THIS AGENDA IS SUBJECT TO CHANGE WITH MINIMUM 24 HOURS NOTICE

JOINT AGENDA OF UNIFIED FIRE SERVICE AREA AND LOCAL BUILDING AUTHORITY OF THE UFSA

May 19, 2026, 8:30 a.m.
(or immediately following the UFA Board meeting, if after 8:30 a.m.)

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE SERVICE AREA BOARD OF TRUSTEES AND THE BOARD OF DIRECTORS OF THE LOCAL BUILDING AUTHORITY OF THE UNIFIED FIRE SERVICE AREA SHALL ASSEMBLE BOTH ELECTRONICALLY AND IN-PERSON FOR A MEETING AT UFA HEADQUARTERS, LOCATED AT
3380 SOUTH 900 WEST, SALT LAKE CITY, UT 84119

THE PUBLIC MAY ATTEND IN-PERSON OR ELECTRONICALLY VIA ZOOM WEBINAR AT:
https://zoom.us/j/98255960431?pwd=VW9iWk1KQ0JYTi9lSDIxMS96KzZXZz09
Password: 123911

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1. Call to Order – Chair Harris

2. Public Comment
   Please limit comments to three minutes each and be germane to the agenda items or UFSA/LBA business. The UFSA/LBA Board typically will not engage directly but may direct staff to address comments following the meeting.
   There are three options for comments during this meeting:
   a. In-Person.
   b. Live during the Webinar by logging in as described above. If you wish to make a comment, select the “Raise Hand” button at the bottom of the screen. You will then be added to the queue and invited to speak.
   c. Email: Public comments will be accepted prior to the meeting via email at publiccomment@unifiedfire.org until 7:00 a.m. May 18, 2026. Emailed comments submitted prior to 7:00 a.m. May 18, 2026, will be read or summarized into the record, comments received after the deadline will be forwarded to the UFSA/LBA Board, but not read into the meeting record or addressed during the meeting.

3. Approval of Joint UFSA/LBA Minutes – Chair Harris
   a. April 21, 2026
   b. April 21, 2026 UFA/UFSA Open and Public Meeting Training Minutes

4. Consider the Date of June 16, 2026, for a Public Hearing to Receive and Consider Comments on Proposed Amendments to the 2026 Budget—CFO Hill

5. Quarterly Financial Report—CFO Hill

6. Fraud Risk Assessment—CFO Hill

7. UFSA Finance Committee Update – Chair Overson
   a. No past meeting
   b. Upcoming meeting-6/8/2026 2:30 pm

8. District Administrator Report – District Administrator Anderson

9. Possible Closed Session
   The Unified Fire Service Area or Local Building Authority of the UFSA may temporarily recess the meeting to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, pending or reasonable imminent litigation, and the purchase, exchange, or lease of real property, as provided by Utah Code Annotated §52-4-205 or for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.
   a. the character, professional competence, or physical or mental health of an individual
   b. pending or reasonable imminent litigation
   c. the purchase, exchange, or lease of real property as provided by Utah Code Annotated §52-4-205.

   (If only discussing topic (A), character, etc., then you may move to not record that portion of the closed session per Utah Code § 52-4-206 (6).)

10. Adjournment – Chair Harris

The next Board meeting will be held on June 16, 2026, at 8:30 a.m. both electronically and at UFA Headquarters located at 3380 South 900 West, Salt Lake City, UT 84119

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFSA MEETINGS.

In accordance with the Americans with Disabilities Act, UFSA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting will also be held electronically to allow members of the UFSA/LBA Boards to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 15th day of May, 2026, on the UFSA bulletin boards, the UFSA website http://unifiedfireservicearea.com , posted on the Utah State Public Notice website http://www.utah.gov/pmn/index.html and was emailed to at least one newspaper of general circulation within the jurisdiction of the public body.

Micayla Dinkel, UFSA Board Clerk

UNIFIED FIRE SERVICE AREA BOARD MINUTES

APRIL 21, 2026, 8:30 AM (or immediately following the UFA Board Meeting)
Electronically via Zoom Webinar/UFA Headquarters-3380 South 900 West SLC, UT 84119

- Call to Order
  Quorum present
  Chair Harris called the meeting to order at 9:00 a.m.

