owns and maintains a structure on parcel CWPC-3A-A-AM, which structure is capable of housing an Assigned Apparatus. The Colony will allow the District to house an Assigned Apparatus therein; and

WHEREAS, The Colony has built a structure on parcel CWPC-5DML-A, which structure is also capable of housing an Assigned Apparatus. The Colony will allow the District to house a second Assigned Apparatus therein (the structures located on both Parcels are referred to herein as the “Structures”); and

WHEREAS, The Colony now wants to make a portion of the Parcels and Structures exclusively available to the District to house and station an Assigned Apparatus at each parcel to better serve and respond to emergency calls originating from The Colony;

NOW, THEREFORE, in consideration of the fulfillment of the mutual promises, terms and conditions set forth, the Parties agree as follows:

1. The District’s Responsibilities:

- a. The District agrees to station one Assigned Apparatus of its choosing at each of the Parcels – up to two (2) total Assigned Apparatuses may be dedicated for service under this Agreement. The District may rotate the Assigned Apparatus at these locations at any time, based on the District’s staffing and response needs.
- b. The District agrees to keep the Assigned Apparatus in response-ready condition such that they are ready to respond to a call as needed.
- c. The District retains discretion whether and under what conditions it should dispatch a crew to respond from either or both of the Parcels with the Assigned Apparatus, based on call type and severity.
- d. The District retains the ability to respond to any call with the Assigned Apparatus, as the Assigned Apparatus is not for The Colony’s exclusive benefit.
- e. The District will ensure that its insurance provider extends coverage to the Assigned Apparatus and the Parcels and all crew who may be dispatched to respond from the Parcels using the Assigned Apparatus. Such insurance shall include general liability and workers compensation.
- f. The District shall pay The Colony a total rent payment in the amount of \$1.00.

2. The Colony’s Responsibilities:

- a. The Colony agrees to make a portion of the Parcels available for the District’s exclusive use and enjoyment as identified in Exhibit A, attached hereto;
- b. The Colony agrees to make available all or a portion of the Structures at the Parcels available for the District’s exclusive use and enjoyment, such that no member of the public, resident of The Colony, or any agent of The Colony may access that portion of the structure dedicated for housing the Assigned Apparatus.

- c. The Colony agrees to pay District a maintenance fee of \$172,142.00 per Assigned Apparatus staged, for a total of \$344,284.00, which fee shall be paid on or before May 1, 2026, which is the date by which both Assigned Apparatus will be staged. This fee will cover District's costs associated with maintenance, repairs, and fuel to keep the Assigned Apparatus in a call-ready status.
- d. The Colony agrees to pay District an additional maintenance fee of \$28,690.00, for the staging of one Assigned Apparatus at either of the Parcels for the period of March 1, 2026 through April 30, 2026. This fee will cover District's costs associated with maintenance, repairs, and fuel to keep the Assigned Apparatus in a call-ready status.
- e. The Colony shall maintain the roads accessing the Parcels so they are reasonably accessible year-round to District staff and the Assigned Apparatus. Said maintenance shall include any necessary repairs to the road surface and plowing of accumulated snow. The Colony represents and guarantees that its roads are rated for the weight of the Assigned Apparatus.
- f. The Colony agrees to cover the associated cost of all utilities for the Structures, and in-fact agrees to provide all utilities such as water, heat, electricity, and any other which are customary. Specific lease terms are included in Paragraph 3 and its subparts, below.
- g. The Colony agrees to pay and be responsible for any and all property taxes due and owing for the Parcels.

3. Leasehold; Rent; Conditions. The Colony hereby leases to the District and the District hereby rents from The Colony that portion of the Parcels and the Structures as described in Exhibit A (the "Leased Premises"). Said Structures shall be used by the District to house the Assigned Apparatus and provide a base from which District staff may respond to calls, and for no other purposes. The District shall pay to The Colony as rent for use of the Leased Premises the lump sum payment of \$1.00 payable within thirty (30) days of the Commencement Date.

3.1 The District shall maintain full rights of access to the Leased Premises.

3.2 The District acknowledges that it has inspected the Leased Premises and is satisfied with the condition thereof, and its taking possession shall be conclusive evidence of its receipt of the Leased Premises in good order and repair.

3.3 The Colony is required to provide property damage insurance upon the Leased Premises for an amount equal to its fair market value. The Colony shall also maintain all perils insurance coverage upon the Leased Premises. The Colony shall provide to the District a copy of said insurance policy and name The District as an additional insured and beneficiary thereunder.

3.4 The District shall utilize and maintain in a good state of repairs the Leased Premises. The District shall not commit, or suffer to be committed, any waste on the Leased Premises, nor shall the District maintain, commit or permit the maintenance or commission of any nuisance on the Leased Premises or use the Lease Premises for any unlawful purpose. The District shall comply with any and all laws, ordinances, orders, and regulations of any governmental authority that are applicable to its use of the Leased Premises.

3.5 The District shall not make any alterations, additions, or improvements to the Leased Premises without the prior written consent of The Colony.

3.6 The Colony agrees to pay for all utilities and maintenance fees for utility and janitorial services rendered at the Leased Premises. Utility services shall include gas, electric, water, sewer, snow removal, and telecommunications (to include phone and internet).

