



**NORTH DAVIS FIRE DISTRICT**  
**BOARD OF TRUSTEES**  
Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 102

Gary Petersen, Chairman  
Mark Shepherd, Vice-Chairman  
Erik Craythorne, Member  
Howard Madsen, Member  
Jerry Chatterton, Member  
Nike Peterson, Member  
Tim Roper, Member  
Scott Wiggill, Member  
Nancy Smalling, Member

Mark Becraft, Fire Chief  
John Taylor, Deputy Fire Chief

North Davis Fire District Board of Trustees Meeting  
Monday, November 25, 2019 - 7:00 PM  
Station 41, 381 North 3150 West, West Point City, UT 84105

Notice & Agenda  
November 25, 2019 – 7:00 PM

1. Call to Order
2. Invocation or Inspirational Thought *(Please contact the District Clerk to request permission to offer the invocation or inspirational thought)*
3. Pledge of Allegiance
4. Citizen Comment *(If you wish to make comment to the Board, please use the podium and clearly state your name, address, keeping your comments to a maximum of 2 ½ minutes. Please do not repeat positions already stated. Public comment is a time for the Board to receive new information and perspectives)*
5. Consideration of Approval of Minutes from the September 18, 2019 Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for September & October 2019
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Presentation of the North Davis Fire District Audit Report for Fiscal Year 2019
9. Closed Meeting to discuss the character and professional competence or physical or mental health of an individual pursuant to UCA 52-4-205
10. Potential action on the closed session discussion on personnel matters
11. Fire Chiefs Report
12. Other
13. Motion to Adjourn

Dated and Posted this 21<sup>st</sup> day of November, 2019

Misty Rogers, District Clerk

On November 21, 2019, a copy of the foregoing notice was posted in conspicuous view in the front foyer of the North Davis Fire District Offices, on the North Davis Fire District website at <http://northdavisfiredistrict.com> and State of Utah Public Meeting Notice website at <http://pmn.utah.gov>. – Misty Rogers, District Clerk.

Board Members may participate in the meeting via telephonic communication. If a Board Member does participate via telephonic communication, the Board Member will be on speakerphone. The speakerphone will be amplified so that the other Board Members and all other persons' present will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall notify Misty Rogers, District Clerk, at (801) 525-2850 ext. 102 at least 24 hours prior to the meeting. If you would like to submit written comments on any agenda item, they should be received by the District Clerk no later than the Wednesday prior to the meeting at noon. Comments can be emailed to [mrogers@nofires.org](mailto:mrogers@nofires.org).



**North Davis Fire District  
Administrative Control Board Meeting  
381 North 3150 West  
West Point City, UT 84015**

September 18, 2019 – 7:00 PM

Meeting minutes from the North Davis Fire District Board of Trustee Meeting held at Station 41, 381 North 3150 West, West Point City, UT 84015 on September 18, 2019 at approximately 7:00 PM

**Board Members Present:** Chairman Gary Petersen, Erik Craythorne, Scott Wiggill, Jerry Chatterton, Tim Roper and Nike Peterson

**Board Members Excused:** Vice-Chairman Mark Shepherd, Nancy Smalling and Howard Madsen

**Staff Present:** Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers

**Visitors:** Mark Sessions, Maria Allred

- 1. Call to Order:** Chairman Petersen called the Board of Trustees Meeting to order
- 2. Invocation or Inspirational Thoughts:** Provided by Board Member Chatterton
- 3. Pledge of Allegiance**
- 4. Citizen Comment:**

Chairman G. Petersen requested that anyone providing comment to the Board of Trustees limit their comments to 2 ½ minutes.

Mark Sessions - 430 N 3425 W, West Point City, Utah 84015

Mr. Sessions stated that he had been informed by an “individual” that a District owned vehicle was being used for personal use and that there was a photograph for proof. He then stated that on July 20, 2019 the District owned vehicle issued to Chief Becraft was seen in Bear Lake pulling four-wheelers and transporting family members. Mr. Sessions stated that “his Google Maps” indicates that Bear Lake is nearly 120 miles away from the North Davis Fire District.

Mr. Sessions stated that his concern with personal use of District property led him to contact several members of the Board of Trustees to discuss the personal use of District vehicles. During those discussions Mr. Sessions learned that the contract between the North Davis Fire District and Chief Becraft allowed for the personal use of his District vehicle. Therefore, on July 20, 2019 there was no wrong doing and Chief Becraft was not in violation of his contract. Mr. Sessions expressed his

frustration and then requested that the contract with Chief Becraft be amended to exclude personal use and to define when, where, and how the District vehicles could be used.

Mr. Sessions informed that Board of Trustees that “two people” had requested that he contact Senator Todd Weiler to discuss House Bill 163 which went into effect July 2019. He stated that his discussion with Senator Weiler included the scenario of Chief Becraft using his District vehicle for personal and asking if the personal use of the District vehicle would be in violation under House Bill 163. Senator Weiler’s response to Mr. Sessions was that he was out of town and would contact him when he returned.

Mr. Sessions then stated that he had sent a copy of House Bill 163 to Chief Becraft and Chairman Gary Petersen to review, however their actions did not meet his approval. Therefore, he stated that he had printed out House Bill 163 and would read aloud UCA 63A-3-110, Personal Use of Expenditures of State Officers and Employees.

Chairman G. Petersen informed Mr. Sessions that the 2 ½ minutes which he had been allotted had ended. He asked if there was anything additional Mr. Sessions wanted to say besides reading the Bill.

Mr. Sessions stated that he was asking the board from one friend to another to renegotiate Chief Becraft’s contract. He then stated that it is not uncommon for the Fire Chief to only be permitted to use their District vehicle within their county or the adjoining county and not for personal use.

Chairman G. Petersen asked Mr. Sessions if he had a copy of Chief Becraft’s contract. Mr. Sessions stated no, he did not have a copy of the contract. He then stated that Chief Becraft had informed him that he could file a GRAMA request with the District to obtain a copy of the contract. Chairman G. Petersen thanked Mr. Sessions for his input and asked if there were anyone else in attendance that would like to provide comments to the board.

**5. Consideration of Approval of Minutes from the August 15, 2019 Board Meeting and the September 4, 2019 Special Meeting**

Ms. Rogers stated that the minutes from the Special Meeting held on September 4, 2019 were amended to include the time the Board entered and exited the closed session as well as more clearly define the need for the meeting.

Board Member N. Peterson motioned to approve the minutes from the August 15, 2019 and September 4, 2019 Board of Trustees Meetings

Board Member Roper seconded the motion

The motion passed unanimously

**6. Consideration of Approval of the North Davis Fire District Bills for August 2019**

Board Member N. Peterson asked why the District recently paid Wex Bank. Ms. Rogers stated that the payment for fuel purchases made by the District are remitted to Wex Bank. She then stated Fuelman and Robert Slade with the State of Utah Fuel Network have been contacted to discuss the unauthorized fuel charges which occurred in June 2019. Mr. Slade reassured Ms. Rogers that the

District would not be liable for the unauthorized charges and that the District's credibility would not be harmed in anyway.

Board Member Craythorne motioned to approve the North Davis Fire District Bills for August 2019

Board Member Chatterton seconded the motion

The motion passed unanimously

## **7. Consideration of Approval of the North Davis Fire District Financial Report**

Chief Becraft stated that approximately 25% of the Fiscal Year 2020 budget year has elapsed. He then stated that ambulance revenues have shown improvement and the contract for services program is showing success. Ms. Rogers stated that the new contract for services program implemented in this fiscal year is listed on the financial statement as "Fire / Incident Recovery" income. She then stated that the District has collected approximately 10.8% of the budgeted amount for the Fiscal Year.

Chief Becraft said over the past several years, the District has tried to increase security by installing new door locks at each station, adding emergency buttons which connect directly to dispatch and glass for the receptionist area at Station 41. Chief Becraft stated that he believes that it is time to have video monitoring (no audio) of the Districts parking lot and business areas (not the training room or the living quarters). He then stated that he had received a bid from ADT and other bids could be obtained. The bid from ADT includes up to eight cameras to be used for recording for approximately \$4,000. This would allow monitoring of each station to be viewed from viewed from mobile devices. Chief Becraft stated that the only person who would have access to the recording files would be the District's IT person.

Board Member N. Peterson wanted to know how much of that bid included space for retention of those video records. Chief Becraft stated that the ADT system quoted would be a separate stand-alone system and would not feed into the server. After 60 days, the recording would be erased. Board Member N. Peterson and Chairman G. Petersen both asked if the District would be required, by state law, to retain the video record longer than 60 days because the District is a governmental entity. Chief Becraft stated that he would need to research retention requirements and report back to the board.

Board Member Craythorne asked if ADT has a reoccurring monthly fee. If so, what is the monthly fee. Chief Becraft stated that the reoccurring monthly fee would be approximately \$180 for both stations.

Board Member N. Peterson stated that Clearfield City had to redo their fee schedule because redacting information took so long and becomes a cumbersome project. She then expressed concern that the District does not have the capabilities needed for the surveillance system.

Board Member Wiggill asked if the monitoring system would be used for security purposes or for data record purposes. He then stated that storage requirements for data are held to a much higher standard than for security purposes.

Board Member Craythorne stated that there are several options available for security monitoring. He then recommended that other bids be obtained.

Chairman G. Petersen asked Chief Becraft to continue to research, gather more information and obtain additional bids.

Board Member Roper motioned to approve the North Davis Fire District Financial Report  
Board Member Craythorne seconded the motion  
The motion passed unanimously

**8. Consideration of Approval of Resolution 2019R-12, Approving an Interlocal Agreement with Roy City for the Billing and Collection of Fees for Paramedic Services Rendered During Ambulance Transport**

Chief Becraft stated that both the North Davis Fire District and Roy Fire provide ambulance service. The North Davis Fire District typically utilizes Davis County for paramedic services, however on occasion Roy Fire must be utilized. Because both the North Davis Fire District and Roy Fire are required to pay the QAZ (Ambulance Assessment) and billing fees the contract between Roy and the District will allow for a percentage of mileage and surcharges to be deducted from the paramedic fee that the District will pay to Roy for paramedic services.

Board Member Craythorne motioned to approve Resolution 2019R-12, Approving an Interlocal Agreement with Roy City for the Billing and Collection of Fees for Paramedic Services Rendered During Ambulance Transport  
Board Member Chatterton seconded the motion  
The motion passed unanimously

Roll Call Vote:

Board Member Roper - aye	Board Member Wiggill - aye
Board Member N. Peterson - aye	Board Member Craythorne – aye
Board Member Chatterton – aye	Chairman G. Petersen (non-voting member)

**9. Consideration of Approval of Resolution 2019R-13, Approving an Interlocal Agreement for Mutual Aid Fire Protection Agreement Between Roy City and North Davis Fire District**

Board Member N. Peterson motioned to approve Resolution 2019R-13, Approving an Interlocal Agreement for Mutual Aid Fire Protection Agreement Between Roy City and North Davis Fire District  
Board Member Roper seconded the motion  
The motion passed unanimously

Roll Call Vote:

Board Member Roper – aye	Board Member Wiggill - aye
Board Member N. Peterson - aye	Board Member Craythorne - aye
Board Member Chatterton – aye	Chairman G. Petersen (non-voting member)

## 10. Fire Chiefs Report

Chief Becraft informed the Board of Trustees of the following:

- North Davis Fire District Open Houses - September 23, 2019 (Sunset City Hall), September 26, 2019 (Station 42 in Clearfield) and October 2, 2019 (West Point)
- Utah Association of Special Districts (UASD) Annual Conference will be held in early November. Any Board Member wishing to attend the conference to obtain the required board member training should contact Ms. Rogers.
- North Davis Fire District Annual Awards Banquet will be held at Warehouse 22 in Syracuse on February 5, 2020 at 6:00 pm.
- Honor Flight – Chief Becraft and John Meek would be leaving on the Honor Flight at 2:00 am the following morning. Chief Becraft thanked the Board of Trustees for allowing North Davis Fire District to participate in the Honor Flight program.
- Mental Health Training and PTSD training for all of the firefighters and their spouses/significant others will be held on October 16 at 6:30 pm. The District will provide dinner for those attending.
- Paramedic RFP Update - Chief Taylor is collecting data from the entire county which will be used during the process. There is a significant amount of call volume on the North end of the county. The Paramedic RFP process in early discussions and funding discussions have not occurred. Chief Becraft stated that all parties involved agree that the paramedic program should be positive for all citizens and communities involved.
- Leadership Retreat – A mandatory Leadership retreat for all officers of the District will be held on December 2<sup>nd</sup>. The retreat will include policy review in addition to leadership, strategy and tactics training.
- Impact Fee Study – Within the next few months, the District will begin working with Zions Bank to complete an Impact Fee Study.
- 2006 Suburban – The Suburban was taken to TNT Auction to be sold within the next few days.