- Public Comment
  No public comments were received. Public comment remained available live and through the posted electronic submission option.

- Swearing In-UFSA New Board Members
  Chair Harris announced that three newly appointed Board Members would be sworn into office and invited Clerk Micayla Dinkel to administer the oath of office.

  Clerk Dinkel addressed the newly appointed Board Members and acknowledged the responsibility entrusted to them by the communities they represent. She emphasized that the behaviors, decisions, and actions of Board Members directly reflect upon Unified Fire Service Area, fellow Board Members, organizational personnel, and the level of service provided to the citizens served by the organization.

  Mayor Gray, Mayor John and Mayor Sudbury were then asked to raise their right hands and repeat the official oath of office. Upon completion of the oath, Clerk Dinkel congratulated the newly sworn Board Members. Chair Harris also welcomed the new members and expressed appreciation for their willingness to serve and quickly become engaged in the organization’s work.

  Approval of Joint UFSA/LBA Minutes
  a. March 17, 2026 UFSA LBA Joint Board Meeting Minutes
  Mayor Gettel made a motion to approve the minutes from the March 17, 2026, UFSA Board Meeting as submitted. Mayor Overson seconded the motion, and all voted in favor; none opposed.

- Update on the Tax Revenue Anticipation Note, Series 2026
  Chief Finance Officer Tony Hill provided a report regarding the 2026 Tax and Revenue Anticipation Note (TRAN). Tony reminded the Board that during the March 2026 meeting, the Board approved a

parameters resolution authorizing Chair Harris and staff to proceed with finalization of the 2026 Tax and Revenue Anticipation Note. He reported that the transaction officially closed on April 1, 2026.

CFO Hill reviewed several key details of the financing transaction, including:

- Wells Fargo Municipal Capital Strategies submitted the winning bid;
- This marked the third consecutive successful TRAN partnership with Wells Fargo;
- The total issuance amount was approximately $32.5 million;
- The interest rate secured for the note was 3.36%;
- The repayment maturity date would occur on December 22, 2026; and
- The estimated total interest repayment amount would be slightly under $800,000.

CFO Hill noted that staff received multiple competitive bids and stated that Wells Fargo provided the strongest overall proposal. He also expressed appreciation for the organization's long-standing working relationship with the institution.

Chair Harris thanked Tony for the extensive work associated with the annual financing process and acknowledged the significance of managing a transaction involving such substantial funding amounts. She commended staff for securing a favorable interest rate and completing the process.

- Approve Resolution 04-2026A Cooperative Agreement between Utah Division of Forestry, Fire and State Lands and UFSA and Approval of 2026 Wildland Fire Program Participation Commitment Between Utah Division of Forestry, Fire, and State Lands and UFSA

DC Widdison explained that the Cooperative Wildfire System Agreement serves as an ongoing partnership between Unified Fire Service Area and the Utah Division of Forestry, Fire, and State Lands. He stated that the agreement establishes a framework under which the State of Utah agrees to cover wildfire suppression costs associated with large-scale or extended-attack wildfire incidents. In exchange, local government agencies—including UFSA—agree to provide:

- Initial attack wildfire response services;
- Wildfire prevention efforts;
- Preparedness planning; and
- Mitigation and risk-reduction activities within their jurisdictions.

DC Widdison emphasized that the agreement strengthens coordinated wildfire response capabilities between state and local agencies and ensures that communities continue to receive rapid and effective initial wildfire response services while limiting local financial exposure during major wildfire events. DC Widdison further explained that one of the primary components of the Cooperative Wildfire System Agreement is the annual "Participation Commitment" requirement, commonly referred to as the "PC." He stated that the Participation Commitment is an annual compliance requirement necessary for Unified Fire Service Area to remain in good standing within the Cooperative Wildfire System (CWS).

DC Widdison noted that the Participation Commitment represents a direct investment into wildfire risk reduction efforts and is intended to ensure that participating agencies continue actively supporting statewide wildfire preparedness initiatives. He noted that the commitment is fulfilled through ongoing prevention, preparedness, and mitigation activities performed by the organization throughout the year. These activities include work completed by the Wildland Division and fuels crews to reduce wildfire hazards and improve community resilience in high-risk areas.

