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THIS PDF HAS BOOKMARKS

AGENDA
Park City Fire Service District
Administrative Control Board Meeting
April 4, 2023

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

5:30 p.m.

Work Session

- I. 2022 Audit Presentation: Larsen & Company
- II. January and February 2023 Financial Update: CFO Del Barney
- III. EMS Update: Chief Bob Zanetti
- IV. Station 34 Update: Chief Bob Zanetti
- V. Changes to Grant Funding through Summit County: Chiefs Lewis and Emery
- VI. Fire Prevention Update: FM Owens
- VII. Other Divisional Updates (as time permits)

6:30 p.m.

Regular Meeting Called to Order

- I. Roll Call
 - II. Approval of March 7, 2023, Meeting Minutes
 - III. Public Input
 - IV. Commission Reports and Business
 - a. Correspondence
 - b. Financial
 - V. Old Business
 - VI. New Business
 - a. Possible Approval of 2022 Audited Statements
 - VII. Staff Reports and Input
 - VIII. Discussion of Possible Future Agenda Items/Additional Comments
 - IX. Closed Meeting: Discussion of the character, competence, or health of an individual; deployment of security personnel, devices, or systems; collective bargaining issues; pending or reasonably imminent litigation; purchase, exchange, lease, or sale of real property; investigative proceedings regarding allegations of criminal misconduct; and/or procurement.
 - X. Adjournment
-

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board
will be held May 2, 2023, beginning at 6:30 p.m. in the PCFD Administrative Offices,
736 West Bitner Rd., Park City, Utah 84098.

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

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**Park City Fire Service District
Administrative Control Board – Work Session Meeting Minutes
Park City Fire District Administrative Office Building
March 7, 2023**

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

Administrative Control Board work session called to order: 5:35 p.m.

Board Members Present: Chair Jeremy Rubell, Vice Chair Alex Butwinski, Treasurer Christina Miller, Secretary John Hanrahan, and Board Member Steve Briley

District Personnel Present: Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Ashley Lewis, Battalion Chief Max Doshier, Fire Marshal Mike Owens, Paramedic Mike Dean, CFO Del Barney, HR Patti Berry, and Admin. Asst. Debbie Colgan

I. Welcome

Chief Zanetti began the meeting by welcoming everyone and stating it has been a busy day. There was a 6:00 a.m. fire in the garage of a log home in Highland Estates that proved difficult to fight because there were no doors into the garage from inside the house or the side of the garage. The only access into the garage was through a window and the main garage door, which was frozen shut. The door had to be removed and the fire had spread into the attic, but the house was saved.

At the same time, Chief Zanetti said a commercial fire was paged out at Storm Cycles in Redstone, and we already had quite a few resources at the Highland fire. The fire at Redstone was in the roof, which had about 6 ft of snow on it. The owners had originally opened the store that morning and found water, so they thought they had a leak. Then one of them smelled smoke and they called the building owner, and the owner sent someone up to the roof and they saw flames. At that point 911 was called. The cycle shop sustained quite a bit of water damage, not just from fire suppression efforts but from snow on the roof melting and leaking into the building. A few adjourning businesses also sustained some water damage.

There were no injuries at either fire, but a couple of chainsaws were damaged at the garage fire and will need to be replaced. Both situations presented difficulties due to winter conditions. Chief Doshier commented this may be the first time we ran two significant fires at the same time since he has been at PCFD.

II. Financial Update

CFO Barney said property taxes were finally received last Thursday, and consequently 2022 could finally be closed out. Chief Zanetti had sent a note to the Summit County Manager earlier last week stating the auditors were coming March 6 to conduct PCFD's 2022 audit and we still had not

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received the remaining property taxes for 2022. Consequently, we did not have final 2022 numbers to give to the auditors. The County Manager responded back stating we would have the funds by Thursday, March 2, and it came in around 4:45 p.m. that day. Vice Chair Butwinski asked how that was booked, whether it was booked for the day the funds were received or for the end of 2022. CFO Barney replied it was booked for December 31, 2022.

CFO Barney said yesterday he received property taxes for January and February 2023 in a combined payment. He commented since there was no way to differentiate how much of the payment was for taxes received in January versus February, he posted it for February.

CFO Barney said the District ended up with \$19.2M in revenues and a little over \$19.4M in expenses for 2022, resulting in a net loss of \$230K. He said that is pretty good considering the price fluctuations that occurred during the year. Of the 2022 budget, 85.5% of it was spent. CFO Barney said he will update the 10-year financial plan for the next meeting.

CFO Barney said there are a couple of items in the detailed financial statement that were over budget, but under the overall category of operations we did not go over budget. The items over budget were ambulances and fuel. Under the general fund, the District made \$118K and went over budget again on ambulance operations. [On March 8, 2023, CFO Barney amended this amount from \$118K to \$206K and submitted the corrected amount to the State Auditor's Office.]

The auditors were here yesterday and today and have completed their review of 2022. There were no adjustments or findings, and it was another preliminary clean audit. They will most likely present their final review in April or May.

Chair Rubell commented it seemed the District was expecting a much bigger loss than what was actually incurred. CFO Barney agreed and said we were unsure of how much of the Station 34 costs would be billed in 2022. This is part of the \$2M that rolled forward out of the special revenue fund and impact fees so it does not come out of our cash flow. CFO Barney said he planned this in the impact fees report for 2022 that was sent to the State Auditor's Office, so they know this is coming.

The District is over \$13M in the capital projects fund. This will be depleted a bit by Station 34 costs, but we are earning \$47-50K a month in interest so we are doing well there. CFO Barney estimates the cash flow for the year will be steady, even with Station 34 costs.

Chair Rubell asked about a \$100K check on the check register for February, and CFO Barney replied the District is a 457 plan administrator and the check was for a 457 plan payout. When someone requests a distribution from the plan, Nationwide sends the District a check and then we distribute it. HR Berry said the 457 plan was required years ago as an option for part-time employees because our employees do not contribute to social security. It was set up with American Funds, but now we use the 457 plan through Utah Retirement Systems (URS). Consequently, HR Berry said she is looking into how to discontinue that fund altogether and notifying those that have money in that American Funds account what their options are.

Vice Chair Butwinski asked if the 2022 income statement and budget presentation sheet should have balances that match, and CFO Barney replied they do and showed Vice Chair Butwinski what balances to look for.

III. Legislative Update

FM Owens briefly overviewed a few bills as follows:

- SB127 is a cybersecurity bill and means because the District is a government entity, it will need to register for a .gov domain. The bill does not go into effect until 2025 but we've already started the process of obtaining a PCFD domain. CFO Barney commented he is going to try to remove districts from the requirements during the next legislative session.
- HB183 allows EMTs who are not firefighters into the firefighter retirement system. The Board will need to decide whether PCFD will allow our EMTs into the system, as there is likely a cost associated with it. HR Berry commented EMTs already have retirement options, now they can be under the firefighter system if we choose. HR Berry said she would look at a couple months' worth of wages to see what the cost would be, since under the firefighter system their benefit would be based on their base pay, not gross pay.
- There was a bill trying to reduce the number of days a person needed to wait between retiring and becoming employed again, and it did not work out again this year.

CFO Barney gave an overview of the following bills:

- HB59 regarding first responder mental health amendments passed. This bill added spouses to be able to request mental health resources for 3 years from the time they request help.
- HB77 regarding local district revisions will change local districts to special districts. This change is being made to coincide with the rest of the United States. PCFD will still be known as a special service district, so there is a difference there.
- HB105 regarding public employee disability benefit amendments states a mental medical impairment will be treated the same as a physical impairment and employees can receive the same disability benefit.
- SB43 regarding public notice requirements creates classifications for types of notices for board meetings and public hearings.
- SB245 regarding closed public meeting amendments allows consideration of a loan application to be added to a closed meeting discussion.

IV. Critical Care Paramedic Program

On March 3, Chief Zanetti said he and Chief Doshier attended part of the Park City Council's retreat. Chief Zanetti said they were well received, and Chair Rubell thanked Chief Zanetti again on behalf of Mayor Worel. Chiefs Zanetti and Doshier gave a presentation on PCFD's critical care paramedic program at the retreat, and Chief Doshier and Paramedic Mike Dean began an overview of the program for the Board.

Chief Doshier said the program was started about a year ago, and the PCFD paramedics have put a lot of work into getting the program going. He said currently a patient who needs advanced interventions/medications during a transport from Park City Hospital to another facility are usually flown. Air transport is expensive and helicopters are not able to fly during inclement weather. Chief Doshier said PCFD began working Park City Hospital and our medical control doctor, Dr. Scott McIntosh, to pinpoint a need for the community, and having advanced care EMS personnel for such transports was identified as a need.

To become a critical care paramedic (CCPM), you need at least three years of working full time as a paramedic. Some of our paramedics also fly on medical helicopters and have received flight paramedic certification, which is a critical care certification plus flight medicine, and this is also a requirement. PCFD's program also requires eight hours of ICU rotations yearly and quarterly critical competencies. All CCPMs at PCFD are involved in program management at some level.

Chief Doshier said surprisingly, the State of Utah does not have CCPM protocols, and almost every other state is the same. This means the current air transport CCPMs in Utah are operating on their own medical control directions. This means any intervention outside of state protocols requires a variance through the state, and this can be a complex process. Chief Doshier said in 2022 the Bureau of EMS started a critical care taskforce, and PCFD currently sits on this taskforce. We are hoping to get some guidelines by 2023.

Chief Doshier said we needed to focus on how to develop the program, and we decided to push education and experience first before adding any really complex interventions. Critical care certifications and ICU rotations were the first steps, followed by the difficult airway class. Three channel IV pumps were added to the equipment, which allows the administration of medications at very precise dosages. We wanted to increase our ability to sustain a return of spontaneous circulation after a cardiac arrest with advanced pressers (medications), so several advanced pressers were added to the program. We added some traumatic scene interventions, and we are now working on advanced ventilation methods.

Chief Doshier said the ultimate goal of the critical care program in 2-3 years is to have the full capability to provide critical care both on scene and during transport. He then turned to the time over to Paramedic Dean to explain interventions and present some of the equipment used in the program.

Secretary Hanrahan asked how many paramedics are certified for this program, and Paramedic Dean replied there are currently four, three operational and one in training. Chief Doshier added we are working on getting more personnel into the program. Paramedic Dean said all personnel who are currently qualified are working out of Station 37 and spread over the 3 platoons. Chief Doshier said the eventual goal is to have 2 CCPMs along with a non-firefighter paramedic at Station 37 every day. Chief Emery added this program provides another career path for the non-firefighter AEMTs already at PCFD and could attract personnel from other organizations. Board Member Briley asked if there is a wage increase associated with this, and Chief Emery replied there is.

Paramedic Dean then gave a brief overview of two medications CCPMs carry that traditional paramedics do not. These are Levophed, which will bring blood pressure up; and TXA, which can help stop internal bleeding for a short time while a patient is being transported. CCPMs are also able to administer epinephrine in very small doses to raise blood pressure just a little bit, which avoids having to administer an entire milligram that could cause side effects. Chief Emery commented PCFD operates in a recreation area and there are many head injuries every year, and these new medications are going to be very helpful in improving patient outcomes.

Paramedic Dean said these medications ideally run through a pump. The pumps administer medications much more accurately at a steady rate, and they are user friendly. Chief Doshier said the driving factor of the pumps is to have the ability to transport critical patients from the hospital, and Chief Emery added CCPMs will also respond to scene calls where the administration of these medications through pumps can increase survivability.

Chief Doshier said a variance has been submitted for PCFD to also carry tPA, which is a medication for strokes and heart attacks. Patients suffering from those ailments need to be flown out of Park City until the variance is approved. Paramedic Dean said air transport will obviously still be used, but this program provides another avenue for PCFD crews to be able to treat and transport patients. Chief Doshier said AirMed, the University of Utah Hospital, Intermountain Hospital, and Classic Air Medical have all been great partners in getting the CCPM program going.

Paramedic Dean said CCPMs can perform on scene procedures including finger thoracostamies, which is an invasive procedure we are only able to perform on a patient who is already in traumatic full arrest. Chief Emery commented this procedure will improve survivability rates for traumatic injuries that occur due to accidents such as a skier vs. tree.

Secretary Hanrahan asked if performing such procedures or administering the medications mentioned before would need to be cleared by the medical control doctor before proceeding. Paramedic Dean replied PCFD has approved protocols in place, and as long the conditions meet the parameters of the protocol, we will move forward without delay. The speed at which these procedures are performed and medications are administered is the key, they must be done quickly.

Paramedic Dean then presented an advanced ventilator that would be used for someone who is already intubated and may be leaving the hospital or the scene. These ventilators also have a BiPAP mode that provides non-intubation ventilation, and they are able to be fine-tuned during transport

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to provide patients with a better outcome. All PCFD ALS ambulances carry ventilators, but currently the CCPMs will carry the advanced ventilator on their ambulance. Use of the advanced ventilator could be taught to all paramedics, however.

Board Member Briley asked if PCFD has the capability to perform rapid sequence intubation (RSI), and Chief Doshier replied we are waiting for the State to come out with critical care guidelines before we start exploring training in that area. The goal is to eventually include this procedure in our CCPM program. Paramedic Dean commented everything in the CCPM program is working toward the ultimate goal of having a patient walk out of the hospital, and being able to perform RSI will be another step in that direction. Paramedic Dean said we also use ultrasounds, which are used for many things such as IV placement in difficult situations.

Board Member Briley commented West Valley started a CCPM program about six years ago and there was initially some push-back on it, but it has become very successful and improved survivability rates in their area. He said he is a big fan of the program. Chief Zanetti said the program identified and exceeded the communities' needs, and none of this is in the EMS study the County requested.

Chief Zanetti then thanked Chief Doshier for his service as the Training Officer. Chief Doshier completed his 2-year assignment in the Training Division and will be going back into the field, and Chief Greenwood will be the Training Officer for the next couple of years.

V. Station 34 Update

Chief Zanetti said he had his regular 2-week meeting with the architect and builder today. They are battling the weather and have not started the framing yet, but they are hoping to start it today. Once the framing is up the project should progress fairly quickly. We are looking at an end of May completion date right now. The water line froze at the temporary station last week, but we always had a crew there despite the issue and it has been resolved now.

VI. Policy Review

HR Berry asked if there were any questions on the four job descriptions the Board received for review. Treasurer Miller asked what is meant by temperate and industrious habits, and HR Berry replied it is language that is used in many PCFD policies and has been carried over into these job descriptions. Chief Zanetti commented a new mechanic was interviewed this week.

Work Session Concluded: 6:44 p.m.

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**Park City Fire Service District
Administrative Control Board – Regular Meeting Minutes
Park City Fire District Administrative Office Building
March 7, 2023**

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

Administrative Control Board regular meeting called to order: 6:44 p.m.

Board Members Present: Chair Jeremy Rubell, Vice Chair Alex Butwinski, Treasurer Christina Miller, Secretary John Hanrahan, and Board Member Steve Briley

District Personnel Present: Chief Bob Zanetti, Deputy Chief Pete Emery, Battalion Chief Ashley Lewis, Battalion Chief Max Doshier, Fire Marshal Mike Owens, CFO Del Barney, HR Patti Berry, and Admin. Asst. Debbie Colgan

I. Roll Call

Chair Rubell began the meeting by conducting a roll call.

II. Approval of February 7, 2023, Meeting Minutes

Treasurer Miller made a motion to approve the minutes of the February 7, 2023, Administrative Control Board meeting. The motion was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, and Board Member Briley; the motion passed unanimously, 4-0. Secretary John Hanrahan abstained from voting as he was not present at the February 7, 2023, meeting.

III. Public Input

There was no public input.

IV. Board Member Reports and Business

A. Correspondence

There were no questions regarding the correspondence.

B. Financial

There were no questions about the financial reports.

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V. Old Business

There was not any old business.

VI. New Business

A. Possible Approval of the Following PCFSD Operational Policies and Procedures:

- i. Chapter 4 Section 1.06 – Full Time Critical Care Paramedic
- ii. Chapter 4 Section 4.03 – Mechanic I
- iii. Chapter 4 Section 4.04 – Mechanic II
- iv. Chapter 4 Section 4.05 – Mechanic III Fleet Manager

Treasurer Miller made a motion to approve the PCFSD Operational Policies and Procedures listed above as discussed in the work session. Secretary Hanrahan seconded the motion. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, and Board Member Briley; the motion passed unanimously, 5-0.

VII. Staff Reports and Input

There were no comments on the staff reports.

VIII. Discussion of Possible Future Agenda Items/Additional Comments

Treasurer Miller asked if anyone was going to talk to SafeTech again regarding the EMS study and the important things PCFD is doing that they have not asked about. Chief Zanetti said there will be further discussion about this later.

CFO Barney said open meetings training for the Board will be held in May.

IX. Closed Meeting

Secretary Hanrahan made a motion to close the regular meeting of the Administrative Control Board and convene a closed meeting to discuss personnel issues; the motion was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, and Board Member Briley; the motion passed unanimously, 5-0.

The Administrative Control Board met in closed session to discuss personnel issues from 6:47 to 7:35 p.m. Those in attendance were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, Board Member Briley, Chief Zanetti, Chief Emery, and HR Berry.

Vice Chair Butwinski made a motion to dismiss from closed session and reconvene the regular meeting; the motion was seconded by Board Member Hanrahan. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, and Board Member Briley; the motion passed unanimously, 5-0.

Those attending the remainder of the regular meeting were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, Board Member Briley, Chief Zanetti, Chief Emery, and HR Berry.

X. Adjournment

Board Member Briley made a motion to adjourn the regular meeting and it was seconded by Vice Chair Butwinski. Those in favor were Chair Rubell, Vice Chair Butwinski, Treasurer Miller, Secretary Hanrahan, and Board Member Briley; the motion passed unanimously, 5-0. The regular meeting of the Park City Fire District Administrative Control Board adjourned at 7:35 p.m.

The next regularly scheduled meeting of the Park City Fire District Administrative Control Board will be April 4, 2023, beginning at 6:30 p.m. in the PCFD Administrative Offices, 736 West Bitner Road, Park City, UT 84098.

Administrative Control Board
Park City Fire District

We have audited the financial statements of Park City Fire District (the District) for the year ended December 31, 2022 and have issued our report thereon dated April 3, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 6, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

- *Improper revenue recognition – the risk that the entity improperly records revenue in the incorrect period, records revenue inaccurately, or misrepresents revenue recognized whether due to fraud or error.*
- *Cash disbursements – the risk that cash disbursements do not follow entity purchasing policies, proper approval, inaccurate disbursements that do not match invoice amounts, payees, or issued to related parties.*
- *Potential management bias, financial statement estimates, and management's ability to override controls.*

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Park City Fire District are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

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

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

Management representations

We have requested certain representations from management, which are included in the management representation letter dated April 3, 2023.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis as listed in the table of contents, which are RSI that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on internal control over financial reporting and on compliance and other matters, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information

complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
April 3, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Current year

Internal Control Findings

There were no internal control findings for the period under audit.

State Compliance Findings

There were no state compliance findings for the period under audit.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Prior year

Internal Control Findings

There were no internal control findings for the prior period.

State Compliance Findings

There were no state compliance findings for the period under audit.

**PARK CITY FIRE SERVICE DISTRICT
ANNUAL FINANCIAL REPORT**

For the Year Ended December 31, 2022

PARK CITY FIRE SERVICE DISTRICT
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December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park City Fire District (the "District") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Park City Fire District, as of December 31, 2022, the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Park City Fire District's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Park City Fire District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 3, 2023, on our consideration of Park City Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Park City Fire District's internal control over financial reporting and compliance.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
April 3, 2022

MANAGEMENT'S DISCUSSION & ANALYSIS

INTRODUCTION

The following is a discussion and analysis of Park City Fire Service District's (the District) financial performance and activities for the year ended December 31, 2022. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the District's financial Statements.

