



**PUBLIC NOTICE** is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the “Board”) of the North Summit Fire District (the “District”) will hold a work session and its regularly scheduled meeting on **Thursday, August 12, 2021** beginning at **6:00PM** at Fire Station 21, 86 E. Center St., Coalville, UT 84017.

View the meeting live via Facebook “North Summit Fire Service District”  
or  
Zoom <https://us02web.zoom.us/j/84338250332?pwd=eEp4dmpkaXNidDIzVklWczZsTWFiUT09>  
or  
To listen by phone only: Dial 1-301-715-8592 Meeting ID: 843 3825 0332

## AGENDA

1. Call meeting to order
2. Roll call
3. Pledge of Allegiance
4. Work Session
  - a. Review of external Audit
  - b. Continued work on Strategic Plan for the District
  - c. Update on EMS Services
  - d. Review Draft Bylaws
5. Regular Meeting
  - a. Public Hearing and Possible Recommendation to the County Council for the fee schedule of the North Summit Fire Service District.
  - b. Possible Approval of the Audit Findings
  - c. Public Comment (5 min per person)
  - d. Review and Possible Approval of the July 15, 2021 minutes
  - e. Review and Possible Approval of the accounts payable July 2021
  - f. Treasurers Report
  - g. Review and Possible Approval of Job Description for the Fire Marshal
  - h. Operations update – Chief Nelson
  - i. Chairpersons updates
  - j. Board member updates
  - k. Adjournment

NOTICE OF SPECIAL ACCOMODATION DURING PUBLIC MEETINGS In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during these hearings should notify Tyler Rowser at three days prior to the hearing to be attended. [trowser@northsummitfd.org](mailto:trowser@northsummitfd.org) or 435-901-0102

**North Summit Fire Protection District**  
**(A Component Unit of Summit County)**  
**ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2020



North Summit Fire Protection District  
**TABLE OF CONTENTS**  
 December 31, 2020

	<b>Starting on</b> <u>Page</u>
<b>INDEPENDENT AUDITOR’S REPORT</b>	1
<b>MANAGEMENT’S DISCUSSION AND ANALYSIS (unaudited)</b>	3
<b>BASIC FINANCIAL STATEMENTS:</b>	
Government-wide Financial Statements	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements	
Balance Sheet – Governmental Funds	15
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds	17
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Net Position to the Government-wide Statement of Activities	18
Notes to the Financial Statements	19
<b>REQUIRED SUPPLEMENTARY INFORMATION (unaudited)</b>	
Notes to Required Supplementary Information	31
Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	32
<b>ADDITIONAL AUDITOR’S REPORTS</b>	
Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Basic Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35
Independent Auditor’s Report on Compliance and Report on Internal Control over Compliance as Required by the State Compliance Audit Guide	37





## INDEPENDENT AUDITOR'S REPORT

The Administrative Control Board  
North Summit Fire Protection District  
Coalville, Utah

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Summit Fire Protection District (the District) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility 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; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Summit Fire Protection District, as of December 31, 2020, 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.

## **Other Matters**

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 the District's internal control over financial reporting and compliance.

## ***Larson & Company, PC***

Larson & Company, PC

Spanish Fork, Utah

June 30, 2021

## **MANAGEMENT'S DISCUSSION & ANALYSIS**



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## **INTRODUCTION**

The following is a discussion and analysis of North Summit Fire Protection District's (the District) financial performance and activities for the year ended December 31, 2020. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

## **FINANCIAL HIGHLIGHTS**

### **Government-Wide**

- The assets of North Summit Fire Protection District exceeded its liabilities at December 31, 2020 by \$2,043,041 (net position). Of this amount \$1,327,577 (unrestricted net position), may be used to meet the District's ongoing obligations.

### **Fund Level**

- The District's governmental funds reported combined ending fund balances of \$1,327,577 at December 31, 2020, an increase of \$93,559 from the previous year. Of the ending fund balances, \$699,713 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 approximately \$13,664;
  - Revenue from interest income and all other sources other than property taxes decreased approximately \$56,479;
  - Expenditures for all categories decreased approximately \$91,785, which includes an increase in salaries and wages and fringe benefits of approximately \$13,251;
  - Capital outlay expenditures decreased approximately \$133,751;
  - Debt service expenditures increased approximately \$20,825;
  - At December 31, 2020, unassigned fund balance of the general fund was roughly 158% of total general fund expenditures for the year.

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

*Governmental funds* - Governmental funds are used to account for essentially the same functions 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 two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital projects funds, both of which are considered major funds.

### **Reconciliation between Government-Wide and Fund Statements**

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus).

Following are some of the major differences between the two statements:

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

### **Notes to the Financial Statements**

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

### **Required Supplementary Information**

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

### **FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

As noted previously, net positions are an indicator of a government's financial position. In the case of North Summit Fire Protection District, assets exceeded liabilities by \$2,043,041 at December 31, 2020.

A large portion of the District's net position (35%) reflects its investment in capital assets including land, buildings & improvements, vehicles and furniture & equipment (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; since capital assets themselves cannot be used to liquidate these liabilities.

**Net Position as of December 31, 2020 and 2019**

	Governmental Activities	
	2020	2019
Current and other assets	\$ 1,356,882	\$ 1,252,673
Capital assets	715,464	749,973
Total assets	<u>2,072,346</u>	<u>2,002,646</u>
Other liabilities	29,305	18,655
Long-term liabilities outstanding	-	32,473
Total liabilities	<u>29,305</u>	<u>51,128</u>
Net assets:		
Invested in capital assets, net of related debt	715,464	717,500
Unrestricted	1,327,577	1,234,018
Total net assets	<u>\$ 2,043,041</u>	<u>\$ 1,951,518</u>

At December 31, 2020 the District's net investment in capital assets, amounts to \$715,464 or 35% of total net position. The net investment in capital assets includes land, buildings & improvements, vehicles, and furniture & equipment. The remaining balance of \$1,327,577 may be used to meet the ongoing obligations to citizens and creditors.

At December 31, 2020, the District was able to report positive balances in all categories of net position for the government-wide activities as a whole.

As noted in the subsequent table, governmental activities increased net position by \$91,523.

**Changes in Net Position  
Years Ended December 31, 2020 and 2019**

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	\$ 10,695	47,136
Operating grants and contribs	100	-
General revenues:		
Property taxes and fee-in-lieu taxes	497,642	483,978
Wildland fire reimbursement	-	22,930
Other	27,813	25,021
Total revenues	<b>536,250</b>	<b>579,065</b>
Expenses:		
Fire protection and ambulance services	443,359	522,284
Interest on long-term liabilities	1,368	1,599
Total expenses	<b>444,727</b>	<b>523,883</b>
Increase in net assets	91,523	55,182
Net assets - beginning	1,951,518	1,896,336
Net assets - ending	<b>2,043,041</b>	<b>1,951,518</b>

**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, 2020 the District's governmental funds reported a combined ending fund balance of \$1,327,577, representing an increase of approximately 7% or \$93,559. Approximately 53% of the total amount, or \$699,713, 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 or assigned for a specific purpose. The key factor for the increase in unassigned fund balance was a decrease in general fund expenditures.

**General Fund**

The general fund is the primary operating fund of the District. At December 31, 2020, the fund balance of the general fund was \$699,713. All of the fund balance was unassigned and uncommitted. The unassigned fund balance was equal to 158% of total general fund expenditures for the year ended December 31, 2020. The general fund balance increased 23% or \$158,346 from the prior year. The key factor contributing to the increase in the unreserved fund balance was the decrease in general fund expenditures.

## General Fund Budgetary Highlights

During the year, the general fund budget for expenditures was at \$604,041 for the original and final budget. Beginning and ending budgeted revenues remained the same at \$529,068.

## CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

### Capital Assets

North Summit Fire Protection District's investment in capital assets for governmental activities at December 31, 2020 was \$715,464 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture & equipment. The District's total investment in capital assets decreased \$34,509 or 4.6%, which is current year depreciation in excess of current year additions.

### Capital Assets, Net of Depreciation December 31, 2020 and 2019

	2020	2019
Land	\$ 99,937	\$ 99,937
Buildings & improvements	387,443	392,653
Furniture & Equipment	228,084	257,383
	<u>\$ 715,464</u>	<u>\$ 749,973</u>

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

### Long-Term Debt

On December 31, 2020, the District had no long term debt. During 2020 the District made the final payment on the loan for the Coalville Fire Station.

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

## REQUESTS FOR INFORMATION

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

## **BASIC FINANCIAL STATEMENTS**



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**NORTH SUMMIT FIRE PROTECTION DISTRICT**  
**Government-Wide Statement of Net Position**  
December 31, 2020

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	<b>Governmental Activities</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>	
<b>Assets:</b>	
Current assets:	
Cash and cash equivalents	\$ 1,336,684
Receivables:	
Property taxes	20,198
Total current assets	<u>1,356,882</u>
Non-current assets:	
Capital Assets:	
Not being depreciated	99,937
Net of accumulated depreciation	615,527
Total non-current assets	<u>715,464</u>
<b>Total assets</b>	<u><u>\$ 2,072,346</u></u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>	
Liabilities:	
Current Liabilities:	
Accounts payable	\$ 11,669
Accrued liabilities	17,636
Total current liabilities	<u>29,305</u>
Total liabilities	<u>29,305</u>
<b>Total liabilities and deferred inflow of resources</b>	<u><u>29,305</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	715,464
Unrestricted	1,327,577
Total net position	<u><u>\$ 2,043,041</u></u>

Functions	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities</b>				
Fire protection and ambulance services	\$ 443,359	\$ 10,695	\$ 100	\$ -
Interest on long-term liabilities	1,368	-	-	-
<b>Total governmental activities</b>	<b>\$ 444,727</b>	<b>\$ 10,695</b>	<b>\$ 100</b>	<b>\$ -</b>
General revenues:				
Property taxes				497,642
Wildland fire reimbursement				15,589
Interest income				12,224
Total general revenues and special items				<u>525,455</u>
Change in net position				91,523
Net position - beginning				<u>1,951,518</u>
Net position - ending				<u>\$ 2,043,041</u>

**NORTH SUMMIT FIRE PROTECTION DISTRICT**  
**Balance Sheet – Governmental Funds**  
December 31, 2020

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	General	Capital Projects	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 708,820	\$ 627,864	\$ 1,336,684
Receivables:			
Taxes	20,198	-	20,198
Total Assets	<u>\$ 729,018</u>	<u>\$ 627,864</u>	<u>\$ 1,356,882</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 11,669	\$ -	\$ 11,669
Accrued payroll	17,636	-	17,636
Total liabilities	<u>29,305</u>	<u>-</u>	<u>29,305</u>
<b>Fund balance:</b>			
Assigned for:			
Building construction and equipment purchases	-	627,864	627,864
Unassigned	699,713	-	699,713
Total fund balance	<u>699,713</u>	<u>627,864</u>	<u>1,327,577</u>
Total liabilities and fund balance	<u>\$ 729,018</u>	<u>\$ 627,864</u>	<u>\$ 1,356,882</u>