Deputy Chief Taylor stated that the North Davis Fire District Firefighters had recently been called out to assist with three large wildland fires. He then stated that NDFD Firefighters have been praised on their exceptional performance and their ability to work well with other agencies. Deputy Chief Taylor stated that during the latest fire, the NDFD Firefighters assisted Layton Fire by manning their station for medical calls. He then thanked Board Member N. Peterson, Board Member Roper and Board Member Wiggill for dropping treats off to the NDFD Firefighters. Deputy Chief Taylor stated that the support that the NDFD Firefighters and administration receive from the board is much appreciated.

## 11. Other

Board Member N. Peterson asked Chief Becraft, Deputy Chief Taylor and Ms. Rogers to report back on the FRI (Fire Rescue Int) Conference in which they attended in August.

Deputy Fire Chief Taylor stated that he spent a significant amount of time in technology classes. Technology is progressing and the District must be aware of and plan for technological changes and progression. He then stated that the defibrillators recently purchased by the District include technological advances that are a benefit to the patient, caregiver and hospital. Deputy Chief Taylor stated that as technological advancements come, the District will be required to adapt. He then stated

that a new RFP (Request for Proposal) has been released for the development of digital system instead of an analog system.

Ms. Rogers stated that this was her first-time attending FRI Conference and that she did not know what to expect. She stated that the fire Human Resource (HR) organization is different from any other HR organization. There are different rules for FSLA and it was hard to find training. Ms. Rogers stated that she sat in on several classes that talked about the mental well-being of the firefighters and administrative training specific fire departments. She stated that the FRI conference provided her with specific training for her position and that she was grateful that she had the opportunity to attend.

Chief Becraft stated that he attended several leadership trainings and discussions. One training in particular was a “round-table” discussion about current technology in the Western states, wildfire and wildland policy, etc. Chief Becraft stated that as a Western States Representative, he was able to get Utah a seat on the Wildland Policy Committee.

Board Member Chatterton asked Chief Becraft if the Paramedic discussions include the need to the need to consolidate dispatch centers. Chief Becraft stated that paramedic discussions have included the need to reach NFPA standards and the possible consolidation of dispatch services. He then stated that no decisions have been made, however discussions have been beneficial.

Board Member Chatterton expressed his appreciation of the Firefighters of the North Davis Fire District. He then congratulated the NDFD Firefighters for always elevating their performance and giving 100% not matter of the type of call they are responding to.

Board Member Craythorne stated that he was reading through the Syracuse City Council information. The information included a fire department update and the average response times for fire departments in surrounding area. Board Member Craythorne stated that the average response time for the North Davis Fire District has been quicker than any of the other departments included in statistic. He then expressed his appreciation of the Firefighters of the District.

## **12. Consideration of Adjourning into a Closed Session**

The purpose of the meeting was to convene a closed session of the Board of Trustees to discuss the character, professional competence or physical or mental health of an individual (Pursuant to UCA §52-4-205)

Board Members Present: Chairman Gary Petersen, Scott Wiggill, Jerry Chatterton, Tim Roper and Nike Peterson

Board Members Excused: Vice-Chairman Shepherd, Howard Madsen, Nancy Smalling and Erik Craythorne

Staff Present: Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers

Board Member Chatterton Motion to Open a Closed Session to discuss the character, professional competence or physical or mental health of an individual (Pursuant to UCA §52-4-205) at approximately 8:05 PM.

Board Member Wiggill seconded the motion

The board unanimously agreed

Board Member Wiggill motioned to adjourn the closed session and enter into the general session at approximately 8:54 PM.

Board Member N. Peterson seconded the motion

The board unanimously agreed.

**13. Motion to Adjourn**

Board Member N. Peterson motioned to adjourn the September 18, 2019 Board of Trustees Meeting

Board Member Chatterton seconded the motion

The motion passed unanimously

Passed and adopted the \_\_\_\_\_ day of \_\_\_\_\_ 2019

\_\_\_\_\_  
Gary Petersen, Chairman

ATTEST:

\_\_\_\_\_  
Misty Rogers, District Clerk



## North Davis Fire District Expenses by Vendor Detail

September 1 through November 21, 2019

Accrual Basis

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>A-1 Uniforms</b>								
Bill	09/09/2019	41095		1-40300 · Clothing ...		1-20100 · Acc...	0.00	0.00
Bill	09/09/2019	41095	Class B Shirt - NDFD Compliant (Llewellyn, Paul)	1-40300 · Clothing ...		1-20100 · Acc...	52.88	52.88
Bill	09/09/2019	41095	Black Pant - NDFD Compliant (Llewellyn, Paul)	1-40300 · Clothing ...		1-20100 · Acc...	56.88	109.76
Bill	09/09/2019	41095	Black Boots - NDFD Compliant (Llewellyn, Paul)	1-40300 · Clothing ...		1-20100 · Acc...	100.00	209.76
Bill	09/09/2019	41095	PINS	1-40300 · Clothing ...		1-20100 · Acc...	1.75	211.51
Bill	09/24/2019	41145	2 polos, 2 pants (Taylor)	1-40300 · Clothing ...		1-20100 · Acc...	213.52	425.03
Bill	10/24/2019	41248	Uniform - Meek	1-40300 · Clothing ...		1-20100 · Acc...	23.88	448.91
Bill	11/15/2019	41320	Uniform - Iain Murray	1-40300 · Clothing ...		1-20100 · Acc...	0.00	448.91
Bill	11/15/2019	41320	Belt	1-40300 · Clothing ...		1-20100 · Acc...	18.88	467.79
Bill	11/15/2019	41320	Boots	1-40300 · Clothing ...		1-20100 · Acc...	154.99	622.78
Bill	11/15/2019	41320	badge holder	1-40300 · Clothing ...		1-20100 · Acc...	16.88	639.66
Total A-1 Uniforms							639.66	639.66
<b>AFLAC</b>								
Bill	09/25/2019	490731	Sept. 2019 NDFD Cancer Policy	1-41410 · AFLAC C...		1-20100 · Acc...	784.76	784.76
Bill	10/25/2019	913664	Oct. 2019 NDFD Cancer Policy	1-41410 · AFLAC C...		1-20100 · Acc...	727.80	1,512.56
Total AFLAC							1,512.56	1,512.56
<b>AHA Shop CPR</b>								
Credit Card Charge	10/18/2019	Rogers	Advanced Cardiovascular Life Support Instructor Essen...	1-43000 · Travel an...		1-20150 · Zion...	34.00	34.00
Credit Card Charge	10/18/2019	Rogers	Pediatric Advanced Life Support Instructor Essentials O...	1-43000 · Travel an...		1-20150 · Zion...	34.00	68.00
Credit Card Charge	10/21/2019	Rogers	Advanced Cardiovascular Life Support Instructor Packa...	1-43000 · Travel an...		1-20150 · Zion...	230.47	298.47
Credit Card Charge	10/21/2019	Rogers	Pediatric Advanced Life Support Instructor Package	1-43000 · Travel an...		1-20150 · Zion...	230.46	528.93
Total AHA Shop CPR							528.93	528.93
<b>Airgas Intermountain Inc</b>								
Bill	09/09/2019	90929...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	23.55	23.55
Bill	09/23/2019	90932...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	37.68	61.23
Bill	09/30/2019	99653...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	120.00	181.23
Bill	10/07/2019	90938...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	45.68	226.91
Bill	10/31/2019	99661...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	120.00	346.91
Bill	11/04/2019	90948...	Oxygen	1-41800 · Medical S...		1-20100 · Acc...	45.68	392.59
Total Airgas Intermountain Inc							392.59	392.59
<b>Amazon</b>								
Credit Card Charge	09/06/2019	Rogers	Label maker	1-42200 · Office su...		1-20150 · Zion...	29.99	29.99
Credit Card Charge	09/11/2019	Rogers	Printer for Battalion Office	Printers		1-20150 · Zion...	349.00	378.99
Credit Card Charge	09/16/2019	Rogers	4 inch mini desk fan (Becraft)	1-42200 · Office su...		1-20150 · Zion...	12.58	391.57
Credit Card Charge	09/26/2019	Rogers	Heavy duty tractor tire chains - station 41	1-43300 · Vehicle M...		1-20150 · Zion...	67.99	459.56
Credit Card Charge	09/26/2019	Rogers	46" plow kit	1-43300 · Vehicle M...		1-20150 · Zion...	349.99	809.55
Credit Card Charge	10/31/2019	Rogers	IPhone case and chargers	1-43200 · Utilities (...)		1-20150 · Zion...	73.93	883.48
Total Amazon							883.48	883.48
<b>Anthony Iarossi</b>								
Bill	09/04/2019	FY201...	FY2019 Cleaning Allowance	1-40300 · Clothing ...		1-20100 · Acc...	150.00	150.00
Bill	09/22/2019	92660...	Reimbursement for pants purchased at Walmart	1-40300 · Clothing ...		1-20100 · Acc...	20.33	170.33
Total Anthony Iarossi							170.33	170.33
<b>Apparatus Equipment &amp; Service, Inc</b>								
Bill	09/09/2019	19-IV-...	Two black steel toe boots	1-42000 · Misc. Equ...		1-20100 · Acc...	300.00	300.00
Bill	09/30/2019	19-IV-...	2016 Chev Silverado: decal app; mount charger, inside ...	1-43300 · Vehicle M...		1-20100 · Acc...	5,583.65	5,883.65
Bill	09/30/2019	19-IV-...	2007 Spartan Crimson: Drained oil and check fluids; re...	1-43300 · Vehicle M...		1-20100 · Acc...	4,014.66	9,898.31
Bill	09/30/2019	19-IV-...	2009 Spartan Galdiator: Repair A/C system	1-43300 · Vehicle M...		1-20100 · Acc...	2,143.50	12,041.81
Bill	10/14/2019	19-IV3...	2014 Chev Light Relocation and Electrical Work	1-43300 · Vehicle M...		1-20100 · Acc...	654.00	12,695.81
Total Apparatus Equipment & Service, Inc							12,695.81	12,695.81
<b>AT&amp;T</b>								
Bill	09/20/2019	09282...	Wireless Services August 21, 2019 to September 20, 2...	1-43200 · Utilities (...)		1-20100 · Acc...	1,197.30	1,197.30
Bill	10/20/2019	10282...	Wireless Services 9/21/19 to 10/20/19	1-43200 · Utilities (...)		1-20100 · Acc...	1,679.12	2,876.42
Total AT&T							2,876.42	2,876.42
<b>Backus Lock-N-Key</b>								
Bill	09/30/2019	30126	New lock for south door - Station #42	1-41200 · Equipmen...		1-20100 · Acc...	650.00	650.00
Bill	11/13/2019	30190	Station 42 - Lock for Restroom	1-41200 · Equipmen...		1-20100 · Acc...	97.50	747.50
Total Backus Lock-N-Key							747.50	747.50
<b>BDO Outlet</b>								
Credit Card Charge	09/20/2019	Rogers	Cookies for open houses	Pub Ed Supplies for...		1-20150 · Zion...	117.34	117.34
Total BDO Outlet							117.34	117.34
<b>Bell Janitorial Supply</b>								
Bill	10/14/2019	41024...	Elite Roll Towels and Towel Dispenser	1-41200 · Equipmen...		1-20100 · Acc...	125.90	125.90
Total Bell Janitorial Supply							125.90	125.90
<b>Benchmark Insurance Company</b>								
Bill	09/01/2019	77119...	September 2019 payment	1-43400 · Workman...		1-20100 · Acc...	5,311.00	5,311.00
Bill	10/01/2019	77119...	October billing	1-43400 · Workman...		1-20100 · Acc...	5,311.00	10,622.00
Bill	11/01/2019	77119...	Workmans Comp November 2019 payment	1-43400 · Workman...		1-20100 · Acc...	5,311.00	15,933.00
Total Benchmark Insurance Company							15,933.00	15,933.00