3.7 The Colony agrees that subject to the terms, covenants and provisions of this Agreement, The District shall be entitled to the quiet enjoyment of the Leased Premises.

3.8 All personal property and trade fixtures placed in or upon the Leased Premises by the District shall not become part of the Leased Premises and the District shall be privileged to remove the same at the termination or expiration of this Agreement.

3.9 The District agrees to quit and surrender peaceable possession of the Leased Premises to The Colony at the termination or expiration of this Agreement. The District agrees to leave the Leased Premises in as good a state of repair and sanitary condition as when received, reasonable wear and tear and damage by the elements or by fire excepted.

3.10 The Colony certifies that to the best of its knowledge all space leased, space above suspended ceilings in the lease space, air engineering spaces in the same ventilation zone as the Leased Space, public spaces and common use space are, at the time of acceptance, asbestos free. However, should any asbestos containing material be detected during the term hereof, The Colony shall, at its sole cost and expense, remove and dispose of any such asbestos containing material in accordance with EPA requirements. The Colony shall establish an appropriate operation and management program procedure for such removal and disposal to ensure the maintenance of an asbestos-free environment.

3.11 The Colony does hereby certify that, on the day of acceptance of the Leased Premises by the District, the Leased Premises shall comply with all applicable state, local or nationally recognized building practices, standards, codes and regulations (latest edition). If the Leased Premises do not comply with any such code, regulation, and/or the Americans with Disabilities Act Accessibility Guidelines (ADAAG) found in Federal Register III, Appendix "A," The Colony will be notified in writing of the corrections needed. Should any code violations or any violation of the American with Disabilities Act Accessibility Guidelines be reported to The Colony by any appropriate authority, The Colony shall be responsible to remedy such violations

at its own cost and expense.

3.12 The Colony will not make the structure on parcel CWPC-5DML-A available to the District unless and until it has complied with all Summit County requirements and has final approval, if required.

4. Administration. Both Parties agree that there is no separate entity created by this Agreement to carry out its provisions and to the extent that this Agreement requires administration as set forth herein, it shall be administered by the chief executive officers of the Parties. There shall be no real or personal property acquired jointly by the Parties as a result of this Agreement.

5. Term, Commencement Date. The term of this Agreement shall begin on March 1, 2026 (the "Commencement Date"), and shall continue for fourteen (14) months therefrom, unless earlier terminated by either Party by giving fourteen (14) day's advance written notice to the other Party. Subject to and consistent with Paragraphs 2 (c) and (d) above, District shall furnish a single Assigned Apparatus on March 1, 2026, and shall furnish both Assigned Apparatus by May 1, 2026. Payments made by the Colony under this Agreement will be forfeit in the event of early termination by the Colony. In the event of early termination by District, payments made by Colony under this Agreement will be refunded on a prorated basis from the date of termination through the end of this Agreement's term.

6. No Third-Party Beneficiary. This Agreement shall not be construed as or deemed to be an agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action for any cause whatsoever.

7. Entire Agreement. This Agreement contains the entire agreement between the Parties and shall not be modified or changed in any manner except by an instrument in writing executed by both Parties.

8. Notices. All notices, demands, requests and other writings required or permitted to be given shall be deemed duly given if delivered or if mailed by registered or certified mail, postage prepaid, if addressed to the following:

Park City Fire Service District
Attn: Fire Chief
736 W. Bitner Road
Park City, Utah 84098

The Colony
Attn: Tim Lewis, General Manager
2455 White Pine Canyon
Park City, Utah 84098

9. No Agency Relationship. Nothing contained in this Agreement shall be deemed or construed by the Parties, nor by any third party, as creating the relationship of principal and agent or partnership or of joint venture between the Parties. Except as expressly provided by this Agreement, neither Party shall have, nor shall it hold itself out as having any right, power, or authority to create any contract or obligation, either express or implied, on behalf of, in the name

of, or binding upon the other Party, or to pledge the other Party's credit or extend credit in the other Party's name, unless the other Party consents thereto in advance in writing. Neither Party shall disseminate any written or oral press releases, advertisements or other communications representing itself as an authorized representative of the other Party. Except as expressly provided herein, neither Party shall have the right to exercise any control whatsoever over the activities or operations of the other Party.

10. Indemnification; Liability. The District is a governmental entity subject to the Governmental Immunity Act of Utah, Utah Code §§ 63G-7-101 through 904. Each Party agrees to indemnify, defend, and save harmless the other from and against all claims, suits and costs, including attorney fees for injury or damage of any kind, arising out the negligent acts, errors, or omissions of the indemnifying Party's officers, agents, contractors or employees in the performance of this Agreement. Nothing in this paragraph is intended to create additional rights to third parties or to waive any provision of the Governmental Immunity Act of Utah, provided said Act applies to the action or omission giving rise to the protections in this paragraph. The indemnification in this paragraph shall survive the expiration or termination of this Agreement.