FINANCIAL HIGHLIGHTS

Government-Wide

- The assets of Park City Fire Service District exceeded its liabilities at December 31, 2022 by \$48,882,056 (net position). Of this amount, \$31,261,733 (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 \$28,284,012 at December 31, 2022, a decrease of \$230,172 from the previous year. Of the ending fund balances, \$13,223,293 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 \$245,146;
 - Revenue from all sources other than property taxes increased \$304,365;
 - Expenditures for all categories increased \$3,612,848, which includes an increase in salaries and wages and fringe benefits of \$1,458,970;
 - Capital outlay expenditures increased \$1,541,171;
 - Debt service expenditures decreased \$285,145;
 - At December 31, 2022, unassigned fund balance of the general fund was roughly 80% of total general fund expenditures for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

Reconciliation between Government-Wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary and Other Information

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

Financial Analysis of the District as a Whole

As noted previously, net positions are an indicator of a government's financial position. In the case of Park City Fire District, assets exceeded liabilities by \$48,882,056 at December 31, 2022.

A large portion of the District's net position (31%) reflects its investment in capital assets including land, buildings and improvements, vehicles and furniture and equipment (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources; since capital assets themselves cannot be used to liquidate these liabilities.

Net Position as of December 31, 2022 and 2021

	Governmental Activities	
	2022	2021
Current and other assets	\$ 44,593,965	\$ 36,962,322
Capital assets	17,349,388	18,260,759
Total assets	61,943,353	55,223,081
Other liabilities	10,951,925	6,266,367
Long-term liabilities outstanding	2,109,372	2,953,597
Total liabilities	13,061,297	9,219,964
Net assets:		
Invested in capital assets, net		
of related debt	15,240,016	15,307,162
Restricted	2,380,307	2,017,072
Unrestricted	31,261,733	28,678,883
Total net assets	\$ 48,882,056	\$ 46,003,117

At December 31, 2022 the District's net investment in capital assets, amounts to \$15,240,016 or 31% of total net position. The net investment in capital assets includes land, buildings and improvements, vehicles, and furniture and equipment. Of the remaining portion of the District's net position, 5% represents resources that are subject to external restrictions on how they may be utilized. The remaining balance of \$31,261,733 may be used to meet the ongoing obligations to citizens and creditors.

At December 31, 2022, the District was able to report positive balances in all three categories of net position for the government-wide activities as a whole.

As noted in the subsequent table, governmental activities increased net position by \$2,878,939.

Changes in Net Position
Years Ended December 31, 2022 and 2021

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 4,023,062	4,389,976
Operating grants and contribs	433,486	197,164
General revenues:		
Property taxes and fee-in-lieu taxes	14,197,341	13,952,195
Gain (loss) on sale of capital assets	9,828	-
Other	556,922	135,115
Total revenues	19,220,639	18,674,450
Expenses:		
Fire protection and ambulance services	16,341,700	13,096,993
Interest on long-term liabilities	-	85,061
Total expenses	16,341,700	13,182,054
Increase in net assets	2,878,939	5,492,396
Net assets - beginning	46,003,117	40,510,721
Net assets - ending	48,882,056	46,003,117

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, 2022 the District's governmental funds reported a combined ending fund balance of \$28,284,012, representing a decrease of approximately 1% or \$230,172. Approximately 47% of the total amount, or \$13,223,293, is an unreserved fund balance, which is available for spending at the District's discretion. The reserved fund balance is not available for spending as it has already been committed for a specific purpose. The key factor for the increase in unassigned fund balance was an increase in revenues from property tax and other income.

General Fund

The general fund is the primary operating fund of the District. At December 31, 2022, the fund balance of the general fund was \$13,223,293. All of the fund balance was unassigned and uncommitted. The unassigned fund balance was equal to 80% of total general fund expenditures for the year ended December 31, 2022. The general fund balance increased 1.6% or 206,515 from the prior year. The key factor contributing to the increase in the unreserved fund balance was the increase property taxes and fees and permits.

General Fund Budgetary Highlights

During the year, the general fund budget for expenditures was at \$17,802,292 for the original and at \$17,855,063 for the final budget. Budgeted revenue was at \$17,078,506 for the original and at \$17,648,756 for the final budget.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

Park City Fire Service District's investment in capital assets for governmental activities at December 31, 2022 was \$17,349,387 net of depreciation. The investment in capital assets includes land, buildings and improvements, vehicles, and furniture and equipment. The District's total investment in capital assets decreased \$911,371 or 5%.

Capital Assets, Net of Depreciation

	2022	2021
Land	\$ 3,070,943	\$ 3,070,943
Buildings and improvement	\$ 12,303,701	\$ 12,789,886
Vehicles	\$ 1,320,306	\$ 1,645,655
Furniture and Equipment	\$ 654,437	\$ 754,274
	<u>\$ 17,349,387</u>	<u>\$ 18,260,758</u>

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

Long-Term Debt

On December 31, 2022, long-term debt of the District was \$4,009,835. Of the total, \$2,109,373 has been classified as revenue bonds and long-term notes and \$1,900,462 as accrued compensated absences.

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

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

PARK CITY FIRE SERVICE DISTRICT
Government-Wide Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS	
OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents	\$ 22,818,298
Receivables:	
Property taxes	2,417,035
Other	890,213
Prepaid expenses	109,049
Total current assets	<u>26,234,595</u>
Non-current assets:	
Restricted cash and cash equivalents	3,173,083
Capital Assets:	
Not being depreciated	3,070,943
Net of accumulated depreciation	14,278,445
Net pension asset	<u>13,155,142</u>
Total non-current assets	<u>33,677,613</u>
Total assets	<u>59,912,208</u>
Deferred outflows of resources - pensions	<u>2,031,145</u>
Total assets and deferred outflows of resources	<u>\$ 61,943,353</u>
LIABILITIES AND DEFERRED INFLOWS	
OF RESOURCES:	
Liabilities:	
Current Liabilities:	
Accounts payable	\$ 535,377
Accrued interest	(56,719)
Accrued liabilities	479,240
Current portion of long-term debt	<u>867,475</u>
Total current liabilities	<u>1,825,373</u>
Noncurrent liabilities:	
Compensated absences	1,900,462
Bonds and notes payable	<u>1,241,897</u>
Total non-current liabilities	<u>3,142,359</u>
Total liabilities	<u>4,967,732</u>
Deferred inflows of resources - pensions	<u>8,093,565</u>
Total liabilities and deferred inflow of resources	<u>13,061,297</u>
NET POSITION	
Net investment in capital assets	15,240,016
Restricted for:	
Debt service	243,992
Impact fees	2,027,266
Other purposes	109,049
Unrestricted	<u>31,261,733</u>
Total net position	<u>\$ 48,882,056</u>

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

PARK CITY FIRE SERVICE DISTRICT
Government-Wide Statement of Activities
For the Year Ended December 31, 2022

Functions	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Fire protection and ambulance services	\$ 16,341,700	\$4,023,062	\$ 433,486	\$ -	\$ (11,885,152)
Total governmental activities	<u>\$ 16,341,700</u>	<u>\$4,023,062</u>	<u>\$ 433,486</u>	<u>\$ -</u>	<u>\$ (11,885,152)</u>
General revenues:					
Property taxes					14,197,341
Interest income					350,470
Gain/(Loss) on sale of assets					9,828
Other income					<u>206,452</u>
Total general revenues and special items					<u>14,764,091</u>
Change in net position					2,878,939
Net position - beginning					<u>46,003,117</u>
Net position - ending					<u>\$ 48,882,056</u>

PARK CITY FIRE SERVICE DISTRICT
Balance Sheet – Governmental Funds
December 31, 2022

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 9,587,451	\$ 13,224,905	\$ 5,942	\$ 22,818,298
Receivables:				
Accounts receivable	11,650	-	-	11,650
Taxes	2,417,035	-	-	2,417,035
Ambulance operations	878,563	-	-	878,563
Due from other funds	-	-	-	-
Restricted Assets:				
Cash and cash equivalents	175,506	-	911,924	1,087,430
Prepaid assets	-	-	-	-
Cash deposited in public treasurer's investment fund	706,253	-	1,379,400	2,085,653
Total Assets	<u>\$ 13,776,458</u>	<u>\$ 13,224,905</u>	<u>\$ 2,297,266</u>	<u>\$ 29,298,629</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 94,038	\$ 441,339	\$ -	\$ 535,377
Accrued liabilities	459,127	-	20,113	479,240
Due to other funds	-	-	-	-
Total liabilities	<u>553,165</u>	<u>441,339</u>	<u>20,113</u>	<u>1,014,617</u>
Fund balance:				
Nonspendable	-	-	-	-
Restricted for:				
Debt service	-	-	243,992	243,992
Impact fees	-	-	2,027,266	2,027,266
Assigned for:				
Building construction and equipment purchases	-	12,783,566	5,895	12,789,461
Unassigned	13,223,293	-	-	13,223,293
Total fund balance	<u>13,223,293</u>	<u>12,783,566</u>	<u>2,277,153</u>	<u>28,284,012</u>
Total liabilities and fund balance	<u>\$ 13,776,458</u>	<u>\$ 13,224,905</u>	<u>\$ 2,297,266</u>	<u>\$ 29,298,629</u>

PARK CITY FIRE SERVICE DISTRICT
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
December 31, 2022

Total fund balances - governmental fund:	<u>\$ 28,284,012</u>
Amounts reported for the governmental activities in the Government-wide statement of Net Position are different due to the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	17,349,388
Prepaid expenses are reported as expenditures in the governmental funds.	109,049
Net pension assets are not financial resources and, therefore, are not reported in the funds.	13,155,142
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.	2,031,145
Long-term liabilities are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	(2,109,372)
Interest accrued but not yet paid on long-term debt	56,719
Compensated absences	(1,900,462)
Pension related assets and liabilities	(8,093,565)
Net assets of government activities	<u>\$ 48,882,056</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2022

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ 13,945,933	\$ -	\$ -	\$ 13,945,933
Fee-in-lieu	251,408	-	-	251,408
Interest income	95,058	227,332	28,080	350,470
Intergovernmental	317,470	-	-	317,470
Charger for services	3,554,427	-	-	3,554,427
Grants and donations	116,016	-	-	116,016
Fees and permits	69,809	-	398,826	468,635
Miscellaneous revenue	206,452	-	-	206,452
Total revenues	18,556,573	227,332	426,906	19,210,811
EXPENDITURES				
Current:				
Personnel				
Salaries and wages	9,882,713	-	-	9,882,713
Fringe benefits	3,974,077	-	-	3,974,077
Operations	2,131,887	-	-	2,131,887
General and administrative	284,478	554,264	4,060	842,802
Capital outlay	191,053	1,524,142	-	1,715,195
Debt service:				
Principal retirement	-	-	844,225	844,225
Interest and fiscal charges	-	-	63,234	63,234
Total expenditures	16,464,208	2,078,406	911,519	19,454,133
Excess revenues over (under) expenditures	2,092,365	(1,851,074)	(484,613)	(243,322)
Other financing sources (uses):				
Proceeds from sale of assets	13,150	-	-	13,150
Operating transfers	(1,899,000)	1,106,000	793,000	-
Total other financing sources (uses)	(1,885,850)	1,106,000	793,000	13,150
Net change in fund balances	206,515	(745,074)	308,387	(230,172)
Fund balances - beginning of year	13,016,778	13,528,640	1,968,766	28,514,184

PARK CITY FIRE SERVICE DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes
In Fund Balances of Governmental Funds to the Statement of Activities
December 31, 2022

Net changes in fund balances - total governmental funds	\$ (230,172)
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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.	616,093
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Governmental funds report prepaid expenses as expenditures. However, in the statement of activities, prepaid expenses are reported as an asset.

Change in prepaid expenses	54,813
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The Statement of Activities show pension benefits and pension expenses related to long-term pension costs that are not shown in the fund statements.	3,300,785
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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)	844,225
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Accrued interest for long-term debt is not reported as an expenditure for the current period, while it is recorded in the statement of activities.

Change in accrued interest	63,234
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Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental activities.

Change in compensated absences liability	(242,575)
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Change in net assets of governmental activities	<u>\$ 4,403,081</u>
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Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

General Fund

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

Capital Projects Fund

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

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

Local Building Authority

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

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

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

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

D. Assets, Liabilities, and Net Positions or Equity

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

Cash and Investments

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

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

Receivables

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

Restricted Assets

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

Capital Assets

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

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

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

Compensated Absences

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

Long-Term Obligations

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

Net Position/Fund Balances

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

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

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

E. Revenues and Expenditures

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

Revenue Availability

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

Expenditure Recognition

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

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

F. Transactions Between Funds

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

G. Estimates

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

H. Risk Management

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

I. Pensions

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

J. Deferred Outflows/Inflows of Resources

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

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

Note 2 - Stewardship, Budgetary Compliance, and Accountability

Budgetary Information

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

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

Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied and tax notices are sent on November 1. All unpaid taxes are due and become delinquent on November 30. Property tax revenues are recognized by the District when they are received. Property taxes on licensed, motor vehicles are collected on a monthly basis in the month in which the individual motor vehicle license is renewed. Property taxes are billed and collected by Summit and Wasatch Counties on behalf of the District and remitted to the District monthly. At December 31, 2022 only delinquent taxes are uncollected. Property taxes received by the District within 60 days after year end are recorded as revenue as of year-end.

Note 3 - Deposits and Investments

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

Custodial Credit Risk

Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be recovered. The District's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting requirements of the Act and adhering to the rules of the Utah Money Management Council. As of December 31, 2022, \$168,534 of the District's bank balances of \$669,057 was uninsured and uncollateralized.

Credit Risk

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

Investments

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

For the year ended December 31, 2022, the District had investments of \$25,331,302 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, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 3,070,943	\$ -	\$ -	\$ 3,070,943
Total capital assets, not being depreciated	3,070,943	-	-	3,070,943
Capital assets, being depreciated				
Buildings and improvements	18,989,214	-	-	18,989,214
Vehicles	7,457,914	123,245	-	7,581,159
Furniture and equipment	3,333,588	67,808	(15,546)	3,385,850
Total capital assets, being depreciated	29,780,716	191,053	(15,546)	29,956,223
Accumulated depreciation for:				
Buildings and improvements	6,199,328	486,185	-	6,685,513
Vehicles	5,812,259	448,594	-	6,260,853
Furniture and equipment	2,579,314	164,323	(12,224)	2,731,413
Total accumulated depreciation	14,590,901	1,099,102	(12,224)	15,677,779
Total capital assets being depreciated, net	15,189,815	(908,049)	(3,322)	14,278,444
Governmental activities capital assets, net	<u>\$ 18,260,758</u>	<u>\$ (908,049)</u>	<u>\$ (3,322)</u>	<u>\$ 17,349,387</u>

Depreciation expense of governmental activities was charged to fire protection and ambulance services in the amount of \$1,086,878.

Note 5 - Long-Term Obligations

The following summarizes the changes in long-term obligations for the year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct borrowings	\$ 1,615,597		\$ (592,224)	\$ 1,023,373	\$ 608,475
Revenue bonds	1,338,000		(252,000)	1,086,000	259,000
Accrued compensated absences	1,657,887	242,575		1,900,462	-
Total long-term obligations	<u>\$ 4,611,484</u>	<u>\$ 242,575</u>	<u>\$ (844,224)</u>	<u>\$ 4,009,835</u>	<u>\$ 867,475</u>

During 2004, the District entered into a capital lease obligation with a bank to construct four fire stations, a training facility, an administrative office building, and the purchase of fire equipment. The District financed \$6,751,000 over a twenty-five-year period. Interest is calculated at 4.44%. Interest only payments were required through July 31, 2008, and interest and principal payments were required subsequent to July 31, 2008. During 2014, the District refinanced this obligation over a ten-year period. Interest is calculated at 2.71% as a traditional loan payable.

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

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2022 are as follows:

<u>Years Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2023	867,475	31,457
2024	681,897	13,075
2025	275,000	6,178
2026	285,000	3,249
	<u>\$ 2,109,372</u>	<u>\$ 53,959</u>

The District's outstanding revenue bonds of \$1,086,000 and direct borrowings of \$1,023,373 are secured with their respective revenues and/or property and equipment as collateral.

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

Note 6 - Self-Insurance - Claims Liability

The District was self-insured for dental insurance during 2022. A liability has been recorded for estimated claims outstanding at December 31, 2022. Changes in the accrued claims liability in 2022 were:

<u>Beginning Balance</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
\$ 103,278	\$ 88,275	\$ 76,710	\$ 114,843

Note 7 - Retirement Plan

General Information about the Pension Plan

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

Defined Benefit Plans

- **Public Employees Noncontributory Retirement System** (Noncontributory System);
- **Firefighters Retirement System** (Firefighters System) are a multiple employer, cost-sharing, public employees, retirement systems;
- **Tier 2 Public Employees Contributory Retirement System** (Tier 2 Public Employees System) is a multiple employer cost-sharing public employee retirement system;
- **Tier 2 Public Safety and Firefighter Contributory Retirement System** (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost-sharing, public employee retirement system.

The Tier 2 public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The System's defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
December 31, 2022

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

Summary of Benefits by System

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

* Actual reductions are applied.

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2022 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111-Local Government Division Tier 2	N/A	16.01	0.18
Noncontributory System			
15-Local Government Division Tier 1	N/A	17.97	N/A
Firefighters Retirement System			
32 - Other Division B	16.71	6.24	N/A
132 - Tier 2 DB Hybrid Firefighters	2.59	14.08	N/A
Tier 2 DC Only			
211-Local Government	N/A	6.19	10.00
232-Firefighters	N/A	0.08	14.00

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
December 31, 2022

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

For fiscal year ended December 31, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 72,309	N/A
Firefighters System	266,465	659,332
Tier 2 Public Employees System	152,818	-
Tier 2 Public Safety and Firefighter	235,818	40,525
Tier 2 DC Only System	12,955	N/A
Tier 2 DC Public Safety and Firefigher System	883	N/A
Total Contributions	\$ 741,248	\$ 699,857

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

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

At December 31, 2022, the District reported a net pension asset of \$13,155,142 and a net pension liability of \$0.

	(Measurement Date): December 31, 2021			Proportionate Share December 31, 2020
	Net Pension Asset	Net Pension Liability	Proportionate Share	
Noncontributory System	\$ 311,566	\$ -	0.0544020%	0.0459951%
Firefighters System	12,808,146	-	4.7351218%	4.6475925%
Tier 2 Public Employees System	8,271	-	0.0195417%	0.0110332%
Tier 2 Public Safety and Firefighter System	27,159	-	0.5373535%	0.6470564%
Total Net Pension Asset / Liability	<u>\$ 13,155,142</u>	<u>\$ -</u>		

The net pension asset and liability was measured as of **December 31, 2021**, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of **January 1, 2021** and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the year.

For the year ended December 31, 2022 the District recognized pension expense of \$2,563,871.