**North Davis Fire District**  
**Expenses by Vendor Detail**  
 September 1 through November 21, 2019

Accrual Basis

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Blomquist Hale Consulting Group, Inc</b>								
Bill	10/01/2019	OCT1...	September 2019	1-41000 · EA Assist...		1-20100 · Acc...	225.00	225.00
Bill	11/01/2019	NOV1...	November 2019	1-41000 · EA Assist...		1-20100 · Acc...	225.00	450.00
Total Blomquist Hale Consulting Group, Inc							450.00	450.00
<b>Blueline Services</b>								
Bill	09/30/2019	44581	Random select	1-42440 · Blueline ...		1-20100 · Acc...	50.00	50.00
Bill	09/30/2019	44581	New Hire	1-42441 · Blueline ...		1-20100 · Acc...	50.00	100.00
Bill	10/31/2019	44967	Random Testing - October 2019	1-42440 · Blueline ...		1-20100 · Acc...	80.00	180.00
Total Blueline Services							180.00	180.00
<b>Boot Barn</b>								
Bill	10/09/2019	INV00...	Duty Shoes - Fire Chief Becraft	1-40300 · Clothing ...		1-20100 · Acc...	125.99	125.99
Bill	10/09/2019	INV00...	NDFD Compliant Duty Boots Steal Toe or Composite - ...	1-40300 · Clothing ...		1-20100 · Acc...	150.00	275.99
Total Boot Barn							275.99	275.99
<b>Border States</b>								
Bill	10/23/2019	91878...	Lighting equipment	1-41200 · Equipmen...		1-20100 · Acc...	31.00	31.00
Bill	11/13/2019	91892...	Lightbulbs	1-41200 · Equipmen...		1-20100 · Acc...	72.00	103.00
Total Border States							103.00	103.00
<b>Boundtree Medical Supplies</b>								
Bill	09/06/2019	83337...	Syringe and needle	1-41800 · Medical S...		1-20100 · Acc...	34.49	34.49
Bill	09/06/2019	83337...	Test strips	1-41800 · Medical S...		1-20100 · Acc...	99.40	133.89
Bill	09/06/2019	83337...	Curaplex IV Start Kit	1-41800 · Medical S...		1-20100 · Acc...	630.00	763.89
Bill	09/06/2019	83337...	Epinephrine	1-41800 · Medical S...		1-20100 · Acc...	0.00	763.89
Bill	09/09/2019	83340...	Dextrose lifeshield syringe	1-41800 · Medical S...		1-20100 · Acc...	0.00	763.89
Bill	09/09/2019	83340...	EPI 1:10,000	1-41800 · Medical S...		1-20100 · Acc...	119.20	883.09
Bill	09/16/2019	83349...	Curaplex TritonGrip Se Gloves - MED	1-41800 · Medical S...		1-20100 · Acc...	139.60	1,022.69
Bill	09/16/2019	83349...	Curaplex TritonGrip SE Gloves - LG	1-41800 · Medical S...		1-20100 · Acc...	69.80	1,092.49
Bill	09/16/2019	83349...	IV Catheter	1-41800 · Medical S...		1-20100 · Acc...	404.00	1,496.49
Bill	09/16/2019	83349...	IV Catheter	1-41800 · Medical S...		1-20100 · Acc...	404.00	1,900.49
Bill	09/19/2019	83354...	Bandage Adhesive	1-41800 · Medical S...		1-20100 · Acc...	18.20	1,918.69
Bill	09/25/2019	83360...	Ondansetron orally disintegrating tablet	1-41800 · Medical S...		1-20100 · Acc...	8.44	1,927.13
Bill	09/25/2019	83360...	Curaplex TritonGrip Se Gloves - MED	1-41800 · Medical S...		1-20100 · Acc...	69.80	1,996.93
Bill	09/25/2019	83360...	Test strips	1-41800 · Medical S...		1-20100 · Acc...	99.40	2,096.33
Bill	10/07/2019	83373...	Lock Syringe	1-41800 · Medical S...		1-20100 · Acc...	13.80	2,110.13
Bill	10/07/2019	83373...	Luer Lock	1-41800 · Medical S...		1-20100 · Acc...	13.30	2,123.43
Bill	10/07/2019	83373...	Tourniquet	1-41800 · Medical S...		1-20100 · Acc...	75.00	2,198.43
Bill	10/11/2019	83378...	Epinephrine Lifeshield Syringe	1-41800 · Medical S...		1-20100 · Acc...	59.60	2,258.03
Bill	10/14/2019	83381...	Nasal Narcan Spray (Naloxone)	1-41800 · Medical S...		1-20100 · Acc...	198.10	2,456.13
Bill	11/13/2019	83403...	IV Catheter	1-41800 · Medical S...		1-20100 · Acc...	101.00	2,557.13
Bill	11/13/2019	83403...	IV Catheter	1-41800 · Medical S...		1-20100 · Acc...	202.00	2,759.13
Bill	11/13/2019	83403...	Curaplex TritonGrip Se Gloves - MED	1-41800 · Medical S...		1-20100 · Acc...	69.80	2,828.93
Bill	11/13/2019	83403...	SE Gloves	1-41800 · Medical S...		1-20100 · Acc...	69.80	2,898.73
Bill	11/13/2019	83403...	Smart Capnoie Plus Non Intubated Oral Nasal	1-41800 · Medical S...		1-20100 · Acc...	225.00	3,123.73
Bill	11/13/2019	83403...	GO-PAP w/BiTrac ED - Adult Medium	1-41800 · Medical S...		1-20100 · Acc...	77.24	3,200.97
Bill	11/13/2019	83403...	Go-Pap w/BiTrac Ed Adult Large	1-41800 · Medical S...		1-20100 · Acc...	193.10	3,394.07
Bill	11/13/2019	83403...	Curaplex IV Start Kit	1-41800 · Medical S...		1-20100 · Acc...	210.00	3,604.07
Bill	11/13/2019	83403...	Tourniquet	1-41800 · Medical S...		1-20100 · Acc...	75.00	3,679.07
Bill	11/13/2019	83413...	I-Gel Supraglottic Airway for Infants	1-41800 · Medical S...		1-20100 · Acc...	150.00	3,829.07
Total Boundtree Medical Supplies							3,829.07	3,829.07
<b>CFS WEST LLC</b>								
Bill	11/08/2019	10910	T Brewster Mattress	1-41200 · Equipmen...		1-20100 · Acc...	4,790.00	4,790.00
Bill	11/08/2019	10910	T Prime Mattress Protector	1-41200 · Equipmen...		1-20100 · Acc...	290.00	5,080.00
Total CFS WEST LLC							5,080.00	5,080.00
<b>Charlie's Service Center</b>								
Bill	09/04/2019	82976	2017 Ford Ambulance: Oil change	1-43300 · Vehicle M...		1-20100 · Acc...	104.41	104.41
Bill	09/05/2019	83001	2017 Ram Ambulance: Oil change	1-43300 · Vehicle M...		1-20100 · Acc...	98.68	203.09
Bill	09/23/2019	83203	2013 Ford Ambulance: Repair rear water pump	1-43300 · Vehicle M...		1-20100 · Acc...	348.19	551.28
Total Charlie's Service Center							551.28	551.28
<b>Child Richards (CPA)</b>								
Bill	09/30/2019	102473	September 2019 Treasurer Duties	1-42410 · Accounta...		1-20100 · Acc...	1,237.50	1,237.50
Bill	10/31/2019	102780	October 2019 Treasurer and Audit Prep	1-42410 · Accounta...		1-20100 · Acc...	3,362.50	4,600.00
Total Child Richards (CPA)							4,600.00	4,600.00
<b>Chris L Tremea</b>								
Bill	09/17/2019	Final ...	Payroll Date: 9/17/2019 - Final Check	1-41111 · Auto Over...		1-20100 · Acc...	588.60	588.60
Bill	09/17/2019	Final ...	Payroll Date: 9/17/2019 - Final Check	1-41110 · Full Time ...		1-20100 · Acc...	7,141.68	7,730.28
Bill	09/17/2019	Final ...	Payroll Date: 9/17/2019 - Final Check	1-41117 · Vacation ...		1-20100 · Acc...	9,005.58	16,735.86
Bill	09/24/2019	Final ...	Payroll 9/24/2019	1-41117 · Vacation ...		1-20100 · Acc...	289.59	17,025.45
Total Chris L Tremea							17,025.45	17,025.45

**North Davis Fire District**  
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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Clearfield City Corp</b>								
Bill	09/06/2019	Augus...	August 2019, Station 42	1-43200 · Utilities (...)		1-20100 · Acc...	259.96	259.96
Bill	09/09/2019	0909-...	October 2019 dispatch services	1-40900 · Dispatch ...		1-20100 · Acc...	7,084.00	7,343.96
Bill	09/30/2019	Septe...	September 2019 utilities	1-43200 · Utilities (...)		1-20100 · Acc...	244.67	7,588.63
Bill	10/08/2019	1008-02	November 2019 dispatch services	1-40900 · Dispatch ...		1-20100 · Acc...	7,084.00	14,672.63
Bill	10/30/2019	Octob...	October 2019	1-43200 · Utilities (...)		1-20100 · Acc...	256.43	14,929.06
Bill	11/08/2019	1108-...	Dispatch December 2019	1-40900 · Dispatch ...		1-20100 · Acc...	7,084.00	22,013.06
Total Clearfield City Corp							22,013.06	22,013.06
<b>Comcast</b>								
Bill	09/19/2019	9/28/1...	9/28/19 to 10/27/19	1-43200 · Utilities (...)		1-20100 · Acc...	338.78	338.78
Bill	09/23/2019	10/1/1...	10/1/19 to 10/31/19 tv and internet Station 41	1-43200 · Utilities (...)		1-20100 · Acc...	679.89	1,018.67
Bill	10/19/2019	10/28/...	10/28/19 to 11/27/19 tv and internet Station 42	1-43200 · Utilities (...)		1-20100 · Acc...	338.80	1,357.47
Bill	10/23/2019	11/1/1...	11/1/19 to 11/30/19 tv and internet Station 41	1-43200 · Utilities (...)		1-20100 · Acc...	680.21	2,037.68
Total Comcast							2,037.68	2,037.68
<b>Comcast Business</b>								
Bill	09/15/2019	88224...	9/15/19 to 10/14/19	1-43200 · Utilities (...)		1-20100 · Acc...	519.26	519.26
Bill	10/15/2019	89773...	10/15/19 to 11/14/19	1-43200 · Utilities (...)		1-20100 · Acc...	522.44	1,041.70
Total Comcast Business							1,041.70	1,041.70
<b>Comfort Suites</b>								
Credit Card Charge	09/13/2019	Becraft	Hotel in St. George re: conference	1-43000 · Travel an...		1-20150 · Zion...	90.78	90.78
Total Comfort Suites							90.78	90.78
<b>Costa Vida</b>								
Credit Card Charge	09/09/2019	Taylor	Chiefs meeting	1-42700 · Special D...		1-20150 · Zion...	33.68	33.68
Total Costa Vida							33.68	33.68
<b>Costco Membership</b>								
Credit Card Charge	10/16/2019	Rogers	Oct 16, 2019 meeting	1-42700 · Special D...		1-20150 · Zion...	41.86	41.86
Total Costco Membership							41.86	41.86
<b>Creative Culture Insignia, LLC</b>								
Bill	10/17/2019	8714	Nameplate - Gallegos	1-40300 · Clothing ...		1-20100 · Acc...	24.00	24.00
Bill	10/17/2019	8714	Nameplat - new hires (Sorsensen, Garlich, Heslop, Bas...	1-40300 · Clothing ...		1-20100 · Acc...	115.00	139.00
Total Creative Culture Insignia, LLC							139.00	139.00
<b>Crown T-shirts</b>								
Bill	09/09/2019	3166	Embroidery	1-40300 · Clothing ...		1-20100 · Acc...	970.00	970.00
Bill	09/09/2019	3167	Embroidery	1-40300 · Clothing ...		1-20100 · Acc...	245.00	1,215.00
Bill	09/09/2019	3168	Embroidery	1-40300 · Clothing ...		1-20100 · Acc...	60.00	1,275.00
Bill	09/09/2019	3172	Embroidery	1-40300 · Clothing ...		1-20100 · Acc...	427.00	1,702.00
Bill	09/24/2019	3238	Embroidery on polos (J. Taylor)	1-40300 · Clothing ...		1-20100 · Acc...	100.00	1,802.00
Bill	09/24/2019	3238	Embroidery on polos (M. Becraft)	1-40300 · Clothing ...		1-20100 · Acc...	50.00	1,852.00
Bill	09/24/2019	3237	Embroidery on coat and jacket (P. Garlich)	1-40300 · Clothing ...		1-20100 · Acc...	40.00	1,892.00
Total Crown T-shirts							1,892.00	1,892.00
<b>DAVIS HOSPITAL &amp; Medical Center</b>								
Bill	09/02/2019	80000...	Employee Drug Testing	1-42440 · Blueline ...		1-20100 · Acc...	22.00	22.00
Total DAVIS HOSPITAL & Medical Center							22.00	22.00
<b>DCSO</b>								
Bill	10/01/2019	Septe...	September 2019	1-42300 · Paramedics		1-20100 · Acc...	7,516.02	7,516.02
Bill	10/30/2019	Septe...	September 2019	1-42300 · Paramedics	X	1-20100 · Acc...	0.00	7,516.02
Total DCSO							7,516.02	7,516.02
<b>Dick Kearsley</b>								
Bill	10/23/2019	196749	Service & Repair Ice Machine - Station 42	1-41200 · Equipmen...		1-20100 · Acc...	233.00	233.00
Bill	10/28/2019	196750	Service & Repair Ice Machine - Station 41	1-41200 · Equipmen...		1-20100 · Acc...	258.00	491.00
Total Dick Kearsley							491.00	491.00
<b>Dominion Energy</b>								
Bill	09/17/2019	8/14/1...	Station 42 8/14/19 to 9/16/19	1-43200 · Utilities (...)		1-20100 · Acc...	265.55	265.55
Bill	09/18/2019		Station 41 8/14/19 to 9/11/19	1-43200 · Utilities (...)		1-20100 · Acc...	53.60	319.15
Bill	10/16/2019	9/12/...	Station 41 9/12/19 to 10/15/19	1-43200 · Utilities (...)		1-20100 · Acc...	115.99	435.14
Bill	10/18/2019	9/17/1...	Station 42 9/17/19 to 10/11/19	1-43200 · Utilities (...)		1-20100 · Acc...	189.06	624.20
Bill	11/12/2019	10/16/...	Station 41 - 10/16/2019 - 11/12/2019	1-43200 · Utilities (...)		1-20100 · Acc...	351.56	975.76
Total Dominion Energy							975.76	975.76
<b>Doodle</b>								
Credit Card Charge	09/25/2019	Rogers	Voting re: appeal	1-42400 · Professio...		1-20150 · Zion...	185.40	185.40
Total Doodle							185.40	185.40
<b>Econo Waste</b>								
Bill	09/01/2019	491355	September 2019 - Station 41	1-43200 · Utilities (...)		1-20100 · Acc...	56.00	56.00
Bill	10/01/2019	496618	October 2019 - Station 41	1-43200 · Utilities (...)		1-20100 · Acc...	56.00	112.00
Bill	11/01/2019	497421	Station 41 Waste Removal - November 2019	1-43200 · Utilities (...)		1-20100 · Acc...	56.00	168.00
Total Econo Waste							168.00	168.00