Total fund balances - governmental fund: \$ 1,327,577

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. 715,464

Net assets of government activities \$ 2,043,041

**NORTH SUMMIT FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
For the Year Ended December 31, 2020

	General	Capital Projects	Total Governmental Funds
<b>REVENUES</b>			
Property taxes	\$ 497,642	\$ -	\$ 497,642
Wildland Fire Reimbursement	15,589	-	15,589
Interest income	4,907	7,317	12,224
Rent	4,905	-	4,905
Grants and Donations	100	-	100
Fees and Permits	5,790	-	5,790
Total revenues	<u>528,933</u>	<u>7,317</u>	<u>536,250</u>
<b>EXPENDITURES</b>			
Personnel:			
Salaries and wages	188,629	-	188,629
Operations	181,900	-	181,900
Capital outlay	38,321	-	38,321
Debt service			
Principal	32,473	-	32,473
Interest	1,368	-	1,368
Total expenditures	<u>442,691</u>	<u>-</u>	<u>442,691</u>
Excess revenues over (under) expenditures	<u>86,242</u>	<u>7,317</u>	<u>93,559</u>
<b>Other financing sources (uses):</b>			
Operating transfers	72,104	(72,104)	-
Total other financing sources (uses)	<u>72,104</u>	<u>(72,104)</u>	<u>-</u>
Net change in fund balances	158,346	(64,787)	93,559
Fund balances - beginning of year	<u>541,367</u>	<u>692,651</u>	<u>1,234,018</u>
Fund balances - end of year	<u><b>\$ 699,713</b></u>	<u><b>\$ 627,864</b></u>	<u><b>\$ 1,327,577</b></u>

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

Net changes in fund balances - total governmental funds	<u>\$ 93,559</u>
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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 depreciation exceeded capital outlays in the current period.	(34,509)
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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)	32,473
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Change in net assets of governmental activities	<u>\$ 91,523</u>
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**Note 1 - Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

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

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

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

**Government-Wide Financial Statements**

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

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



## **Fund Financial Statements**

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

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

### **General Fund**

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

### **Capital Projects Fund**

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

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

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

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

**D. Assets, Liabilities, and Net Positions or Equity**

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

**Cash and Investments**

Unrestricted and restricted cash balances of all funds are made up of depository accounts with banks and the Utah Public Treasurers' Investment Fund, which is managed by management of the District. Utah State Statutes allow for investments in the Utah Public Treasurers' Investment Fund and Utah Money Management Act (UMMA) approved financial institutions.

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

**Receivables**

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

**Capital Assets**

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

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

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

## **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.

## **Net Position/Fund Balances**

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

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

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

## **E. Revenues and Expenditures**

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

**Revenue Availability**

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

**Expenditure Recognition**

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

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

**F. Transactions Between Funds**

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

**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.

## **Note 2 - Stewardship, Budgetary Compliance, and Accountability**

### **Budgetary Information**

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

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

### **Property Taxes**

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit County on behalf of the District and remitted to the District monthly. At December 31, 2020 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.

## **NORTH SUMMIT FIRE PROTECTION DISTRICT**

### **Notes to the Financial Statements**

December 31, 2020

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*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, 2020, the district did not have uninsured and uncollateralized bank balances.

#### **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, 2020, the District had investments of \$1,310,624 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.

#### **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, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 99,937	\$ -	\$ -	\$ 99,937
Total capital assets, not being depreciated	<u>99,937</u>	<u>-</u>	<u>-</u>	<u>99,937</u>
 Capital assets, being depreciated:				
Buildings and improvements	1,047,749	23,255	-	1,071,004
Machinery & Equipment	1,201,620	15,066	-	1,216,686
Total capital assets, being depreciated	<u>2,249,369</u>	<u>38,321</u>	<u>-</u>	<u>2,287,690</u>
 Accumulated depreciation for:				
Buildings and improvements	655,096	28,465	-	683,561
Machinery & Equipment	944,237	44,365	-	988,602
Total accumulated depreciation	<u>1,599,333</u>	<u>72,830</u>	<u>-</u>	<u>1,672,163</u>
 Total capital assets, being depreciated, net	650,036	(34,509)	-	615,527
Governmental activities capital assets, net	<u>\$ 749,973</u>	<u>\$ (34,509)</u>	<u>\$ -</u>	<u>\$ 715,464</u>

**Note 5 - Long-Term Obligations**

The following summarizes the changes in long-term obligations for the year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct borrowings	\$ 32,473	\$ -	\$ (32,473)	\$ -	\$ -
Total long-term obligations	<u>\$ 32,473</u>	<u>\$ -</u>	<u>\$ (32,473)</u>	<u>\$ -</u>	<u>\$ -</u>

In 2012 the District received a \$95,617 loan for the Coalville Fire Station. The final payment for this loan was made in 2020.

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

**Note 6 - 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 7 - EFFECT OF COVID-19**

The COVID-19 Pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the DISTRICT and financial results of our operations will depend on future developments, including the duration and spread of the outbreak within the markets in which we operate. At this point, the extent to which COVID-19 may impact the District is uncertain.

**NOTE 8 – 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)**

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### **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, 2020, all expenditures were within the budget appropriations.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 498,431	\$ 498,431	\$ 497,642	\$ (789)
Wildland Fire Reimbursement	5,015	5,015	15,589	10,574
Interest income	14,647	14,647	4,907	(9,740)
Rent	5,185	5,185	4,905	(280)
Grants and Donations	100	100	100	-
Fees and Permits	5,690	5,690	5,790	100
Total revenues	<u>529,068</u>	<u>529,068</u>	<u>528,933</u>	<u>(135)</u>
<b>EXPENDITURES</b>				
Personnel:				
Salaries and wages	385,952	385,952	188,629	(197,323)
Operations	123,438	123,438	181,900	58,462
Capital outlay	60,810	60,810	38,321	(22,489)
Debt service				
Principal	33,841	33,841	32,473	(1,368)
Interest			1,368	1,368
Total expenditures	<u>604,041</u>	<u>604,041</u>	<u>442,691</u>	<u>(161,350)</u>
Excess revenues over (under) expenditures	<u>(74,973)</u>	<u>(74,973)</u>	<u>86,242</u>	<u>(161,215)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Net operating transfers from other funds	-	-	72,104	72,104
Total other financial sources (uses)	<u>-</u>	<u>-</u>	<u>72,104</u>	<u>72,104</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (74,973)</u>	<u>\$ (74,973)</u>	<u>158,346</u>	<u>\$ (89,111)</u>
Fund balances - beginning of year			541,367	
Fund balances - end of year			<u>\$ 699,713</u>	

## **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 AND AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Administrative Control Board  
Park North Summit Fire Protection District  
Coalville, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Summit Fire Protection District (the District), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated June 30, 2021.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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



## **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

## ***Larson & Company, PC***

Larson & Company, PC

Spanish Fork, Utah

June 30, 2021

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

The Administrative Control Board  
North Summit Fire Protection District  
Coalville, Utah

**Report on Compliance with General State Compliance Requirements**

We have audited North Summit Fire Protection District’s (herein referred to as the “District”) compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the District for the year ended December 31, 2020.

General state compliance requirements were tested for the year ended December 31, 2020 in the following areas:

Budgetary Compliance	Restricted Taxes and Other Related Restricted Revenue
Fund Balance	Open and Public Meetings Act
Fraud Risk Assessment	Cash Management
Public Treasurer’s Bond	Special and Local Service District Board Members

***Management’s Responsibility***

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

***Auditor’s Responsibility***

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

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

***Opinion on General State Compliance Requirements***

In our opinion, North Summit Fire Protection District complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2020.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the State Compliance Audit Guide and which are described in the accompanying schedule of findings and recommendations in our letter to management dated June 30, 2021. Our opinion on compliance is not modified with respect to these matters.

North Summit Fire Protection District's response to the noncompliance findings identified in our audit is described in the Communication with Management. North Summit Fire Protection District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

### ***Purpose of Report***

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

## ***Larson & Company, PC***

Larson & Company, PC

Spanish Fork, Utah  
June, 30 2021



June 30, 2021

Administrative Control Board  
North Summit Fire Protection District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Summit Fire Protection District (the District) for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 17, 2021. Professional standards also require that we communicate to you the following information related to our audit.

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the capital asset recognition, depreciation, and asset lives is based on industry standard. We evaluated the key factors and assumptions used to develop the capital asset recognition, depreciation, and asset lives in determining that it is reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: Accrued vacation payable recognized only in government-wide financial statements and not fund financial statements.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 30, 2021.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Restriction on Use

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

Very truly yours,

***Larson & Company, PC***

Larson & Company  
Spanish Fork, Utah

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Current year**

**Internal Control Findings**

**IC-2020.1 Policies and Procedures**

**Criteria**

In order to comply with the Internal control component of the COSO framework, entities should deploy control activities through policies and procedures.

**Condition**

North Summit Fire Protection District did not have a written capitalization policy in their policies and procedures.

**Cause of Condition**

Oversight by management and staff

**Recommendation**

We recommend the District incorporate a written capitalization into their policies and procedures.

**Client Response**

Management has an informal unwritten capitalization policy. This policy will be added to the written policies and procedures.

**State Compliance Findings**

**SC-2020.1 Board Member Training**

**Criteria**

Utah Code 52-4-104 requires that the presiding officer of the public body shall ensure that the members of the public body are provided with annual training on open and public meetings.

**Condition**

North Summit Fire Protection board members did not complete the annual training for open and public meetings.

**Cause of Condition**

Oversight by management and staff.

**Recommendation**

We recommend that management ensure that all members complete the annual training for the requirements of open and public meetings.

**Client Response**

Management will ensure that this training is completed yearly.

**SC-2020.2 Fraud Risk Assessment**

**Criteria**

The Office of the State Auditor requires that entities complete and submit the “Fraud Risk Assessment,” in addition to presenting the assessment in a board meeting.

**Condition**

North Summit Fire Protection District did complete and submit the Fraud Risk Assessment required by the Utah State Auditor’s Office

**Cause of Condition**

Oversight by management and staff.

**Recommendation**

We recommend the district complete the Fraud Risk Assessment and present it in a board/council meeting before December year end, and submit to the State Auditor.

**Client Response**

Client is aware of the finding and will complete the Fraud Risk Assessment.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Prior year**

**Internal Control Findings**

There were no internal control findings noted in the prior period.

**State Compliance Findings**

There were no state compliance findings noted in the prior period.

ARTICLE I  
DEFINITIONS

- 1.1 “Board” means the voting membership of the Administrative Control Board (“ACB”) of the North Summit Fire Service District.
- 1.2 “Board Action” means an official vote or action of the Board Members.
- 1.3 “Board Member” means a member of the ACB of the North Summit Fire Service District.
- 1.4 “Clerk/Secretary” is the person appointed by the Board to record and safeguard all minutes of the Board and act as the secretary to the Board.
- 1.5 “County” means Summit County, Utah.
- 1.6 “County Council” refers to the legislative body of Summit County who is the Governing Body of the District.
- 1.7 “District” means the North Summit Fire Service District (“NSFSD”).
- 1.8 “Treasurer” is the person appointed by the Board to cosign all checks and other disbursements on behalf of the District and to provide recommendations to the Board regarding the collection of revenues, disbursements of funds for expenses, and the custody of funds that comply with state law and sound accounting controls.
- 1.9 “Manager” is the Fire Chief of the NSFSD, as appointed by the County Council, who serves as its executive officer in accordance with Summit County Code Section 2-25-6.
- 1.10 “Officer” means the chair, vice-chair, clerk/secretary, and treasurer of the ACB.

**Commented [JB1]:** If these 2 are appointed rather than elected by their fellow board members, they probably shouldn't be officers.

ARTICLE II  
ADMINISTRATIVE CONTROL BOARD

- 2.1 The District shall be governed by an Administrative Control Board (“Board”) which shall manage and conduct the District’s business and affairs in accordance with its delegated powers from the County Council, acting as the Governing Board of the District. All powers of the District are exercised through the Board or County Council in accordance with the law.
- 2.2 The Board shall be comprised of five (5) voting members, and is hereby constituted as set forth below:
- 2.2.1 Three (3) members shall be appointed by the Summit County Council.
- 2.2.2 One (1) member shall be appointed by the Coalville City Council.