DC Widdison stated that two primary factors are used in determining the annual Participation Commitment amount:

- The overall wildfire risk within the agency's service area; and
- The ten-year historical wildfire suppression costs previously paid by the State of Utah within those jurisdictions.

Based on those calculations, the Participation Commitment amount for 2026 was established at approximately $277,425. DC Widdison explained that the Wildland Division and fuels crews would focus throughout the year on completing qualifying wildfire mitigation and preparedness work necessary to satisfy the commitment amount, as has been successfully accomplished in prior years. He also noted that staff would continue meeting all associated reporting and documentation requirements required by the State to maintain compliance under the program.

Discussion emphasized that the Participation Commitment structure incentivizes proactive wildfire mitigation efforts at the local level while helping ensure continued eligibility for State financial assistance during major wildfire incidents. Staff noted that maintaining compliance is an important component of the broader partnership between UFSA and the Utah Division of Forestry, Fire, and State Lands.

Councilmember Stewart made a motion to approve Resolution 04-2026A Cooperative Agreement between Utah Division of Forestry, Fire, and State Lands and UFSA as well as approving the 2026 Wildland Fire Program Participation Commitment between Utah Division of Forestry, Fire, and State Land and UFSA. Mayor Sudbury seconded the motion, and a roll call vote was taken:

Bailey	YES	Huish	YES
Bourke	YES	Jackson	YES
Butterfield	YES	John	YES
Gettel	YES	Overson	YES
Gray	YES	Stewart	YES
Harris	YES	Stavros	-
		Sudbury	YES

- UFSA Finance Committee Updates

  Upcoming meeting 6/8/26 at 2:30 p.m.

- District Administrator Report

  DA Rachel Anderson advised the Board that staff wished to provide additional information regarding the financial impacts of the proposed Fiscal Year 2026–2027 Unified Fire Authority budget on the Unified Fire Service Area. She explained that the discussion was intended to be informational only and that no formal direction or action was requested from the Board at this meeting.

  DA Anderson turned the time over to CFO Hill to provide a detailed financial overview. CFO Hill explained that the proposed FY 2026–2027 UFA budget included a 5.95% increase to UFSA. He noted that the increase was slightly higher than the average increase experienced by the other UFA member entities. He further explained that the increase was primarily driven by two major factors, including previous decisions to staff additional fire stations, specifically Eagle Mountain Station 253 and Station 107 in Kearns, and by the reduction of the Recreation Area Funding.

  CFO Hill stated that the Recreation Area Funding from Salt Lake County had historically helped offset costs to UFSA. He advised the Board that, at the time of the meeting, slightly more than $2 million remained incorporated into the FY 2026–2027 UFA budget.

  Chief Burchett explained that the most recent plan received from Salt Lake County proposed a gradual reduction of the remaining Recreation Area Funding through Fiscal Year 2029–2030. Under the current projection, the county contribution would be reduced to zero by that budget cycle, at which point the full financial impact of the reduction would be borne by UFSA.

  CFO Hill explained that, to date, the current annual financial impact to UFSA was approximately $872,000. He advised that this amount could serve as a starting point if the Board desired to begin evaluating possible options to offset the reductions. Staff emphasized that future discussions could include strategies for addressing both the current $872,000 impact and the larger long-term $2.3 million impact anticipated by FY 2029–2030.

  Staff noted that the facilitation meetings that have been held in the past several months and negotiations surrounding the issue had been challenging and emphasized that UFA and UFSA ultimately had very limited control over the decisions made by Salt Lake County regarding the continuation of the contribution funding. DA Anderson will continue to follow this issue and provide information to the board.

- Possible Closed Session

  No closed session was held.

- Adjournment

  Mayor Gettel moved to adjourn the April 21, 2026, UFSA Board Meeting. Mayor Overson seconded the motion, and all voted in favor; none opposed.