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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Electrical Installation &amp; Design</b>								
Bill	10/29/2019	12890	Station 42 Garage Door	Station 42 Garage		1-20100 · Acc...	3,710.00	3,710.00
Bill	10/29/2019	12890	Add exterior outlet for grill	Station 42 Garage		1-20100 · Acc...	125.00	3,835.00
Total Electrical Installation & Design							3,835.00	3,835.00
<b>Ensemble Care For Heroes</b>								
Bill	09/30/2019	INV32...	Repair of Turnout gear	1-42000 · Misc. Equ...		1-20100 · Acc...	266.77	266.77
Total Ensemble Care For Heroes							266.77	266.77
<b>Eric Craythorne</b>								
Check	09/04/2019	direct ...	Payroll Date: 9/4/2019 (Board Payroll)	1-40110 · Board of ...		1-10100 · Cas...	1,000.00	1,000.00
Total Eric Craythorne							1,000.00	1,000.00
<b>Fire Engineering</b>								
Bill	09/06/2019	327720	Renewal of Fire Engineering	1-42800 · Subscripti...		1-20100 · Acc...	79.00	79.00
Total Fire Engineering							79.00	79.00
<b>Firmco Medical Inc</b>								
Bill	09/26/2019	092619	Vent 30k Preventative Maintenance	1-41800 · Medical S...		1-20100 · Acc...	2,500.00	2,500.00
Total Firmco Medical Inc							2,500.00	2,500.00
<b>Four Sisters Floral</b>								
Bill	10/15/2019	17048	Flowers for J. Rast	1-42700 · Special D...		1-20100 · Acc...	52.00	52.00
Total Four Sisters Floral							52.00	52.00
<b>Fundaze &amp; Holidaze</b>								
Credit Card Charge	10/17/2019	Lloyd	Decorations for Trunk or Treat	1-42700 · Special D...		1-20150 · Zion...	19.85	19.85
Total Fundaze & Holidaze							19.85	19.85
<b>Garcia's</b>								
Credit Card Charge	09/05/2019	Becraft	Chiefs' meeting	1-42700 · Special D...		1-20150 · Zion...	81.02	81.02
Total Garcia's							81.02	81.02
<b>Gary Petersen</b>								
Check	09/04/2019	14470	Payroll Date: 9/4/2019 (Board Payroll)	1-40110 · Board of ...		1-10100 · Cas...	1,250.00	1,250.00
Total Gary Petersen							1,250.00	1,250.00
<b>Gecko's Mexican Grill</b>								
Credit Card Charge	10/08/2019	Becraft	Chief's Alliance meeting in Salt Lake	1-42700 · Special D...		1-20150 · Zion...	15.50	15.50
Total Gecko's Mexican Grill							15.50	15.50
<b>Goodson Signs</b>								
Bill	09/25/2019	5013	Unit numbers	1-41800 · Medical S...		1-20100 · Acc...	39.83	39.83
Total Goodson Signs							39.83	39.83
<b>Gordon's Copy Print</b>								
Credit Card Charge	09/12/2019	Taylor	House flyers for open house	1-43000 · Travel an...		1-20150 · Zion...	130.50	130.50
Total Gordon's Copy Print							130.50	130.50
<b>Grainger</b>								
Credit Card Charge	10/17/2019	Lloyd	Respirator cartridges and masks	1-42000 · Misc. Equ...		1-20150 · Zion...	75.66	75.66
Bill	10/17/2019	93265...	Respirator cartridge	1-41800 · Medical S...		1-20100 · Acc...	44.20	119.86
Bill	10/17/2019	93265...	Half mask respirator	1-41800 · Medical S...		1-20100 · Acc...	31.46	151.32
Total Grainger							151.32	151.32
<b>Green Farm Parts</b>								
Credit Card Charge	09/27/2019	Becraft	John Deere Weight BM17976	1-43300 · Vehicle M...		1-20150 · Zion...	189.10	189.10
Total Green Farm Parts							189.10	189.10
<b>Hayes Godfrey Bell, P.C.</b>								
Bill	09/04/2019	9360	Legal Services - August 2019	1-42420 · Attorney		1-20100 · Acc...	902.00	902.00
Bill	09/30/2019	9389	Legal Services - September 2019	1-42420 · Attorney		1-20100 · Acc...	4,844.85	5,746.85
Bill	10/31/2019	9437	October 2019	1-42420 · Attorney		1-20100 · Acc...	8,384.50	14,131.35
Total Hayes Godfrey Bell, P.C.							14,131.35	14,131.35

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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Henry Schein</b>								
Bill	09/05/2019	68760...	Infrared Non-Contac Thermometer	1-41800 · Medical S...		1-20100 · Acc...	43.76	43.76
Bill	09/05/2019	68760...	NS 1000 cc	1-41800 · Medical S...		1-20100 · Acc...	71.76	115.52
Bill	09/05/2019	68760...	Patient Mover Rescue Chair	1-41800 · Medical S...		1-20100 · Acc...	93.20	208.72
Bill	09/05/2019	68760...	Advanced Patient Mover	1-41800 · Medical S...		1-20100 · Acc...	130.70	339.42
Bill	09/06/2019	68760...	Multi-strap saver white	1-41800 · Medical S...		1-20100 · Acc...	7.90	347.32
Bill	09/16/2019	69096...	Basin wash	1-41800 · Medical S...		1-20100 · Acc...	9.75	357.07
Bill	09/16/2019	69096...	Aspirin chewable tables	1-41800 · Medical S...		1-20100 · Acc...	2.07	359.14
Bill	09/16/2019	69096...	Advanced Patient Mover	1-41800 · Medical S...		1-20100 · Acc...	130.70	489.84
Bill	09/16/2019	69096...	NS 1000 cc	1-41800 · Medical S...		1-20100 · Acc...	71.76	561.60
Bill	09/16/2019	69096...	I.V. Admin Set	1-41800 · Medical S...		1-20100 · Acc...	102.00	663.60
Bill	09/16/2019	69096...	Ammonia Inhalant	1-41800 · Medical S...		1-20100 · Acc...	6.15	669.75
Bill	09/16/2019	69096...	EMS Shears Green	1-41800 · Medical S...		1-20100 · Acc...	5.34	675.09
Bill	09/24/2019	69383...	Lancet Safety Press Act Rose	1-41800 · Medical S...		1-20100 · Acc...	29.52	704.61
Bill	09/24/2019	69383...	Emesis Vomit Bag	1-41800 · Medical S...		1-20100 · Acc...	34.62	739.23
Bill	10/14/2019	70048...	dressing 4x4	1-41800 · Medical S...		1-20100 · Acc...	10.98	750.21
Bill	10/14/2019	70048...	Syringe/Needle Combo	1-41800 · Medical S...		1-20100 · Acc...	20.10	770.31
Bill	10/14/2019	70048...	Needle Disposable Safety	1-41800 · Medical S...		1-20100 · Acc...	23.12	793.43
Bill	10/14/2019	70048...	Sodium Chloride	1-41800 · Medical S...		1-20100 · Acc...	9.54	802.97
Bill	10/14/2019	70048...	Syringe/Needle Combo	1-41800 · Medical S...		1-20100 · Acc...	20.60	823.57
Bill	10/14/2019	70048...	NS 500 cc	1-41800 · Medical S...		1-20100 · Acc...	71.76	895.33
Bill	10/14/2019	70048...	Powertape White	1-41800 · Medical S...		1-20100 · Acc...	32.50	927.83
Bill	11/04/2019	70733...	Lancet Safety Press	1-41800 · Medical S...		1-20100 · Acc...	9.82	937.65
Bill	11/04/2019	70733...	Peep Vale Mw/Adapter Disposable	1-41800 · Medical S...		1-20100 · Acc...	43.35	981.00
Bill	11/04/2019	70733...	BVM - Adult	1-41800 · Medical S...		1-20100 · Acc...	114.60	1,095.60
Bill	11/04/2019	70733...	NS 500 cc	1-41800 · Medical S...		1-20100 · Acc...	143.52	1,239.12
Bill	11/04/2019	70733...	Sodium Chloride	1-41800 · Medical S...		1-20100 · Acc...	9.54	1,248.66
Bill	11/04/2019	70733...	Alcohol Prep Pads Sterile Med	1-41800 · Medical S...		1-20100 · Acc...	2.98	1,251.64
Bill	11/04/2019	70733...	Dextrose	1-41800 · Medical S...		1-20100 · Acc...	28.86	1,280.50
Bill	11/04/2019	70733...	Bio-Hazard Maxxim	1-41800 · Medical S...		1-20100 · Acc...	33.00	1,313.50
Bill	11/04/2019	70733...	Naloxone SYR Needleless	1-41800 · Medical S...		1-20100 · Acc...	287.92	1,601.42
Bill	11/04/2019	70733...	NS 1000 cc	1-41800 · Medical S...		1-20100 · Acc...	107.64	1,709.06
Bill	11/07/2019	70733...	Dextrose	1-41800 · Medical S...		1-20100 · Acc...	0.00	1,709.06
Bill	11/07/2019	70733...	Vent Chest Seal Twin Pk	1-41800 · Medical S...		1-20100 · Acc...	22.88	1,731.94
Total Henry Schein							1,731.94	1,731.94
<b>HIVis Supply</b>								
Credit Card Charge	10/03/2019	Rogers	ANSI Coats for firemen	1-42000 · Misc. Equ...		1-20150 · Zion...	428.56	428.56
Total HIVis Supply							428.56	428.56
<b>Holly Bassett</b>								
Bill	10/23/2019		Reimbursement for purchase of pants from Witmer Publ...	1-40300 · Clothing ...		1-20100 · Acc...	46.98	46.98
Total Holly Bassett							46.98	46.98
<b>Holy Smoke BBQ</b>								
Credit Card Charge	10/16/2019	Rogers	October 16, 2019 meeting	1-42700 · Special D...		1-20150 · Zion...	417.50	417.50
Total Holy Smoke BBQ							417.50	417.50
<b>Home Depot</b>								
Credit Card Charge	10/14/2019	Weekes	Materials to ship old life packs	1-41800 · Medical S...		1-20150 · Zion...	105.50	105.50
Total Home Depot							105.50	105.50
<b>Hug-Hes Cafe</b>								
Credit Card Charge	09/04/2019	Rogers	Cookies for Tara Wiggins	1-42700 · Special D...		1-20150 · Zion...	22.11	22.11
Total Hug-Hes Cafe							22.11	22.11
<b>ICMA Retirement Corporation</b>								
Bill	10/08/2019	43196	Annual Plan Fee 10/1/19 through 12/31/19	1-42800 · Subscripti...		1-20100 · Acc...	250.00	250.00
Total ICMA Retirement Corporation							250.00	250.00
<b>IMS ALLIANCE</b>								
Bill	09/19/2019	19-1834	Par tags - Llewelyn (8)	1-42000 · Misc. Equ...		1-20100 · Acc...	17.00	17.00
Bill	11/01/2019	19-2083	Par Tags	1-42000 · Misc. Equ...		1-20100 · Acc...	17.00	34.00
Bill	11/15/2019	19-2164	Par Tags	1-42000 · Misc. Equ...		1-20100 · Acc...	17.00	51.00
Total IMS ALLIANCE							51.00	51.00
<b>International Association of Fire Chiefs</b>								
Bill	11/06/2019	1/1/20...	2020 Membership (Becraft)	1-42800 · Subscripti...		1-20100 · Acc...	285.00	285.00
Total International Association of Fire Chiefs							285.00	285.00
<b>International Code Council, Inc</b>								
Credit Card Charge	09/13/2019	Taylor	2015 International Codes	1-42800 · Subscripti...		1-20150 · Zion...	135.00	135.00
Total International Code Council, Inc							135.00	135.00
<b>Iris Medical Inc</b>								
Bill	10/30/2019	Septe...	September 2019	1-40520 · IRIS Medi...		1-20100 · Acc...	5,316.03	5,316.03
Total Iris Medical Inc							5,316.03	5,316.03