2.2.3 One (1) member shall be appointed by the Henefer Town Council.

2.3 Qualifications: To be eligible for appointment as a voting member, each member of the Board shall:

2.4.1 Be a registered voter at the location of the member's residence.

2.4.2 Reside within the District boundaries.

2.4.3 Not be employed by the District, whether as an employee or under contract.

2.4 Functions of the Board

2.4.1 The Board shall exercise all powers and duties enumerated in Utah Code § 17D-1-103, except for those reserved to the County Council under Utah Code § 17D-1-301(4)(a) and Section 2-25-6 of the Summit County Code.

2.4.2 Manager prepares and proposes to the Board an annual budget in conformance with Utah Code § 17B-1-601 et seq, and the Board shall vote on a final budget recommendation to the County Council.

2.4.3 The Board passes resolutions and policies. The Board establishes policy through broad general policy directives and general task assignments of a goal-oriented nature.

2.4.4 The Board reviews the Manager's performance.

2.4.5 In every case, the will of the Board shall be expressed by a majority vote of a quorum of the Board. No statement or act of any individual member of the Board shall be viewed as the will of the Board.

2.4.6 The Board will review this document periodically to ensure that it is pertinent and current.

2.5 Individual Board Members shall not give orders to any staff member of the District, either publicly or privately, but may ask for information from the Manager to be presented to the Board.

2.6 All members of the Board shall serve in accordance with Utah Code and Title 2, Chapter 25 of the Summit County Code.

2.7 The interests of the NSFSD are best served if a balance is achieved among Board Members. Such balance strives, if possible, to give representation to the following interests:

2.7.1 Fire Service Background

2.7.2 Financial Background

2.7.3 One Commissioner representing Coalville.

2.7.4 One Commissioner representing Henefer.

### ARTICLE III TERM OF OFFICE

- 3.1 Except as provided below, the term of office for each appointed member of the Board shall be four (4) years
- 3.2 Each Board Member's term shall begin at noon on the first Wednesday following the member's appointment.
- 3.3 Board Members shall serve until a successor is duly appointed, unless the member is removed from office or resigns.
- 3.4 Each Board Member may serve a maximum of three (3) appointed terms (Summit County Code 2-25-4).
- 3.5 Vacancies of the five (5) appointed members of the Board, created other than by expiration of term, shall be filled by either the appropriate municipality or the County Council for the unexpired term of the Board Member whose vacancy is filled. At the end of a Board Member's term, the position is considered vacant and the appropriate municipality or the County Council may either reappoint the old Board Member or appoint a new member after following the appointment procedures under Utah law. The County Council may remove a Board Member for cause at any time after a hearing and vote by two-thirds (2/3) of the County Council.

### ARTICLE IV OFFICERS

- 4.1 The Board shall elect from among its members, a chair, vice-chair, a secretary, and a treasurer who shall act as the Officers of the District. Elections shall be held at the first scheduled public meeting in January and annual thereafter, except if the changing of a commission seat in mid-year necessitates a reassigning of officers and/or duties. The Board may elect to forgo the election of a secretary and treasurer, choosing instead to appoint those positions in which case they will not be considered Officers of the District.

**Commented [JB2]:** We need to be consistent about election among members or appointment.

4.2 Chair

4.2.1 Conducts meetings.

4.2.2 Schedules public meetings and any or all special public meetings.

- 4.2.3 Act as official spokesperson for the ACB to the public or designate such spokesperson.
- 4.2.4 Coordinates and follows through on projects and assignments of the Board.
- 4.2.5 Arranges for on-going dialogue and interaction with interfacing entities such as the County Council and other local town/city councils within the District, and other public entities for the purposes of information exchange, insight and analyzing future growth and development.
- 4.3 The Vice Chair shall act as Chair in the absence or at the direction of the same.
- 4.4 Clerk/Secretary
  - 4.4.1 Attends Board meetings and keeps a record of the proceedings.
  - 4.4.2 Maintains financial records.
  - 4.4.3 Presents a financial report at least quarterly to the Board.
- 4.5 Treasurer
  - 4.5.1 Primarily responsible for the funds and assets of the NSFSD and accountability for the same.
  - 4.5.2 Reviews placement and status of NSFSD's monetary funds.
- 4.6 Entire Board
  - 4.6.1 Provides policy framework, sets vision/goals/policies.
  - 4.6.2 Delegates policy implementation to the Manager.
  - 4.6.3 At least quarterly, reviews all expenditures authorized by the Manager.
- 4.7 Removal of Board Member
  - 4.7.1 The interests of the NSFSD are best served by allowing for the removal of a Board Member by the County Council when a majority of the Board perceives that a member no longer fulfills the responsibilities of a Board Member. Reasons for removal may include, but are not necessarily limited to, the following:
    1. Unreasonable absence from three (3) consecutive meetings.
    2. Unreasonable absence from four (4) regularly-scheduled meetings per year.
    3. Failure to abide by the guidelines and duties for Board Members as set forth in these Policies and Procedures.

4. Conduct unbecoming to a public official.
5. Gross disinterest or failure to perform needed or necessary duties on behalf of the NSFSD.
6. Impairment of impartial and objective decision-making abilities because of a conflict of interest which is either personal or business/employment related.

4.7.2 Since removal is an extreme measure, and leave of absence is a practical impossibility, the Board Member in question should be accorded the opportunity to either resign voluntarily or reprioritize his/her commitment to the NSFSD before any action is taken by the Summit County Council.

- 4.8 Compensation. The District shall pay Board Members \$80/month in exchange for their service.
- 4.9 Vacancies. Whenever there is a vacancy in the Board membership, a replacement Board Member shall be appointed by the Summit County Council or appointing entity within ninety (90) days.

#### ARTICLE V OPEN AND PUBLIC MEETINGS

##### 5.1 Open Meetings

The NSFSD Administrative Control Board operates within the guidelines of the Open and Public Meetings Act of the State of Utah. Annual training will be scheduled by NSFSD administration regarding the Open and Public Meetings Act. The Chair of the Board will ensure that its members are provided with annual training on the requirements of the Open and Public Meetings Act. Within one year of appointment NSFSD Administrative Control Board Members will complete State Auditor's Office/Utah Association of Special Districts training.

With a quorum present, an open meeting will include workshops and Executive Sessions but does not include chance meetings or social meetings.

##### 5.2 Closed Meetings

A meeting may only be closed pursuant to Utah Code §§ 52-4-204 through 206.

The Board may enter a Closed Meeting only from a properly-noticed Open Meeting, with a motion to enter a Closed Meeting. A two-thirds vote will be required of Board Members present at an Open Meeting to enter a Closed Meeting, and the motion to convene a Closed Meeting must be publicly announced and recorded. The reason for closing the meeting must be clearly stated, and the location of the Closed Meeting must be recorded. The vote of each Board Member must also be recorded (by roll call vote). No board action may be taken in a Closed Meeting. No recorded minutes are required if the meeting is closed to discuss: the character, professional competence, or physical or mental health of an

individual. In lieu of recorded minutes, Utah Code requires a sworn written statement from the Chair. All other Closed Meetings require the Board to record the closed portion of the meeting, and detailed written minutes be kept.

### 5.3 Emergency Meetings

Emergency meetings may be held in the event of unforeseen circumstances. The best practicable notice must be given of meeting date, time, place, and items to be considered. A reasonable attempt will be made to notify all Board Members, and a majority of the Board Members must approve of the meeting.

### 5.4 Electronic Meetings

The Board may conduct electronic meetings consistent with the provisions of Utah Code § 52-4-207 and Summit County Resolution 2021-06.

### 5.5 Electronic Messages

No deliberation shall occur outside of a publicly noticed and held meeting, including through any electronic communications. During meetings, Board Members shall not transmit electronic messages. Electronic messages are defined as: email, instant messages, electronic chat, text messaging, or other means of electronic messaging. All Board Members will be issued a NSFSD email address upon appointment. All electronic communications involving Board business are considered public records and must be preserved and retained according to the State retention schedule.

## ARTICLE VI VOTING

6.1 Number of votes: Each member of the Board shall have one vote on all matters brought before the Board.

6.2 Passage: The affirmative vote of majority of all voting members present at any meeting of the Board at which a quorum of voting members was presented shall be necessary and sufficient for the passage of any item before the Board or Board Action.

## ARTICLE VII QUORUM

7.1 A majority of the members of the Board shall constitute a quorum. No action may be taken by the Board unless a quorum is present.

## ARTICLE VIII CONDUCT OF MEETINGS

- 8.1 The Board shall, with the Manager, establish a regular meeting schedule which shall not be less than one meeting per month.
- 8.2 All meetings shall be noticed pursuant to and comply with all provisions of the Utah Open and Public Meetings Act.
- 8.3 A copy of the agenda and notice for each Board meeting shall be provided via electronic mail to the Summit County Manager no less than twenty-four (24) hours prior to the scheduled meeting.
- 8.4 A copy of the minutes of each Board meeting shall be provided via electronic mail to the Summit County Manager within five (5) working days following the approval of the minutes. Draft minutes, recordings of electronic meetings, and final minutes shall be posted to the District's webpage (if any) and to the Utah Public Notice webpage as required by the Open and Public Meeting Act.
- 8.5 The Board shall adopt a form of parliamentary procedure and shall conduct all meetings in a manner consistent with that procedure and consistent with all applicable laws.

#### ARTICLE IX ETHICS

The following ethical principles shall guide the actions of the Board and its members in carrying out the powers and duties described above:

9.1 Gifts.

Board Members will not solicit or accept gifts. An occasional non-pecuniary gift having a value of less than \$50 or an award public presented in recognition of public services may be accepted.

9.2 The primary obligation of the Board and each member is to serve the public interest.

9.3 Conflict of Interest.

Any potential conflicts of interest require full disclosure. A Board Member may not have a personal investment or pecuniary interest in any business entity which will create a substantial conflict between private interests and public duties. The Board and its members shall avoid conflicts of interest and the very appearance of impropriety. A Board Member with a potential conflict of interest shall publicly disclose that interest, abstain from voting on the matter, and not participate in any deliberations on the matter, but may remain in the chamber where such deliberations are to take place except when the Board may go into executive session. When the Board is in executive session, any Commission member with a potential conflict shall remove himself/herself from the chamber. Also, the Board Member with a potential conflict shall not discuss the matter privately with any other Board Member or public official voting on the matter.

ARTICLE X  
PENALTIES

- 10.1 Certain penalties under Utah Code may apply in the event of breach of conduct in accordance with the above-stated policy.