BOARD MEMBERS IN ATTENDANCE

Councilmember Tyler Huish	Councilmember Catherine Harris
Mayor Scotty John	Mayor Kristie Overson
Mayor Dustin Gettel	Councilmember Kathleen Bailey
Councilmember Chrystal Butterfield	Mayor Jared Gray
Mayor Cheri Jackson	Councilmember Sheldon Stewart
Mayor Roger Bourke	Mayor Mick Sudbury

BOARD MEMBERS ABSENT

SLCo Assessor Chris Stavros

STAFF IN ATTENDANCE

Fire Chief Dominic Burchett

CFO Tony Hill

District Administrator Rachel Anderson

Clerk Micayla Dinkel

ATTENDEES

AC Russell	AC Dern	DOC Easton	DC Fossum
HRD Day	DC Greensides	OC Kay	
FM Watkins	DC Widdison	BC Torgerson	FF Call
Specialist Bird	Digital Media Specialist Courtney Samuel		

UNIFIED FIRE AUTHORITY/UNIFIED FIRE SERVICE AREA JOINT MEETING MINUTES

April 21, 2026
Electronically Via ZOOM Webinar/UFA Headquarters – 3380 South 900 West SLC, UT 84119

1. Call to Order
   UFSA Chair Harris called the meeting to order at 8:50 a.m.

2. Public Comment
   No public comments were received. Public comment remained available live and through the posted electronic option.

3. Open and Public Meetings Act Training
   UFA CLO Roberts and UFSA District Manager Anderson conducted the annual Open and Public Meeting Act ("OPMA") training. DM Anderson indicated that she agreed with the presentation being provided by CLO Roberts and appreciated him leading the training.

   CLO Roberts thanked board members for their attendance and noted the importance of the annual training requirement. He reminded the Board that the training materials had been included within the meeting packet and encouraged members to review the documents in detail.

   CLO Roberts explained that the training is required annually by Utah statute and is also tied directly to the organization's annual audit compliance. Failure to complete the training for all board members could result in audit findings against the organization. He emphasized that the purpose of the Open and Public Meetings Act is to ensure transparency in government and to require that the public's business be conducted openly unless a specific statutory exception applies.

   CLO Roberts reviewed the statutory definition of a "meeting," explaining that a meeting occurs whenever a quorum of a public body gathers to discuss or conduct public business. He clarified that chance encounters are not considered meetings under the Act, provided they are not used to circumvent OPMA requirements. He cautioned board members against using informal gatherings or social settings to collectively deliberate on board business outside the public process. Examples discussed included avoiding situations where a quorum might unintentionally discuss pending matters during conferences, banquets, or community events.

   Discussion followed regarding electronic meetings and the increasing reliance on virtual participation as a standard operational practice. CLO Roberts noted that electronic meetings are legally treated the same as in-person meetings under OPMA requirements. He further commented that UFA and UFSA routinely conduct meetings electronically and that hybrid participation has become common practice.

CLO Roberts reviewed statutory notice requirements and explained that meeting agendas must be publicly posted at least 24 hours prior to the meeting. Clerk Micayla Dinkel coordinates agenda preparation and ensures that notices are properly posted both on the organization's website and on the Utah Public Notice Website. He emphasized that agenda descriptions must contain a reasonable degree of specificity so members of the public can understand what business will be discussed. CLO Roberts further clarified that items not listed on the agenda may be discussed if they arise organically during a meeting; however, no final action or vote may be taken on matters that were not properly noticed on the agenda.

The Board received instructions regarding the statutory criteria allowing public bodies to enter into closed session. CLO Roberts noted that UFA most commonly utilizes closed sessions for:

- Discussions regarding the character, professional competence, or physical or mental health of an individual; and
- Pending or reasonably imminent litigation matters.

CLO Roberts further clarified that certain closed sessions may also occur under the attorney-client privilege for legal consultation purposes.

CLO Roberts reviewed the formal procedures required to enter a closed session, including:

- Two-thirds vote of board members are present;
- Limiting the closed session discussion to statutorily permitted topics; and
- Recording and maintaining minutes of the closed session, except in limited circumstances involving competency evaluations.