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
December 31, 2022

At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

\$741,249 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of **December 31, 2021**.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 383,274	\$ 79,450
Changes in assumptions	841,754	6,916
Net difference between projected and actual earnings on pension plan investments	-	7,946,803
Changes in proportion and differences between contributions and proportionate share of contributions	64,869	60,396
Contributions subsequent to the measurement date	741,249	-
Total	<u>\$ 2,031,146</u>	<u>\$ 8,093,565</u>

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

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2022	\$ (1,503,469)
2023	(2,330,805)
2024	(1,703,926)
2025	(1,312,700)
2026	5,529
Thereafter	41,701

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

For the year ended December 31, 2022, we recognized pension expense of \$30,864. At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 32,633	\$ -
Changes in assumptions	29,242	2,011
Net difference between projected and actual earnings on pension plan investments	-	419,482
Changes in proportion and differences between contributions and proportionate share of contributions	24,222	-
Contributions subsequent to the measurement date	72,309	-
	<u>\$ 158,406</u>	<u>\$ 421,493</u>

PARK CITY FIRE SERVICE DISTRICT
Notes to the Financial Statements
December 31, 2022

\$72,309 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of **December 31, 2021**.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (55,757)
2023	\$ (109,331)
2024	\$ (100,610)
2025	\$ (69,698)
2026	\$ -
Thereafter	\$ -

Firefighters Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2022, we recognized pension expenses of \$2,705,350. At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 323,350	\$ 73,922
Changes in assumptions	774,323	-
Net difference between projected and actual earnings on pension plan investments	-	7,423,871
Changes in proportion and differences between contributions and proportionate share of contributions	16,272	49,976
Contributions subsequent to the measurement date	266,465	-
	<u>\$ 1,380,410</u>	<u>\$ 7,547,769</u>

\$266,465 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of **December 31, 2021**.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (1,426,046)
2023	\$ (2,194,995)
2024	\$ (1,583,082)
2025	\$ (1,229,701)
2026	\$ -
Thereafter	\$ -

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

For the year ended December 31, 2022, we recognized pension expense of \$28,722. At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,018	\$ 1,066
Changes in assumptions	7,712	78
Net difference between projected and actual earnings on pension plan investments	-	20,436
Changes in proportion and differences between contributions and proportionate share of contributions	5,368	389
Contributions subsequent to the measurement date	165,773	-
	<u>\$ 182,871</u>	<u>\$ 21,969</u>

\$165,773 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of **December 31, 2021**.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (3,837)
2023	\$ (4,920)
2024	\$ (3,568)
2025	\$ (2,053)
2026	\$ 1,601
Thereafter	\$ 7,906

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

For the year ended December 31, 2022, we recognized pension expense of \$143,620. At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,273	\$ 4,462
Changes in assumptions	30,477	4,827
Net difference between projected and actual earnings on pension plan investments	-	83,014
Changes in proportion and differences between contributions and proportionate share of contributions	19,007	10,031
Contributions subsequent to the measurement date	236,702	-
	<u>\$ 309,459</u>	<u>\$ 102,334</u>

PARK CITY FIRE SERVICE DISTRICT
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December 31, 2022

\$236,702 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of **December 31, 2021**.

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

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2022	\$ (17,829)
2023	\$ (21,559)
2024	\$ (16,666)
2025	\$ (11,248)
2026	\$ 3,928
Thereafter	\$ 33,796

Actuarial assumptions

The total pension liability in the **December 31, 2021**, actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 - 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense including inflation

Mortality rates were adopted from actual experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the **January 1, 2021**, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

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

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	37.00%	6.58%	2.43%
Debt securities	20.00%	-0.28%	-0.06%
Real assets	15.00%	5.77%	0.87%
Private equity	12.00%	9.85%	1.18%
Absolute return	16.00%	2.91%	0.47%
Cash and cash equivalents	0.00%	-1.01%	0.00%
Totals	100.00%		4.89%
	Inflation		2.50%
	Expected arithmetic nominal return		7.39%

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

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	Decrease (5.85%)	Rate (6.85%)	Increase (7.85%)
Noncontributory System	\$ 167,538	\$ (311,566)	\$ (711,285)
Firefighters System	(5,194,715)	(12,808,146)	(19,054,571)
Tier 2 Public Employees System	49,279	(8,271)	(52,457)
Tier 2 Public Safety and Firefighter	217,884	(27,159)	(221,690)
Total	\$ (4,760,014)	\$ (13,155,142)	\$ (20,040,003)

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

Defined Contribution Savings Plans

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

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

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

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

	2022	2021	2020
401(k) Plan			
Employer Contributions	\$ 570,402	\$ 493,344	\$ 442,420
Employee Contributions	\$ 363,023	\$ 335,004	\$ 299,759
457 Plan			
Employer Contributions	\$ 15,034	\$ 26,271	\$ 34,802
Employee Contributions	\$ 399,763	\$ 405,658	\$ 397,029
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 102,664	\$ 96,634	\$ 103,212
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,155	\$ 755	\$ -

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

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

Terms for eligibility and contributions are specified under the terms of the plan. Individual employee accounts consist of employer contributions and investment returns. Employer contributions consist of quarterly payments set by the plan and the District. Quarterly contributions are divided equally among the current number of eligible employees when payments are made. For the year ended December 31, 2022, the District's contributions to the plan were \$87,500.

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

On December 31, 2022, there were no outstanding liabilities to the plan for contributions or administrative expenses.

Note 9 - Interlocal Cooperation Agreement

On June 29, 2011, the District entered into an interlocal cooperation agreement with Summit County to provide emergency medical care in western and a portion of eastern Summit County. The agreement is effective for a period of not less than six years, unless terminated by either party. On August 21, 2013, the District entered into an interlocal cooperation agreement with Summit County to provide emergency medical care for the remaining portion of eastern Summit County. In accordance with the agreement, Park City Fire Service District is responsible for the operation and staffing of the ambulance and emergency medical services in Summit County. Summit County is responsible for the purchase and maintenance of the ambulances.

Note 10 - Interfund Receivables and Payables

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

NOTE 11 – SUBSEQUENT EVENTS

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

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

Budgetary Comparison Schedule

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

Budgetary and Budgetary Control

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

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

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2022, all expenditures were within the budget appropriations.

Changes in Assumptions Related to Pensions

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget Over(Under)
REVENUES				
Property taxes	\$ 13,018,000	\$ 13,018,000	\$ 13,945,933	\$ 927,933
Fee-in-lieu	300,000	300,000	251,408	(48,592)
Licenses and permits	60,000	60,000	69,809	9,809
Charges for services	3,425,006	3,545,506	3,554,427	8,921
Interest income	75,000	75,000	95,058	20,058
Intergovernmental (Grants & Wildland Program)	200,000	435,250	433,486	(1,764)
Miscellaneous revenue	500	215,000	206,452	(8,548)
Total revenues	17,078,506	17,648,756	18,556,573	907,817
EXPENDITURES				
Personnel:				
Salaries and wages	9,887,432	9,887,432	9,882,713	(4,719)
Fringe benefits	4,677,458	4,677,958	3,974,077	(703,881)
Operations	2,553,570	2,605,841	2,131,887	(473,954)
General and administrative	405,832	405,832	284,478	(121,354)
Capital outlay	278,000	278,000	191,053	(86,947)
Total expenditures	17,802,292	17,855,063	16,464,208	(1,390,855)
Excess revenues over (under) expenditures	(723,786)	(206,307)	2,092,365	2,298,672
OTHER FINANCING SOURCES (USES):				
Net operating transfers from (to) other funds	(3,955,000)	(3,955,000)	(1,899,000)	2,056,000
Sale of fixed asset	5,000	5,000	13,150	8,150
Total other financial sources (uses)	(3,950,000)	(3,950,000)	(1,885,850)	2,064,150
Excess of revenues and other sources over (under) expenditures and other uses	\$ (4,673,786)	\$ (4,156,307)	206,515	\$ 4,362,822
Fund balances - beginning of year			13,016,778	
Fund balances - end of year			\$ 13,223,293	

PARK CITY FIRE SERVICE DISTRICT
Schedule of Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
Measurement Date of December 31, 2021
December 31, 2022
Last 10 Fiscal Years*

		Noncontributory Retirement System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighters Retirement System
Proportion of the net pension liability (asset)					
	2021	0.0544020%	4.7351218%	0.0195417%	0.5373535%
	2020	0.0459951%	4.6475925%	0.0110332%	0.6470564%
	2019	0.0449586%	4.7473706%	0.0114662%	0.7205082%
	2018	0.0419730%	4.9095708%	0.0115771%	0.8526445%
	2017	0.0405122%	5.2986341%	0.0182188%	0.8688494%
	2016	0.0425276%	5.3734852%	0.0233449%	0.9085473%
	2015	0.0371795%	5.5824400%	0.0202460%	0.9781738%
	2014	0.0363947%	5.6748021%	0.0181984%	1.1973177%
Proportionate share of the net pension liability (asset)					
	2021	\$ (311,566)	\$ (12,808,146)	\$ (8,271)	\$ (27,159)
	2020	\$ 23,593	\$ (6,261,931)	\$ 1,587	\$ 58,037
	2019	\$ 169,443	\$ (2,968,594)	\$ 2,579	\$ 67,774
	2018	\$ 309,078	\$ 1,984,213	\$ 4,958	\$ 21,364
	2017	\$ 177,496	\$ (1,188,671)	\$ 1,606	\$ (10,053)
	2016	\$ 273,079	\$ 794,832	\$ 2,604	\$ (7,887)
	2015	\$ 210,380	\$ 949,898	\$ (44)	\$ (14,291)
	2014	\$ 158,034	\$ (624,499)	\$ (551)	\$ (17,712)
Covered Employee Payroll					
	2021	\$ 391,083	\$ 4,005,740	\$ 360,762	\$ 1,285,019
	2020	\$ 375,535	\$ 4,085,427	\$ 176,317	\$ 1,285,021
	2019	\$ 365,865	\$ 4,149,486	\$ 159,484	\$ 1,187,715
	2018	\$ 411,939	\$ 4,259,116	\$ 135,317	\$ 1,141,217
	2017	\$ 383,585	\$ 4,755,849	\$ 178,392	\$ 916,864
	2016	\$ 408,523	\$ 4,964,493	\$ 191,448	\$ 750,666
	2015	\$ 367,508	\$ 5,047,353	\$ 130,818	\$ 582,105
	2014	\$ 368,753	\$ 5,082,942	\$ 89,391	\$ 494,469
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll					
	2021	-79.67%	-319.74%	-2.29%	-2.11%
	2020	6.28%	-153.27%	0.90%	4.52%
	2019	46.31%	-71.54%	1.62%	5.71%
	2018	75.03%	46.59%	3.66%	1.87%
	2017	46.27%	-24.99%	0.90%	-1.10%
	2016	66.85%	16.01%	1.36%	-1.05%
	2015	57.25%	18.82%	-0.03%	-2.46%
	2014	42.90%	-12.30%	-0.60%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability.					
	2021	108.7%	122.9%	103.8%	102.8%
	2020	99.2%	112.0%	98.3%	93.1%
	2019	93.7%	105.8%	96.5%	89.6%
	2018	87.0%	96.1%	90.8%	95.6%
	2017	91.9%	102.3%	97.4%	103.0%
	2016	87.3%	98.4%	95.1%	103.6%
	2015	87.8%	98.1%	100.2%	110.7%
	2014	90.2%	101.3%	103.5%	120.5%

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

PARK CITY FIRE SERVICE DISTRICT
Schedule of Required Supplementary Information
Schedule of Contributions
Utah Retirement Systems
December 31, 2022
Last 10 Fiscal Years*

	As of fiscal year ended December, 31	Actual Determined Contributions	Contributions in relation to the contractually required contribution		Contribution deficiency (excess)	Contributions as a percentage of covered employee payroll	
						Covered Payroll	
Noncontributory System							
	2015	\$ 52,521	\$	52,521	\$ -	\$ 367,508	14.29%
	2016	59,708		59,708	-	413,479	14.44%
	2017	54,655		54,655	-	384,197	14.23%
	2018	57,488		57,448	-	401,860	14.30%
	2019	61,466		61,466	-	358,100	17.16%
	2020	63,811		63,811	-	372,322	17.14%
	2021	67,330		67,330	-	391,083	17.22%
	2022	72,309		72,309	-	425,152	17.01%
Firefighters Retirement System							
	2015	\$ 314,263	\$	314,263	\$ -	\$ 5,047,353	6.23%
	2016	311,575		311,575	-	4,969,265	6.27%
	2017	296,099		296,099	-	4,755,849	6.23%
	2018	279,906		279,906	-	4,259,116	6.57%
	2019	282,698		282,698	-	4,149,486	6.81%
	2020	277,754		277,754	-	4,085,529	6.80%
	2021	280,612		280,612	-	4,005,713	7.01%
	2022	266,465		266,465	-	3,945,733	6.75%
Tier 2 Public Employees System*							
	2015	\$ 19,522	\$	19,522	\$ -	\$ 130,818	14.92%
	2016	28,545		28,545	-	191,448	14.91%
	2017	27,348		27,348	-	182,372	15.00%
	2018	20,999		20,999	-	137,032	15.32%
	2019	25,104		25,104	-	160,912	15.60%
	2020	27,746		27,746	-	176,317	15.74%
	2021	58,504		58,504	-	366,681	15.95%
	2022	152,818		152,818	-	953,018	16.04%
Tier 2 Public Safety and Firefighters System*							
	2015	\$ 62,706	\$	62,706	\$ -	\$ 582,105	10.77%
	2016	80,892		80,892	-	752,488	10.75%
	2017	98,990		98,990	-	917,655	10.79%
	2018	127,266		127,266	-	1,147,668	11.09%
	2019	136,152		136,152	-	1,198,416	11.36%
	2020	164,399		164,399	-	1,289,741	12.75%
	2021	184,022		184,022	-	1,306,976	14.08%
	2022	235,818		235,818	-	1,674,853	14.08%
Tier 2 Public Employees DC Only System*							
	2015	\$ -	\$	-	\$ -	\$ -	0.00%
	2016	688		688	-	10,291	6.69%
	2017	2,864		2,864	-	42,806	6.69%
	2018	7,045		7,045	-	105,302	6.69%
	2019	8,855		8,855	-	132,367	6.69%
	2020	9,099		9,099	-	136,010	6.69%
	2021	10,920		10,920	-	163,229	6.69%
	2022	12,955		12,955	-	200,022	6.48%
Tier 2 Public Safety and Firefighter DC Only System*							
	2015	\$ 44	\$	44	\$ -	\$ 55,077	0.08%
	2016	52		52	-	65,064	0.08%
	2017	94		94	-	117,257	0.08%
	2018	173		173	-	216,502	0.08%
	2019	406		406	-	506,586	0.08%
	2020	570		570	-	711,874	0.08%
	2021	700		700	-	874,657	0.08%
	2022	883		883	-	1,103,999	0.08%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

Tier 2 systems were created effective July 1, 2011.

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The schedule will need to be built prospectively. The schedule above is only for the past eight years. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices.

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SUPPLEMENTARY INFORMATION

PARK CITY FIRE SERVICE DISTRICT
Combining Balance Sheet – Nonmajor Funds
December 31, 2022

	Special Revenue	Debt Service	Local Building Authority	Non-Major Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 47	\$ 5,895	\$ 5,942
Receivables:				
Restricted Assets				
Cash and cash equivalents	647,866	264,058	-	911,924
Cash deposited in public treasurer's investment fund	1,379,400	-	-	1,379,400
Total Assets	<u>\$2,027,266</u>	<u>\$ 264,105</u>	<u>\$ 5,895</u>	<u>\$ 2,297,266</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accrued liabilities	\$ -	\$ 20,113	\$ -	\$ 20,113
Total liabilities	<u>-</u>	<u>20,113</u>	<u>-</u>	<u>20,113</u>
Fund balance:				
Restricted for:				
Debt service	-	243,992	-	243,992
Impact fees	2,027,266	-	-	2,027,266
Assigned for:				
Building construction and equipment purchases	-	-	5,895	5,895
Total fund balance	<u>2,027,266</u>	<u>243,992</u>	<u>5,895</u>	<u>2,277,153</u>
Total liabilities and fund balance	<u>\$2,027,266</u>	<u>\$ 264,105</u>	<u>\$ 5,895</u>	<u>\$ 2,297,266</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in
Fund Balances – Nonmajor Governmental Funds
December 31, 2022

	Special Revenue	Debt Service	Local Building Authority	Non-Major Governmental Funds
REVENUES				
Interest income	\$ 25,119	\$ 2,961	\$ -	\$ 28,080
Fees and permits	398,826	-	-	398,826
Total revenues	<u>423,945</u>	<u>2,961</u>	<u>-</u>	<u>426,906</u>
EXPENDITURES				
Current:				
General and administrative	-	4,025	35	4,060
Debt service:				
Principal retirement	-	844,225	-	844,225
Interest and fiscal charges	-	63,234	-	63,234
Total expenditures	<u>-</u>	<u>911,484</u>	<u>35</u>	<u>911,519</u>
Excess revenues over (under) expenditures	<u>423,945</u>	<u>(908,523)</u>	<u>(35)</u>	<u>(484,613)</u>
Other financing sources (uses):				
Operating transfers from other funds	-	909,684	-	909,684
Operating transfers to other funds	<u>(116,684)</u>	<u>-</u>	<u>-</u>	<u>(116,684)</u>
Total other financing sources (uses)	<u>(116,684)</u>	<u>909,684</u>	<u>-</u>	<u>793,000</u>
Net change in fund balances	307,261	1,161	(35)	308,387
Fund balances - beginning of year	<u>1,720,005</u>	<u>242,831</u>	<u>5,930</u>	<u>1,968,766</u>
Fund balances - end of year	<u>\$ 2,027,266</u>	<u>\$ 243,992</u>	<u>\$ 5,895</u>	<u>\$ 2,277,153</u>

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ADDITIONAL AUDITOR'S REPORTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park City Fire District (herein referred to as the "District"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 3, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust'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 Trust'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
April 3, 2023

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

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

Report on Compliance with General State Compliance Requirements

We have audited Park City Fire District (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 year ended December 31, 2022.

General state compliance requirements were tested for the year ended December 31, 2022 in the following areas:

Budgetary Compliance
Government Fees

Fund Balance
Fraud Risk Assessment

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 District's compliance based on our audit of the 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 District occurred. An audit includes examining, on a test basis, evidence about District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 Park City Fire District's compliance with those requirements.

Opinion on Compliance

In our opinion, Park City Fire District complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2022.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the State Compliance Audit Guide.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal controls over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the District's internal control over compliance with the compliance requirements that could have a direct and material effect on the District to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with *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 does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general 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 general 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 general 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.