## RESOLUTION 2021-06

### **A RESOLUTION AUTHORIZING THE PUBLIC BODIES OF SUMMIT COUNTY TO CONDUCT ELECTRONIC MEETINGS AND TO ALLOW MEMBERS OF THE PUBLIC BODY AND THE PUBLIC TO PARTICIPATE ELECTRONICALLY.**

WHEREAS Utah Code §52-4-207 Allows public bodies to convene and conduct an electronic meeting if the public body as adopted a resolution, rule, or ordinance governing the use of electronic meetings; and

WHEREAS, during the COVID-19 pandemic electronic meetings were not only required but were the only mechanism to convene meetings under the emergency rules of the pandemic; and

WHEREAS public participation increased through the use of on-line and electronic forums; and

WHEREAS the Summit County Council is desirous of continuing the ability of conduction all or a portion of public meetings in an electronic format; and

WHEREAS other Summit County entities such as the planning commissions, advisory boards, and other committees desire to continue the use of public participation through electronic means; and

WHEREAS the Summit County Council believes that it is in the best interest of the County and its citizens to continue electronic meetings as allowed by law;

**NOW THEREFORE BE IT RESOLVED** consistent with the provisions of Utah Code §52-4-207 that the Summit County Council and any and all agencies, commissions, boards, committees, etc. of Summit County that are public bodies are hereby authorized to conduct and participate in electronic meetings as follows:

1. Notice: No electronic public meeting shall be conducted, and no member of any public body may participate electronically, unless properly noticed as an electronic meeting consistent with the requirements of the Utah Open and Public Meetings Act.
2. Anchor Location: Consistent with Utah Code §52-4-207(4) an anchor location for members of the public to attend must be established and noticed unless a public health exception applies.
3. Quorum: A quorum of the public body must be present for every meeting, but attendance may be counted through physical presence at the anchor location, or by attendance through the noticed electronic means. No special vote to convene in an electronic meeting shall be necessary if notice of the electronic meeting has been properly posted.
4. Recordings and records: Written minutes and a recording of all public meetings shall be kept. An audio or video recording of an open meeting whether electronic or not, shall be



made available to the public within three business days of the meeting and shall be posted on the Summit County website's Agenda Center as well as any other posting required by law. All other minutes, recordings, agendas, and agenda packets shall comply with the provisions of Utah Code §52-4-203(4)(g).

**APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this \_\_\_\_\_ day of \_\_\_\_\_, 2021.**

**SUMMIT COUNTY COUNCIL**

By: \_\_\_\_\_  
Glenn Wright, Chair

Council Member Armstrong voted: \_\_\_\_\_  
Council Member Clyde voted: \_\_\_\_\_  
Council Member Robinson voted: \_\_\_\_\_  
Council Member Stevens voted: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
County Clerk  
Summit County, Utah

RESOLUTION 2021-\_\_\_

A RESOLUTION ADOPTING A FEE SCHEDULE  
FOR THE NORTH SUMMIT FIRE SERVICE DISTRICT

RECITALS

WHEREAS the NORTH SUMMIT FIRE SPECIAL SERVICE DISTRICT (“NSFSSD”) is a special service district duly organized under the laws of the State of Utah as a public body corporate and politic; and

WHEREAS, pursuant to Utah Code § 17D-1-103(2)(o), NSFSSD is authorized to impose fees or charges or both for commodities, services, or facilities it provides; and

WHEREAS, pursuant to Utah Code § 63G-2-203, NSFSSD is authorized to charge a reasonable fee for its actual cost of providing a record in response to a request presented pursuant to Utah’s Government Records Access and Management Act, Utah Code § 63G-2-101 et seq; and

WHEREAS the NSFSSD Administrative Control Board has reviewed the proposed Fee Schedule (“the Schedule”) and GRAMA Fee Schedule (“GFS”) to be adopted by NSFSSD, has held a public hearing and has forwarded a positive recommendation to the Summit County Council as the Governing Body of the District; and.

WHEREAS, the Governing Body believes the Schedule to be in the best interests of NSFSSD and the community it services; and

WHEREAS, the fee schedule for GRAMA requests is consistent with those previously adopted by the Summit County Council on behalf of Summit County; and

NOW THEREFORE BE IT RESOLVED BY THE SUMMIT COUNTY COUNCIL as the Governing Body of the North Summit Fire Special Service District:

1. That the Fee Schedule attached hereto as Exhibit A is hereby adopted in its entirety.
2. That the Administrative Control Board for the District shall have the authority to grant fee waivers to other governmental entities as well as non-profit charitable organizations on a case by case basis.
3. The Fee Schedule attached as Exhibit A shall become effective thirty (30) days from the adoption of this Resolution.

North Summit Fire District  
Fee Schedule

Resolution 2021-\_\_\_\_  
Adopted \*\*/\*\*/2021  
Effective \*\*/\*\*/2021

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2021.

SUMMIT COUNTY, UTAH

By: \_\_\_\_\_  
Chair, Board of County Commissioners

ATTEST:

\_\_\_\_\_  
Kent H. Jones  
County Clerk, Summit County, Utah

APPROVED AS TO FORM:  
SUMMIT COUNTY ATTORNEY:  
By: \_\_\_\_\_

North Summit Fire District  
Fee Schedule

Resolution 2021-\_\_\_\_  
Adopted \*\*/\*\*/2021  
Effective \*\*/\*\*/2021

- I. Building Rentals**
  - 1. Conference Room Rental..... \$10.00/hour + 10% booking fee  
*Conference room rental is waved for government entities, & civic groups. ~~No retail sales permitted in district buildings.~~*
  
- II. Personnel<sup>1</sup>**
  - 1. Firefighter/EMR/EMT/AEMT/Paramedic..... \$50.00/hour
  - 2. Fire Prevention..... \$50.00/hour
  - 3. Fire Officer..... \$60.00/hour
  - 4. Chief Officer ..... \$85.00/hour
  
- III. Apparatus<sup>1</sup>**
  - 1. Motorcycle ..... \$25.00/hour
  - 2. ATV ..... \$25.00/hour
  - 3. UTV ..... \$50.00/hour
  - 4. Bicycle ..... \$25.00/day
  - 5. Pumper <1,000 gpm..... \$222.00/hour
  - 6. Pumper >1,000 gpm..... \$257.00/hour
  - 7. Aerial Truck ..... \$257.00/hour
  - 8. Water Tender (Water Shuttles) ..... \$257.00/hour + \$0.55/mile
  
- IV. Fire Marshal<sup>2</sup>**
  - 1. CPR/First Aid Classes ..... ~~\$250.00~~ \$250.00/person
  - 2. Preliminary Subdivision Plat Review ..... \$100 + \$5.00/lot
  - 3. Final Subdivision Plat Review..... \$2.50/lot
  - 4. Residential Plan Review ..... \$0.25/foot<sup>2</sup>
  - 5. Residential Site Inspection..... \$50.00/inspection
  - 6. Residential Fire Sprinkler Inspection..... \$50.00/inspection
  - 7. Commercial/Multifamily Plan Review ..... \$1.00/foot<sup>2</sup>
  - 8. Commercial/Multifamily Site Inspection ..... \$75.00/inspection
  - 9. Commercial/multifamily Fire Sprinkler Inspection..... \$75.00/inspection
  - 10. Commercial Kitchen Hood Inspection..... \$75.00/inspection
  - 11. Fireworks Display Permit & Onsite Inspection ..... \$75.00/display
  - 12. Tent Permit & Onsite Inspection ..... \$25.00/tent
  - 13. Special Event Permit..... \$25.00/event
  - 14. Mass Gathering Permit ..... \$50.00/day

<sup>1</sup> Fees for Personnel and Apparatus negotiated with the Utah Department of Natural Resources, Forestry, Fire & State Lands may be different than as provided for in this fee schedule.

<sup>2</sup> If the District must hire an outside consultant, that consultant's actual cost will be charged. The District will provide the applicant with an estimate prior to engaging a consultant.

**NORTH SUMMIT FIRE DISTRICT GRAMA FEE SCHEDULE AND PROCESS FOR  
GRAMA REQUESTS**

Process:

- A person making a request for a North Summit Fire District (the “District”) record shall complete the “Request for Record – Utah Government Records Access and Management Act” form prior to reviewing and/or receiving copies of records. In his/her discretion, the record custodian may accept the record request in a different format so long as the request is in writing and contains the requester’s name, mailing address, and daytime telephone number, if available, and a description of the record requested that identifies the record with reasonable specificity.
- The request shall be submitted to the District via in-person delivery, ~~facsimile~~, US Postal Service or email to any of the following:
  - [District physical address] - 86 E. Center Street, Coalville, UT 84017
  - [District Mailing address] - PO Box 187 Coalville, UT 84017
  - ~~[District facsimile number]~~
  - [District Email address] - torwser@northsummitfd.org
- Upon receipt of the “Request for Record,” a response to the request shall be provided to the requester within ten (10) business days unless:
  - the requester has demonstrated that the record request benefits the public rather than the person (in which case response shall be within five (5) business days); or
  - “extraordinary circumstances” pursuant to Utah Code §63G-2-204(5) exists, which allow the department to delay approval or denial for an additional period of time.

Fees:

- The costs for processing GRAMA requests and/or copies are set forth in the below GRAMA fee schedule.
- The District requires payment of past fees and future estimated fees prior to processing a request if:
  - fees are expected to exceed \$50.00; or
  - the requester had not paid fees from previous requests.
- There is no charge for mere requests to inspect a record(s), except to cover staff time incurred compiling the record(s) and for costs of any copies requested thereafter.
- Fee Waivers: The District may fulfill a record request without charge and is encouraged to do so when it determines that:
  - Releasing the record primarily benefits the public rather than a person;
  - The individual requesting the record is the subject of the record; or
  - The requester’s rights are directly implicated by the information in the record, and the requester is impecunious.
- Fee Waiver Appeals: A person who believes that there has been an unreasonable denial of a fee waiver may appeal the denial in the same manner as a person who appeals the inspection of a public record under Utah Code §63G-2-205 by filing a notice of appeal within 30 days.

North Summit Fire District  
Fee Schedule

Resolution 2021-\_\_\_\_  
Adopted \*\*/\*\*/2021  
Effective \*\*/\*\*/2021

**GRAMA FEE SCHEDULE**

**V. Copies**

1. 8 ½” X 11” non-color copies ..... \$0.50/sheet
2. 8 ½” X 11” color copies..... \$1.00/sheet
3. 11” x 17” copies..... \$1.00/sheet
4. Odd sized copies ..... Actual cost to reproduce
5. Copies of videos.....\$15.00/video recording<sup>3</sup>
6. Copies of audio .....\$15.00/audio recording<sup>3</sup>
7. USB drives .....\$15.00/8GB drive
8. Other media..... Actual cost to reproduce
9. Fire Incident report (NFIRS) ..... \$5.00/report
10. Incident Photographs (up to ten photographs) ..... \$1.00/photo
11. Incident Photographs (more than ten).....\$1.00/photo<sup>3</sup>
12. Dispatch tapes .....Request through Summit County

**VI. Services**

1. Notary Services.....\$5.00/signature to notarize
2. Certification of a document ..... \$2.00/certification
3. Records delivered by facsimile.....\$0.75/page + telephone charges
4. Mailing and shipping costs ..... \$2.00/package  
*For staff mail preparation time, plus actual mailing costs. Actual mailing costs are those for U.S. Postal Service or an authorized delivery service such as UPS, FedEx, etc.*

Staff time required to search, compile, and otherwise prepare to provide a record. Actual cost, not to exceed the hourly rate (excluding benefits) of the lowest paid employee who, in the discretion of the record’s custodian, has the necessary skill and training to perform the request. The first 15 minutes of stafftime shall be at no charge.

Staff time for photocopying, faxing, and providing documents in electronic format (i.e. video, audio or USB drive) is included in the costs for those items.

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<sup>3</sup> Cost of reproduction plus a USB Drive to put the media on.