11. Authorization to Execute Agreement. The persons executing this Agreement represent and warrant that they are duly authorized representatives of the District and The Colony respectively, and that by their execution of this Agreement, it becomes the binding obligation of the District and The Colony not subject to any contingencies or conditions, except as specifically provided in this Agreement.

12. Provisions Binding. Except as otherwise expressly provided herein, the terms and provisions hereof shall be binding upon and shall inure to the benefit of the heirs, executors, administrators, successors, and permitted assigns, respectively, of the Parties.

13. Governing Law. This Agreement shall be construed and be enforceable in accordance with the laws of the State of Utah.

14. Compliance with Laws. Each Party will comply with all applicable federal, state and local laws, rules and regulations which may apply to the performance of their respective obligations under this Agreement.

15. Waiver. Any waiver by any party hereto of any breach of any kind or character whatsoever by the other Party, whether such waiver be direct or implied, shall not be construed as a continuing waiver of or consent to any subsequent breach of this Agreement on the part of the other Party.

16. Modification. This MOU may not be modified except by express amendment hereto, in writing, signed by the Parties.

17. Mediation. Any disagreement, dispute, or claim arising out of or relating to this MOU which cannot be settled by the Parties hereto shall first be attempted to be settled through mediation before any Party may file an action in court. This paragraph shall survive the expiration or earlier termination of this Agreement.

18. Default. In the event of default on the part of any Party to this Agreement, that Party shall be liable for all reasonable costs and expenses incurred by the other Party in enforcing the provisions of this Agreement, whether or not legal action is instituted. A Party claiming the other Party is in default under this Agreement shall provide the defaulting Party written notice of the default and an opportunity to cure within fifteen (15) days after the written notice thereof is received by the defaulting Party before declaring a breach of this Agreement or pursuing any legal or equitable remedies. In the event that the default is not reasonably curable within fifteen (15) days using due diligence, then so long as the defaulting Party is diligently pursuing such cure to completion, the non-defaulting Party may not declare a breach of this Agreement.

19. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the successors, heirs and assigns of the Parties hereto, and to any entities resulting from the reorganization, consolidation, or merger of any Party hereto.

20. Non-Severability. Each and every covenant and agreement contained in this Agreement is integrated with and integral to the whole and shall not be severable from the remainder of this Agreement. Should any provision of this Agreement be found to be invalid or unenforceable, this entire Agreement shall be void.

21. Assignment and Sublease. The District is prohibited from assigning or subleasing any portion of the Premises without the express written consent of The Colony.

22. Assignment: Any attempted transfer or assignment of the rights or obligations of either Party under this Agreement shall be null and void unless approved, in writing, by the other Party prior to such transfer or assignment.

23. Renewal. This Agreement will not automatically renew. Any renewal must be in the form of a new Agreement between the Parties.

24. Counterparts. This Agreement may be executed in several counterparts and all so executed shall constitute one agreement binding on all the Parties, notwithstanding that each of the Parties are not signatory to the original or the same counterpart. Further, executed copies of this Agreement delivered by facsimile shall be deemed an original signed copy of this Agreement.

[signature page to follow]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed the day and year first hereinabove written.

PARK CITY FIRE SERVICE DISTRICT

Approved as to Form:

Pete Emery
Fire Chief

Ryan P.C. Stack
Deputy County Attorney

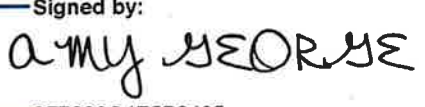
Alex Butwinski
Chair, Administrative Control Board

The Colony

DocuSigned by:

C59CD2A65FAF44A...

Matthew Krentz
President

Signed by:

9E7098C4E5B9485

Amy George
Treasurer

EXHIBIT A
(Description of Premises)



96 White Pine Canyon
CWPC-3A-A-AM
PCFD Apparatus Housed Here



272 White Pine Canyon
CWPC-5DML-A
PCFD Apparatus Housed Here

Debbie Colgan

From: Pete Emery
Sent: Wednesday, March 18, 2026 8:43 PM
To: Allyson
Cc: Eric Hintze
Subject: Re: Thank you from the Fairway Village Homeowners Association

Hi Allyson,

Thanks so much for the note! It's always great to hear when PCFD can swoop in and save the day (and the basements) in Fairway Village.

I've CC'ed Captain Hintze here—he and the Station 31 C Platoon were the ones on the engine that morning. They're a sharp crew, and I'm glad they were able to get that water moving in the right direction before things got too messy for the residents.

I'll make sure the rest of the guys see this, too. We definitely appreciate the feedback.

Best,
Pete

Peter Emery

Fire Chief

Park City Fire District

From: Allyson
Sent: Wednesday, March 18, 2026 7:35:22 PM
To: Pete Emery <pemery@pcfd.org>
Subject: Thank you from the Fairway Village Homeowners Association

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Pete,

I just wanted to reach out and thank you and your team for the incredibly quick responsiveness on Friday morning to the City's water main break in Fairway Village. Our company manages that HOA and your team not only responded immediately, but really prevented what could have been much worse damage by re-routing the water away from the units. Our residents and the HOA thank you!

Thanks!
Allyson

--
Allyson
Owner & General Manager
Model HOA

modelhoa.com