CLO Roberts explained that competency-related discussions are the one statutory exception where a recording is not required, provided that an affidavit is completed documenting the reason no recording was made. CLO Roberts also discussed public records retention requirements and noted that official meeting minutes and recordings are maintained as part of the public record by the clerk.

Additional discussion occurred regarding UFA and UFSA's electronic meeting policy. CLO Roberts explained that the organizations maintain a formal policy governing electronic participation and that an official "anchor location" is established for each electronic meeting. The ECC Board Room serves as the designated anchor location to ensure public accessibility.

CLO Roberts reviewed voting procedures applicable during electronic meetings. He explained that voice votes are acceptable when votes are unanimous; however, if any dissenting vote occurs, the Board must transition to a formal roll call vote to ensure clarity and an accurate public record.
He further noted that UFA and UFSA frequently utilize roll call voting for resolutions and significant actions to maintain a clear official record.

CLO Roberts addressed restrictions related to disruptive conduct during public meetings. He explained that individuals who intentionally disrupt meetings or fail to provide relevant comments may be subject to removal or limitation under the Act. He noted that UFA and UFSA historically have not experienced issues with disruptive public behavior during meetings.

The Board discussed potential consequences associated with violations of the Open and Public Meetings Act. CLO Roberts cautioned against "daisy-chaining" communications among board members outside of noticed meetings in order to create consensus or deliberate on public business. He explained that violations of OPMA can result in:

- Actions taken by the Board being voided or invalidated; and
- Criminal penalties, including classification as a Class B misdemeanor.

CLO Roberts stated that, based on his experience with the organization, he had not observed any concerns or patterns of noncompliance among UFA or UFSA board members.

CLO Roberts reviewed 2026 legislative changes related to OPMA. He explained that the recent amendments primarily involved:

- Expanded categories for certain legislative closed-session discussions; and
- Inclusion of a highway designation review committee within the statutory definition of a public body.

He noted that these changes were largely technical in nature and did not materially impact UFA or UFSA operations.

A board member requested clarification regarding quorum requirements for both the full Board and Board committees to help avoid inadvertent OPMA violations. CLO Roberts clarified that the quorum requirement for the full Board is half plus one, equating to nine members, and committee quorum sizes vary depending on committee membership, generally ranging between four and five members.

4. Possible Closed Session
No closed session was held.

5. Adjournment
Mayor Jackson made a motion to adjourn the meeting. Councilmember Stewart seconded the motion all voted in favor, none opposed.

BOARD MEMBERS IN ATTENDANCE

Mayor Cheri Jackson
Mayor Paul Fotheringham
Councilmember Sheldon Stewart
Councilmember Chrystal Butterfield
Councilmember Catherine Harris
Councilmember Kathleen Bailey
Mayor Scotty John
Mayor Kristie Overson
Councilmember Tyler Huish
Mayor Tish Buroker
Mayor Mick Sudbury
Mayor Dustin Gettel
Deputy Mayor Catherine Kanter
Mayor Jared Gray
Mayor Roger Bourke
Mayor Gay Lynn Bennion

BOARD MEMBERS ABSENT

Councilmember Jared Henderson
SLCo Assessor Stavros

STAFF IN ATTENDANCE

CFO Tony Hill
CLO Roberts
DA Rachel Anderson

Clerk Micayla Dinkel

Chief Dominic Burchett

ATTENDEES

AC Dern	Bill Brass	HRD Day
AC Russell	BC Torgerson	AC Russell
DC Widdison	OC Kay	FM Watkins
EM DC Behunin	DC Ayres	DC Fossum
BC Bogenschutz	Purchasing Agent Langenfass	
Digital Media Specialist Samuel		DOC Easton

UNIFIED FIRE SERVICE AREA
NOTICE OF AMENDMENT OF 2026 BUDGET PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT ON June 16, 2026, at 8:30 AM a public hearing will be held at the Unified Fire Authority Administration Building/Emergency Coordination Center, 3380 South 900 West, Salt Lake City, UT before the Board of Trustees of the Unified Fire Service Area to receive public comment and consider a resolution amending the 2026 budget. Information about how to access the electronic meeting will be provided on the agenda which will be posted on the Utah Public Notice Website at least 24 hours in advance of the meeting.