# Minutes

North Summit Fire Service District  
Administrative Control Board  
Regular Meeting  
86 E Center St  
Coalville, UT 84017  
**July 15, 2021**

1 Vice Chair Andersen called the meeting to order at 6:00PM

2 **Board Members Present**

3 Chair Michelle Andersen  
4 Vice Chair Jim Rees  
5 Treasurer Michael Novak  
6 Melanie Bosworth  
7 Don Winters

**Staff Present**

Chief Ian Nelson  
Tyler Rowser  
Erik Mandeem  
Capt. Mark Robertson  
Ryan Stack, Deputy County Attorney  
Jami Brackin, Deputy County  
Attorney

8

9  
10  
11 **Public Present**

12 Gale Pace  
13 Tom Fisher, County Manager

**Public Present Electronic**

David Warnock, County HR Director

14

15

16 **Item 2 Roll Call**

17 A quorum was present.

18 **Item 3 Pledge of Allegiance**

19 Treasurer Bosworth lead the board and public in the Pledge of Allegiance

20 **Item 4 Closed-door meeting in compliance with Utah Code §52-4-205(1)(a) –**  
21 **Personnel**

22 Treasurer Bosworth motioned to go into closed door meeting for personal, Board  
23 member Novak seconded, Roll call vote:

24 Board Member Rees Aye  
25 Treasurer Bosworth Aye  
26 Board Member Winters Aye  
27 Chair Andersen Aye  
28 Board Member Novak Aye

29 All aye motion passed. Closed Door meeting began at 6:03pm

30 Present in the closed door meeting the above board members, and Attorneys Ryan  
31 Stack, Jami Brackin, County Manager Tom Fisher, County HR Director David  
32 Warnock

33 a. **Reconvene in open meeting**

34 Board Member Rees motioned to reconvene in open meeting, Treasurer Bosworth  
35 seconded the motion. A vote was called, all Aye, motion passed reconvened in open  
36 meeting at 6:15PM

37 **Item 5 Work Session**

38 **a. Welcome new board members**

39 Vice Chair Andersen wanted to welcome the 2 new board members Mike  
40 Novak replacing John Meek and Jim Rees is replacing Matt Shill as the  
41 Henefer Town Council Representative.

42 **b. Review updated fee schedule**

43 Vice Chair Andersen asked if standby fees are mirroring other agencies in the  
44 area? Is the CPR class fee's enough to cover costs? Board Member Novak  
45 asked, Are the GRAMA fees really needed for copies? Treasurer Bosworth  
46 asked, are the station rentals be for all stations? Treasurer Bosworth would  
47 like to keeping the building open for the community to and for small  
48 boutiques to use the buildings to sell their products. The board agreed to  
49 removed "no commercial sales in district buildings". Removed item 3 on  
50 resolution and add item I (from Fee Schedule) on item 4 in the resolution  
51 exempting government, and non-profit charitable organizations.

52 Chief Nelson stated that the standby fees are to mirror other agencies in t he  
53 area, and that the CPR Class fee does need revised. GRAMA fees are the  
54 same as what was adopted by the County and that if we don't have them in  
55 place on this schedule we can't charge anything. All district buildings will be  
56 open to the public to rent under the new policy.

57 **c. Begin work on Strategic Plan for the District**

58 County Manager Tom Fisher, presented on now to develop a mission  
59 statement, and vision statement to the board. A vision and mission statement  
60 should work hand in hand to help guide the district in its service goals.

61

62 **Item 6 Regular Meeting**

63 **a. Appoint Chair, Vice Chair, & Treasurer**

64 **Chair** – Board Member Bosworth nominated Board Member Andersen,  
65 Board member Winters nominated Board Member Rees. No other  
66 nominations. A vote was called, for Board Member Anderson, Board Members  
67 Bosworth, Novack & Andersen. For Board Member Rees, Board Members  
68 Winters and Rees. Board Member Andersen elected Chair.

69 **Vice Chair** - Board Member Winters nominated Board Member Rees. No  
70 other nominations. A vote was called All ayes. Board Member Rees elected  
71 Vice Chair.

72 **Treasurer** – Board Member Bosworth nominated Board Member Novak, no  
73 other nominations. A vote was called, all ayes, Board Member Novak elected  
74 Treasurer.



75 **b. Public Comment (5 min per person)**

76 none

77 **c. Review and Possible Approval of the June 10, 2021 minutes**

78 The board members reviewed the minutes of June 10, 2021 and made no  
79 corrections. Board Member Bosworth motioned to approve the minutes,  
80 Board Member Winters seconded the motion, a vote was called, Bosworth,  
81 Winters & Andersen Aye, Rees and Novak Abstained. Motion passed.

82 **d. Review and Possible Approval of the accounts payable June 2021**

83 Chair Andersen asked why Olivia had 2 pay checks on the same date for  
84 different amounts? Cpt. Robertson stated it's because a shift was missed and  
85 the last pay check. Treasurer Novak asked why we paid a late payment fee to  
86 the Utah State Tax Commission (USTC) Cpt. Robertson stated it's because the  
87 tax commission didn't reconcile with our accounting, and we had a balance  
88 we owned on and like any business they assessed a late fee. Chair Andersen  
89 stated she is concerned about where we are at in the YTD Budget. Treasurer  
90 Novak asked if there is a bench mark on how much money we should have in  
91 reserves? Chief Nelson stated currently we have money in reserves to build  
92 the tollgate station, but no set amount or percentage of what we should have  
93 in reserves. Treasurer Novak motioned to approved the accounts payable for  
94 June 2021, Board Member Winters seconded the motion, a vote was called,  
95 all ayes, motion passed.

96 **e. Review and Possible Approval of Job Descriptions**

97 Chair Andersen asked why the Fire marshal job description had 2 different  
98 age requirements? Chief Nelson said this is the first review of this job  
99 description and will make the change for the next meeting. Chair Andersen  
100 asked is there going to be a cap on the apprentice Firefighters? Chair  
101 Andersen suggested maybe with 4 captions maybe 4 apprentices. Chair  
102 Andersen asked are the requirements something that everyone can manage  
103 getting in the next 12 months? Chief Nelson stated he felt they were. Vice  
104 Chair Rees motioned to approve the job descriptions for Apprentice  
105 Firefighter, Firefighter 1 & 2, Deputy Chief, Engineer 1 & 2, Fire Caption  
106 and table the Fire Marshal job description until next meeting. Board member  
107 Bosworth seconded the motion, a vote was called, all ayes, motion passed.

108 **f. Review and Possible Approval for fixing Rescue 22**

109 The heads are cracked on the truck and need to be replaced, we need to get it  
110 back in service as soon as possible, the estimated cost is about \$6000 to fix it.  
111 Board Member Winters motioned to approve \$7,000.00 to fix rescue 22, Vice  
112 Chair Rees seconded the motion, a vote was called, all ayes, motion passed.

113 **g. Operations update – Chief Nelson**

114 Run report currently 10 calls less then last year. We are missing some EMS  
115 calls that need to be added into the system, County IT has granted Chief  
116 Nelson access to the Spillman (computer aided dispatch system) to be able to  
117 run a call history and make sure we are caught up on all reports being in at  
118 the end of the month.

119 Had a meeting with ISO representative to start the evaluation process.  
120 Compiling a list of vehicles and mileage and will start to gather repair costs  
121 of each vehicle and what we can do for replacements.

122 Roster of certifications is being updated at this time. Also need to add  
123 training officer org chart.

124 h. Chairpersons updates

125 None

126 i. Board member updates

127 None

128

129 **Item 7 Closed-door meeting in compliance with Utah Code §52-4-205(1)(a) –**  
130 **Personnel**

131 Vice Chair Rees motioned to go in to a closed door meeting for personnel, Treasurer  
132 Novak seconded the motion, Roll Call vote,

133 Vice Chair Rees AYE

134 Board Member Winters AYE

135 Board Member Bosworth AYE

136 Treasurer Novak AYE

137 Chair Andersen AYE

138 Motion passed, closed door meeting began at 7:21pm

139 Present in the closed door meeting, board members listed above, Attorneys Ryan  
140 Stack and Jami Brackin, County HR Director David Warnock, & Chief Ian Nelson

141 **a. Reconvene in open meeting**

142 Treasurer Novak motioned to come out of closed door meeting, Vice Chair

143 Novak seconded, a vote was called, all ayes, motion passed reconvened in  
144 open meeting at 8:46PM

145 **b. Adjournment**

146 Board Member Winters motioned to adjourn, Board Member Bosworth

147 seconded the motion, a vote was called, all ayes, motion passed adjourned at  
148 8:48PM

149

150

151 \_\_\_\_\_  
152 Chair Michelle Andersen

\_\_\_\_\_  
Chief Ian Nelson

153

154 Attest:

155 \_\_\_\_\_  
156 Tyler J Rowser, Board Secretary

DRAFT

North Summit Fire District  
Checks and Deposits  
June 20 through August 6, 2021

Date	Num	Name	Memo	Amount
07/05/2021		Grant, Fire inspection	Deposit	5,031.26
07/06/2021		Operations	Funds Transfer	40,000.00
07/01/2021		Fire Inspection	Deposit	100.00
07/07/2021		Fire Inspection	Deposit	100.00
07/09/2021		Fire Inspection	Deposit	100.00
07/12/2021		Building rent	Deposit	19.32
07/12/2021		Fire Inspection	Deposit	150.00
07/15/2021		Fire Inspection	Deposit	200.00
07/28/2021		Fire Inspection	Deposit	25.00
			<b>Total Deposit</b>	<b>45,725.58</b>
06/25/2021	4359	Utah Local Governments Trust	2020 Audit Payroll	-464.34
07/01/2021	online	Dominion Energer QGC	Payment July 2021	-114.69
07/05/2021	DD	Adkins, John	Paycheck	-650.28
07/05/2021	DD	Dearden, Ann M	Paycheck	-98.70
07/05/2021	DD	Judd, M. Brandt	Paycheck	-554.35
07/05/2021	DD	Kruyer, Anica Maria	Paycheck	-197.16
07/05/2021	DD	Mandeen, Erik	Paycheck	-38.10
07/05/2021	DD	Marble, Olivia N	Paycheck	-229.61
07/05/2021	DD	Robertson, Mark S	Paycheck	-605.51
07/05/2021	DD	Rowser, Tyler J	Paycheck	-1,184.96
07/05/2021	DD	Sorenson, Cody K	Paycheck	-696.94
07/05/2021	DD	Swerteger, Brody	Paycheck	-400.56
07/05/2021	DD	Wilcox, Marshall C	Paycheck	-120.06
07/05/2021	DD	Andersen, Michelle	Paycheck	-36.94
07/05/2021	DD	Bosworth, Melanie	Paycheck	-36.94
07/05/2021	DD	Nelson, Ian B	Paycheck	-1,220.42
07/05/2021	DD	Shill, Matthew P	Paycheck	-36.94
07/05/2021	DD	Winters, Don C	Paycheck	-36.94
07/08/2021	online	Bankcard Center	Payment	-4,243.89
07/08/2021	online	United States Treasury	87-0560689	-259.77
07/08/2021	online	United States Treasury	87-0560689	-2,702.72
07/08/2021	online	Utah Department of Workforce Service	C 6-447494-0	-89.79
07/08/2021	online	Utah State Tax Commission	12839632-003-WTH	-1,134.00
07/13/2021	4361	ATT&T Mobility	Mobil Phone May & June 2021	-653.52
07/13/2021	4362	Forestry Suppliers Inc	869776 00 Matt error	-77.51
07/13/2021	4363	Fuel Network	Fuel payment June 2021	-725.25
07/13/2021	4364	Golden West Industrial Supply	6 EA. Flashlight, 4 EA. Safety Glasses	-587.03
07/13/2021	4366	Summit Merc.	Water and gloves	-101.84