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
April 3, 2023

**Park City Fire Service District
Balance Sheet
General Funds
January 31, 2023**

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Non-Major Governmental Funds
Assets:								
Cash and Cash Equivalents	(788,028)	5,019	5,895	(777,113)			5,895	5,895
Bond Escrow Holdings	0	0	47	47	0	47	0	47
Cash Deposited in Public Treasurer's Investment Fund	8,796,112	13,263,363	0	22,059,475			0	0
Receivables:								
Accounts Receivable	15,465	0	0	15,465	0		0	0
Taxes	2,411,208		0	2,411,208	0	0	0	0
Ambulance Operations	878,563		0	878,563	0	0	0	0
Other Assets								
Restricted Assets:								
Cash and Cash Equivalents	178,035		1,400,076	1,578,112	1,132,895	267,181		1,400,076
Prepaid Assets	0			0				
Cash Deposited in Public Treasurer's Investment Fund	708,818	0	891,736	1,600,554	891,736		0	891,736
Accounts Receivable				0				
Investments				0				
Total Assets	<u>12,200,174</u>	<u>13,268,382</u>	<u>2,297,754</u>	<u>27,766,311</u>	<u>2,024,631</u>	<u>267,228</u>	<u>5,895</u>	<u>2,297,754</u>
Liabilities and Fund Balances:								
Liabilities:								
Accounts Payable	67,673	746	0	68,419	0	0	0	0
Bond Interest Payable			20,113	20,113		20,113		20,113
Accrued Liabilities	491,256			491,256				
Total Liabilities	<u>558,930</u>	<u>746</u>	<u>20,113</u>	<u>579,788</u>	<u>0</u>	<u>20,113</u>	<u>0</u>	<u>20,113</u>
Fund Balances:								
Restricted for:								
Debt Service			247,115	247,115		247,115		247,115
Impact Fees			2,024,631	2,024,631	2,024,631			2,024,631
Assigned for:								
Building Construction and Equipment Purchases		13,267,636	5,895	13,273,531			5,895	5,895
Unassigned	11,641,245			11,641,245				
General Fund								
Capital Projects Fund								
Total Fund Balance	<u>11,641,245</u>	<u>13,267,636</u>	<u>2,277,642</u>	<u>27,186,522</u>	<u>2,024,631</u>	<u>247,115</u>	<u>5,895</u>	<u>2,277,642</u>
Total Liabilities and Fund Balance	<u>12,200,174</u>	<u>13,268,382</u>	<u>2,297,754</u>	<u>27,766,311</u>	<u>2,024,631</u>	<u>267,228</u>	<u>5,895</u>	<u>2,297,754</u>

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2021, 2022 and 2023

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Year-to Date 2023</u>	<u>Projected 2023</u>	<u>Budget 2023</u>
Revenues:					
Property taxes	13,656,104	13,945,933	0	14,100,000	14,100,000
Fee-in-lieu	296,091	251,408	0	300,000	300,000
Interest income	101,134	350,468	89,073	300,000	240,000
Misc income	33,981	219,602	0	55,500	55,500
Grants and donations	197,164	116,016	100	55,000	55,000
Bond proceeds	0	0	0	0	0
Fees and permits:					
Ambulance revenue	2,813,696	3,274,256	55,614	4,060,000	4,060,000
Impact Fees	647,236	398,826	3,250	400,000	450,000
Other fees and permits	929,044	667,449	34,695	689,310	689,310
Total revenues	<u>18,674,450</u>	<u>19,223,958</u>	<u>182,732</u>	<u>19,959,810</u>	<u>19,949,810</u>
Expenditures:					
Current:					
Salaries and wages	8,609,385	9,657,490	734,566	11,353,736	11,353,736
Fringe benefits	3,672,434	3,974,077	331,448	5,235,536	5,235,536
Total wages and fringe benefits	<u>12,281,819</u>	<u>13,631,567</u>	<u>1,066,014</u>	<u>16,589,272</u>	<u>16,589,272</u>
Operations:					
Station expenditures	555,124	792,901	51,081	909,985	909,985
Ambulance operational expenditures	796,549	869,655	58,057	824,452	824,452
Apparatus maintenance	167,026	247,739	5,022	330,750	330,750
Fire, spec. ops. And communication equip.	49,365	79,524	598	120,662	120,662
Fuel	133,863	192,868	12,785	190,000	190,000
Uniforms and safety gear	139,308	110,746	8,940	158,000	158,000
Travel, training and tuitions	84,122	66,406	3,597	119,000	119,000
Other operations	2,535	4,060	0	4,850	4,850
Total operations	<u>1,927,892</u>	<u>2,363,900</u>	<u>132,885</u>	<u>2,657,699</u>	<u>2,657,699</u>
General and administrative:					
General liability insurance	86,564	79,824	2,500	100,000	100,000
Professional and consulting services	13,851	27,465	9,709	25,000	25,000
Audit and accounting services	15,400	15,700	0	18,000	18,000
Legal services	40,000	40,000	0	50,000	50,000
Certificates of participation- cost of issuance	0	0	0	0	0
Other general and administrative	109,131	118,759	12,787	205,270	205,270
Total general and administrative	<u>264,946</u>	<u>281,748</u>	<u>19,996</u>	<u>398,270</u>	<u>398,270</u>
Capital outlay:					
Apparatus and vehicles	0	677,509	0	866,000	866,000
Land, buildings and building improvements	110,379	1,524,142	8,936	3,045,000	3,045,000
Furniture and equipment	63,646	67,808	0	568,000	568,000
Total capital outlay	<u>174,025</u>	<u>2,269,459</u>	<u>8,936</u>	<u>4,479,000</u>	<u>4,479,000</u>
Debt service:					
Principle retirement	1,105,408	844,225	50,079	868,500	868,500
Interest charges	87,196	63,234	2,311	43,000	43,000
Total debt service	<u>1,192,604</u>	<u>907,458</u>	<u>52,391</u>	<u>911,500</u>	<u>911,500</u>
Total expenditures	<u>15,841,286</u>	<u>19,454,130</u>	<u>1,280,221</u>	<u>25,035,741</u>	<u>25,035,741</u>
Excess (deficit) of revenue over expenditures before operating transfers	<u>2,833,166</u>	<u>(230,172)</u>	<u>(1,097,489)</u>	<u>(5,075,931)</u>	<u>(5,085,931)</u>
Operating transfers out	3,027,684	2,015,684	499,724	5,418,750	10,440,000
Operating transfers in	3,027,684	2,015,684	499,724	5,418,750	10,440,000
Total transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>2,833,166</u>	<u>(230,172)</u>	<u>(1,097,489)</u>	<u>(5,075,931)</u>	<u>(5,085,931)</u>
Fund Balances - Beginning	25,681,021	28,514,184	28,284,012	28,284,012	28,284,012
Fund Balances - Ending	<u>28,514,184</u>	<u>28,284,012</u>	<u>27,186,523</u>	<u>23,208,081</u>	<u>23,198,081</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All Funds and the Local Building Authority
For the Period Ending
January 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)	Percent
	Original	Final			
Reveunes:					
Local Revenue:					
Property Taxes	14,100,000	14,100,000	0	14,100,000	0.0%
Fee-in-Lieu	300,000	300,000	0	300,000	0.0%
Interest Income	240,000	240,000	89,073	150,927	37.1%
Other Income	500	500	0	500	0.0%
Sale of Fixed Assets	55,000	55,000	0	55,000	0.0%
Grants and Donations	55,000	55,000	100	54,900	0.2%
Fees and Permits	5,199,310	5,199,310	93,559	5,105,751	1.8%
Total Revenues	19,949,810	19,949,810	182,732	19,712,178	0.9%
Expenditures:					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	734,566	(10,619,170)	6.5%
Fringe Benefits	5,235,536	5,235,536	331,448	(4,904,088)	6.3%
Operations	2,657,699	2,657,699	132,885	2,473,339	5.0%
General and Administrative	398,270	398,270	19,996	(378,274)	5.0%
Capital Outlay	4,479,000	4,479,000	8,936	(4,470,064)	0.2%
Debt Service				0	
Principle Retirement	868,500	868,500	50,079	(818,421)	5.8%
Interest and Fiscal Charges	43,000	43,000	2,311	(40,689)	5.4%
Total Expenditures	25,035,741	25,035,741	1,280,221	(23,755,520)	5.1%
Excess of Revenues Over Expenditures	(5,085,931)	(5,085,931)	(1,097,489)	(4,043,342)	
Other Financing Sources (Uses):					
Operating Transfers to Other Funds	10,440,000	10,440,000	499,724	6,185,276	4.8%
Operating Transfers From Other Funds	10,440,000	10,440,000	499,724	9,940,276	4.8%
Total Other Financing Sources (Uses)	0	0	0	3,755,000	0.0%
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Net Change in Fund Balance	(5,085,931)	(5,085,931)	(1,097,489)	(288,342)	
Fund Balances - Beginning	28,284,012	28,284,012	28,284,012	28,284,012	
Fund Balances - Ending	23,198,081	23,198,081	27,186,523	27,995,670	

PARK CITY FIRE SERVICE DISTRICT

**Budget to Actual
General Fund
For the Period Ending
January 31, 2023**

	Budget Amounts		Actual	Variance with Final Budget - Over	
	Original	Adjusted	Amounts	(Under)	Percent
Revenues:					
Property Taxes	14,100,000	14,100,000	0	(14,100,000)	0.0%
Fee-in-lieu	300,000	300,000	0	(300,000)	0.0%
Licenses & Permits	288,960	60,000	14,145	(45,855)	23.6%
Intergovernmental (Grants & Wildland Program)	50,000	50,000	0	(50,000)	0.0%
Charges for Services	4,460,350	4,580,850	76,164	(4,504,686)	1.7%
Refunds	0	0	0	0	0.0%
Interest Income	95,000	95,000	36,437	(58,563)	38.4%
Sale of Fixed Assets	55,000	55,000	0	(55,000)	0.0%
Miscellaneous Revenue	500	500	0	(500)	0.0%
Contributions & Transfers	3,505,000	3,505,000	100	(3,504,900)	0.0%
Total Revenues	<u>22,854,810</u>	<u>22,746,350</u>	<u>126,846</u>	<u>(22,619,504)</u>	<u>0.6%</u>
Expenditures:					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	1,124,858	8,878,574	9.9%
Fringe Benefits	5,235,536	5,235,536	331,448	4,346,510	6.3%
Fire Operations	1,692,535	1,692,535	72,006	1,620,529	4.3%
Fire Prevention Operations	40,662	40,662	598	40,064	1.5%
Administration	408,270	408,270	19,996	388,274	4.9%
Ambulance Operations	870,652	870,652	60,281	799,936	6.9%
Capital Outlay	709,000	709,000	0	709,000	0.0%
Transfers	5,405,000	5,405,000	490,000	4,915,000	9.1%
Total Expenditures	<u>25,715,391</u>	<u>25,715,391</u>	<u>2,099,187</u>	<u>21,697,888</u>	<u>8.2%</u>
Excess of Revenues Over Expenditures	<u>2,860,581</u>	<u>2,969,041</u>	<u>(1,972,340)</u>	<u>(921,616)</u>	
Fund Balances - Beginning	13,223,293	13,223,293	13,223,293		
Fund Balances - Ending	<u>10,362,712</u>	<u>10,254,252</u>	<u>11,250,953</u>		
	2,099,187	Total Expenditures			
	0	Less Capital Outlay			
	<u>490,000</u>	Less Interfund Transfers			
	1,609,187	Operating Expenses			

Park City Fire Service District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending
January 31, 2023

	General	Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Governmental Funds
Revenues:								
Property Taxes	0	0	0	0	0	0	0	0
Fee -in-Lieu	0	0	0	0	0	0	0	0
Interest Income	36,437	48,006	4,629	89,073	3,839	790	0	4,629
Other Income	0	0	0	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0	0	0	0
Grants and Donations	100	0	0	100	0	0	0	0
Fees and Permits	90,309	0	3,250	93,559	3,250	0	0	3,250
Total Revenues	126,846	48,006	7,879	182,732	7,089	790	0	7,879
Expenditures:								
Current:								
Personnel:								
Salaries and Wages	734,566	0	0	734,566	0	0	0	0
Fringe Benefits	331,448	0	0	331,448	0	0	0	0
Operations	132,885	0	0	132,885	0	0	0	0
General and Administrative	19,996	0	0	19,996	0	0	0	0
Capital Outlay	0	8,936	0	8,936	0	0	0	0
Debt Service:								
Principle Retirement	0	0	50,079	50,079	0	50,079	0	50,079
Interest and Fiscal Charges	0	0	2,311	2,311	0	2,311	0	2,311
Total Expenditures	1,218,894	8,936	52,391	1,280,221	0	52,391	0	52,391
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,092,048)	39,070	(44,512)	(1,097,489)	7,089	(51,601)	0	(44,512)
Other Financing Sources (Uses):								
Operating Transfers	(490,000)	445,000	45,000	0	(9,724)	54,724	0	45,000
Proceeds from Sale of Equipment	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(490,000)	445,000	45,000	0	(9,724)	54,724	0	45,000
Net Change in Fund Balance	(1,582,048)	484,070	489	(1,097,489)	(2,634)	3,123	0	489
Fund Balances - Beginning	13,223,293	12,783,566	2,277,152	28,284,011	2,027,266	243,991	5,895	2,277,152
Fund Balances - Ending	11,641,245	13,267,636	2,277,641	27,186,522	2,024,632	247,114	5,895	2,277,641

**Park City Fire Service District
Balance Sheet
General Funds
February 28, 2023**

	General	Capital Projects	Other Non-Major Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Non-Major Governmental Funds
Assets:								
Cash and Cash Equivalents	(451,662)	4,274	5,895	(441,493)			5,895	5,895
Bond Escrow Holdings	0	0	48	48	0	48	0	48
Cash Deposited in Public Treasurer's Investment Fund	8,090,920	13,310,818	0	21,401,738			0	0
Receivables:								
Accounts Receivable	2,575	0	0	2,575	0		0	0
Taxes	2,896,118		0	2,896,118	0	0	0	0
Ambulance Operations	0		0	0	0	0	0	0
Other Assets								
Restricted Assets:								
Cash and Cash Equivalents	170,726		1,414,094	1,584,820	1,138,733	275,361		1,414,094
Prepaid Assets	0			0				
Cash Deposited in Public Treasurer's Investment Fund	711,354	0	888,210	1,599,565	888,210		0	888,210
Accounts Receivable				0				
Investments				0				
Total Assets	<u>11,420,032</u>	<u>13,315,092</u>	<u>2,308,247</u>	<u>27,043,370</u>	<u>2,026,943</u>	<u>275,408</u>	<u>5,895</u>	<u>2,308,247</u>
Liabilities and Fund Balances:								
Liabilities:								
Accounts Payable	116,137	729	0	116,866	0	0	0	0
Bond Interest Payable			20,113	20,113		20,113		20,113
Accrued Liabilities	374,330			374,330				
Total Liabilities	<u>490,468</u>	<u>729</u>	<u>20,113</u>	<u>511,309</u>	<u>0</u>	<u>20,113</u>	<u>0</u>	<u>20,113</u>
Fund Balances:								
Restricted for:								
Debt Service			255,296	255,296		255,296		255,296
Impact Fees			2,026,943	2,026,943	2,026,943			2,026,943
Assigned for:								
Building Construction and Equipment Purchases		13,314,363	5,895	13,320,258			5,895	5,895
Unassigned	10,929,564			10,929,564				
General Fund								
Capital Projects Fund								
Total Fund Balance	<u>10,929,564</u>	<u>13,314,363</u>	<u>2,288,134</u>	<u>26,532,061</u>	<u>2,026,943</u>	<u>255,296</u>	<u>5,895</u>	<u>2,288,134</u>
Total Liabilities and Fund Balance	<u>11,420,032</u>	<u>13,315,092</u>	<u>2,308,247</u>	<u>27,043,370</u>	<u>2,026,943</u>	<u>275,408</u>	<u>5,895</u>	<u>2,308,247</u>

Park City Fire Service District
Summary of Revenues, Expenditures and Transfers for all Funds and the Local Building Authority
For the Years Ending December 31, 2021, 2022 and 2023

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Year-to Date 2023</u>	<u>Projected 2023</u>	<u>Budget 2023</u>
Revenues:					
Property taxes	13,656,104	13,945,933	439,432	14,100,000	14,100,000
Fee-in-lieu	296,091	251,408	42,348	300,000	300,000
Interest income	101,134	350,468	175,525	300,000	240,000
Misc income	33,981	219,602	0	55,500	55,500
Grants and donations	197,164	116,016	26,228	55,000	55,000
Bond proceeds	0	0	0	0	0
Fees and permits:					
Ambulance revenue	2,813,696	3,274,256	169,387	4,060,000	4,060,000
Impact Fees	647,236	398,826	12,128	400,000	450,000
Other fees and permits	929,044	667,449	77,158	689,310	689,310
Total revenues	<u>18,674,450</u>	<u>19,223,958</u>	<u>942,206</u>	<u>19,959,810</u>	<u>19,949,810</u>
Expenditures:					
Current:					
Salaries and wages	8,609,385	9,657,490	1,549,998	11,353,736	11,353,736
Fringe benefits	3,672,434	3,974,077	667,213	5,235,536	5,235,536
Total wages and fringe benefits	<u>12,281,819</u>	<u>13,631,567</u>	<u>2,217,211</u>	<u>16,589,272</u>	<u>16,589,272</u>
Operations:					
Station expenditures	555,124	792,901	107,235	909,985	909,985
Ambulance operational expenditures	796,549	869,655	127,911	824,452	824,452
Apparatus maintenance	167,026	247,739	30,619	330,750	330,750
Fire, spec. ops. And communication equip.	49,365	79,524	2,943	120,662	120,662
Fuel	133,863	192,868	27,121	190,000	190,000
Uniforms and safety gear	139,308	110,746	16,153	158,000	158,000
Travel, training and tuitions	84,122	66,406	1,254	119,000	119,000
Other operations	2,535	4,060	0	4,850	4,850
Total operations	<u>1,927,892</u>	<u>2,363,900</u>	<u>313,234</u>	<u>2,657,699</u>	<u>2,657,699</u>
General and administrative:					
General liability insurance	86,564	79,824	5,000	100,000	100,000
Professional and consulting services	13,851	27,465	9,709	25,000	25,000
Audit and accounting services	15,400	15,700	0	18,000	18,000
Legal services	40,000	40,000	0	50,000	50,000
Certificates of participation- cost of issuance	0	0	0	0	0
Other general and administrative	109,131	118,759	28,057	205,270	205,270
Total general and administrative	<u>264,946</u>	<u>281,748</u>	<u>32,766</u>	<u>398,270</u>	<u>398,270</u>
Capital outlay:					
Apparatus and vehicles	0	677,509	0	866,000	866,000
Land, buildings and building improvements	110,379	1,524,142	9,665	3,045,000	3,045,000
Furniture and equipment	63,646	67,808	16,500	568,000	568,000
Total capital outlay	<u>174,025</u>	<u>2,269,459</u>	<u>26,165</u>	<u>4,479,000</u>	<u>4,479,000</u>
Debt service:					
Principle retirement	1,105,408	844,225	100,272	868,500	868,500
Interest charges	87,196	63,234	4,509	43,000	43,000
Total debt service	<u>1,192,604</u>	<u>907,458</u>	<u>104,781</u>	<u>911,500</u>	<u>911,500</u>
Total expenditures	<u>15,841,286</u>	<u>19,454,130</u>	<u>2,694,157</u>	<u>25,035,741</u>	<u>25,035,741</u>
Excess (deficit) of revenue over expenditures before operating transfers	<u>2,833,166</u>	<u>(230,172)</u>	<u>(1,751,951)</u>	<u>(5,075,931)</u>	<u>(5,085,931)</u>
Operating transfers out	3,027,684	2,015,684	559,447	5,418,750	10,440,000
Operating transfers in	3,027,684	2,015,684	559,447	5,418,750	10,440,000
Total transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>2,833,166</u>	<u>(230,172)</u>	<u>(1,751,951)</u>	<u>(5,075,931)</u>	<u>(5,085,931)</u>
Fund Balances - Beginning	25,681,021	28,514,184	28,284,012	28,284,012	28,284,012
Fund Balances - Ending	<u>28,514,184</u>	<u>28,284,012</u>	<u>26,532,061</u>	<u>23,208,081</u>	<u>23,198,081</u>

PARK CITY FIRE SERVICE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All Funds and the Local Building Authority
For the Period Ending
February 28, 2023