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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>IRS Deposit</b>								
Check	09/04/2019	eftps	Payroll Date: 9/4/2019 (Board Payroll)	1-41300 · FICA		1-10100 · Cas...	726.76	726.76
Check	09/05/2019	eftps	Payroll Date: 9/5/2019	1-41300 · FICA		1-10100 · Cas...	3,941.44	4,668.20
Check	09/06/2019	eftps	Payroll Date: 9/6/2019	1-41300 · FICA		1-10100 · Cas...	5,146.83	9,815.03
Check	09/17/2019	eftps	Payroll Date: 9/17/2019 - Final Check	1-41300 · FICA		1-10100 · Cas...	1,245.35	11,060.38
Check	09/20/2019	eftps	Payroll Date: 9/20/2019	1-41300 · FICA		1-10100 · Cas...	5,000.83	16,061.21
Check	09/24/2019	deftps	Payroll 9/24/2019	1-41300 · FICA		1-10100 · Cas...	22.16	16,083.37
Check	10/04/2019	eftps	Payroll Date: 10/04/2019	1-41300 · FICA		1-10100 · Cas...	5,522.88	21,606.25
Check	10/18/2019	eftps	Payroll Date: 10/18/2019	1-41300 · FICA		1-10100 · Cas...	5,258.34	26,864.59
Check	11/01/2019	eftps	Payroll Date: 11/1/19	1-41300 · FICA		1-10100 · Cas...	5,733.10	32,597.69
Check	11/15/2019	eftps	Payroll Date: 11/15/2019	1-41300 · FICA		1-10100 · Cas...	5,258.55	37,856.24
Total IRS Deposit							37,856.24	37,856.24
<b>Kent's Market</b>								
Credit Card Charge	09/03/2019	Weekes	Aspirin	1-41800 · Medical S...		1-20150 · Zion...	6.39	6.39
Credit Card Charge	10/17/2019	Hadley	Candy for Trunk or Treat	1-42700 · Special D...		1-20150 · Zion...	10.17	16.56
Total Kent's Market							16.56	16.56
<b>Kevin Lloyd</b>								
Bill	11/15/2019	FY202...	FY2020 Cleaning Allowance	1-40300 · Clothing ...		1-20100 · Acc...	150.00	150.00
Bill	11/15/2019	FY202...	FY2020 Cleaning Allowance	1-40300 · Clothing ...		1-20100 · Acc...	150.00	300.00
Total Kevin Lloyd							300.00	300.00
<b>Knox Company</b>								
Bill	09/24/2019	INVO...	MedVault Large	1-41800 · Medical S...		1-20100 · Acc...	1,920.00	1,920.00
Bill	10/01/2019	INV01...	Adapter for Knox Box	1-41800 · Medical S...		1-20100 · Acc...	68.00	1,988.00
Bill	10/28/2019	INV01...	KeySecure Upgrade - As per Quote # Q-305076	1-40700 · Computer...		1-20100 · Acc...	4,440.00	6,428.00
Total Knox Company							6,428.00	6,428.00
<b>Langston Tree Service</b>								
Bill	09/30/2019	589669	Tree trimming Station 42	1-41200 · Equipmen...		1-20100 · Acc...	200.00	200.00
Total Langston Tree Service							200.00	200.00
<b>Lawn Doctor</b>								
Bill	09/12/2019	129451	Station 41 Lawn Treatment	1-41200 · Equipmen...		1-20100 · Acc...	98.50	98.50
Bill	11/12/2019	133061	Station 41 - Lawn Treatments	1-41200 · Equipmen...		1-20100 · Acc...	98.50	197.00
Total Lawn Doctor							197.00	197.00
<b>Life-Assist Inc</b>								
Bill	09/11/2019	943831	Dextrose 25 gm Syringe	1-41800 · Medical S...		1-20100 · Acc...	149.00	149.00
Bill	09/11/2019	943831	EMS Pharmaceuticals, Epinephrine, 1:10,000 1 mg	1-41800 · Medical S...		1-20100 · Acc...	0.00	149.00
Total Life-Assist Inc							149.00	149.00
<b>LN Curtis and Sons</b>								
Bill	09/13/2019	INV31...	Structural boots	1-41200 · Equipmen...		1-20100 · Acc...	395.00	395.00
Bill	09/30/2019	INV32...	SCBA and cylinder repairs	1-41200 · Equipmen...		1-20100 · Acc...	285.00	680.00
Bill	10/07/2019	INV32...	O2 Sensor for QRae III	1-41200 · Equipmen...		1-20100 · Acc...	203.00	883.00
Bill	10/07/2019	INV32...	Carbon Monoxide CO Sensor	1-41200 · Equipmen...		1-20100 · Acc...	236.00	1,119.00
Bill	10/07/2019	INV32...	Oxygen O2 Sensor	1-41200 · Equipmen...		1-20100 · Acc...	236.00	1,355.00
Bill	10/29/2019	INV33...	Pry Axe W/std Claw	1-41200 · Equipmen...		1-20100 · Acc...	684.66	2,039.66
Total LN Curtis and Sons							2,039.66	2,039.66
<b>Lowes</b>								
Credit Card Charge	09/05/2019	Hadley	Supplies to paint generator	1-41200 · Equipmen...		1-20150 · Zion...	128.58	128.58
Credit Card Charge	09/05/2019	Hadley	Equipment Maintenance	1-41200 · Equipmen...		1-20150 · Zion...	0.00	128.58
Bill	09/06/2019	14694	GH 4-in Sat Nkl Kckdwn	1-41200 · Equipmen...		1-20100 · Acc...	12.30	140.88
Bill	09/06/2019	14694	Kblt 3pc skt stge tray	1-43300 · Vehicle M...		1-20100 · Acc...	40.82	181.70
Bill	09/07/2019	64509	GH 4-in Sat Nkl Kckdwn Do	1-41200 · Equipmen...		1-20100 · Acc...	12.32	194.02
Bill	09/11/2019	14787	Nightlight	1-41200 · Equipmen...		1-20100 · Acc...	17.41	211.43
Bill	09/16/2019	13650...	HUSQ Z248F 21.5HP 48-IN C	1-41200 · Equipmen...		1-20100 · Acc...	2,754.05	2,965.48
Bill	09/17/2019	14728...	100-ft rnd in-wall phone, momentary switch, zircon stud...	1-41200 · Equipmen...		1-20100 · Acc...	66.92	3,032.40
Credit Card Charge	09/18/2019	Hadley	Brackets & plate	1-41200 · Equipmen...		1-20150 · Zion...	4.02	3,036.42
Credit Card Charge	09/18/2019	Hadley	Equipment Maintenance	1-41200 · Equipmen...		1-20150 · Zion...	0.00	3,036.42
Bill	09/23/2019	02287	Large moving boxes	1-41200 · Equipmen...		1-20100 · Acc...	8.80	3,045.22
Bill	09/23/2019	02287	Sheathing	Pub Ed Supplies for...		1-20100 · Acc...	72.30	3,117.52
Bill	09/23/2019	89627	Dryer for Station 41	1-41200 · Equipmen...		1-20100 · Acc...	454.10	3,571.62
Credit Card Charge	09/23/2019	Weekes	Screws for smoke maze for open houses	1-43000 · Travel an...		1-20150 · Zion...	14.96	3,586.58
Credit Card Charge	09/23/2019	Weekes	Equipment Maintenance	1-41200 · Equipmen...		1-20150 · Zion...	0.00	3,586.58
Bill	10/01/2019	02280	Kobalt real w/hybrid hos	1-41200 · Equipmen...		1-20100 · Acc...	94.07	3,680.65
Bill	10/01/2019	02280	Supplies for open houses	1-43000 · Travel an...		1-20100 · Acc...	35.75	3,716.40
Bill	10/02/2019	15776	Basic battery CO alarm	1-41200 · Equipmen...		1-20100 · Acc...	238.26	3,954.66
Bill	10/15/2019	21681...	Port adapter	1-41200 · Equipmen...		1-20100 · Acc...	27.35	3,982.01
Bill	10/15/2019	902514	Electrical Repair	1-41200 · Equipmen...		1-20100 · Acc...	27.35	4,009.36
Bill	10/23/2019	14842...	Washer and dryer for Station 42	1-41200 · Equipmen...		1-20100 · Acc...	1,004.88	5,014.24
Bill	10/23/2019	14842...	Cover for cord	1-42200 · Office su...		1-20100 · Acc...	69.24	5,083.48
Bill	10/23/2019	991908	Extension Cord and Rubber Mats	1-42200 · Office su...		1-20100 · Acc...	69.24	5,152.72
Bill	10/23/2019	991908	Washer & Dryer - Station 42	1-41200 · Equipmen...		1-20100 · Acc...	1,004.88	6,157.60
Bill	10/26/2019	11110...	Pete Moss - Station 42	1-41200 · Equipmen...		1-20100 · Acc...	20.66	6,178.26
Bill	10/26/2019	911044	Haz-Mat Supplies	1-42000 · Misc. Equ...		1-20100 · Acc...	20.66	6,198.92
Total Lowes							6,198.92	6,198.92