## North Summit Fire District Checks and Deposits June 20 through August 6, 2021

07/13/2021	4367	Sumsion Cnstr. LC DBA Eckles Paving	Station 23, Asphalt seal coal and striping.	-2,754.90
07/13/2021	4368	Weidner	Wildland Fire Boots	-260.00
07/13/2021	4369	Whites Auto Parts	324842 R134A Freon, 325596 2 EA. Brake cleaner	-53.00
07/15/2021	4371	Municipal Emergency Service	8 EA Black Wildland Pant 10 EA. Nomex Hood BL	-1,613.32
07/20/2021	DD	Adkins, John	Paycheck	-776.56
07/20/2021	DD	Clark, Spencer J	Paycheck	-177.31
07/20/2021	DD	Dearden, Ann M	Paycheck	-229.15
07/20/2021	DD	Jones, Tyler	Paycheck	-253.96
07/20/2021	DD	Judd, M. Brandt	Paycheck	-414.74
07/20/2021	DD	Mandeen, Erik	Paycheck	-68.56
07/20/2021	DD	Marble, Olivia N	Paycheck	-99.04
07/20/2021	DD	Robertson, Mark S	Paycheck	-568.80
07/20/2021	DD	Rowser, Tyler J	Paycheck	-1,166.82
07/20/2021	DD	Sorenson, Cody K	Paycheck	-400.94
07/20/2021	DD	Sorenson, Marvin E	Paycheck	-143.43
07/20/2021	DD	Swerteger, Brody	Paycheck	-107.95
07/20/2021	DD	Kruyer, Anica Maria	Paycheck	-117.29
07/20/2021	DD	Andersen, Michelle	Paycheck	-36.94
07/20/2021	DD	Bosworth, Melanie	Paycheck	-36.94
07/20/2021	DD	Nelson, Ian B	Paycheck	-1,220.42
07/20/2021	DD	Winters, Don C	Paycheck	-36.94
07/26/2021	On-line	Utah State Tax Commission	Overpaid Utah State Tax Commission	-2,268.00
07/27/2021	online	Rocky Mountain Power	Payment June 2021	-646.74
07/27/2021	4372	J I Espinosa	Payroll check did not deliver to bank	-88.66
07/27/2021	online	Republic Service	Waste Pick up	-179.30
07/30/2021	online	Dominion Energer QGC	Payment July 2021	-43.48
06/30/2021	online	Zions Bank	Service Charge	-9.95
<b>Total</b>				<b>-31,071.90</b>
1001 · Zions Bank				30,131.22
1254 · 1254 PTIF Operation Funds				317,765.23
3901 · 3901 Capital Deposit Account				<u>859,906.47</u>

## Visa Card July 2021

### Ian Nelson

07/04/21	WAL-MART #5206 SOUTH OGDEN UT	\$69.12
07/05/21	8X8, INC. 888-898-8733 CA	\$179.64 Phone system
07/06/21	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$16.07 Video meeting Service
07/06/21	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$144.54 Video meeting Service
07/18/21	STAPLES 00107037 OGDEN UT	\$74.94 Glad bags, Back Pack, \$484.31

### Cody Sorensen

07/22/21	NETFLIX.COM NETFLIX.COM CA	\$13.99 Streaming Service
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### Brandt Judd

07/29/21	OTC BRANDS INC 800-2280475 NE	\$194.07 Flying disc, Bracelet, other stuff for kids
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### Mark Robertson

07/18/21	THE HOME DEPOT #4415 PARK CITY UT	\$30.68 Spill Absorber and Elec. Connectors
07/19/21	DNH*GODADDY.COM <a href="https://www.gAZ">https://www.gAZ</a>	\$42.34 Domain name
07/19/21	THE HOME DEPOT 4415 PARK CITY UT	\$89.97 Water Softener cartridge
07/25/21	FOL DA TANK MILAN IL	\$83.10 Patch Kit

**North Summit Fire District**  
**Year to Date**  
 December 20, 2020 through August 6, 2021

	<u>Dec 20, '20 - Aug 6, 21</u>	<u>Budget 2021</u>	%
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
1003 · Deposit			
1004 · Building Rent	4,838.64	4,800.00	101%
1005 · Wildland Fire Sup Reimbursement	33,848.90	15,000.00	226%
1009 · Grants	4,906.26	-	
1011 · Donation	500.00	-	
1013 · Visa Card Cash Back	36.00	-	
1016 · Property taxes	484,601.64	500,000.00	97%
1019 · Inspection Fee	2,500.00	3,600.00	69%
1020 · Interest			
1021 · Interest 3901 Captial	2,042.41		
1020 · Interest - Other	3,527.06		
<b>Total 1020 · Interest</b>	<u>5,569.47</u>	<u>16,000.00</u>	35%
1003 · Deposit - Other	4,813.17	-	
<b>Total 1003 · Deposit</b>	<u>541,614.08</u>	<u>549,400.00</u>	99%
<b>Total Income</b>	<u>541,614.08</u>	<u>549,400.00</u>	99%
<b>Expense</b>			
6500 · Operations			
6501 · Insurance	25,999.49	24,000.00	108%
6502 · Accounting other.	3,033.37	4,000.00	76%
6509 · Utilities	16,810.19	22,000.00	76%
6510 · Building and Grounds	10,631.91	12,000.00	97%
6511 · Fuel	3,658.61	11,000.00	9%
6512 · Fleet Maintenance	45,990.96	40,000.00	115%
6513 · PPE / Equipment	12,807.68	21,000.00	61%
6515 · Minor Equipment	889.70	8,000.00	11%
6516 · Training Expenses	10,236.61	1,400.00	731%
6517 · Employee Food and other.	761.44	1,400.00	54%
6518 · Other Public Notices,	5,068.99	-	
6500 · Operations - Other	4,344.17	-	
<b>Total 6500 · Operations</b>	<u>140,233.12</u>	<u>144,800.00</u>	97%
6600 · Payroll Expenses			
6601 · Monthly Training	5,507.66	6,800.00	81%
6602 · Admin. Salary	34,443.44	66,000.00	52%
6603 · Board Member Salary	2,880.00	6,000.00	48%
6605 · Firefighter on Duty	21,298.56	45,625.00	47%
6606 · District Officer	41,020.55	72,000.00	57%
6607 · Wildland	2,965.14	12,000.00	25%
6608 · Assigned Duties	4,379.37	12,000.00	36%
6609 · Fire Response	6,290.93	14,000.00	45%
6610 · Payroll Taxes	11,852.18	14,000.00	85%

**North Summit Fire District**  
**Year to Date**  
**December 20, 2020 through August 6, 2021**

	<u>Dec 20, '20 - Aug 6, 21</u>	<u>Budget 2021</u>	%
6611 · Standby	0.00	2,000.00	0%
6612 · Fire Inspector	3,000.00	4,800.00	63%
6600 · Payroll Expenses - Other	0.00	-	
<b>Total 6600 · Payroll Expenses</b>	<u>133,637.83</u>	<u>255,225.00</u>	52%
<b>Total Expense</b>	<u>273,870.95</u>	<u>400,025.00</u>	68%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
7610 · Debt Service interest	1,368.35	-	
7500 · Capital Purchase	4,570.30	<u>300,000.00</u>	2%
7600 · Debt Services Principa;	<u>-1,368.35</u>	-	
<b>Total Other Expense</b>	4,570.30		



# North Summit Fire District

## Rules, Policies, and Procedures

<b>NSFD Operational Policies and Procedures</b>	<b>Position Descriptions</b>	<b>Fire Marshal</b>
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### **JOB SUMMARY**

Under general supervision from the Fire Chief and in compliance with Utah Law and Fire District Policies and Procedures, this FLSA non-exempt position performs professional and technical work in the field of fire prevention.

### **TOOLS AND EQUIPMENT USED**

Emergency medical care equipment, fire apparatus, fire pumps, hoses, and other standard firefighting equipment, power equipment, small hand tools, ladders, radio, personal computer, phone.

### **PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to stand; walk; run; jump; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit; climb; balance; stoop, kneel, crouch, or crawl; talk and hear; and taste or smell.

The Fire Marshal must frequently lift and/or move up to 50 pounds and occasionally lift and/or move 185 or more pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

### **WORK ENVIRONMENT**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee regularly works in a general office setting and all-weather conditions.

The employee occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes, or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration, heat and sub-zero temperatures.

The noise level in the work environment is usually moderate, except during certain firefighting or EMS activities when noise levels may be loud.

# North Summit Fire District

## Rules, Policies, and Procedures

NSFD Operational Policies and Procedures	Position Descriptions	Fire Marshal
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### **ESSENTIAL DUTIES, FUNCTIONS AND RESPONSIBILITIES**

- Holds responsibility for the fire prevention division; enforces the provisions of the Fire Prevention code and the laws and regulations of the assigned jurisdiction.
- Inspects existing structures, new construction, and remodel sites for compliance with fire codes, and issues citations or other orders where violations are found.
- Resolves compliance problems with owners within scope of knowledge and authority.
- Reviews building and fire sprinkler plans to assure fire code requirements are met.
- Participates in the inspection of hydrants, sprinkling systems, and elements of a fire prevention or protection system.
- Conducts voluntary home inspections.
- Investigates complaints received by the Fire Prevention Division; establishes and maintains comprehensive records of all business transacted such as complaints, inspections, investigations, notices served and permits written.
- Investigates origin and circumstances of fires which involve loss of life, injury to any person or persons or damage or destruction of property. Takes charge of evidence of the origin of the fire.
- Makes reports to the Fire Chief; provides information to the business community and the public upon request; attends, if possible, all off-duty fires.
- Provides public education in fire prevention, including giving talks, demonstrations, and presentations to community groups, schools, and other organizations or institutions.
- Participates in physical fitness activities to maintain the capacity for sustained physical exertion.
- Performs other job-related duties as required by the NSFD administration.

### **MINIMUM QUALIFICATIONS**

- High school diploma or GED equivalent.
- Must be (21) twenty-one years of age or older.
- Must have a minimum of 5 years' experience as a Firefighter II.
- Must have American Heart Association Basic Life Support (BLS) for Healthcare Providers.
- Must have Utah Firefighter II certification from Utah Fire Rescue Academy.
- Must have Utah Hazmat Operations certification from Utah Fire Rescue Academy.
- Must have Utah Fire Inspector I certification from Utah Fire Rescue Academy.
- Must have NREMT Emergency Medical Responder or higher certification.
- Must be a citizen of the United States of America at the time of application or provide proof of appropriate work permit.
- Must have the ability to learn the operation of fire suppression and other emergency equipment. Must have the ability to learn to apply standard firefighting, and basic life support, and fire prevention techniques.

# North Summit Fire District Rules, Policies, and Procedures

<b>NSFD Operational Policies and Procedures</b>	<b>Position Descriptions</b>	<b>Fire Marshal</b>
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- Must be able to read and write the English language. Must have the ability to follow verbal and written instructions, and the ability to communicate effectively orally and in writing.
- Must possess or be able to obtain by time of employment a valid Driver's License.
- Must have a stable driving history without record of suspension or revocation in any State.
- No felony convictions or disqualifying criminal history within the past seven years. Must be of good moral character and of temperate and industrious habits.
- This is a safety sensitive position and must pass a criminal background check and drug screen.
- This position does not qualify for tele-commuting.

**This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.**

## SECTION 1 - PERSONNEL SYSTEM PROVISIONS

### A. Purpose:

The North Summit Fire District ("District") is a special service district created pursuant to Utah Code Ann. Title 17D and operating under the laws of the State of Utah and administers public funds. The policies and procedures relative to the personnel working for the District are set forth for a dual purpose:

1. To give employees clear, concise information as to their rights, privileges, obligations, and responsibilities.
2. To provide the administration direction in dealing fairly and consistently with all employees.