All persons interested and present will be given an opportunity to be heard in this matter. To obtain more information regarding the proposed amended budget, citizens may contact the Clerk of the Unified Fire Service Area at (801)-743-7213.

DATED this 2nd day of June, 2026.

PUBLISHED BY ORDER OF THE UNIFIED FIRE SERVICE AREA

Unified Fire Service Area
Budget vs. Actual

	70 - General Fund		
	Jan - Mar 26	Budget	%
Ordinary Income/Expense			
Income			
7031100 · Property Taxes-Salt Lake County	506,184	54,632,707	0.9%
7031110 · Property Taxes - Utah County	4,831	9,066,057	0.1%
7031120 · Property Taxes-SLCo Pass Thru	0	3,300,000	0.0%
7031122 · Property Taxes-UTCo Pass Thru	0	3,300,000	0.0%
7031125 · Property Taxes-Increment Remit	0	123,776	0.0%
7031130 · Property Taxes-Delinquent-SL Co	130,947	695,250	18.8%
7031140 · Property Taxes-Delinquent-UT Co	196,930	200,000	98.5%
7031150 · Judgement Levy	39	0	#DIV/0!
7031200 · Fee-in-Lieu-Salt Lake County	297,983	1,910,000	15.6%
7031210 · Fee-in-Lieu - Utah County	84,598	490,000	17.3%
7032100 · Impact Fees		1,350,000	
7032101 · Impact Fees - Single Family Res	115,189	0	
7032102 · Impact Fees - Multi-Family Res	61,480	0	
7032103 · Impact Fees - Commercial	0	0	
7032104 · Impact Fees - Industrial	3,640	0	
7032105 · Impact Fees - Institutional	0	0	
Total 7032100 · Impact Fees	180,309	1,350,000	13.4%
7034210 · Contribution for Debt Service - Herriman	446,991	446,991	100.0%
7034220 · Contribution for Debt Service - Riverton	315,950	315,950	100.0%
7039100 · Miscellaneous Income	14,216	21,088	67.4%
7039105 · Interest Income	97,577	700,000	13.9%
Total Income	2,276,553	76,551,819	3.0%
Expense			
7091000 · Operations			
7091293 · Tax Payments to RDA/CDA	0	6,600,000	0.0%
7091315 · Maintenance of Buildings & Land	0	110,000	0.0%
7091340 · Interfund Lease Payments	4,216,895	4,988,375	84.5%
7091390 · Sandy Contract	700,079	1,414,159	49.5%
7091395 · UFA Contract Fees	14,392,467	59,681,355	24.1%
7091490 · Impact Fee Refunds	0	10,000	0.0%
Total 7091000 · Operations	19,309,442	72,803,889	26.5%
7092000 · General & Administrative			
7092205 · Auditor	0	11,500	0.0%
7092209 · Bank Fees	1,759	11,200	15.7%
7092345 · Office Supplies	0	2,000	0.0%
7092350 · Professional Fees	5,025	149,000	3.4%
7092355 · UFA Administrative Fees	0	399,784	0.0%
7092415 · Subscriptions & Memberships	17,335	17,335	100.0%
7092810 · Fund Balance Distribution - Herriman	37,941	37,941	100.0%
7092820 · Fund Balance Distribution - Riverton	63,832	63,832	100.0%
Total 7092000 · General & Administrative	125,892	692,592	18.2%
7095500 · Capital maintenance	5,079	693,443	0.7%
7096620 · Bond/Note Issuance Costs	0	25,000	0.0%
7096630 · Interest expense	0	895,753	0.0%
Total Expense	19,440,412	75,110,677	25.9%