**North Davis Fire District**  
**Expenses by Vendor Detail**  
 September 1 through November 21, 2019

Accrual Basis

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Lyft</b>								
Credit Card Charge	09/01/2019	Taylor	Lyft ride CO - accidentally used NDFD Visa - reimburse...	1-43000 · Travel an...		1-20150 · Zion...	14.98	14.98
Total Lyft							14.98	14.98
<b>Mark Becraft</b>								
Bill	09/03/2019		Perdiem re: UASD meeting in St. George	Travel Per Diem		1-20100 · Acc...	92.00	92.00
Total Mark Becraft							92.00	92.00
<b>Mark Shepherd</b>								
Check	09/04/2019	14471	Payroll Date: 9/4/2019 (Board Payroll)	1-40110 · Board of ...		1-10100 · Cas...	1,250.00	1,250.00
Total Mark Shepherd							1,250.00	1,250.00
<b>Mark Weekes</b>								
Bill	09/03/2019		Reimbursement for PT clothes	1-40300 · Clothing ...		1-20100 · Acc...	49.32	49.32
Total Mark Weekes							49.32	49.32
<b>McNeil &amp; Company, Inc.</b>								
Bill	10/01/2019	22729...	Commercial Package - Installment #2	1-41700 · Liability I...		1-20100 · Acc...	6,935.50	6,935.50
Bill	10/01/2019	22734...	Inland marine (commercial) - Installment #2	1-41700 · Liability I...		1-20100 · Acc...	1,742.00	8,677.50
Bill	10/01/2019	22740...	Umbrella - Commercial - Installment #2	1-41700 · Liability I...		1-20100 · Acc...	2,319.00	10,996.50
Total McNeil & Company, Inc.							10,996.50	10,996.50
<b>MES - Northwest</b>								
Bill	09/05/2019	IN137...	Stryke pants	1-40300 · Clothing ...		1-20100 · Acc...	789.80	789.80
Bill	09/05/2019	IN137...	Less credit carried forward	1-40300 · Clothing ...		1-20100 · Acc...	-19.01	770.79
Bill	09/12/2019	IN137...	Stryke pants - S. McGuire	1-40300 · Clothing ...		1-20100 · Acc...	63.02	833.81
Bill	10/17/2019	IN138...	Stryke pants - C. Langston	1-40300 · Clothing ...		1-20100 · Acc...	172.84	1,006.65
Bill	10/17/2019	IN138...	Stryke pants - M. Hawkins	1-40300 · Clothing ...		1-20100 · Acc...	57.61	1,064.26
Total MES - Northwest							1,064.26	1,064.26
<b>Misty Rogers</b>								
Bill	09/26/2019		Sandwiches for Clearfield Open House	Travel Per Diem		1-20100 · Acc...	96.00	96.00
Total Misty Rogers							96.00	96.00
<b>Napa Auto</b>								
Bill	09/11/2019	062871	Lawn mower battery	1-41200 · Equipmen...		1-20100 · Acc...	56.49	56.49
Bill	09/14/2019	063234	Supplies to paint generator and def pump	1-41200 · Equipmen...		1-20100 · Acc...	96.93	153.42
Bill	10/10/2019	408-0...	RE41 Headlight	1-43300 · Vehicle M...		1-20100 · Acc...	10.99	164.41
Bill	10/17/2019	408-0...	Reserve BC - Battery	1-43300 · Vehicle M...		1-20100 · Acc...	139.99	304.40
Bill	10/21/2019	408-0...	1 Gal ZRX Dexcool	1-43300 · Vehicle M...		1-20100 · Acc...	38.97	343.37
Bill	11/05/2019	408-0...	Windshield Wash	1-43300 · Vehicle M...		1-20100 · Acc...	9.57	352.94
Total Napa Auto							352.94	352.94
<b>NFPA</b>								
Credit Card Charge	09/06/2019	Rogers	Fire Prevention Week kid's activity booklets	Pub Ed Supplies for...		1-20150 · Zion...	325.21	325.21
Credit Card Charge	09/10/2019	Taylor	National Fire Alarm and Signaling Code and Sprinkler ...	1-43000 · Travel an...		1-20150 · Zion...	134.15	459.36
Total NFPA							459.36	459.36
<b>NREMT</b>								
Credit Card Charge	10/08/2019	Weekes	National Registry of Emergency Medical Technicians - ...	1-43000 · Travel an...		1-20150 · Zion...	20.00	20.00
Total NREMT							20.00	20.00
<b>O'Reilly Auto Parts</b>								
Bill	09/12/2019	3598-...	Fuel DEF fluid 401-402	1-43300 · Vehicle M...		1-20100 · Acc...	124.89	124.89
Bill	11/03/2019	3598-...	Car Wash, Glass Cleaner, Detailer, Cleaner	1-43300 · Vehicle M...		1-20100 · Acc...	54.73	179.62
Total O'Reilly Auto Parts							179.62	179.62
<b>Office Depot</b>								
Bill	09/10/2019	37485...	Demo Label Maker	1-42200 · Office su...		1-20100 · Acc...	92.06	92.06
Bill	09/11/2019	37714...	Post-it notes, labels, binders	1-42200 · Office su...		1-20100 · Acc...	76.52	168.58
Credit Card Charge	09/30/2019	Taylor	Keyboard	1-40700 · Computer...		1-20150 · Zion...	32.99	201.57
Bill	10/01/2019	38441...	Markers and dry erase	1-43000 · Travel an...		1-20100 · Acc...	47.43	249.00
Bill	10/03/2019	38570...	SCANNED STAMP	1-42200 · Office su...		1-20100 · Acc...	9.42	258.42
Bill	10/03/2019	38570...	COPY STAMP	1-42200 · Office su...		1-20100 · Acc...	9.42	267.84
Bill	10/03/2019	38570...	PILOT PENS - BLUE	1-42200 · Office su...		1-20100 · Acc...	15.81	283.65
Bill	10/03/2019	38570...	PILOT PENS - BLACK	1-42200 · Office su...		1-20100 · Acc...	15.81	299.46
Bill	10/03/2019	38579...	Tape cartridge	1-42200 · Office su...		1-20100 · Acc...	21.62	321.08
Bill	10/03/2019	38570...	Stapler	1-42200 · Office su...		1-20100 · Acc...	-13.85	307.23
Bill	11/01/2019	39560...	HP 83A TNR - 2pack	1-42200 · Office su...		1-20100 · Acc...	97.68	404.91
Bill	11/01/2019	39560...	HP LaserJet 410A Yellow Toner Cartridge	1-42200 · Office su...		1-20100 · Acc...	93.49	498.40
Bill	11/01/2019	39560...	HP LaserJet 410A Cyan Toner Cartridge	1-42200 · Office su...		1-20100 · Acc...	93.49	591.89
Bill	11/01/2019	39560...	Bic Pens	1-42200 · Office su...		1-20100 · Acc...	4.41	596.30
Bill	11/01/2019	39560...	Tape	1-42200 · Office su...		1-20100 · Acc...	9.97	606.27
Bill	11/01/2019	39560...	Ruler	1-42200 · Office su...		1-20100 · Acc...	2.62	608.89
Bill	11/01/2019	39560...	410A Black	1-42200 · Office su...		1-20100 · Acc...	144.78	753.67
Bill	11/13/2019	39961...	Entered Stamp	1-42200 · Office su...		1-20100 · Acc...	5.02	758.69
Bill	11/13/2019	39961...	Pentel Pens	1-42200 · Office su...		1-20100 · Acc...	0.00	758.69
Bill	11/13/2019	39961...	Pentel EnerGel Pens	1-42200 · Office su...		1-20100 · Acc...	0.00	758.69
Bill	11/13/2019	39961...	Pentel Mechanical Pencils .7	1-42200 · Office su...		1-20100 · Acc...	0.00	758.69
Bill	11/13/2019	39961...	Pentel Pens	1-42200 · Office su...		1-20100 · Acc...	13.53	772.22

## North Davis Fire District Expenses by Vendor Detail

September 1 through November 21, 2019

Accrual Basis

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Bill	11/13/2019	39961...	Pentel EnerGel Pens	1-42200 · Office su...		1-20100 · Acc...	13.53	785.75
Bill	11/13/2019	39961...	Pentel Mechanical Pencils .7	1-42200 · Office su...		1-20100 · Acc...	16.49	802.24
Total Office Depot							802.24	802.24
<b>PackagingSupplies.com</b>								
Credit Card Charge	09/09/2019	Rogers	Boxes for medical supplies	1-41800 · Medical S...		1-20150 · Zion...	182.57	182.57
Total PackagingSupplies.com							182.57	182.57
<b>Payroll</b>								
Check	09/05/2019	prdd	Payroll Date: 9/5/2019	1-41111 · Auto Over...		1-10100 · Cas...	4,818.34	4,818.34
Check	09/05/2019	prdd	Payroll Date: 9/5/2019	1-41110 · Full Time ...		1-10100 · Cas...	32,678.15	37,496.49
Check	09/05/2019	prdd	Payroll Date: 9/5/2019	1-41116 · Sick Leave		1-10100 · Cas...	4,257.60	41,754.09
Check	09/05/2019	prdd	Payroll Date: 9/5/2019	1-41110 · Full Time ...		1-10100 · Cas...	740.45	42,494.54
Check	09/05/2019	prdd	Payroll Date: 9/5/2019	1-41117 · Vacation ...		1-10100 · Cas...	9,027.34	51,521.88
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41115 · Salary		1-10100 · Cas...	11,373.60	62,895.48
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41111 · Auto Over...		1-10100 · Cas...	2,595.40	65,490.88
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41110 · Full Time ...		1-10100 · Cas...	35,037.91	100,528.79
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41120 · Part-Time...		1-10100 · Cas...	14,886.59	115,415.38
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41116 · Sick Leave		1-10100 · Cas...	2,212.32	117,627.70
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41110 · Full Time ...		1-10100 · Cas...	348.90	117,976.60
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41117 · Vacation ...		1-10100 · Cas...	6,101.76	124,078.36
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-41430 · Life Insur...		1-10100 · Cas...	-249.04	123,829.32
Check	09/06/2019	prdd	Payroll Date 9/6/2019	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	123,816.57
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41115 · Salary		1-10100 · Cas...	11,373.60	135,190.17
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41111 · Auto Over...		1-10100 · Cas...	2,708.47	137,898.64
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41110 · Full Time ...		1-10100 · Cas...	34,234.92	172,133.56
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41120 · Part-Time...		1-10100 · Cas...	14,847.44	186,981.00
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41116 · Sick Leave		1-10100 · Cas...	4,158.91	191,139.91
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41110 · Full Time ...		1-10100 · Cas...	438.55	191,578.46
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-41117 · Vacation ...		1-10100 · Cas...	2,430.66	194,009.12
Check	09/20/2019	prdd	Payroll Date: 9/20/2019	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	193,996.37
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41115 · Salary		1-10100 · Cas...	11,373.60	205,369.97
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41111 · Auto Over...		1-10100 · Cas...	6,355.84	211,725.81
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41110 · Full Time ...		1-10100 · Cas...	36,283.68	248,009.49
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41120 · Part-Time...		1-10100 · Cas...	16,344.76	264,354.25
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41116 · Sick Leave		1-10100 · Cas...	3,189.60	267,543.85
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41117 · Vacation ...		1-10100 · Cas...	3,023.96	270,567.81
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-41110 · Full Time ...		1-10100 · Cas...	177.80	270,745.61
Check	10/04/2019	prdd	Payroll Date: 10/04/2019	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	270,732.86
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41115 · Salary		1-10100 · Cas...	11,373.60	282,106.46
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41111 · Auto Over...		1-10100 · Cas...	5,053.09	287,159.55
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41110 · Full Time ...		1-10100 · Cas...	34,398.30	321,557.85
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41120 · Part-Time...		1-10100 · Cas...	15,419.13	336,976.98
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41116 · Sick Leave		1-10100 · Cas...	2,691.84	339,668.82
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41110 · Full Time ...		1-10100 · Cas...	601.40	340,270.22
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-41117 · Vacation ...		1-10100 · Cas...	3,736.40	344,006.62
Check	10/18/2019	prdd	Payroll Date: 10/18/2019	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	343,993.87
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41115 · Salary		1-10100 · Cas...	11,373.60	355,367.47
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41111 · Auto Over...		1-10100 · Cas...	7,604.75	362,972.22
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41110 · Full Time ...		1-10100 · Cas...	35,251.19	398,223.41
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41120 · Part-Time...		1-10100 · Cas...	17,084.57	415,307.98
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41116 · Sick Leave		1-10100 · Cas...	2,691.84	417,999.82
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41110 · Full Time ...		1-10100 · Cas...	477.70	418,477.52
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-41117 · Vacation ...		1-10100 · Cas...	4,996.63	423,474.15
Check	11/01/2019	prdd	Payroll Date: 11/1/19	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	423,461.40
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41115 · Salary		1-10100 · Cas...	11,373.60	434,835.00
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41111 · Auto Over...		1-10100 · Cas...	5,215.15	440,050.15
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41110 · Full Time ...		1-10100 · Cas...	33,355.25	473,405.40
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41120 · Part-Time...		1-10100 · Cas...	16,792.81	490,198.21
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41116 · Sick Leave		1-10100 · Cas...	3,037.20	493,235.41
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41110 · Full Time ...		1-10100 · Cas...	500.30	493,735.71
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-41117 · Vacation ...		1-10100 · Cas...	3,001.52	496,737.23
Check	11/15/2019	prdd	Payroll Date: 11/15/2019	1-43200 · Utilities (...)		1-10100 · Cas...	-12.75	496,724.48
Total Payroll							496,724.48	496,724.48
<b>PEHP Group Insurance</b>								
Bill	09/20/2019	01228...	September 2019 - NDFD Health Portion	1-41400 · Insurance...		1-20100 · Acc...	21,060.84	21,060.84
Bill	09/20/2019	01228...	September 2019 - NDFD Dental portion	1-41400 · Insurance...		1-20100 · Acc...	1,369.04	22,429.88
Bill	09/20/2019	01228...	September 2019 - NDFD vision portion	1-41400 · Insurance...		1-20100 · Acc...	122.90	22,552.78
Bill	09/20/2019	01228...	September 2019 - NDFD life insurance	1-41430 · Life Insur...		1-20100 · Acc...	277.20	22,829.98
Bill	10/20/2019	10/1/1...	October 2019 - NDFD Health Portion	1-41400 · Insurance...		1-20100 · Acc...	18,214.54	41,044.52
Bill	10/20/2019	10/1/1...	October 2019 - NDFD Dental portion	1-41400 · Insurance...		1-20100 · Acc...	1,246.44	42,290.96
Bill	10/20/2019	10/1/1...	October 2019 - NDFD vision portion	1-41400 · Insurance...		1-20100 · Acc...	104.79	42,395.75
Bill	10/20/2019	10/1/1...	October 2019 - NDFD life insurance	1-41430 · Life Insur...		1-20100 · Acc...	247.50	42,643.25
Total PEHP Group Insurance							42,643.25	42,643.25
<b>PEHP Long Term Disability</b>								
Bill	09/17/2019	Augus...	8/4/19 to 9/14/19	1-41420 · Disability ...		1-20100 · Acc...	47.30	47.30
Bill	11/09/2019	9/15/1...	9/15/19-11/9/19	1-41420 · Disability ...		1-20100 · Acc...	61.45	108.75
Total PEHP Long Term Disability							108.75	108.75
<b>Pepsi-Cola of Ogden</b>								
Bill	09/23/2019	71992...	Open Houses 55 Cases Pop/Free Water	1-42700 · Special D...		1-20100 · Acc...	357.50	357.50
Total Pepsi-Cola of Ogden							357.50	357.50