			Budgeted Amounts	Actual	Variance With Final Budget - Positive		
			Original	Final	Amounts	(Negative)	Percent
Reveunes:							
Local Revenue:							
Property Taxes	14,100,000	14,100,000	439,432	13,660,568	3.1%		
Fee-in-Lieu	300,000	300,000	42,348	257,652	14.1%		
Interest Income	240,000	240,000	175,525	64,475	73.1%		
Other Income	500	500	0	500	0.0%		
Sale of Fixed Assets	55,000	55,000	0	55,000	0.0%		
Grants and Donations	55,000	55,000	26,228	28,772	47.7%		
Fees and Permits	5,199,310	5,199,310	258,673	4,940,637	5.0%		
Total Revenues	19,949,810	19,949,810	942,206	18,978,832	4.7%		
Expenditures:							
Personnel:							
Salaries and Wages	11,353,736	11,353,736	1,549,998	(9,803,738)	13.7%		
Fringe Benefits	5,235,536	5,235,536	667,213	(4,568,323)	12.7%		
Operations	2,657,699	2,657,699	313,234	2,292,989	11.8%		
General and Administrative	398,270	398,270	32,766	(365,504)	8.2%		
Capital Outlay	4,479,000	4,479,000	26,165	(4,452,835)	0.6%		
Debt Service				0			
Principle Retirement	868,500	868,500	100,272	(768,228)	11.5%		
Interest and Fiscal Charges	43,000	43,000	4,509	(38,491)	10.5%		
Total Expenditures	25,035,741	25,035,741	2,694,157	(22,341,584)	10.8%		
Excess of Revenues Over Expenditures	(5,085,931)	(5,085,931)	(1,751,951)	(3,362,752)			
Other Financing Sources (Uses):							
Operating Transfers to Other Funds	10,440,000	10,440,000	559,447	6,125,553	5.4%		
Operating Transfers From Other Funds	10,440,000	10,440,000	559,447	9,880,553	5.4%		
Total Other Financing Sources (Uses)	0	0	0	3,755,000	0.0%		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Net Change in Fund Balance	(5,085,931)	(5,085,931)	(1,751,951)	392,248			
Fund Balances - Beginning	28,284,012	28,284,012	28,284,012	28,284,012			
Fund Balances - Ending	23,198,081	23,198,081	26,532,061	28,676,260			

PARK CITY FIRE SERVICE DISTRICT

Budget to Actual
General Fund
For the Period Ending
February 28, 2023

	Budget Amounts		Actual	Variance with Final Budget - Over	
	Original	Adjusted	Amounts	(Under)	Percent
Revenues:					
Property Taxes	14,100,000	14,100,000	439,432	(13,660,568)	3.1%
Fee-in-lieu	300,000	300,000	42,348	(257,652)	14.1%
Licenses & Permits	288,960	60,000	40,073	(19,927)	66.8%
Intergovernmental (Grants & Wildland Program)	50,000	50,000	26,128	(23,872)	52.3%
Charges for Services	4,460,350	4,580,850	206,472	(4,374,378)	4.5%
Refunds	0	0	0	0	0.0%
Interest Income	95,000	95,000	71,430	(23,570)	75.2%
Sale of Fixed Assets	55,000	55,000	0	(55,000)	0.0%
Miscellaneous Revenue	500	500	0	(500)	0.0%
Contributions & Transfers	3,505,000	3,505,000	100	(3,504,900)	0.0%
Total Revenues	22,854,810	22,746,350	825,982	(21,920,368)	3.6%
Expenditures:					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	1,911,961	8,091,471	16.8%
Fringe Benefits	5,235,536	5,235,536	667,213	4,010,745	12.7%
Fire Operations	1,692,535	1,692,535	178,446	1,514,089	10.5%
Fire Prevention Operations	40,662	40,662	2,943	37,719	7.2%
Administration	408,270	408,270	32,766	375,504	8.0%
Ambulance Operations	870,652	870,652	131,845	746,307	15.1%
Capital Outlay	709,000	709,000	16,500	692,500	2.3%
Transfers	5,405,000	5,405,000	540,000	4,865,000	10.0%
Total Expenditures	25,715,391	25,715,391	3,481,674	20,333,335	13.5%
Excess of Revenues Over Expenditures	2,860,581	2,969,041	(2,655,692)	(1,587,033)	
Fund Balances - Beginning	13,223,293	13,223,293	13,223,293		
Fund Balances - Ending	10,362,712	10,254,252	10,567,601		
	3,481,674		Total Expenditures		
	16,500		Less Capital Outlay		
	540,000		Less Interfund Transfers		
	2,925,174		Operating Expenses		

PARK CITY FIRE SERVICE DISTRICT

Budget to Actual
General Fund
For the Period Ending
February 28, 2023

	Budget Amounts		Actual	Variance with Final Budget - Over	
	Original	Adjusted	Amounts	(Under)	Percent
Revenues:					
Property Taxes	14,100,000	14,100,000	439,432	(13,660,568)	3.1%
Fee-in-lieu	300,000	300,000	42,348	(257,652)	14.1%
Licenses & Permits	288,960	60,000	40,073	(19,927)	66.8%
Intergovernmental (Grants & Wildland Program)	50,000	50,000	26,128	(23,872)	52.3%
Charges for Services	4,460,350	4,580,850	206,472	(4,374,378)	4.5%
Refunds	0	0	0	0	0.0%
Interest Income	95,000	95,000	71,430	(23,570)	75.2%
Sale of Fixed Assets	55,000	55,000	0	(55,000)	0.0%
Miscellaneous Revenue	500	500	0	(500)	0.0%
Contributions & Transfers	3,505,000	3,505,000	100	(3,504,900)	0.0%
Total Revenues	22,854,810	22,746,350	825,982	(21,920,368)	3.6%
Expenditures:					
Personnel:					
Salaries and Wages	11,353,736	11,353,736	1,911,961	8,091,471	16.8%
Fringe Benefits	5,235,536	5,235,536	667,213	4,010,745	12.7%
Fire Operations	1,692,535	1,692,535	178,446	1,514,089	10.5%
Fire Prevention Operations	40,662	40,662	2,943	37,719	7.2%
Administration	408,270	408,270	32,766	375,504	8.0%
Ambulance Operations	870,652	870,652	131,845	746,307	15.1%
Capital Outlay	709,000	709,000	16,500	692,500	2.3%
Transfers	5,405,000	5,405,000	540,000	4,865,000	10.0%
Total Expenditures	25,715,391	25,715,391	3,481,674	20,333,335	13.5%
Excess of Revenues Over Expenditures	2,860,581	2,969,041	(2,655,692)	(1,587,033)	
Fund Balances - Beginning	13,223,293	13,223,293	13,223,293		
Fund Balances - Ending	10,362,712	10,254,252	10,567,601		
	3,481,674		Total Expenditures		
	16,500		Less Capital Outlay		
	540,000		Less Interfund Transfers		
	2,925,174		Operating Expenses		

Park City Fire Service District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending
February 28, 2023

	General	Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds	Special Revenue Fund	Debt Service Fund	Local Building Authority	Total Governmental Funds
Revenues:								
Property Taxes	439,432	0	0	439,432	0	0	0	0
Fee -in-Lieu	42,348	0	0	42,348	0	0	0	0
Interest Income	71,430	95,462	8,633	175,525	6,997	1,637	0	8,633
Other Income	0	0	0	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0	0	0	0
Grants and Donations	26,228	0	0	26,228	0	0	0	0
Fees and Permits	246,545	0	12,128	258,673	12,128	0	0	12,128
Total Revenues	825,982	95,462	20,762	942,206	19,125	1,637	0	20,762
Expenditures:								
Current:								
Personnel:								
Salaries and Wages	1,549,998	0	0	1,549,998	0	0	0	0
Fringe Benefits	667,213	0	0	667,213	0	0	0	0
Operations	313,234	0	0	313,234	0	0	0	0
General and Administrative	32,766	0	0	32,766	0	0	0	0
Capital Outlay	16,500	9,665	0	26,165	0	0	0	0
Debt Service:								
Principle Retirement	0	0	100,272	100,272	0	100,272	0	100,272
Interest and Fiscal Charges	0	0	4,509	4,509	0	4,509	0	4,509
Total Expenditures	2,579,711	9,665	104,781	2,694,157	0	104,781	0	104,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,753,729)	85,797	(84,019)	(1,751,951)	19,125	(103,144)	0	(84,019)
Other Financing Sources (Uses):								
Operating Transfers	(540,000)	445,000	95,000	0	(19,447)	114,447	0	95,000
Proceeds from Sale of Equipment	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(540,000)	445,000	95,000	0	(19,447)	114,447	0	95,000
Net Change in Fund Balance	(2,293,729)	530,797	10,981	(1,751,951)	(323)	11,303	0	10,981
Fund Balances - Beginning	13,223,293	12,783,566	2,277,152	28,284,011	2,027,266	243,991	5,895	2,277,152
Fund Balances - Ending	10,929,564	13,314,363	2,288,133	26,532,060	2,026,943	255,294	5,895	2,288,133

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1925									
03/23	03/13/2023	1925	17826	NORTH RIDGE CONSTRUCTION	APP NO 006	40-42-725-34000	.00	436,139.06	436,139.06
Total 1925:							.00		436,139.06
1007688									
03/23	03/08/2023	1007688	15770	UTAH RETIREMENT SYSTEMS	COMPLIANCE	10-43-110-30000	.00	7,060.93	7,060.93
Total 1007688:							.00		7,060.93
1007689									
03/23	03/29/2023	1007689	17765	49ER COMMUNICATIONS, INC.	67152	10-40-053-00000	.00	25,092.08	25,092.08
Total 1007689:							.00		25,092.08
1007690									
03/23	03/29/2023	1007690	17778	ACE HARDWARE KAMAS	052334/1	10-43-291-20000	.00	38.98	38.98
03/23	03/29/2023	1007690	17778	ACE HARDWARE KAMAS	052379/1	10-43-291-20000	.00	7.99	7.99
Total 1007690:							.00		46.97
1007691									
03/23	03/29/2023	1007691	1110	AMERICAN HEART ASSOCIATION	SCPR122557	10-40-080-00000	.00	156.25	156.25
Total 1007691:							.00		156.25
1007692									
03/23	03/29/2023	1007692	660	AMERICAN SHREDDING, INC.	3682032823	10-42-290-00001	.00	259.90	259.90
Total 1007692:							.00		259.90
1007693									
03/23	03/29/2023	1007693	1980	BEEHIVE PLUMBING	32942539	10-40-316-37000	.00	2,045.00	2,045.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007693:							.00		2,045.00
1007694									
03/23	03/29/2023	1007694	17668	BLOMQUIST HALE CONSULTING, INC	DEC22764	10-43-130-30000	.00	560.00	560.00
Total 1007694:							.00		560.00
1007695									
03/23	03/29/2023	1007695	1680	BOUND TREE MEDICAL LLC	MARCH 2023	10-43-300-20000	.00	3,845.91	3,845.91
Total 1007695:							.00		3,845.91
1007696									
03/23	03/29/2023	1007696	16240	CAPITAL ONE	MARCH 2023	10-42-290-00002	.00	103.70	103.70
Total 1007696:							.00		103.70
1007697									
03/23	03/29/2023	1007697	2350	CARSON ELEVATOR, LLC	J70128	10-42-480-00000	.00	3,191.48	3,191.48
Total 1007697:							.00		3,191.48
1007698									
03/23	03/29/2023	1007698	17532	CENTURYLINK	632606691	10-40-286-38000	.00	2,271.33	2,271.33
03/23	03/29/2023	1007698	17532	CENTURYLINK	632883097	10-42-286-00000	.00	47.59	47.59
Total 1007698:							.00		2,318.92
1007699									
03/23	03/29/2023	1007699	3450	DIAMOND RENTAL	560993	10-40-021-00000	.00	203.98	203.98
03/23	03/29/2023	1007699	3450	DIAMOND RENTAL	564569	10-40-316-34000	.00	12.80	12.80
Total 1007699:							.00		216.78
1007700									
03/23	03/29/2023	1007700	3580	DIRECT CARE ADMINISTRATORS	COBRA 2 202	10-42-130-00000	.00	40.00	40.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007700:							.00		40.00
1007701									
03/23	03/29/2023	1007701	17853	EXECUTECH UTAH LLC	EXEC-139647	10-43-285-20000	.00	2,500.00	2,500.00
03/23	03/29/2023	1007701	17853	EXECUTECH UTAH LLC	EXEC-140022	10-42-285-00000	.00	660.00	660.00
Total 1007701:							.00		3,160.00
1007702									
03/23	03/29/2023	1007702	17524	FLEETPRIDE	106356178	10-40-500-00142	.00	63.68	63.68
Total 1007702:							.00		63.68
1007703									
03/23	03/29/2023	1007703	17863	GOLD CROSS SERVICES, INC	3199	10-43-235-30000	.00	14,775.09	14,775.09
Total 1007703:							.00		14,775.09
1007704									
03/23	03/29/2023	1007704	6060	HENRY SCHEIN INC.	MAR 2023	10-43-300-20000	.00	441.88	441.88
03/23	03/29/2023	1007704	6060	HENRY SCHEIN INC.	MAR2023	10-43-300-20000	.00	453.67	453.67
03/23	03/29/2023	1007704	6060	HENRY SCHEIN INC.	MARCH 2023	10-43-300-20000	.00	44.63	44.63
Total 1007704:							.00		940.18
1007705									
03/23	03/29/2023	1007705	17864	INTERMOUNTAIN UPFITTING	1460	10-43-500-00535	.00	370.00	370.00
Total 1007705:							.00		370.00
1007706									
03/23	03/29/2023	1007706	8340	LARRY MILLER Super Ford	30 649166	10-40-500-00133	.00	21,774.02	21,774.02
Total 1007706:							.00		21,774.02
1007707									
03/23	03/29/2023	1007707	17751	MOUNTAIN FLOWER APPAREL	1383	10-40-071-00000	.00	728.00	728.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007707:							.00		728.00
1007708									
03/23	03/29/2023	1007708	17827	odp Business Solutions, LLC	MAR 2023	10-42-290-00000	.00	165.54	165.54
Total 1007708:							.00		165.54
1007709									
03/23	03/29/2023	1007709	17816	PARK CITY HIGH SCHOOL SCHOLARS	SCHOLARSHI	10-42-522-00000	.00	1,000.00	1,000.00
Total 1007709:							.00		1,000.00
1007710									
03/23	03/29/2023	1007710	10810	PARK CITY TOWING	23-56578	10-43-500-00529	.00	440.00	440.00
03/23	03/29/2023	1007710	10810	PARK CITY TOWING	23-56671	10-40-500-00078	.00	244.63	244.63
Total 1007710:							.00		684.63
1007711									
03/23	03/29/2023	1007711	11400	PUBLIC EMPLOYEES HEALTH PROG	826 MAR 2023	10-219000-0000	.00	1,090.00	1,090.00
Total 1007711:							.00		1,090.00
1007712									
03/23	03/29/2023	1007712	12550	ROCKY MOUNTAIN POWER	FEB 2023	10-40-440-30000	.00	5,165.00	5,165.00
Total 1007712:							.00		5,165.00
1007713									
03/23	03/29/2023	1007713	14170	SHI INTERNATIONAL CORP	B16587251	10-42-285-00000	.00	3,868.83	3,868.83
Total 1007713:							.00		3,868.83
1007714									
03/23	03/29/2023	1007714	13060	SKAGGS COMPANIES, INC.	450_A_16085	10-40-071-00000	.00	108.00	108.00
03/23	03/29/2023	1007714	13060	SKAGGS COMPANIES, INC.	MAR 2023	10-40-071-00000	.00	613.00	613.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007714:							.00		721.00
1007715									
03/23	03/29/2023	1007715	13120	SMITHS CUSTOMER CHARGES	MAR 2023	10-40-291-34000	.00	174.26	174.26
Total 1007715:							.00		174.26
1007716									
03/23	03/29/2023	1007716	17673	State of Utah Dept of Technology Service	2308R062000	10-43-285-20000	.00	281.27	281.27
Total 1007716:							.00		281.27
1007717									
03/23	03/29/2023	1007717	13500	STRYKER SALES CORPORATION	4085478M	10-43-300-30000	.00	5,062.50	5,062.50
03/23	03/29/2023	1007717	13500	STRYKER SALES CORPORATION	4091752M	10-43-300-30000	.00	346.53	346.53
Total 1007717:							.00		5,409.03
1007718									
03/23	03/29/2023	1007718	14310	SUMMIT AUTO REPAIR	7892	10-43-500-00530	.00	2,934.67	2,934.67
Total 1007718:							.00		2,934.67
1007719									
03/23	03/29/2023	1007719	8670	SUZANNE M. MC MILLAN	MAILING	10-43-290-30000	.00	7.65	7.65
03/23	03/29/2023	1007719	8670	SUZANNE M. MC MILLAN	MAR 2023	10-42-290-00002	.00	34.71	34.71
03/23	03/29/2023	1007719	8670	SUZANNE M. MC MILLAN	WATER & CR	10-42-290-00002	.00	8.54	8.54
Total 1007719:							.00		50.90
1007720									
03/23	03/29/2023	1007720	15200	UTAH LOCAL GOVERNMENTS TRUST	1605350	10-218600-0000	.00	3,713.56	3,713.56
Total 1007720:							.00		3,713.56
1007721									
03/23	03/29/2023	1007721	15770	UTAH RETIREMENT SYSTEMS	ASPIN LEWIS	10-40-130-00002	.00	128.07	128.07

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007721:							.00		128.07
1007722									
03/23	03/29/2023	1007722	15760	UTAH VALLEY UNIVERSITY	A28265	10-40-090-00000	.00	170.00	170.00
Total 1007722:							.00		170.00
1007723									
03/23	03/29/2023	1007723	16080	VERIZON WIRELESS	9930102994	10-43-350-20000	.00	923.18	923.18
Total 1007723:							.00		923.18
1007724									
03/23	03/29/2023	1007724	16430	WAVE PRODUCTS	B2B-1381	10-43-300-30000	.00	440.00	440.00
Total 1007724:							.00		440.00
1007725									
03/23	03/29/2023	1007725	17497	ZOLL MEDICAL CORP	3688346	10-43-300-30000	.00	3,248.73	3,248.73
Total 1007725:							.00		3,248.73
1007759									
03/23	03/14/2023	1007759	17778	ACE HARDWARE KAMAS	FEB 2023	10-43-291-20000	.00	96.72	96.72
Total 1007759:							.00		96.72
1007760									
03/23	03/14/2023	1007760	190	AFLAC	830756	10-218700-0000	.00	162.63	162.63
Total 1007760:							.00		162.63
1007761									
03/23	03/14/2023	1007761	220	ALL WEST COMMUNICATIONS	FEBRUARY 2	10-40-440-30000	.00	266.17	266.17
03/23	03/14/2023	1007761	220	ALL WEST COMMUNICATIONS	MAR 2023	10-40-440-30000	.00	351.04	351.04
Total 1007761:							.00		617.21

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007762									
03/23	03/14/2023	1007762	14280	AMAZON CAPITAL SERVICES	1KGK-D4MM-	10-40-285-35000	.00	853.41	853.41
Total 1007762:							.00	853.41	
1007763									
03/23	03/14/2023	1007763	700	AT&T MOBILITY	287287652583	10-43-350-30000	.00	40.04	40.04
Total 1007763:							.00	40.04	
1007764									
03/23	03/14/2023	1007764	17512	Battery Systems	356202212309	10-40-316-36000	.00	72.59	72.59
Total 1007764:							.00	72.59	
1007765									
03/23	03/14/2023	1007765	1980	BEEHIVE PLUMBING	31907147	10-40-316-37000	.00	750.00	750.00
03/23	03/14/2023	1007765	1980	BEEHIVE PLUMBING	32283740	10-40-726-00002	.00	7,725.00	7,725.00
03/23	03/14/2023	1007765	1980	BEEHIVE PLUMBING	REVERSE OS	10-40-316-30000	.00	9,600.00	9,600.00
Total 1007765:							.00	18,075.00	
1007766									
03/23	03/14/2023	1007766	17681	BEHR MOUNTAIN ELECTRIC	38093	10-40-316-30300	.00	180.00	180.00
Total 1007766:							.00	180.00	
1007767									
03/23	03/14/2023	1007767	1380	BELL OIL COMPANY	FEB 2023	10-40-017-00000	.00	12,512.72	12,512.72
Total 1007767:							.00	12,512.72	
1007768									
03/23	03/14/2023	1007768	17668	BLOMQUIST HALE CONSULTING, INC	MAR23837	10-43-130-30000	.00	560.00	560.00
Total 1007768:							.00	560.00	
1007769									
03/23	03/14/2023	1007769	1680	BOUND TREE MEDICAL LLC	84870412	10-43-300-30000	.00	105.74	105.74