GENERAL FUND

Account	Date	Name	Memo	Amount
7091340 · Interfund Lease Payments				
	03/11/2026	Zions First National Bank	Series 2016 Bond Payment	2,288,521.57
	03/11/2026	Zions First National Bank	Series 2021 Bond Payment	1,928,373.64
TOTAL				**4,216,895.21**
7091390 · Sandy Contract				
	01/01/2026	Sandy City Corporation	Fire Service Contract - January - June	700,078.96
TOTAL				**700,078.96**
7091395 · UFA contract fees				
	01/01/2026	Unified Fire Authority	3rd Quarter Fee for FY25/26 - January	4,797,489.16
	02/01/2026	Unified Fire Authority	3rd Quarter Fee for FY25/26 - February	4,797,489.16
	03/01/2026	Unified Fire Authority	3rd Quarter Fee for FY25/26 - March	4,797,489.16
TOTAL				**14,392,467.48**
7092209 · Bank Fees				
	Multiple	Chase Merchant Services	Paymentech Service Fee	1,759.10
TOTAL				**1,759.10**
7092350 · Professional fees				
	02/09/2026	Fabian Van Cott	Legal/Administrator Services - January	2,625.00
	03/12/2026	Fabian Van Cott	Legal/Administrator Services - February	2,400.00
TOTAL				**5,025.00**
7092415 · Subscriptions & Memberships				
	01/01/2026	Utah Association of Special Districts	2026 Membership Dues	17,335.00
TOTAL				**17,335.00**
7092810 · Fund Balance Distribution - Herriman				
	03/21/2026	Herriman City	Fund Balance Distribution	37,940.85
TOTAL				**37,940.85**
7092820 · Fund Balance Distribution - Riverton				
	01/31/2026	Riverton Fire Service Area	Fund Balance Distribution	63,831.72
TOTAL				**63,831.72**
7095500 · Capital Maintenance				
	02/13/2026	KOH Mechanical Contractors, Inc	Water Heater Replacement - Station #119	5,079.00
TOTAL				**5,079.00**
GENERAL FUND TOTAL				**19,440,412.32**

Unified Fire Service Area
Budget vs. Actual

	75 - Capital Projects Fund		
	Jan - Mar 26	Budget	%
Ordinary Income/Expense			
Income			
7539105 · Interest Income	112	100,000	0.1%
Total Income	112	100,000	0.1%
Expense			
7594500 · Construction Costs			
7594502 · Construction Costs - #102	0	0	#DIV/0!
7594512 · Construction Costs - #112	0	0	#DIV/0!
7594525 · Construction Costs - #125	0	0	#DIV/0!
7594551 · Construction Costs - #251	0	0	#DIV/0!
7594553 · Construction Costs - #253	0	0	#DIV/0!
Total 7594500 · Construction Costs	0	0	#DIV/0!
7581900 Contribution to Fund Balance	0	100,000	0.0%
Total Expense	0	100,000	0.0%

Unified Fire Service Area
Budget vs. Actual

	77 - Debt Service Fund		
	Jan - Mar 26	Budget	%
Ordinary Income/Expense			
Income			
7735100 · Lease Revenue	4,216,895	4,988,375	84.5%
7739105 · Interest Income	20	0	#DIV/0!
Total Income	4,216,915	4,988,375	84.5%
Expense			
7796600 · Payments on LT debt			
7796610 · Bond Interest Payments	3,375,000	3,375,000	100.0%
7796620 · Payments on LT debt - Other	844,000	1,613,375	52.3%
Total 7796600 · Payments on LT debt	4,219,000	4,988,375	84.6%
Total Expense	4,219,000	4,988,375	84.6%

Fraud Risk Assessment

Continued

*Total Points Earned: 355/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

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

*Entity Name: UNIFIED FIRE SERVICE AREA

*Completed for Fiscal Year Ending: 12/31/2026 *Completion Date: 05/19/2026

*CAO Name: RACHEL ANDERSON *CFO Name: TONY HILL

*CAO Signature: ________________ *CFO Signature: ________________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

* MC = Mitigating Control

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

* The individual with access to receive check payments also has access to perform general ledger entries. UFSA's mitigating control is that all general ledger entries are reviewed and approved by the CFO, who does not receipt checks.

** Both individuals with access to adjust customer accounts are able to collect cash or check payments. UFSA's mitigating controls are that adjustments/credit memos are reviewed by a separate individual at least monthly as well as having multiple individuals in Finance involved in the deposit, as mentioned above.

Basic Separation of Duties

Continued

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

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

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

Definitions:

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

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

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

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

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

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

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