**North Davis Fire District**  
**Expenses by Vendor Detail**  
 September 1 through November 21, 2019

Accrual Basis

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Pioneer Overhead</b>								
Bill	10/04/2019	24695	Station 42 Garage Door	Station 42 Garage		1-20100 · Acc...	37,712.00	37,712.00
Total Pioneer Overhead							37,712.00	37,712.00
<b>Pirtek</b>								
Credit Card Charge	09/16/2019	Lloyd	Parts for repairs on Brush 42	1-43300 · Vehicle M...		1-20150 · Zion...	28.20	28.20
Credit Card Charge	09/23/2019	Hadley	Hose assembly and cleaning for open house	1-43000 · Travel an...		1-20150 · Zion...	29.07	57.27
Total Pirtek							57.27	57.27
<b>Pitney Bowes</b>								
Credit Card Charge	09/10/2019	Rogers	Postage machine rental	1-41200 · Equipmen...		1-20150 · Zion...	105.00	105.00
Total Pitney Bowes							105.00	105.00
<b>Purchase Power</b>								
Bill	11/17/2019	PBP# ...	Postage	1-42200 · Office su...		1-20100 · Acc...	402.50	402.50
Total Purchase Power							402.50	402.50
<b>Radio Communications Inc.</b>								
Credit Card Charge	09/02/2019	Weekes	Radioshack solderless veh	1-43300 · Vehicle M...		1-20150 · Zion...	28.82	28.82
Total Radio Communications Inc.							28.82	28.82
<b>Rikki Carver</b>								
Bill	09/18/2019		Repairs to 2013 Jeep Wrangler	1-43300 · Vehicle M...		1-20100 · Acc...	908.86	908.86
Total Rikki Carver							908.86	908.86
<b>Ritas Pizzeria</b>								
Credit Card Charge	09/23/2019	Rogers	Dinner for 9/23/19 open house	1-43000 · Travel an...		1-20150 · Zion...	166.70	166.70
Total Ritas Pizzeria							166.70	166.70
<b>Rocky Mountain Power</b>								
Bill	09/13/2019	Septe...	Station 42 (8/12/19 to 9/11/19)	1-43200 · Utilities (...)		1-20100 · Acc...	740.91	740.91
Bill	09/13/2019	Septe...	Station 41 (8/14/19 to 9/12/19)	1-43200 · Utilities (...)		1-20100 · Acc...	836.38	1,577.29
Bill	10/14/2019	9/11/1...	Station 42 (9/11/19 to 10/10/19)	1-43200 · Utilities (...)		1-20100 · Acc...	462.03	2,039.32
Bill	10/14/2019	9/11/1...	Station 41 (9/12/19 to 10/11/19)	1-43200 · Utilities (...)		1-20100 · Acc...	610.10	2,649.42
Total Rocky Mountain Power							2,649.42	2,649.42
<b>Sam's Club MC/SYNCB</b>								
Credit Card Charge	10/16/2019	Rogers	October 16, 2019 meeting	1-42700 · Special D...		1-20150 · Zion...	65.07	65.07
Credit Card Charge	10/17/2019	Hadley	Paper towels, Lysol, bleach, dish soap, drum liners, Fe...	1-41200 · Equipmen...		1-20150 · Zion...	306.68	371.75
Total Sam's Club MC/SYNCB							371.75	371.75
<b>Sam T. Evans</b>								
Bill	09/03/2019	123073	Bed box Batt 41 truck	1-43300 · Vehicle M...		1-20100 · Acc...	49.00	49.00
Total Sam T. Evans							49.00	49.00
<b>Shay Holley</b>								
Bill	09/03/2019	Septe...	September 2019	1-42470 · Medical A...		1-20100 · Acc...	700.00	700.00
Bill	10/01/2019	Octob...	October 2019	1-42470 · Medical A...		1-20100 · Acc...	700.00	1,400.00
Bill	11/01/2019	Nove...	November 2019	1-42400 · Professio...		1-20100 · Acc...	700.00	2,100.00
Total Shay Holley							2,100.00	2,100.00
<b>Sherwin Williams Co</b>								
Bill	09/14/2019	7613-0	Paint for generator and def pum	1-41200 · Equipmen...		1-20100 · Acc...	230.67	230.67
Total Sherwin Williams Co							230.67	230.67
<b>Standard Examiner</b>								
Bill	10/28/2019		One year subscription - Station 42	1-42800 · Subscripti...		1-20100 · Acc...	247.00	247.00
Total Standard Examiner							247.00	247.00
<b>Standard Plumbing Supply</b>								
Bill	11/08/2019	KGMB...	Station 41 - Restroom Repair	1-41200 · Equipmen...		1-20100 · Acc...	36.77	36.77
Bill	11/12/2019	KGTN...	Repair - Station 41	1-41200 · Equipmen...		1-20100 · Acc...	78.75	115.52
Total Standard Plumbing Supply							115.52	115.52
<b>Steve Harrington</b>								
Bill	09/08/2019	92233...	FY 2020 - Reimbursement for purchase of pants	1-40300 · Clothing ...		1-20100 · Acc...	83.63	83.63
Total Steve Harrington							83.63	83.63
<b>Structure Computer Consulting Inc</b>								
Bill	09/01/2019	219-360	August 2019 Work on computers	IT Maintenance		1-20100 · Acc...	1,045.00	1,045.00
Bill	09/30/2019	2019-...	September 2019	IT Maintenance		1-20100 · Acc...	825.00	1,870.00
Total Structure Computer Consulting Inc							1,870.00	1,870.00
<b>Summitt Safety LLC</b>								
Credit Card Charge	09/12/2019	Rogers	Soft shell jackets	1-40300 · Clothing ...		1-20150 · Zion...	169.90	169.90
Total Summitt Safety LLC							169.90	169.90

**North Davis Fire District**  
**Expenses by Vendor Detail**  
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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Symbol Arts</b>								
Bill	11/07/2019	03426...	NDFD Coins	1-42700 · Special D...		1-20100 · Acc...	795.00	795.00
Total Symbol Arts							795.00	795.00
<b>The UPS Store</b>								
Credit Card Charge	09/11/2019	Rogers	Send equipment back	IT Equipment		1-20150 · Zion...	24.35	24.35
Credit Card Charge	10/15/2019	Weekes	Send old defibs back	1-41800 · Medical S...		1-20150 · Zion...	249.66	274.01
Total The UPS Store							274.01	274.01
<b>Tricked Out Accessories</b>								
Credit Card Charge	09/02/2019	Rogers	Cell phone cover and protection plan	1-43200 · Utilities (...)		1-20150 · Zion...	72.89	72.89
Credit Card Charge	09/26/2019	Taylor	Cell phone covers	1-43200 · Utilities (...)		1-20150 · Zion...	60.68	133.57
Total Tricked Out Accessories							133.57	133.57
<b>UASD</b>								
Credit Card Charge	09/10/2019	Rogers	UASD Convention - Taylor	1-43000 · Travel an...		1-20150 · Zion...	260.00	260.00
Credit Card Charge	09/10/2019	Rogers	UASD Convention - Becraft	1-43000 · Travel an...		1-20150 · Zion...	260.00	520.00
Credit Card Charge	09/10/2019	Rogers	UASD Convention - Rogers	1-43000 · Travel an...		1-20150 · Zion...	225.00	745.00
Credit Card Charge	09/10/2019	Rogers	UASD Convention - Nike Peterson	1-43000 · Travel an...		1-20150 · Zion...	65.00	810.00
Bill	10/01/2019		Membership dues for the year ending Dec. 31, 2020	1-42800 · Subscripti...		1-20100 · Acc...	4,698.00	5,508.00
Total UASD							5,508.00	5,508.00
<b>USPS</b>								
Credit Card Charge	10/09/2019	Rogers	DEA mail	1-41800 · Medical S...		1-20150 · Zion...	7.35	7.35
Total USPS							7.35	7.35
<b>Utah Retirement Systems</b>								
Check	09/06/2019	ach	Payroll Date: 9/6/2019	1-42500 · Retirement		1-10100 · Cas...	16,862.43	16,862.43
Check	09/20/2019	ach	Payroll Date: 9/20/2019	1-42500 · Retirement		1-10100 · Cas...	12,005.76	28,868.19
Check	10/04/2019	ach	Payroll Date: 10/04/2019	1-42500 · Retirement		1-10100 · Cas...	8,812.22	37,680.41
Check	10/04/2019	ach	Credit	1-42500 · Retirement		1-10100 · Cas...	-2,706.54	34,973.87
Check	10/18/2019	ach	Payroll Date: 10/18/2019	1-42500 · Retirement		1-10100 · Cas...	8,818.58	43,792.45
Check	11/01/2019	ach	Payroll Date: 11/1/19	1-42500 · Retirement		1-10100 · Cas...	9,052.18	52,844.63
Check	11/15/2019	ach	Payroll Date: 11/15/2019	1-42500 · Retirement		1-10100 · Cas...	8,620.70	61,465.33
Total Utah Retirement Systems							61,465.33	61,465.33
<b>Utah State Firefighters Association</b>								
Bill	09/17/2019		New hire membership fee - Llewellyn	1-42800 · Subscripti...		1-20100 · Acc...	25.00	25.00
Total Utah State Firefighters Association							25.00	25.00
<b>Utah Valley University</b>								
Bill	10/04/2019	A26245	Reciprocity of HazMat Tech for M. Combe and S. Mcguire	1-43000 · Travel an...		1-20100 · Acc...	40.00	40.00
Bill	10/21/2019	A26269	Reciprocity of HazMat Tech for N. Judson	1-43000 · Travel an...		1-20100 · Acc...	20.00	60.00
Total Utah Valley University							60.00	60.00
<b>Vantagepoint Transfer Agents - 401</b>								
Check	09/06/2019	14474	Payroll Date: 9/6/2019 Becraft	1-42500 · Retirement		1-10100 · Cas...	876.12	876.12
Check	09/20/2019	14481	Payroll Date: 9/20/2019 Becraft	1-42500 · Retirement		1-10100 · Cas...	876.12	1,752.24
Check	10/04/2019	14486	Payroll Date: 10/04/2019 Becraft	1-42500 · Retirement		1-10100 · Cas...	876.12	2,628.36
Check	10/18/2019	14492	Payroll Date: 10/18/2019	1-42500 · Retirement		1-10100 · Cas...	876.12	3,504.48
Check	11/01/2019	14496	Payroll Date: 11/1/19	1-42500 · Retirement		1-10100 · Cas...	876.12	4,380.60
Check	11/15/2019	15078	Payroll Date: 11/15/2019	1-42500 · Retirement		1-10100 · Cas...	876.12	5,256.72
Total Vantagepoint Transfer Agents - 401							5,256.72	5,256.72
<b>Walmart</b>								
Credit Card Charge	09/07/2019	Becraft	Safety glasses for protective prescription eye wear	1-42000 · Misc. Equ...		1-20150 · Zion...	686.83	686.83
Credit Card Charge	09/11/2019	Rogers	Cardstock and binder	1-42200 · Office su...		1-20150 · Zion...	5.85	692.68
Credit Card Charge	09/22/2019	Lloyd	Jumbo cooker and lighters for open house demo	1-43000 · Travel an...		1-20150 · Zion...	12.58	705.26
Total Walmart							705.26	705.26
<b>Waste Management</b>								
Bill	09/26/2019	19674...	10/1/19 to 10/31/19 - Station 42	1-43200 · Utilities (...)		1-20100 · Acc...	66.01	66.01
Bill	11/01/2019	19728...	St 42 Waste Removal - November 2019	1-43200 · Utilities (...)		1-20100 · Acc...	66.78	132.79
Total Waste Management							132.79	132.79
<b>Weber State University E-Store</b>								
Credit Card Charge	10/18/2019	Rogers	AHA ACLS	1-43000 · Travel an...		1-20150 · Zion...	139.00	139.00
Credit Card Charge	10/18/2019	Rogers	AHA PALS	1-43000 · Travel an...		1-20150 · Zion...	139.00	278.00
Total Weber State University E-Store							278.00	278.00
<b>West Point City (2)</b>								
Bill	09/30/2019	Septe...	9/1/19 to 9/30/19	1-43200 · Utilities (...)		1-20100 · Acc...	87.35	87.35
Bill	10/31/2019	Octob...	Station 41 Utilities - October 2019	1-43200 · Utilities (...)		1-20100 · Acc...	90.15	177.50
Total West Point City (2)							177.50	177.50