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
03/23	03/14/2023	1007769	1680	BOUND TREE MEDICAL LLC	84874868	10-43-300-30000	.00	100.09	100.09
03/23	03/14/2023	1007769	1680	BOUND TREE MEDICAL LLC	FEB 2023	10-43-300-30000	.00	2,558.91	2,558.91
03/23	03/14/2023	1007769	1680	BOUND TREE MEDICAL LLC	MAR 2023	10-43-300-30000	.00	7,307.02	7,307.02
Total 1007769:							.00		10,071.76
1007770									
03/23	03/14/2023	1007770	1820	BURT BROS TIRE & SERVICE INC.	1050070638	10-40-500-00101	.00	131.74	131.74
03/23	03/14/2023	1007770	1820	BURT BROS TIRE & SERVICE INC.	1050070821	10-40-500-00078	.00	266.99	266.99
Total 1007770:							.00		398.73
1007771									
03/23	03/14/2023	1007771	2260	CACTUS & TROPICALS	0365458	10-42-290-00002	.00	120.00	120.00
Total 1007771:							.00		120.00
1007772									
03/23	03/14/2023	1007772	3070	CANON SOLUTIONS AMERICA, INC.	6003415207	10-42-290-00002	.00	53.41	53.41
03/23	03/14/2023	1007772	3070	CANON SOLUTIONS AMERICA, INC.	FEB 2023	10-42-290-00002	.00	61.40	61.40
Total 1007772:							.00		114.81
1007773									
03/23	03/14/2023	1007773	16240	CAPITAL ONE	FEB 2023	10-42-290-00002	.00	11.06	11.06
Total 1007773:							.00		11.06
1007774									
03/23	03/14/2023	1007774	3170	Caselle, Inc.	123495	10-43-285-20000	.00	3,234.00	3,234.00
Total 1007774:							.00		3,234.00
1007775									
03/23	03/14/2023	1007775	3030	CENTURYLINK	MAR 2023	10-41-365-00000	.00	324.59	324.59
Total 1007775:							.00		324.59

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007776									
03/23	03/14/2023	1007776	17832	CMT ENGINEERING LABORATORIES	107695	40-42-725-34000	.00	728.50	728.50
Total 1007776:							.00	728.50	
1007777									
03/23	03/14/2023	1007777	17745	CULLIGAN WATER CONDITIONING	465X2167890	10-40-316-37000	.00	425.00	425.00
03/23	03/14/2023	1007777	17745	CULLIGAN WATER CONDITIONING	FEB 2023	10-40-316-31000	.00	1,270.00	1,270.00
Total 1007777:							.00	1,695.00	
1007778									
03/23	03/14/2023	1007778	17812	DE LAGE LANDEN PUBLIC FINANCE,	586783732	10-43-285-20000	.00	8,699.62	8,699.62
Total 1007778:							.00	8,699.62	
1007779									
03/23	03/14/2023	1007779	3450	DIAMOND RENTAL	562393	10-40-022-00000	.00	181.33	181.33
Total 1007779:							.00	181.33	
1007780									
03/23	03/14/2023	1007780	17435	DOMINION ENERGY	FEB 2023	10-40-440-32000	.00	11,174.31	11,174.31
Total 1007780:							.00	11,174.31	
1007781									
03/23	03/14/2023	1007781	17663	FIRST DIGITAL	00476260-1	10-43-286-20000	.00	2,709.57	2,709.57
Total 1007781:							.00	2,709.57	
1007782									
03/23	03/14/2023	1007782	17546	GOLD CUP SERVICES	FEB 2023	10-43-440-20000	.00	234.50	234.50
Total 1007782:							.00	234.50	
1007783									
03/23	03/14/2023	1007783	5840	HEBER & PARK CITY APPLIANCE	202296B-C	10-40-316-35000	.00	110.00	110.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007783:							.00		110.00
1007784									
03/23	03/14/2023	1007784	6060	HENRY SCHEIN INC.	26423565	10-43-300-30000	.00	13.05	13.05
03/23	03/14/2023	1007784	6060	HENRY SCHEIN INC.	FEB 2023	10-43-300-30000	.00	260.93	260.93
Total 1007784:							.00		273.98
1007785									
03/23	03/14/2023	1007785	6110	HOME DEPOT CREDIT SERVICES	FEB 2023	10-40-316-30000	.00	1,108.11	1,108.11
Total 1007785:							.00		1,108.11
1007786									
03/23	03/14/2023	1007786	17738	HY-KO SUPPLY	842738	10-40-291-00000	.00	340.55	340.55
Total 1007786:							.00		340.55
1007787									
03/23	03/14/2023	1007787	17699	Intermountain WorkMed	PC3399127	10-43-348-20000	.00	339.00	339.00
Total 1007787:							.00		339.00
1007788									
03/23	03/14/2023	1007788	2860	L N CURTIS & SONS	INV679241	10-40-073-00000	.00	313.51	313.51
Total 1007788:							.00		313.51
1007789									
03/23	03/14/2023	1007789	8250	LEGALSHIELD	FEB 2023	10-219200-0000	.00	140.50	140.50
Total 1007789:							.00		140.50
1007790									
03/23	03/14/2023	1007790	17733	MALLORY Safety and Supply LLC	5563034	10-40-316-35000	.00	284.15	284.15
Total 1007790:							.00		284.15

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007791									
03/23	03/14/2023	1007791	17861	MEEMS' APPAREL DECORATION	13339	10-40-071-00000	.00	2,000.00	2,000.00
Total 1007791:							.00		2,000.00
1007792									
03/23	03/14/2023	1007792	9390	MOORE'S TIRE & SERVICE	DR1091839	10-43-500-00527	.00	55.00	55.00
Total 1007792:							.00		55.00
1007793									
03/23	03/14/2023	1007793	8970	MOUNTAIN REGIONAL WATER SSD	FEB 2023	10-40-440-30000	.00	643.87	643.87
Total 1007793:							.00		643.87
1007794									
03/23	03/14/2023	1007794	17827	odp Business Solutions, LLC	294856100001	10-41-136-00000	.00	22.25	22.25
Total 1007794:							.00		22.25
1007795									
03/23	03/14/2023	1007795	17651	OXYGEN UTAH, LLC	15269	10-40-029-00000	.00	770.84	770.84
Total 1007795:							.00		770.84
1007796									
03/23	03/14/2023	1007796	10710	PARK CITY MUNICIPAL CORP	FEB 2023	10-40-440-38000	.00	891.06	891.06
Total 1007796:							.00		891.06
1007797									
03/23	03/14/2023	1007797	17428	PARK CITY TITLE COMPANY	32288-2	40-42-725-34000	.00	52.00	52.00
Total 1007797:							.00		52.00
1007798									
03/23	03/14/2023	1007798	17725	PREMIER TRUCK GROUP	775475432	10-40-500-00138	.00	4.60	4.60

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007798:							.00		4.60
1007799									
03/23	03/14/2023	1007799	12280	REPUBLIC SERVICES #864	0864-0018237	10-42-440-00000	.00	2,329.76	2,329.76
Total 1007799:							.00		2,329.76
1007800									
03/23	03/14/2023	1007800	17549	Rotary Club of Park City	2307	10-42-367-00000	.00	121.25	121.25
Total 1007800:							.00		121.25
1007801									
03/23	03/14/2023	1007801	17536	RUSH TRUCK CENTER,	FEB 2023	10-40-500-00138	.00	8.90	8.90
Total 1007801:							.00		8.90
1007802									
03/23	03/14/2023	1007802	17770	SCOTT GREENWOOD	HIGHLAND E	10-40-291-00000	.00	241.90	241.90
Total 1007802:							.00		241.90
1007803									
03/23	03/14/2023	1007803	13400	SEMI SERVICE INC.	S184916	10-40-500-00102	.00	50.15	50.15
Total 1007803:							.00		50.15
1007804									
03/23	03/14/2023	1007804	12970	SHAMROCK BACKHOE, LLC	3050	10-40-480-30000	.00	2,600.00	2,600.00
Total 1007804:							.00		2,600.00
1007805									
03/23	03/14/2023	1007805	14170	SHI INTERNATIONAL CORP	B16515772	10-43-285-20000	.00	21,887.04	21,887.04
03/23	03/14/2023	1007805	14170	SHI INTERNATIONAL CORP	B16575074	10-43-285-20000	.00	1,375.50	1,375.50
Total 1007805:							.00		23,262.54

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007806									
03/23	03/14/2023	1007806	17709	SIDDONS-MARTIN EMERGENCY GRO	38404925	10-40-293-30000	.00	350.00	350.00
Total 1007806:							.00		350.00
1007807									
03/23	03/14/2023	1007807	13060	SKAGGS COMPANIES, INC.	FEB 2023	10-43-370-30000	.00	922.81	922.81
Total 1007807:							.00		922.81
1007808									
03/23	03/14/2023	1007808	13120	SMITHS CUSTOMER CHARGES	FEB 2023	10-42-290-00002	.00	89.50	89.50
Total 1007808:							.00		89.50
1007809									
03/23	03/14/2023	1007809	13130	SNYDERVILLE BASIN W R D	MAR 2023	10-40-440-30000	.00	34.81	34.81
03/23	03/14/2023	1007809	13130	SNYDERVILLE BASIN W R D	MARCH 2023	10-40-440-37000	.00	647.88	647.88
Total 1007809:							.00		682.69
1007810									
03/23	03/14/2023	1007810	14070	SOUTH FORK HARDWARE PARK CITY	485424	10-40-316-30000	.00	49.99	49.99
Total 1007810:							.00		49.99
1007811									
03/23	03/14/2023	1007811	17731	STATE OF UTAH FUEL NETWORK (DG	F2308E00936	10-43-385-20000	.00	1,710.28	1,710.28
Total 1007811:							.00		1,710.28
1007812									
03/23	03/14/2023	1007812	14310	SUMMIT AUTO REPAIR	7852	10-43-500-00529	.00	658.26	658.26
03/23	03/14/2023	1007812	14310	SUMMIT AUTO REPAIR	7859	10-43-500-00525	.00	480.00	480.00
03/23	03/14/2023	1007812	14310	SUMMIT AUTO REPAIR	7865	10-43-500-00527	.00	240.00	240.00
03/23	03/14/2023	1007812	14310	SUMMIT AUTO REPAIR	7876	10-43-500-00529	.00	960.00	960.00
Total 1007812:							.00		2,338.26

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007813									
03/23	03/14/2023	1007813	17803	SUMMIT MOUNTAIN CLEANING LLC	1125	10-42-480-00000	.00	1,040.00	1,040.00
Total 1007813:							.00	1,040.00	
1007814									
03/23	03/14/2023	1007814	13490	SUMMIT WATER DISTRIBUTION CO	FEB 2023	10-40-440-35000	.00	386.08	386.08
Total 1007814:							.00	386.08	
1007815									
03/23	03/14/2023	1007815	17841	SUPER TUNED BY RED LLC	1593	10-40-500-00137	.00	1,725.00	1,725.00
Total 1007815:							.00	1,725.00	
1007816									
03/23	03/14/2023	1007816	8670	SUZANNE M. MC MILLAN	GOLDCROSS	10-43-291-30000	.00	10.00	10.00
Total 1007816:							.00	10.00	
1007817									
03/23	03/14/2023	1007817	17615	TargetSolutions Learning, LLC.	INV67929	10-43-285-20000	.00	25,848.76	25,848.76
Total 1007817:							.00	25,848.76	
1007818									
03/23	03/14/2023	1007818	14830	THE EMBLEM AUTHORITY	41746	10-40-071-00000	.00	609.00	609.00
Total 1007818:							.00	609.00	
1007819									
03/23	03/14/2023	1007819	14810	THE UPS STORE #3471	73	10-40-291-00000	.00	54.66	54.66
Total 1007819:							.00	54.66	
1007820									
03/23	03/14/2023	1007820	17597	VERIFIED FIRST	INV-00040672	10-43-205-20000	.00	87.61	87.61

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 1007820:							.00		87.61
1007821									
03/23	03/14/2023	1007821	16080	VERIZON WIRELESS	9929283251	10-43-365-20000	.00	859.16	859.16
Total 1007821:							.00		859.16
1007822									
03/23	03/14/2023	1007822	17506	Wasatch Auto Parts	FEB BALANC	10-40-293-30000	.00	252.09	252.09
Total 1007822:							.00		252.09
1007823									
03/23	03/14/2023	1007823	17050	WASHINGTON NATIONAL INS CO	P2304958	10-218000-0000	.00	773.70	773.70
Total 1007823:							.00		773.70
1007824									
03/23	03/14/2023	1007824	17070	WEIDNER FIRE	65277	10-40-500-00145	.00	329.24	329.24
Total 1007824:							.00		329.24
1007825									
03/23	03/14/2023	1007825	17814	WHITES AUTO PARTS	355527	10-40-500-00101	.00	40.63	40.63
Total 1007825:							.00		40.63
1007826									
03/23	03/14/2023	1007826	17130	WINONE COMMUNICATIONS	5317	10-42-285-00000	.00	310.50	310.50
Total 1007826:							.00		310.50
1007827									
03/23	03/14/2023	1007827	17170	WORKFORCEQA	166065	10-43-348-30000	.00	1,350.00	1,350.00
Total 1007827:							.00		1,350.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
1007828									
03/23	03/14/2023	1007828	17713	ZAYO GROUP, LLC	19289457	10-43-365-20000	.00	833.23	833.23
Total 1007828:							.00	833.23	
Grand Totals:							.00	702,541.83	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
10-201000-0000	658.49	266,280.76-	265,622.27-
10-218000-0000	773.70	.00	773.70
10-218600-0000	3,713.56	.00	3,713.56
10-218700-0000	162.63	.00	162.63
10-219000-0000	1,090.00	.00	1,090.00
10-219200-0000	140.50	.00	140.50
10-40-015-00000	2,074.40	.00	2,074.40
10-40-017-00000	10,438.32	.00	10,438.32
10-40-021-00000	203.98	.00	203.98
10-40-022-00000	181.33	.00	181.33
10-40-029-00000	770.84	.00	770.84
10-40-053-00000	25,092.08	.00	25,092.08
10-40-071-00000	4,556.83	.00	4,556.83
10-40-073-00000	313.51	.00	313.51
10-40-076-00000	13,863.06	.00	13,863.06
10-40-080-00000	156.25	.00	156.25
10-40-090-00000	170.00	.00	170.00
10-40-130-00002	128.07	.00	128.07
10-40-285-00000	21,472.17	.00	21,472.17
10-40-285-35000	853.41	.00	853.41
10-40-286-00000	1,577.30	.00	1,577.30
10-40-286-31000	198.19	.00	198.19
10-40-286-33000	118.11	.00	118.11
10-40-286-34000	436.10	.00	436.10
10-40-286-35000	316.24	.00	316.24
10-40-286-36000	316.23	.00	316.23

GL Account	Debit	Credit	Proof
10-40-286-37000	198.19	.00	198.19
10-40-286-38000	198.05	.00	198.05
10-40-291-00000	640.09	.00	640.09
10-40-291-34000	174.26	.00	174.26
10-40-293-30000	892.09	230.37-	661.72
10-40-312-33000	55.47	.00	55.47
10-40-314-35000	460.96	.00	460.96
10-40-316-30000	1,790.72	.00	1,790.72
10-40-316-30300	180.00	.00	180.00
10-40-316-31000	1,747.50	.00	1,747.50
10-40-316-33000	1,997.50	.00	1,997.50
10-40-316-34000	46.72	.00	46.72
10-40-316-35000	2,754.65	.00	2,754.65
10-40-316-36000	1,820.09	.00	1,820.09
10-40-316-37000	3,220.00	.00	3,220.00
10-40-316-38000	1,895.00	.00	1,895.00
10-40-350-00000	628.81	.00	628.81
10-40-365-00000	48.66	.00	48.66
10-40-365-31000	34.56	.00	34.56
10-40-365-35000	45.56	.00	45.56
10-40-365-36000	34.56	.00	34.56
10-40-365-37000	45.56	.00	45.56
10-40-365-38000	46.57	.00	46.57
10-40-440-00000	1,029.27	.00	1,029.27
10-40-440-30000	2,257.52	.00	2,257.52
10-40-440-31000	2,716.49	.00	2,716.49
10-40-440-32000	529.96	.00	529.96
10-40-440-33000	2,452.82	.00	2,452.82
10-40-440-34000	250.61	.00	250.61
10-40-440-35000	1,921.21	.00	1,921.21
10-40-440-36000	3,876.12	.00	3,876.12
10-40-440-37000	2,702.71	.00	2,702.71
10-40-440-38000	2,198.34	.00	2,198.34
10-40-480-30000	700.00	.00	700.00
10-40-480-35000	400.00	.00	400.00
10-40-480-37000	1,000.00	.00	1,000.00
10-40-480-38000	500.00	.00	500.00
10-40-500-00078	511.62	.00	511.62
10-40-500-00101	172.37	.00	172.37
10-40-500-00102	50.15	.00	50.15

GL Account	Debit	Credit	Proof
10-40-500-00129	.00	271.43-	271.43-
10-40-500-00133	21,774.02	.00	21,774.02
10-40-500-00137	1,725.00	.00	1,725.00
10-40-500-00138	190.40	.00	190.40
10-40-500-00139	34.90	.00	34.90
10-40-500-00142	63.68	.00	63.68
10-40-500-00145	329.24	.00	329.24
10-40-726-00002	7,725.00	.00	7,725.00
10-41-136-00000	22.25	.00	22.25
10-41-139-00000	25.44	.00	25.44
10-41-285-00000	2,614.63	.00	2,614.63
10-41-286-00000	121.60	.00	121.60
10-41-350-00000	120.03	.00	120.03
10-41-365-00000	141.40	.00	141.40
10-42-130-00000	40.00	.00	40.00
10-42-285-00000	14,284.95	.00	14,284.95
10-42-286-00000	1,001.74	.00	1,001.74
10-42-290-00000	176.36	.00	176.36
10-42-290-00001	259.90	.00	259.90
10-42-290-00002	382.11	.00	382.11
10-42-365-00000	633.49	.00	633.49
10-42-367-00000	121.25	.00	121.25
10-42-440-00000	1,864.06	.00	1,864.06
10-42-480-00000	4,231.48	.00	4,231.48
10-42-522-00000	1,000.00	.00	1,000.00
10-43-110-30000	7,060.93	.00	7,060.93
10-43-130-30000	1,120.00	.00	1,120.00
10-43-205-20000	87.61	.00	87.61
10-43-235-30000	14,775.09	.00	14,775.09
10-43-285-20000	11,424.52	.00	11,424.52
10-43-285-30000	8,726.19	.00	8,726.19
10-43-286-20000	378.84	.00	378.84
10-43-286-30000	364.80	.00	364.80
10-43-290-30000	7.65	.00	7.65
10-43-291-20000	143.69	.00	143.69
10-43-291-30000	10.00	.00	10.00
10-43-300-20000	681.50	.00	681.50
10-43-300-30000	19,828.09	.00	19,828.09
10-43-348-20000	1,100.00	.00	1,100.00
10-43-348-30000	589.00	.00	589.00

GL Account	Debit	Credit	Proof
10-43-350-20000	137.02	.00	137.02
10-43-350-30000	420.84	.00	420.84
10-43-365-20000	245.41	.00	245.41
10-43-365-30000	491.70	.00	491.70
10-43-370-30000	423.98	.00	423.98
10-43-385-20000	144.64	.00	144.64
10-43-390-20000	1,722.33	156.69-	1,565.64
10-43-440-20000	34.50	.00	34.50
10-43-500-00525	480.00	.00	480.00
10-43-500-00527	295.00	.00	295.00
10-43-500-00529	2,058.26	.00	2,058.26
10-43-500-00530	2,934.67	.00	2,934.67
10-43-500-00535	370.00	.00	370.00
40-201000-0000	.00	436,919.56-	436,919.56-
40-42-725-34000	436,919.56	.00	436,919.56
Grand Totals:	703,858.81	703,858.81-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