### B. Functions Of The Manual:

It is the policy of the District that this manual be used as an outline of the basic personnel policies, practices, and procedures for the District. The manual, however, is not intended to alter the employment-at-will relationship in any way.

1. This manual contains general statements of District policy and should not be read as including the fine details of each policy, nor as forming an express or implied contract or promise that the policies discussed in it will be applied in all cases. The District may add to the policies in the manual or revoke or modify them from time to time. Every effort will be made to keep the manual current, but there may be times when policy will change before this material can be revised.
2. All manuals are District property and are assigned to employees holding a District position. The Fire Chief is responsible for distribution of the manuals to newly hired employees and volunteers. Each employee and volunteer shall sign a statement that they have received, read, and understand the manual. Amendments shall be distributed by the Fire Chief and shall be available on the intranet. Each employee shall sign a statement available on the intranet that they have received, read, and understand the policies and any amendments to the policies.
  - a. The Fire Chief has the authority to adopt and administer Standard Operating Procedures, Procedural Orders, or Guidelines that are supplementary to, but not inconsistent with the policies set forth in this manual.

- b. An Administrative Control Board (ACB) has been established with the authority to review and recommend changes to the District's personnel policies. Policies are written by the Fire Chief and then presented to the ACB. The ACB then reviews the policies and recommends potential changes. Once the policies are completed the ACB recommends them to the Summit County Council for approval. The Fire Chief is responsible for disseminating new policy to the employees of the District.
- c. The Fire Chief and all Supervisors should refer to the manual whenever questions of policy interpretation or implementation arise. They should, when possible, refer the employee to the policies and to, exercise caution in copying materials and avoid disseminating fragmented portions of these policies. Issues needing clarification should be referred to the Fire Chief.

As used in the manual:

- a. The words "shall" or "will" are to be construed as mandatory and the word "may" as permissive.
- b. Any reference to a specific gender shall be construed to include all genders.

**C. Applicability of Policies and Procedures:**

The policies and procedures set forth herein shall apply to all personnel, except where specifically excluded within the text of individual contracts or elsewhere in this document. If lawful and applicable federal or state governmental regulations concerning District officials are contrary to these policies, such governmental regulations shall have precedence. These policies and procedures do not apply to members of boards and commissions, or persons engaged under contract to supply professional or technical services. Specific policies for volunteer personnel who receive no or nominal compensation from the District are included.

**D. System Standards:**

The system standards subscribed to by the District shall conform to the following:

1. Recruiting, selecting, and advancing employees on the basis of their relative ability, knowledge, and skill levels, including open consideration of qualified applicants for initial appointment.
2. Providing equitable and adequate compensation.

3. Educating employees and volunteers as needed, to assure high quality performance and justify reasonable performance standards.
4. Normally, retaining employees on the basis of the adequacy of their performance, correcting inadequate performance, and separating employees and volunteers whose inadequate performance cannot be corrected or corrected in a timely manner.
5. Assuring non-discrimination for applicants and employees in all aspects of personnel administration without regard to political affiliation, race, color, national origin, age, military status, disability (including pregnancy and/or breast feeding), sexual orientation, gender identification, and with proper regard for their privacy and constitutional rights as citizens.
6. Providing information to employees regarding their political rights and prohibited practices under the Hatch Act or related legal guidelines.
7. Providing a formal procedure for processing the appeals and grievances of employees without discrimination, coercion, restraint, or reprisal.
8. Providing information to employees regarding their protections against discrimination and rights to reasonable accommodations as a result of pregnancy or breast feeding pursuant to Utah Code §34A-5-106.

## SECTION 2 - EQUAL EMPLOYMENT OPPORTUNITY

### A. Legal Compliance:

It is the policy of the District to comply with the guidance set forth in Title VII of the Civil Rights Act of 1964 according to Public Law 92-261 approved March 24, 1972; with Executive Order No. 11246, of September 24, 1967; with Title V, Section 503 of the Rehabilitation Act of September 26, 1973 (Public Law 93-112); Americans with Disabilities Act of July 26, 1990, Civil Rights Act of 1991, amendments to the above laws and any other regulation which is or may yet be promulgated relating to fair employment practices.

### B. Anti-Discrimination:

The District will provide fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, religious creed, sex, national origin, age, military status, disability (including breast feeding and/or pregnancy), sexual orientation, gender identification and with proper regard for constitutional rights. No class of jobs will be closed to any individual because of the above referenced criteria.

### C. Compensation:

Employees will be compensated on the basis of equal pay for equal work as determined through a formal job classification system. No individual will receive reduced compensation for equal work on the basis of race, color, religion, sex, national origin, age, military status, disability (including breast feeding and/or pregnancy), sexual orientation or gender identification.

### D. Nepotism:

It shall be the policy of the District to comply with the Anti-Nepotism provisions of Utah Code §52-3-1 et. seq.

1. Employment of relatives may be prohibited under certain circumstances.
  - a. "Relative" means a father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.
  - b. No supervisor may employ, appoint, vote for or recommend the appointment of a relative in or to any position of employment, when

the salary, wages, pay, or compensation of the individual will be paid from public funds and the individual will be directly supervised by a relative, except as follows:

- i. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
  - ii. The individual will be compensated from funds designated for vocational training.
  - iii. The individual is a volunteer as defined by the Utah Code Title 67, Chapter 20.
  - iv. The individual is the only person available, qualified, or eligible for the position; or
- c. The Board determines that the supervisor is the only person available or best qualified to perform supervisory functions for the individual.
- a. No supervisor may directly supervise an individual who is a relative when the salary, wages, pay, or compensation of the relative will be paid from public funds, except as follows:
  - b. The relative was appointed or employed before the supervisor assumed their position, if the relative's appointment did not violate the provisions of Utah Code §52-3-1 in effect at the time of their appointment.
  - c. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
  - d. The individual will be compensated from funds designated for vocational training.
  - e. The individual is a volunteer as defined by Utah Code.
  - f. The individual is the only person available, qualified, or eligible for the position; or



g. The Board determines the supervisor is the only person available or best qualified to perform supervisory functions for the individual.

d. When the Fire Chief or a Supervisor supervises a relative:

- i. The supervisor shall make a complete written disclosure of the relationship to the Personnel Director, Fire Chief, and the Personnel Director.
- ii. The supervisor who exercises authority over a relative may not evaluate the relative's job performance or recommend salary increases for the relative.

e. No individual may accept or retain employment if they are paid from public funds, and they are under the direct supervision of a relative, except as follows:

- i. The individual was appointed or employed before the supervisor assumed their position.
- ii. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
- iii. The individual is the only person available, qualified, or eligible for the position.
- iv. The individual is compensated from funds designated for vocational training.
- v. The individual is a volunteer as defined by Utah Code; or
- vi. The Administrative Control Board has determined that the individual's relative is the only person available or qualified to supervise the individual.
- vii. Relative may not work under the same supervisor.
- viii. If, during the course of employment, two employees become related, resulting in a conflict with this policy, consideration shall be given to adjusting the work assignments. The Fire Chief shall review each situation on an individual basis and

determine the necessary adjustment to the work assignment of the individuals involved.

**E. Affirmative Action:**

The District shall take affirmative action in all aspects of personnel management to assure compliance with Equal Employment Opportunity standards (EEO). Affirmative Action plans and programs shall be undertaken when deemed necessary by the Fire Chief or Personnel Director otherwise required by a regulatory agency of the State of Utah or the federal government. Implementation shall be at the direction of the Fire Chief.

Employees with a complaint should exercise the procedures set forth in Section 12-3 of these Policies.

## SECTION 3 - ADMINISTRATION

### A. Administration of Policies:

The day-to-day management of personnel activities and operations within the District is the responsibility of the Fire Chief under the direction of the Board. The Fire Chief shall coordinate with the Personnel Director in managing all aspects of the personnel management system and shall enforce all policies and procedures which shall include but not be limited to:

1. The administration of the classification and compensation plans.
2. The administration of a system of employee performance management.
3. Notification of vacancies, recruitment, and selection processes.
4. Procedures involving the training and disciplining of employees.
5. Maintenance of all personnel records and actions.
6. Promotions, demotions, suspensions, and separations.
7. Reassignments and reclassifications.
8. Make reasonable and practical interpretations in the absence of precedent regarding the meaning and intent of policies, procedures, etc.
9. Other actions as prescribed by District rules, regulations, policies & procedures.

### B. Board Duties:

It is the duty of the ACB to review policies, procedures, and job descriptions that the Fire Chief presents. After reviewing them the ACB may make recommendations to the Summit County Council to accept the policies, procedures, and/or job descriptions.

### C. Management Prerogative:

The Fire Chief retains the responsibility to exercise all managerial functions including:

1. To assign, supervise, discipline, and dismiss employees.

2. To determine and change starting times, ending times, and shifts which are consistent with District policy.
3. To transfer employees within Divisions within the District and other classifications.
4. To recommend the size and qualifications of the work force to the Board.
5. To determine and change methods by which departmental operations are to be carried out.
6. To assign duties to employees in accordance with the District's needs and requirements and to carry out all ordinary administrative and management functions.

**D. Employee Supervision:**

It is the policy of the District that the work of all employees is to be assigned, directed, and reviewed by supervisory personnel. Employees ordinarily are to have only one supervisor to whom they report.

1. A primary role of each supervisor is to provide an effective link between management and non-management employees. As such, supervisors are expected to communicate the goals and policies of management to their employees. At the same time, they are expected to communicate back to management the attitudes, suggestions, and complaints of their employees.
2. Supervisors must, in addition to mastering the technical skills needed for their work unit, be able to lead and motivate their employees to do their jobs effectively and efficiently. To this end, supervisors should be prepared to:
  - a. Treat employees as individuals.
  - b. Give recognition for good performance, as well as guidance for correcting mistakes.
  - c. Explain in advance when and why changes are necessary.
  - d. Recommend employees with growth potential for promotion.
  - e. Show integrity by admitting mistakes instead of shifting the blame to others.

- f. Be impartial and let employees know the reasons for any decisions that might be interpreted as unfair.
  - g. Demonstrate a desire for good performance by setting work goals and standards for employees.
  - h. Perform and complete employee performance evaluations in accordance with District guidelines. Evaluations shall be conducted during the employee's anniversary month.
  - i. Create a feeling of teamwork and belonging among employees.
  - j. Set good examples by holding themselves to the standards of conduct and performance that they demand of their employees.
3. Supervisors are responsible to ensure that the goals regarding employee conduct and performance established by management are achieved and that the personnel policies established by this manual are implemented. Therefore, they are expected to be involved in:
- a. Recommending the hiring of personnel and overseeing special job training.
  - b. Keeping employees informed on factors relating to their work assignments, work progress and opportunities for advancement.
  - c. Evaluating the performance of new employees on a monthly basis, regular employees annually, and employees who are being terminated.
  - d. Recommending salary adjustments, promotions, transfers, and termination of employees under existing District policies.
  - e. Controlling absenteeism and tardiness and approving requests for time off.
  - f. Verifying employee time records and approving compensable hours.

- g. Recommending job elimination when appropriate.
  - h. Complying with applicable federal and state laws and regulations concerning employee safety.
  - i. Maintaining neat and orderly work areas.
  - j. Implementing all policies and procedures; and
  - k. Ensuring that all rules and regulations are observed by employees.
4. Nothing in this policy should be considered as a contract or promise, express or implied, to employees that supervisors will in each case perform any or all of the activities described above, or that such activities will be performed uniformly in each case.