GL Account	Debit	Credit	Proof
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Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/23	03/13/2023	1925	17826	NORTH RIDGE CONSTRUCTION	40-201000-0000	436,139.06
03/23	03/08/2023	1007688	15770	UTAH RETIREMENT SYSTEMS	10-201000-0000	7,060.93
03/23	03/29/2023	1007689	17765	49ER COMMUNICATIONS, INC.	10-201000-0000	25,092.08
03/23	03/29/2023	1007690	17778	ACE HARDWARE KAMAS	10-201000-0000	46.97
03/23	03/29/2023	1007691	1110	AMERICAN HEART ASSOCIATION	10-201000-0000	156.25
03/23	03/29/2023	1007692	660	AMERICAN SHREDDING, INC.	10-201000-0000	259.90
03/23	03/29/2023	1007693	1980	BEEHIVE PLUMBING	10-201000-0000	2,045.00
03/23	03/29/2023	1007694	17668	BLOMQUIST HALE CONSULTING, INC	10-201000-0000	560.00
03/23	03/29/2023	1007695	1680	BOUND TREE MEDICAL LLC	10-201000-0000	3,845.91
03/23	03/29/2023	1007696	16240	CAPITAL ONE	10-201000-0000	103.70
03/23	03/29/2023	1007697	2350	CARSON ELEVATOR, LLC	10-201000-0000	3,191.48
03/23	03/29/2023	1007698	17532	CENTURYLINK	10-201000-0000	2,318.92
03/23	03/29/2023	1007699	3450	DIAMOND RENTAL	10-201000-0000	216.78
03/23	03/29/2023	1007700	3580	DIRECT CARE ADMINISTRATORS	10-201000-0000	40.00
03/23	03/29/2023	1007701	17853	EXECUTECH UTAH LLC	10-201000-0000	3,160.00
03/23	03/29/2023	1007702	17524	FLEETPRIDE	10-201000-0000	63.68
03/23	03/29/2023	1007703	17863	GOLD CROSS SERVICES, INC	10-201000-0000	14,775.09
03/23	03/29/2023	1007704	6060	HENRY SCHEIN INC.	10-201000-0000	940.18
03/23	03/29/2023	1007705	17864	INTERMOUNTAIN UPFITTING	10-201000-0000	370.00
03/23	03/29/2023	1007706	8340	LARRY MILLER Super Ford	10-201000-0000	21,774.02
03/23	03/29/2023	1007707	17751	MOUNTAIN FLOWER APPAREL	10-201000-0000	728.00
03/23	03/29/2023	1007708	17827	odp Business Solutions, LLC	10-201000-0000	165.54
03/23	03/29/2023	1007709	17816	PARK CITY HIGH SCHOOL SCHOLARSHIPS	10-201000-0000	1,000.00
03/23	03/29/2023	1007710	10810	PARK CITY TOWING	10-201000-0000	684.63
03/23	03/29/2023	1007711	11400	PUBLIC EMPLOYEES HEALTH PROG	10-201000-0000	1,090.00
03/23	03/29/2023	1007712	12550	ROCKY MOUNTAIN POWER	10-201000-0000	5,165.00
03/23	03/29/2023	1007713	14170	SHI INTERNATIONAL CORP	10-201000-0000	3,868.83
03/23	03/29/2023	1007714	13060	SKAGGS COMPANIES, INC.	10-201000-0000	721.00
03/23	03/29/2023	1007715	13120	SMITHS CUSTOMER CHARGES	10-201000-0000	174.26
03/23	03/29/2023	1007716	17673	State of Utah Dept of Technology Service	10-201000-0000	281.27
03/23	03/29/2023	1007717	13500	STRYKER SALES CORPORATION	10-201000-0000	5,409.03
03/23	03/29/2023	1007718	14310	SUMMIT AUTO REPAIR	10-201000-0000	2,934.67
03/23	03/29/2023	1007719	8670	SUZANNE M. MC MILLAN	10-201000-0000	50.90
03/23	03/29/2023	1007720	15200	UTAH LOCAL GOVERNMENTS TRUST	10-201000-0000	3,713.56
03/23	03/29/2023	1007721	15770	UTAH RETIREMENT SYSTEMS	10-201000-0000	128.07
03/23	03/29/2023	1007722	15760	UTAH VALLEY UNIVERSITY	10-201000-0000	170.00
03/23	03/29/2023	1007723	16080	VERIZON WIRELESS	10-201000-0000	923.18
03/23	03/29/2023	1007724	16430	WAVE PRODUCTS	10-201000-0000	440.00
03/23	03/29/2023	1007725	17497	ZOLL MEDICAL CORP	10-201000-0000	3,248.73
03/23	03/14/2023	1007759	17778	ACE HARDWARE KAMAS	10-201000-0000	96.72
03/23	03/14/2023	1007760	190	AFLAC	10-201000-0000	162.63
03/23	03/14/2023	1007761	220	ALL WEST COMMUNICATIONS	10-201000-0000	617.21
03/23	03/14/2023	1007762	14280	AMAZON CAPITAL SERVICES	10-201000-0000	853.41
03/23	03/14/2023	1007763	700	AT&T MOBILITY	10-201000-0000	40.04
03/23	03/14/2023	1007764	17512	Battery Systems	10-201000-0000	72.59
03/23	03/14/2023	1007765	1980	BEEHIVE PLUMBING	10-201000-0000	18,075.00
03/23	03/14/2023	1007766	17681	BEHR MOUNTAIN ELECTRIC	10-201000-0000	180.00
03/23	03/14/2023	1007767	1380	BELL OIL COMPANY	10-201000-0000	12,512.72
03/23	03/14/2023	1007768	17668	BLOMQUIST HALE CONSULTING, INC	10-201000-0000	560.00
03/23	03/14/2023	1007769	1680	BOUND TREE MEDICAL LLC	10-201000-0000	10,071.76
03/23	03/14/2023	1007770	1820	BURT BROS TIRE & SERVICE INC.	10-201000-0000	398.73
03/23	03/14/2023	1007771	2260	CACTUS & TROPICALS	10-201000-0000	120.00
03/23	03/14/2023	1007772	3070	CANON SOLUTIONS AMERICA, INC.	10-201000-0000	114.81

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/23	03/14/2023	1007773	16240	CAPITAL ONE	10-201000-0000	11.06
03/23	03/14/2023	1007774	3170	Caselle, Inc.	10-201000-0000	3,234.00
03/23	03/14/2023	1007775	3030	CENTURYLINK	10-201000-0000	324.59
03/23	03/14/2023	1007776	17832	CMT ENGINEERING LABORATORIES	40-201000-0000	728.50
03/23	03/14/2023	1007777	17745	CULLIGAN WATER CONDITIONING	10-201000-0000	1,695.00
03/23	03/14/2023	1007778	17812	DE LAGE LANDEN PUBLIC FINANCE, LLC	10-201000-0000	8,699.62
03/23	03/14/2023	1007779	3450	DIAMOND RENTAL	10-201000-0000	181.33
03/23	03/14/2023	1007780	17435	DOMINION ENERGY	10-201000-0000	11,174.31
03/23	03/14/2023	1007781	17663	FIRST DIGITAL	10-201000-0000	2,709.57
03/23	03/14/2023	1007782	17546	GOLD CUP SERVICES	10-201000-0000	234.50
03/23	03/14/2023	1007783	5840	HEBER & PARK CITY APPLIANCE	10-201000-0000	110.00
03/23	03/14/2023	1007784	6060	HENRY SCHEIN INC.	10-201000-0000	273.98
03/23	03/14/2023	1007785	6110	HOME DEPOT CREDIT SERVICES	10-201000-0000	1,108.11
03/23	03/14/2023	1007786	17738	HY-KO SUPPLY	10-201000-0000	340.55
03/23	03/14/2023	1007787	17699	Intermountain WorkMed	10-201000-0000	339.00
03/23	03/14/2023	1007788	2860	L N CURTIS & SONS	10-201000-0000	313.51
03/23	03/14/2023	1007789	8250	LEGALSHIELD	10-201000-0000	140.50
03/23	03/14/2023	1007790	17733	MALLORY Safety and Supply LLC	10-201000-0000	284.15
03/23	03/14/2023	1007791	17861	MEEMS' APPAREL DECORATION	10-201000-0000	2,000.00
03/23	03/14/2023	1007792	9390	MOORE'S TIRE & SERVICE	10-201000-0000	55.00
03/23	03/14/2023	1007793	8970	MOUNTAIN REGIONAL WATER SSD	10-201000-0000	643.87
03/23	03/14/2023	1007794	17827	odp Business Solutions, LLC	10-201000-0000	22.25
03/23	03/14/2023	1007795	17651	OXYGEN UTAH, LLC	10-201000-0000	770.84
03/23	03/14/2023	1007796	10710	PARK CITY MUNICIPAL CORP	10-201000-0000	891.06
03/23	03/14/2023	1007797	17428	PARK CITY TITLE COMPANY	40-201000-0000	52.00
03/23	03/14/2023	1007798	17725	PREMIER TRUCK GROUP	10-201000-0000	4.60
03/23	03/14/2023	1007799	12280	REPUBLIC SERVICES #864	10-201000-0000	2,329.76
03/23	03/14/2023	1007800	17549	Rotary Club of Park City	10-201000-0000	121.25
03/23	03/14/2023	1007801	17536	RUSH TRUCK CENTER,	10-201000-0000	8.90
03/23	03/14/2023	1007802	17770	SCOTT GREENWOOD	10-201000-0000	241.90
03/23	03/14/2023	1007803	13400	SEMI SERVICE INC.	10-201000-0000	50.15
03/23	03/14/2023	1007804	12970	SHAMROCK BACKHOE, LLC	10-201000-0000	2,600.00
03/23	03/14/2023	1007805	14170	SHI INTERNATIONAL CORP	10-201000-0000	23,262.54
03/23	03/14/2023	1007806	17709	SIDDONS-MARTIN EMERGENCY GROUP	10-201000-0000	350.00
03/23	03/14/2023	1007807	13060	SKAGGS COMPANIES, INC.	10-201000-0000	922.81
03/23	03/14/2023	1007808	13120	SMITHS CUSTOMER CHARGES	10-201000-0000	89.50
03/23	03/14/2023	1007809	13130	SNYDERVILLE BASIN W R D	10-201000-0000	682.69
03/23	03/14/2023	1007810	14070	SOUTH FORK HARDWARE PARK CITY	10-201000-0000	49.99
03/23	03/14/2023	1007811	17731	STATE OF UTAH FUEL NETWORK (DGO)	10-201000-0000	1,710.28
03/23	03/14/2023	1007812	14310	SUMMIT AUTO REPAIR	10-201000-0000	2,338.26
03/23	03/14/2023	1007813	17803	SUMMIT MOUNTAIN CLEANING LLC	10-201000-0000	1,040.00
03/23	03/14/2023	1007814	13490	SUMMIT WATER DISTRIBUTION CO	10-201000-0000	386.08
03/23	03/14/2023	1007815	17841	SUPER TUNED BY RED LLC	10-201000-0000	1,725.00
03/23	03/14/2023	1007816	8670	SUZANNE M. MC MILLAN	10-201000-0000	10.00
03/23	03/14/2023	1007817	17615	TargetSolutions Learning, LLC.	10-201000-0000	25,848.76
03/23	03/14/2023	1007818	14830	THE EMBLEM AUTHORITY	10-201000-0000	609.00
03/23	03/14/2023	1007819	14810	THE UPS STORE #3471	10-201000-0000	54.66
03/23	03/14/2023	1007820	17597	VERIFIED FIRST	10-201000-0000	87.61
03/23	03/14/2023	1007821	16080	VERIZON WIRELESS	10-201000-0000	859.16
03/23	03/14/2023	1007822	17506	Wasatch Auto Parts	10-201000-0000	252.09
03/23	03/14/2023	1007823	17050	WASHINGTON NATIONAL INS CO	10-201000-0000	773.70
03/23	03/14/2023	1007824	17070	WEIDNER FIRE	10-201000-0000	329.24
03/23	03/14/2023	1007825	17814	WHITES AUTO PARTS	10-201000-0000	40.63
03/23	03/14/2023	1007826	17130	WINONE COMMUNICATIONS	10-201000-0000	310.50
03/23	03/14/2023	1007827	17170	WORKFORCEQA	10-201000-0000	1,350.00
03/23	03/14/2023	1007828	17713	ZAYO GROUP, LLC	10-201000-0000	833.23

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
Grand Totals:						702,541.83

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Park City Fire Service District
8 Year Projections

		Property Tax	Revenues	Expenses	Gain/Loss	Capital	Gain/Loss	Reserves	Fund Balances	Debt Service			Debt Service	Debt Service
							After Capital			Rate			Payments	Balance
										WFB	ZFNB	BAB		
	2006	8,158,808	11,680,369	9,278,100	2,402,269	1,756,349	645,920	4,250,619	12,687,302	4.44			608,269	7,119,478
	2007	8,989,545	13,925,443	9,984,529	3,940,914	4,405,082	(464,168)	2,838,046	12,223,134	4.44			612,846	6,827,381
	2008	10,704,150	13,856,900	10,439,802	3,417,098	2,989,974	427,124	1,014,947	12,650,258	4.44			575,362	6,564,000
	2009	10,840,891	13,755,373	11,157,768	2,597,605	1,301,388	1,296,217	1,759,353	13,946,475	4.44			490,782	6,368,000
TNT	2010	12,336,588	18,676,194	11,148,883	7,527,311	1,789,343	5,737,968	2,628,061	19,684,443	4.44	4.5/2.925		488,539	9,964,000 #33 & Logistics Bldg
	2011	13,828,617	16,599,634	11,608,769	4,990,865	3,330,033	1,660,832	6,638,261	21,345,275	4.44	4.5/2.925		744,857	9,630,000
	2012	12,015,400	14,603,703	11,673,037	2,930,666	123,829	2,806,837	11,127,160	24,152,112	4.44	4.5/2.925		781,579	9,280,000
	2013	11,120,538	14,021,363	12,686,693	1,334,670	557,420	777,250	12,994,625	24,929,362	4.44	4.5/2.925		1,044,963	8,651,000
	2014	11,389,530	14,683,363	12,889,506	1,793,857	342,892	1,450,965	14,402,035	26,380,327	2.71	4.5/2.925		723,707	8,359,197 WFB Loan Refinanced
	2015	11,147,318	14,499,151	13,375,096	1,124,055	915,698	208,357	13,923,042	26,588,684	2.71	4.5/2.925		908,497	7,725,200 at a lower rate
	2016	11,685,499	16,370,134	14,143,810	2,226,324	1,984,699	241,625	13,563,316	26,830,308	2.71	1.33		895,307	8,232,757 Added Fleet Bldg
	2017	11,677,775	15,328,532	14,923,077	405,455	3,069,338	(2,663,883)	12,020,276	24,166,425	2.71	1.33		1,182,110	7,224,502
	2018	12,192,073	16,471,793	14,766,479	1,705,314	1,685,192	20,122	11,312,066	24,186,547	2.71	1.35		1,187,079	6,193,052
	2019	12,433,303	16,895,329	14,904,180	1,991,149	1,205,605	785,544	11,627,616	24,972,091	2.71	1.38		1,185,829	5,139,019
	2020	12,996,793	16,931,112	15,332,226	1,598,886	889,955	708,931	11,753,178	25,681,021	2.71	1.39		1,189,820	4,059,008
	2021	13,656,104	18,674,451	15,667,261	3,007,190	174,024	2,833,166	13,523,887	28,514,188	2.71	1.54		1,192,606	2,953,596 Fleet Bldg Paid Off
	2022	13,945,933	19,223,958	17,184,672	2,039,286	2,269,458	(230,172)	13,215,357	28,284,015	2.71	1.70		907,459	2,109,372
	2023	14,100,000	20,334,396	20,556,741	(222,345)	4,479,000	(4,701,345)	11,500,000	23,812,843	2.71	1.85		910,175	1,241,897
	2024	14,350,000	19,499,256	20,276,760	(777,504)	750,000	(1,527,504)	10,400,000	22,285,339	2.71	2.00		703,821	560,000 WFB Loan Paid Off
	2025	14,600,000	19,766,756	20,851,322	(1,084,566)	700,000	(1,784,566)	9,000,000	20,500,773		2.13		287,356	285,000
	2026	14,850,000	20,034,256	20,726,360	(692,104)	1,225,000	(1,917,104)	7,400,000	18,583,669		2.28		291,498	0 ZFNB Bond Paid Off
TNT	2027	15,100,000	20,301,756	21,020,140	(718,384)	675,000	(1,393,384)	6,500,000	17,190,285				0	
	2028	17,350,000	22,559,256	21,376,897	1,182,359	675,000	507,359	7,300,000	17,697,644				0	
	2029	17,600,000	22,814,256	21,737,774	1,076,482	700,000	376,482	8,000,000	18,074,126				0	
	2030	17,800,000	23,019,256	22,106,457	912,799	1,175,000	(262,201)	8,100,000	17,811,925					

In 2004 the original WFB Capital Lease was entered in to for 25 years at 4.44% for 4 fire stations, the training facility, and the administration building.

In 2010 the Build America Bond was received for 20 years at 4.5% with a 35% interest rebate from the IRS, if applied for, putting the rate at 2.925 for #33 and the Logistics Building.

In 2014 the WFB Loan was refinanced for 10 years for 2.71%.

In 2016 Zions Bank Public Finance paid off the 2010 Build America Bond and refinanced it for 10 years starting at 1.33% adding the Fleet Services Building for 5 years.

NCL

SALT LAKE CITY UT 840

2 MAR 2023 PM 2 L



Park City Fire Dept
Station 36
PO Box 980010
Park City, UT 84098



Dear Park City Fire Dept,

We want to thank your crew who took time to share valuable life saving knowledge with us. Thank you Capt. Tom Fabian, Engineer Justin Jolley, Firefighter Matthew Carlton and EMT Grace Haynie. We truly appreciate you and all that you do.

Best wishes,
NCL

to EMS @ Park City Fire Department,
Thank you so much for your
attentiveness & care to our daughter
[REDACTED] after a ski injury last
week. Your team brought us from
Park City to Primary Children's & were
able to offer comfort & reassurance
on our way there. We appreciate
all you do to care for those in &
outside of your community. Jenny & Brian [REDACTED]

Thank you Note

03.28.2023



Park City Fire Department Fire Chief:

I am writing this email to thank the firemen of Station 35 for their help digging out our furnace and hot water heater vents. This winter has been especially difficult to keep up with the snow. My daughter, the furnace company, and a family friend all have attempted to keep it clear this winter but it became too much to handle. Our furnace has been malfunctioning regularly as a result of the massive snow load.

Last week I contacted my neighbor Max Doshier to see if he could help. He was working over the weekend and said he could come today. After he got here he realized it was a dangerous situation. He called for backup because it was more than he could handle on his own. Joe Sharrar, Tor Boschen and Bryan Grohoveña from Station 35 all came to help Max.

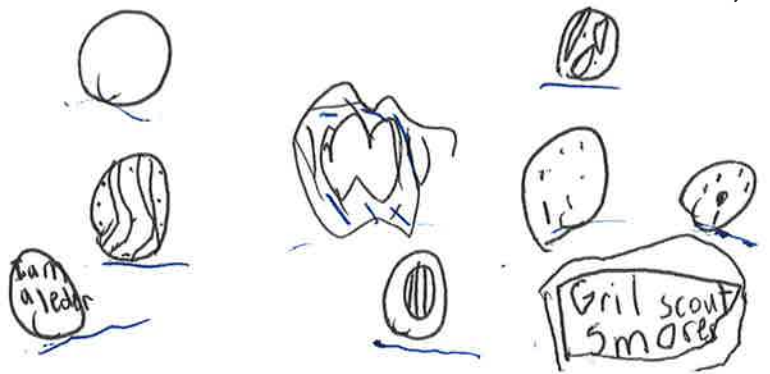
I cannot thank them enough for their help. I feel so much safer knowing that it is finally clear. Max said he was going to take photos of the work they did if you would like to see them. Please thank them again for me.

Sincerely,



THANKS

Thank you for all you do!
From: Charlotte Rubell
Enjoy the cookies!





14 March 2023

Bob Zanetti
736 W Bitner Road
Park City, UT 84098

Dear Bob,

Juan and I wanted to thank the Park City Firefighters for their help moving our inventory away from the water that was coming into our shop after the fire was extinguished. Their efforts made a huge difference in the amount of loss that we incurred. We also wanted to say thank you for the kind words from everyone that was here from your department, it was so comforting during a tough time. Your guys are the best, thanks for everything!

Lauri & Juan
Storm Cycles

Park City Fire Service District Monthly Operations Report March 2023

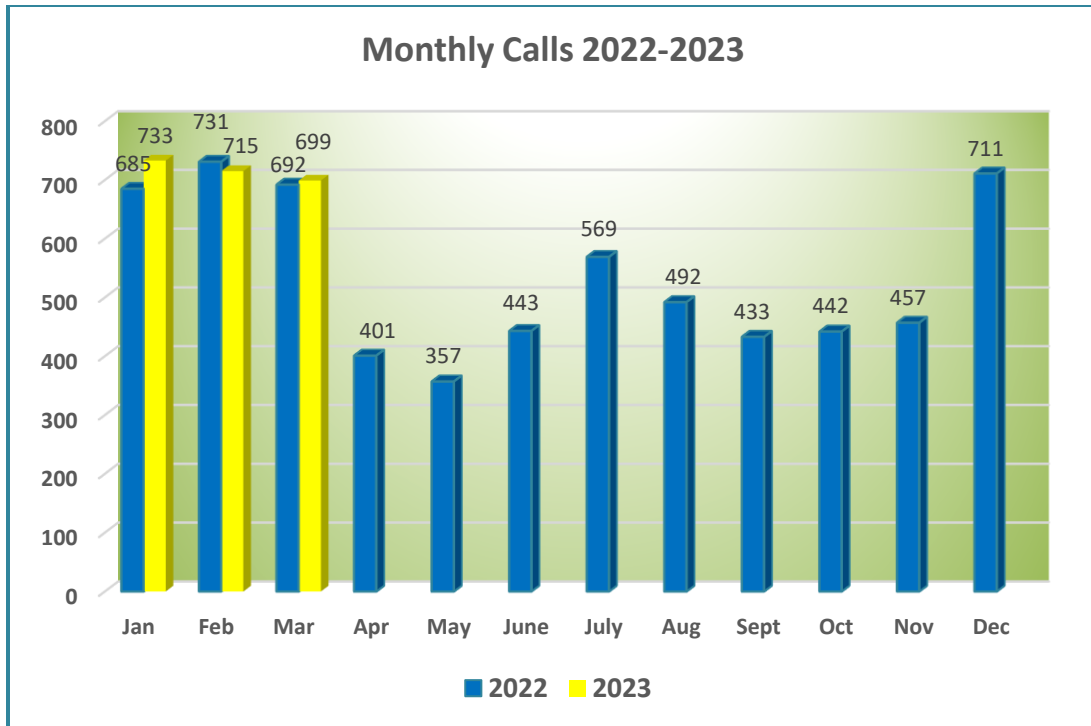


March 7, 2023 - Structure fire at 6321 Starview Dr.

Peter Emery, Deputy Fire Chief
Park City Fire Service District
March 2023
Pemery@pcfd.org

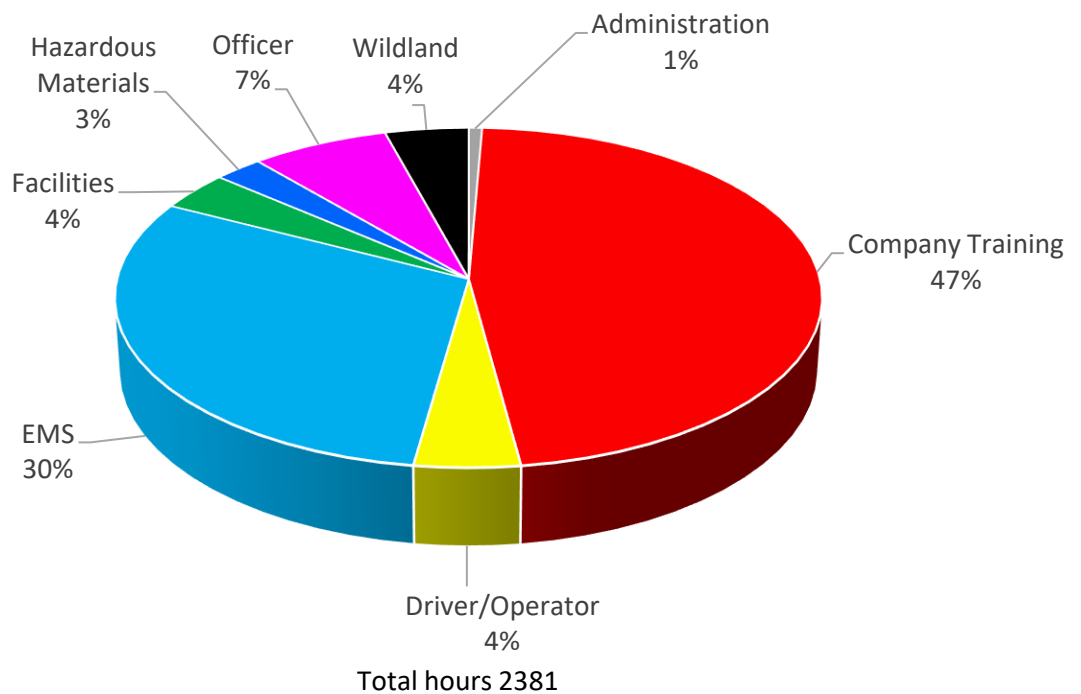
Monthly Operations Report

March 2023



Total Training Hours by Category - March 2023

Park City Fire District



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EMS and Fire Operations

- EMS call volume continued to be steady and outpaced 2022's numbers for March.
- Hot loads with AirMed continued to be utilized in March. On A shift we transported a sledder vs tree from the Jeremy church. On three separate occasions hot loads were requested.
- Both Deer Valley and Park City have opted to extend their ski seasons by approximately two weeks. PCFD has adjusted staffing and will now staff A36 on weekends until closing day at both resorts (April 23rd).
- Fire response continues to be steady with investigable fires/incidents occurring several times in March, including the Starview garage fire, the Storm Cycles fire, the Montage Yurt gas explosion, and the Park Avenue Condos fire. Three of these incidents highlight the importance of proper aerial placement on size-up by first arriving officers and the ability of incident commanders to pivot and adjust tactics and strategies to dynamic conditions and updates of information.

Training Summary

March 2023 marks a historic month in the training division for PCFD. We had a couple "first ever" occurrences that we are happy to report on. Battalion Chief Max Doshier completed his two-year assignment as the Training Officer and returned to combat as the B Platoon Battalion Chief. Conversely, Battalion Chief Scott Greenwood left his position as B Platoon Battalion Chief and moved into the Training Officer position. This exchange is the first for both positions...the first time a training officer has left the office and returned to the field, and the first time a field BC has moved to the Training Officer position. This begins our Battalion Chief rotation which is planned to be a two-year assignment with rotations from all four combat Battalion Chiefs.

Upcoming Training

- Officer Development II: April 17-20
- Captain's promotion test process: May 2-3
- Heavy machinery extrication: May 8-11
- Wildland pumps S211: May 15-16
- Wildland saws S212: May 22-23
- Wildland FFI S131: May 29-31
- Ropes: June 19-23
- Recruit Class 2023: Sept. 9-Nov. 30
- Trench class: October 2-5
- Confined space: October 9-10 & 12

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Training Summary

Critical Care Program

PCFD Critical Care Program continues to grow with each member attending specialty training opportunities. All members have or will attend ventilator courses specifically for our new Hamilton ventilator by the end of April. Additionally, each member will also have attended difficult airway courses under the same timeframe.

Our team will be sitting down this coming month to outline our plan for the program and what direction to move next while we expand our scope.

Critical Care Paramedics (CCPMs) Carroll, Hampton, and Eckstein transported an extremely critical patient from PKMC to LDS during a snowstorm. The patient was a 66 y/o male in septic shock. Upon their arrival to the PKMC he had just been intubated. Our team spent two hours at PKMC stabilizing him, adjusting his sedatives, moving him onto Ketamine to prevent him from bucking the ET tube, administering Levophed to increase his pressure, and placing him on our new Hamilton vent. While enroute to LDS the team continued Ketamine, adjusted vent settings, administered Levophed, and delivered him to LDS in a stable condition. According to the team, without Levophed, IV pumps, education, experience, and our new vent, this feat would not have been achievable. All the work our CCPM team and Chiefs Doshier and Greenwood have put into this program has paid off. This call is exactly why we started this program, as air transport was unavailable yet our team was ready and equipped to respond and successfully perform. Amazingly, the Hamilton vent, the most critical piece of equipment on this call, has only been in service for less than a month. Without the support of our medical control, PKMC, AirMed, Classic, Umed, and our administration, none of this would have been possible. Thank you for giving us the opportunity to start a new and complex system. It has and will continue to be an asset to our community.

Medical Training

This month our assigned medical topics were Anatomy/Physiology, Pharmacology and Toxicology. These topics are near the top of our “importance list” when it comes to understanding what a patient’s presentation says to us. A pre-hospital provider’s ability to care for a patient is only as good as their grasp on these topics. Therefore, we spend ample time ensuring we remain sharp in these areas. Our crews spent time at the crew level reviewing all topics as well as hands-on practice calculating drug doses for all medications we carry mixed with several repetitions of drawing up medications as per our medical protocols.

Public Education & Public Relation Events

PCFD personnel and equipment supported The Lodge at Blue Sky a special event in North Summit, which lasted for several days. An ambulance was staged at Wanship and staffed with EMTs and fire personnel as needed. No incidents reported.

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Special Operations Summary

Special Operations training and operations have largely been limited to indoor applications due to weather...no training scheduled.

Significant progress was finally realized regarding the PCFD personnel application process to UTTF1. UTTF1 administration had some internal circumstances beyond immediate control that delayed this process from happening sooner. Firefighters Shelly Jones, Harrison Read, Porter Royce, Keaton Williamson, and Patrick Wells have all been invited to create personnel files and begin the FEMA online portions of training to support Task Force participation. All Task Force members will be granted preference for all upcoming technical rescue curriculums to aid in expediting their deployment status and UTTF1 qualification. This is just a small sample size of the growing interest in the PCFD Special Operations development.

PCFD continues to provide a progressive technical rescue curriculum including Hazmat Technician, Confined Space Rescue, Trench Rescue, Rope Rescue, Heavy Equipment and Vehicle extrication, and Structure Collapse. The ability to provide advanced-level instruction internally represents a significant advantage. Captain McKay Wadley, Captain Dehn St. John, Captain Eric Gomm, Engineer Matt Provost, Engineer Shaun Brigdon, FF Dave Horning, Captain Steve Jensen, and Captain Chad Kramer are among the extensive list of highly qualified instructors supporting the PCFD Special Operations program. Recently, Engineer Shaun Brigdon was invited to participate as part of lead instructor cadre for the essential Rope Rescue Technician course offered at the task force during the end of March. This is an additional example of PCFD personnel's willingness to support organizational missions and our collaborative partnership with UTTF1.

Significant Incidents

- 3/3 Personnel responded to report of smoke in the lobby at the Silver King Hotel. Alarms did not activate or notify occupants until pull station activated by E31. Fireplace flue malfunctioned without any structure involvement. Halls and lobby were ventilated and no heat signatures identified. No other problems found and alarm concerns forwarded to Fire Prevention.
- 3/4 Another busy day with mostly routine incidents including heavy volume of ski transfers. PKMC reached capacity and was on the verge of divert status. PCFD EMS delivered 8-10 patients to PKMC in approximately 60-90 minutes during the middle of the day, alerting hospital staff for possibility of diverting ambulances if patient frequency continues. Most patients were routine resort transfers.
- 3/6 Single vehicle rollover on Mine Rd just below the bench (Figure 1). Neg injuries. Shut down road for approx. 45 min in both directions. Crews mitigated fuel leak w/ several bags of absorbent, estimated spill at 10 gal diesel. Health Dept arrived to investigate.
- 3/6 Ped seizure in Hoytsville, initially dispatched as arrest of 1 yof, A21/MA37 transported. Requested hot load at Jeremy, advised neither air ambulance agency could fly.

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Transported by ground to PCMC w/ PM Paulson on board. Advised by PM Paulson child was c/b/a at time of arrival at hospital.

- 3/7 Crews responded to 2 fires simultaneously this AM. The first was a structure fire at 6321 Starview Dr, reported smoke and flames showing in residential attached garage, advised door frozen (cover photo). E33 first to arrive, reported heavy smoke and flames venting from bravo window. Homeowner advised no other access to garage. Garage door removed to find heavy fuel load of misc. storage items, fire extinguished with variety of handlines and master streams, fuel removed for overhaul. Minor extension into home. Crews remained on scene for several hours to ensure complete extinguishment. FP Dyer remained on scene to complete investigation.

The second fire was dispatched while crews were actively fighting the garage fire. This fire was a commercial fire on the roof of a large strip mall in the Newpark area. Crews responded with assistance from North Summit Fire T21 and quickly gained access to the roof and began extinguishment efforts.

- 3/10 B3, 31, HM33 responded to leaking fuel on SR40 at MM4. Semi ruptured saddle tank and lost approximately 70 gallons of fuel onto snowy roadway. Crews off-loaded remaining fuel into overpack drum and used Gold Crew to neutralize diesel. Booms placed in creek below bridge and east of barrier. Difficult mitigation due to high winds and blowing snow. UDOT assisted with snowplow. Lengthy waiting period for Health Department. Scene turned over to Health Department for follow up. Crews on scene for 4 hours.
- 3/13 E31/A31/E37/MA37/BC3 responded to MM5 SR40 for a single vehicle rollover. Road conditions were slick from recent rain/snow which made SR40 roads dangerously slick. BC3 requested a UDOT response for salt to assist. On 31s arrival, requested 37 to block for them. On 37's arrival they reported an additional rollover with car resting on its side. Both crews split up and assessed pt's from both incidents. BC3 blocked for the second incident. One patient from the first incident was transported to PKMC and the driver from second incident signed release. All crews were told to expedite to get off the freeway.
- 3/16 Fatality at Woodward. 20s/30s male hit terrain feature and sustained unsurvivable traumatic chest and head injuries. Rapid deterioration and patient was transferred by ground to UMED with double PMA. Patient arrested prior to arrival at hospital and never regained consciousness. Patient went from GCS14 to GCS3 in 20-30 minutes. PCFD personnel aggressively rendered aid according to PCFD traumatic arrest protocols and initiated several care measures prior to arrival at the hospital. Critical Care team was not dispatched due to time constraints.

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- 3/17 12 yom traumatic injury at Woodward - advised en route patient was still unconscious, helicopter ordered and advised to hot load at Jeremy, then advised CPR in progress. Crews arrived and made patient contact, advised patient c/b/a, helicopter canceled. patient transported by ground 2 PMA to PCMC in stable condition.
- 3/17 Ambulance matrix utilized this afternoon due to high call volume - all frontlines on calls with several transported to valley hospitals. A21 moved to 33 and took a scene call, WCFLD contacted and ambulance offered. Non-priority ski transport held for approx. 15 min.
- 3/18 16 yof vs tree sledding accident adjacent to Stag Lodge on Last Chance run at approx. 0045 hrs. E34/ME38/A38 responded. Packaged on scene and transported to Jeremy Ranch hotload to rendezvous w/ AM18 (Figure 2). Head injury, GCS 10, A&O x 1 + combative. Patient as local with group of teens, no adults on scene. Parents informed by PM Calvert and BC3. Last update stated patient was extubated and communicating with family and medical staff at hospital.
- 3/20 Crews responded to a 16 yom who fell from the Saddleback lift on Canyons side of PCMR. This patient was transported by ground to University hospital with leg and rib pain.
- 3/22 Full assignment including E38, A38, E34, T36, A31, A36, and BC3 responded to Montage Hotel for report of an explosion at the Orange Yurt near the south patio (Figure 3). Initial details indicated the possibility of both an active fire potential and an MCI with multiple patients. Gas explosion occurred while maintenance reported to have been working on a furnace to address a repair issue for furnace that wasn't working. Multiple people were inside the tent at the time of the explosion including employees and guests. Incident produced multiple patients and PCFD EMS transported 4 patients to PKMC for evaluation and care with minor injuries. Small fire controlled quickly by on site personnel... extinguished with snow. Crews checked for active fire and extension, provided triage, first aid, and transport. Scene transferred to Fire Prevention and PC building officials. Montage officials indicated Yurt to be closed for remainder of season.
- 3/23 Full arrest Basin Rec Fieldhouse at shift change 0646 hrs. A 77 yom was in spin class and had a witnessed collapse, bystander CPR w/ AED initiated, advised they delivered two rounds of CPR and two shocks. E33/MA37/T36/BC3/C304/A35 (staffed by oncoming A shift engine crew). ACLS protocols followed, patient worked for approx. 30 min in PEA. ROSC achieved, CCP meds administered. Pt transported to UUMC, advised he went to cath lab and was showing positive signs of improvement. Latest update from hospital advised no signs of neurological activity, will likely cease life support efforts.
- 3/23 Rollover MM 2 SR 40 - pickup truck in median. One patient taken to PKMC in Bravo condition by MA37.
- 3/27 Horse rescue in Promontory. Station 37 and Heavy Rescue 36 responded to a large animal rescue of a horse that was stuck in the deep snow after being pushed out of the barn by

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another horse. Older horse struggled to free itself without assistance. Rescue was effective and horse was assisted back to the barn without additional injury.

- 3/27 Electrical tape fire/arcing in the rain gutter reported as single-family structure fire. Full assignment dispatched and subsequently cancelled following investigation of first arriving engine company. No damage to the structure reported.
- 3/27 70 yom Echo - Station 36 responded to report of spontaneous demise. Patient had been attended to by EMS in the past couple of weeks but refused care and transport AMA. Family was notified and patient subsequently succumbed to cardiac precursors identified by EMS. Patient had extensive health history which likely contributed to outcome.
- 3/27 54 yof Echo - Personnel responded to obvious ECHO and spontaneous demise of woman reported by husband to have been ill. Husband had been up with her all night and struggled getting her back to bed. Husband did not call for EMS until late morning after waking up and finding spouse deceased. EMS found patient presentation with multiple signs of death including rigor.
- 3/28 26 yom Echo - Male patient deceased by suicide and discovered missing by parents late morning. Victim had suffered stab wound to chest and wandered out into the elements a couple hundred yards from home where he was found the next day. Exposure to elements and hemorrhage likely contributed to demise. Patient was officially discovered by SCSO with a drone and EMS worked patient briefly due to age before efforts terminated.
- 3/30 Multiple simultaneous slide-offs I80 eastbound, just east of Parleys Summit. Report of a 2-vehicle MVA with injuries at easternmost part of it, likely causing chain reaction. ME35/E33/A36/BC3 initially responded. There were 4 separate crashes, confirmed only 1 with injuries. BC3 requested an additional ambulance (MA37). Three total pts transported to valley hospitals in bravo condition.

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Figure 1



Figure 2

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Figure 3