**E. Official Personnel Records:**

- 1. It is the policy of the District to maintain personnel records for applicants, employees, and past employees in order to document employment related decisions, evaluate and assess policies, and comply with government record keeping and reporting requirements.
- 2. The District strives to balance its need to obtain, use, and retain employment information with each individual's right to privacy. To this end, it attempts to restrict the personnel information maintained to that which is necessary to conducting District business or which is required by federal or state law or County ordinance.
- 3. The Fire Chief is responsible for overseeing the record keeping for all personnel information and will specify what information should be collected and how it should be stored and secured. According to law, all medical files shall be maintained separate from other personnel records.
- 4. Employees have a responsibility to make sure their personnel records are up to date and should notify their Supervisor, Fire Chief, and the Personnel Director of any changes in at least the following:
  - a. Name
  - b. Address

- c. Telephone number
- d. Marital status (for benefits and tax withholding purposes only).
- e. Number of dependents.
- f. Addresses and telephone numbers of dependents and spouse or former spouse (for insurance purposes only).
- g. Beneficiary designations for any of the District's insurance, disability, and retirement plans.
- h. Persons to be notified in case of emergency.

5. Personnel records shall contain, as appropriate:

- a. Record of application for employment and employment eligibility certification (I-9).
- b. Reference to transcripts of academic preparation.
- c. Performance evaluation ratings.
- d. References to any formal reprimand, corrective action, or commendation.
- e. Records of actions affecting employee salary, status, or standing.
- f. Leave Records.
- g. Any other information felt to be pertinent by Supervisors, Fire Chief, or employee.

6. The District will, upon written request, supply the employee with a copy of any document it places in the employee's file.

7. An employee has the right to review, upon written request, the contents of their personnel record as governed by law and may challenge any information contained in the official personnel record but may not remove any of its contents. All challenges must be directed to the Fire Chief.

8. If a disciplinary action is rescinded or disapproved upon appeal, all forms, documents, and records pertaining to the case shall be removed from the personnel record and destroyed.
9. Personnel records are private data and available for review only to the employee and persons authorized by law or as determined by the Fire Chief to have a legitimate "need to know." A log or record of those reviewing personnel records and information shall be maintained together with the reasons for access to the records. All requests for reviews of personnel records shall be in writing and review shall be done in the presence of the Fire Chief or their designee.

**F. Requests for Information:**

Information and records management shall be conducted in a manner consistent with the Utah Government Records Access & Management Act (GRAMA), as amended within the Utah Code. Any person requesting information or documents under GRAMA must submit a written request on an approved form, detailing the specific information or document requested and the number of copies. The form shall be submitted to the Summit County Attorney's Office. Any request asking for information regarding verification of employment, including name, gender, gross compensation, job titles, job descriptions, business addresses, business telephone numbers, numbers of hours worked per pay period, dates of employment, relevant education, previous employment, and similar job qualifications of present employees, shall be directed to the Fire Chief and shall be deemed public information as provided by Utah law, unless otherwise classified.

Any request for information regarding a reference check on a former or current employee shall be forwarded to the Summit County Personnel Director, who shall issue a response similar to employment verification. Under no circumstances shall character judgments be issued during these requests.

Any GRAMA request seeking information which can be classified as private, controlled, or protected under the provisions of Utah Code §63-2-302 through §63-2-304, shall be first referred to the District GRAMA Officer for review. The District reserves the right to assess a fee to cover the costs of reviewing, collecting, and copying information requested under GRAMA.

1. Records Retention:



All active employee files shall be kept up to date and the content of the file must be relevant to some aspect of current employment and work history. All records related to inactive or terminated employees shall be retained as required by law. For complete and accurate records of all medical examinations required by the law and records of any personal or environmental monitoring of exposure to hazardous materials - such records are required by OSHA to be retained for 30 years.

**G. "At-will" Confirmation:**

Nothing in this manual should be considered as altering the employment-at-will relationship or as creating an express or implied contract or promise concerning the policies or practices that the District has implemented or will implement in the future. Accordingly, the District retains the right to establish, change, and abolish its policies, practices, rules, and regulations at will, and as it sees fit.

**H. Savings Clause:**

If any provision of these policies and procedures or the application thereof is found to be in conflict with any state or federal law, the conflicting part is hereby declared inoperative to the extent of the conflict, but such conflict shall not affect the operation of the remainder of these policies and procedures or any of its application.

## SECTION 4 - POSITION MANAGEMENT

### A. Position Allocation:

It is District policy, as much as possible, to initiate proposed changes in the number of personnel or reclassification of personnel during the process of budget approvals for the ensuing year. This allows for the most thorough consideration of personnel expenditures and available revenues. The establishment of a position by the District cannot take place without the appropriate budget approval of the Governing Body. No person shall be hired or appointed, and no regular employee promoted to any position (exceptions may occur for the occasional emergency/temporary, contractual, or part-time professional work needs), until it has been properly allocated as follows:

1. The development or revision of a current job description.
2. The proper classification of the position and assignment to an established pay range.
3. The presentation of justification as to the need for the position or for the promotion and advancement of an employee.
4. Verification that funds are available to support the position, promotion or change in classification.

### B. Job Description:

The initial content of all job descriptions shall be provided by subject matter experts such as the Fire Chief. If needed, verification shall be obtained through on-site job audits conducted or coordinated by the Summit County Personnel Director. Based upon obtained information, the Fire Chief shall prepare the description in approved format for finalizing. All job descriptions shall be reviewed and approved by the ACB. All employees will be assigned to a position with an established job description and must be able to meet the requirements for performing the "essential functions" of the position to which assigned. Standard formats shall be established by the Fire Chief to include essential and marginal duties and responsibilities and minimum qualifications (training, education, and experience). The description shall be used by the District as the basis for:

1. The classification of the position and determination of its rate of pay.
2. Preparation of examinations and for determination as to whether an applicant or employee meets minimum requirements for a particular class of positions.
3. For preparation of a position announcement soliciting applications from

interested individuals for position vacancies.

4. The orienting of a new employee to the duties and responsibilities of a position to which hired or promoted by their Supervisor
5. The development of performance management objectives and evaluations.

**C. Classification:**

All District positions are evaluated on a set of common factors (i.e., difficulty of work, complexity, judgment, responsibility, controls over the work, minimum qualifications, education & training, physical environment, etc.) and assigned a grade encompassing a specific pay range on the District Pay Scale. All employees hired will receive compensation according to the classification of the position for which they are hired. Recommendations for advancement shall be in writing and must be approved by the Fire Chief with notice to the Personnel Director.

**D. Reclassification:**

Reclassification occurs when

1. An employee is moved from one classification to another based upon their ability or inability to perform in the current or prospective class.
2. When the duties and responsibilities of a position change significantly warranting the creation of a new job description and classification.

To reclassify an employee, the Supervisor shall submit a request for reclassification to the Fire Chief with the basis for the request and when needed, a new draft job description. The Fire Chief shall give notice of the request to the Personnel Director. The Fire Chief will perform an analysis of the job to determine reclassification eligibility. Reclassification of a position to a class with a lower pay range shall not generally change an employee's rank or salary. Normally, the employee's pay shall be adjusted within the new pay range which is at least equal to the current salary. The Fire Chief shall utilize the ACB to review and finalize a new job description..

**E. Reorganization:**

Reclassification may be required from time to time as a result of reorganization. Circumstances may arise from the reorganization or reclassification process which require the abolition of a position, which shall be treated as a reduction-in-force (see Section 7, paragraph C). Reorganization shall also be sufficient cause for reclassification by way of reassignment (see Section 7, paragraph I and J). In

an effort to minimize the effects of a reduction-in-force brought about by reassignment, reclassification or reorganization, the following options shall be considered:

1. The employee may be assigned to a lesser position.

OR

2. The employee may be reassigned to another position within the District, depending upon qualifications and available position.
3. If the employee's pay is greater than the maximum for the position to which assigned or transferred the employee shall be placed on a salary freeze for a period not to exceed two (2) years. If during the two-year period, the employee's rate of pay falls back within the assigned pay range (step and grade), the freeze shall be lifted and the employee shall be placed at that step and grade (within the range). If at the end of two years, the employee's current pay rate still falls above the maximum of the new pay range (step and grade), that employee's pay rate shall be reduced to the maximum of the new assigned position.



### Summary By IncidentType

Period 1/1/2020-7/31/2020  
Status ALL

Incident Type	Total Calls	% of Total Calls	Mutual Aid None	Mutual Aid Given	Mutual Aid Received	Other Aid Given	Exposures
<b>FIRES</b>							
Building Fires (110-118)	3	1.23	2	0	1	0	0
Vehicle Fires (130-138)	1	.41	1	0	0	0	0
Other Fires (100, 140-173)	27	11.11	27	0	0	0	0
<b>Total Fires</b>	<b>31</b>	<b>12.76</b>	<b>30</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Overpressure Ruptures (200-251)	0	0	0	0	0	0	0
<b>Rescue Calls</b>							
Emergency Medical Treatment (300-323)	124	51.03	122	0	1	0	0
All Others (331-381)	2	.82	2	0	0	0	0
<b>Total Rescue Calls</b>	<b>138</b>	<b>56.79</b>	<b>136</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Hazardous Condition Calls (400-482)	7	2.88	7	0	0	0	0
Service Calls (500-571)	6	2.47	6	0	0	0	0
Good Intent Calls (600-671)	47	19.34	47	0	0	0	0
Severe Weather or Natural Disaster Calls (800-815)	0	0	0	0	0	0	0
Special Incident Calls	0	0	0	0	0	0	0
<b>False Calls</b>							
Malicious Calls (710-715,751)	0	0	0	0	0	0	0
Other False Calls (700, 721-746)	14	5.76	14	0	0	0	0
<b>Total False Calls (700, 721-746)</b>	<b>14</b>	<b>5.76</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Calls</b>	<b>243</b>	<b>100</b>	<b>240</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>



### Summary By IncidentType

Period 1/1/2021-7/31/2021

Status ALL

Incident Type	Total Calls	% of Total Calls	Mutual Aid None	Mutual Aid Given	Mutual Aid Received	Other Aid Given	Exposures
<b>FIRES</b>							
Building Fires (110-118)	2	.84	2	0	0	0	0
Vehicle Fires (130-138)	8	3.35	5	1	2	0	0
Other Fires (100, 140-173)	16	6.69	13	1	1	0	0
<b>Total Fires</b>	<b>26</b>	<b>10.88</b>	<b>20</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>
Overpressure Ruptures (200-251)	1	.42	1	0	0	0	0
<b>Rescue Calls</b>							
Emergency Medical Treatment (300-323)	106	44.35	106	0	0	0	0
All Others (331-381)	0	0	0	0	0	0	0
<b>Total Rescue Calls</b>	<b>134</b>	<b>56.07</b>	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Hazardous Condition Calls (400-482)	11	4.6	9	1	1	0	0
Service Calls (500-571)	7	2.93	7	0	0	0	0
Good Intent Calls (600-671)	51	21.34	50	1	0	0	0
Severe Weather or Natural Disaster Calls (800-815)	1	.42	1	0	0	0	0
Special Incident Calls	0	0	0	0	0	0	0
<b>False Calls</b>							
Malicious Calls (710-715,751)	0	0	0	0	0	0	0
Other False Calls (700, 721-746)	8	3.35	8	0	0	0	0
<b>Total False Calls (700, 721-746)</b>	<b>8</b>	<b>3.35</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Calls</b>	<b>239</b>	<b>100</b>	<b>230</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>