**North Davis Fire District**  
**Expenses by Vendor Detail**  
 September 1 through November 21, 2019

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
<b>Wex Bank</b>								
Bill	09/30/2019	61506...	03 Amer La France	1-43300 · Vehicle M...		1-20100 · Acc...	119.19	119.19
Bill	09/30/2019	61506...	07 Spartan Pumper	1-43300 · Vehicle M...		1-20100 · Acc...	71.87	191.06
Bill	09/30/2019	61506...	09 Spartan Aerial	1-43300 · Vehicle M...		1-20100 · Acc...	701.02	892.08
Bill	09/30/2019	61506...	11 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	99.97	992.05
Bill	09/30/2019	61506...	13 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	42.62	1,034.67
Bill	09/30/2019	61506...	13 Ford F-150	1-43300 · Vehicle M...		1-20100 · Acc...	23.39	1,058.06
Bill	09/30/2019	61506...	14 Chev Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	32.28	1,090.34
Bill	09/30/2019	61506...	Rescue Engine	1-43300 · Vehicle M...		1-20100 · Acc...	463.28	1,553.62
Bill	09/30/2019	61506...	15 Ford 550 Brush	1-43300 · Vehicle M...		1-20100 · Acc...	26.17	1,579.79
Bill	09/30/2019	61506...	2016 GMC Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	242.99	1,822.78
Bill	09/30/2019	61506...	17 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	348.70	2,171.48
Bill	09/30/2019	61506...	17 Dodge Remount	1-43300 · Vehicle M...		1-20100 · Acc...	398.82	2,570.30
Bill	09/30/2019	61506...	19 Chev Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	85.86	2,656.16
Bill	09/30/2019	61506...	Utility 42 Fuel	1-43300 · Vehicle M...		1-20100 · Acc...	16.97	2,673.13
Bill	09/30/2019	61506...	17 GMC Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	328.88	3,002.01
Bill	10/31/2019	62013...	07 Spartan Pumper	1-43300 · Vehicle M...		1-20100 · Acc...	57.72	3,059.73
Bill	10/31/2019	62013...	09 Spartan Aerial	1-43300 · Vehicle M...		1-20100 · Acc...	683.18	3,742.91
Bill	10/31/2019	62013...	10 F-350 Brush	1-43300 · Vehicle M...		1-20100 · Acc...	27.89	3,770.80
Bill	10/31/2019	62013...	11 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	105.75	3,876.55
Bill	10/31/2019	62013...	13 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	36.24	3,912.79
Bill	10/31/2019	62013...	13 Ford F-150	1-43300 · Vehicle M...		1-20100 · Acc...	21.34	3,934.13
Bill	10/31/2019	62013...	Rescue Engine	1-43300 · Vehicle M...		1-20100 · Acc...	327.86	4,261.99
Bill	10/31/2019	62013...	16 GMC Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	234.48	4,496.47
Bill	10/31/2019	62013...	17 Wheeled Coach	1-43300 · Vehicle M...		1-20100 · Acc...	450.50	4,946.97
Bill	10/31/2019	62013...	17 Dodge Remount	1-43300 · Vehicle M...		1-20100 · Acc...	348.76	5,295.73
Bill	10/31/2019	62013...	19 Chev Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	421.30	5,717.03
Bill	10/31/2019	62013...	17 GMC Silverado	1-43300 · Vehicle M...		1-20100 · Acc...	230.47	5,947.50
Bill	10/31/2019	62013...	Finance	1-43300 · Vehicle M...		1-20100 · Acc...	374.59	6,322.09
Total Wex Bank							6,322.09	6,322.09
<b>Wiggins &amp; Co</b>								
Bill	09/30/2019	107812	September 2019	1-42480 · Payroll A...		1-20100 · Acc...	766.00	766.00
Bill	10/31/2019	108121	October 2019	1-42480 · Payroll A...		1-20100 · Acc...	937.45	1,703.45
Total Wiggins & Co							1,703.45	1,703.45
<b>Winegars</b>								
Credit Card Charge	10/02/2019	Weekes	Vegetable oil, lighter for fire prevention open house	1-42700 · Special D...		1-20150 · Zion...	16.02	16.02
Credit Card Charge	10/08/2019	Weekes	Pinesol cleaner	1-41200 · Equipmen...		1-20150 · Zion...	11.05	27.07
Credit Card Charge	10/17/2019	Lloyd	Cany for Trunk or Treat	1-42700 · Special D...		1-20150 · Zion...	24.49	51.56
Credit Card Charge	10/17/2019	Hadley	Cany for Trunk or Treat	1-42700 · Special D...		1-20150 · Zion...	43.22	94.78
Credit Card Charge	10/17/2019	Hadley	Plastic pail	1-42700 · Special D...		1-20150 · Zion...	4.28	99.06
Total Winegars							99.06	99.06
<b>Zion's Bank Bond Payment</b>								
Check	10/03/2019	ach	October 2019 Merchant Service Charge	1-40200 · Bank Cha...		1-10100 · Cas...	35.47	35.47
Check	11/12/2019	27	Bond Payment	2-45100 · Interest E...		2-10500 · Trus...	27,040.00	27,075.47
Total Zion's Bank Bond Payment							27,075.47	27,075.47
<b>Zoll Medical Corporation</b>								
Bill	09/04/2019	29300...	CPR Stat-Padz Electrode	1-41800 · Medical S...		1-20100 · Acc...	452.79	452.79
Bill	09/05/2019	29310...	Masimo Pediatric Adhesive	1-41800 · Medical S...		1-20100 · Acc...	293.56	746.35
Bill	09/24/2019	29426...	30 ECG Rectangular Electrodes, 20 pouches	1-41800 · Medical S...		1-20100 · Acc...	226.33	972.68
Bill	10/30/2019	29619...	Thermal paper 80 mm roll	1-41800 · Medical S...		1-20100 · Acc...	137.76	1,110.44
Bill	10/30/2019	29619...	Thermal paper 80 mm roll	1-41800 · Medical S...		1-20100 · Acc...	86.45	1,196.89
Total Zoll Medical Corporation							1,196.89	1,196.89
<b>No name</b>								
Deposit	09/03/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-14,482.72	-14,482.72
Deposit	09/05/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-250.00	-14,732.72
Deposit	09/06/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-700.47	-15,433.19
Deposit	09/06/2019		Interest	1-36100 · Interest In...		2-10500 · Trus...	-185.67	-15,618.86
Deposit	09/09/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-7,920.28	-23,539.14
Deposit	09/10/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-468.06	-24,007.20
Deposit	09/10/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-3,890.34	-27,897.54
Deposit	09/11/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-957.30	-28,854.84
Deposit	09/12/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-25.00	-28,879.84
Deposit	09/13/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-1,266.74	-30,146.58
Deposit	09/13/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,918.54	-32,065.12
Deposit	09/14/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-2,747.57	-34,812.69
Deposit	09/16/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-3,592.01	-38,404.70
Deposit	09/17/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-7,709.80	-46,114.50
Deposit	09/17/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-153.44	-46,267.94
Deposit	09/18/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-1,424.19	-47,692.13
Deposit	09/18/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-308.04	-48,000.17
Deposit	09/19/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-992.95	-48,993.12
Deposit	09/20/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-3,468.19	-52,461.31
Check	09/21/2019		Service Charge	1-40200 · Bank Cha...		1-10100 · Cas...	374.58	-52,086.73
Deposit	09/23/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-5,244.41	-57,331.14
Deposit	09/24/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-72.87	-57,404.01
Deposit	09/24/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,238.95	-58,642.96
Deposit	09/25/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-100.00	-58,742.96
Deposit	09/27/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,509.29	-60,252.25
Deposit	09/30/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-9,270.54	-69,522.79
Check	09/30/2019		Merchant bankcard discount	1-40200 · Bank Cha...		1-10100 · Cas...	36.69	-69,486.10
Check	09/30/2019		Check 14953 written for 366.96 bank took it as 366.98	1-40200 · Bank Cha...		1-10100 · Cas...	0.02	-69,486.08
Deposit	09/30/2019		Interest	1-36100 · Interest In...		1-10200 · PTI...	-3,819.69	-73,305.77

**North Davis Fire District**  
**Expenses by Vendor Detail**  
 September 1 through November 21, 2019

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Deposit	10/01/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-3,024.36	-76,330.13
Deposit	10/01/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,976.91	-78,307.04
Deposit	10/02/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-996.55	-79,303.59
Deposit	10/02/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-468.62	-79,772.21
Deposit	10/03/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-1,358.82	-81,131.03
Deposit	10/04/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-1,034.43	-82,165.46
Deposit	10/04/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,506.63	-83,672.09
Deposit	10/06/2019		Interest	1-36100 · Interest In...		2-10500 · Trus...	-206.09	-83,878.18
Deposit	10/07/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-5,033.18	-88,911.36
Deposit	10/08/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-10,237.45	-99,148.81
Deposit	10/09/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-2,211.21	-101,360.02
Deposit	10/11/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-4,638.99	-105,999.01
Deposit	10/15/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-370.00	-106,369.01
Deposit	10/16/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-243.50	-106,612.51
Deposit	10/16/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-2,753.13	-109,365.64
Deposit	10/17/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-3,961.13	-113,326.77
Deposit	10/21/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-9,554.86	-122,881.63
Check	10/21/2019		Service Charge	1-40200 · Bank Cha...		1-10100 · Cas...	360.85	-122,520.78
Deposit	10/22/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,395.74	-123,916.52
Deposit	10/23/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-165.13	-124,081.65
Deposit	10/24/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-350.00	-124,431.65
Deposit	10/28/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-15,446.82	-139,878.47
Deposit	10/29/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-84.56	-139,963.03
Deposit	10/29/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,107.93	-141,070.96
Deposit	10/30/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,416.73	-142,487.69
Deposit	10/31/2019		Interest	1-36100 · Interest In...		1-10200 · PTL...	-3,475.52	-145,963.21
Deposit	11/01/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-761.26	-146,724.47
Deposit	11/02/2019		Noridian	1-30100 · Ambulance		1-10100 · Cas...	-8,364.22	-155,088.69
Deposit	11/04/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-706.31	-155,795.00
Deposit	11/05/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-3,127.18	-158,922.18
Deposit	11/05/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-2,632.01	-161,554.19
Deposit	11/06/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-171.00	-161,725.19
Deposit	11/07/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-250.00	-161,975.19
Deposit	11/08/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,066.98	-163,042.17
Deposit	11/12/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-7,060.92	-170,103.09
Deposit	11/13/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-6,871.13	-176,974.22
Deposit	11/13/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-1,349.47	-178,323.69
Deposit	11/14/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-518.48	-178,842.17
Deposit	11/15/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-4,694.41	-183,536.58
Deposit	11/18/2019		Lockbox	1-30100 · Ambulance		1-10100 · Cas...	-7,848.41	-191,384.99
Deposit	11/19/2019		UT Medicaid	1-30100 · Ambulance		1-10100 · Cas...	-2,643.55	-194,028.54
Total no name							-194,028.54	-194,028.54
<b>TOTAL</b>							<b>711,131.25</b>	<b>711,131.25</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2019 through June 2020

	Jul '19 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-30100 · Ambulance	397,148.04	1,146,479.68	-749,331.64	34.6%
1-30150 · Fire / Incident Recovery	11,624.32	50,000.00	-38,375.68	23.2%
1-30200 · Contract Services	94,592.00	116,650.26	-22,058.26	81.1%
1-31100 · Donations	0.00	0.00	0.00	0.0%
1-32100 · Fee in Lieu	78,880.17	165,000.00	-86,119.83	47.8%
1-32200 · Property Taxes	301,361.07	2,641,426.95	-2,340,065.88	11.4%
1-32300 · PT Contribution to Other Gover.	0.00	352,496.00	-352,496.00	0.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-34100 · Impact Fees	25,094.68	45,000.00	-19,905.32	55.8%
1-35100 · Inspection Fees	745.00	1,000.00	-255.00	74.5%
1-36100 · Interest Income-General Fund	18,417.04	14,000.00	4,417.04	131.6%
1-37100 · Miscellaneous Service Revenues				
1-37101 · Fire Investigation Report	0.00	0.00	0.00	0.0%
1-37100 · Miscellaneous Service Revenues - Other	1,048.50	1,500.00	-451.50	69.9%
<b>Total 1-37100 · Miscellaneous Service Revenues</b>	<b>1,048.50</b>	<b>1,500.00</b>	<b>-451.50</b>	<b>69.9%</b>
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	0.00	3,000.00	-3,000.00	0.0%
<b>Total 1-37200 · Grants</b>	<b>0.00</b>	<b>3,000.00</b>	<b>-3,000.00</b>	<b>0.0%</b>
1-38100 · Permit Fees	320.00	1,500.00	-1,180.00	21.3%
1-38200 · Plan Review Fees	1,975.00	3,500.00	-1,525.00	56.4%
1-39998 · Appn of Restricted Impact Fee	0.00	197,080.00	-197,080.00	0.0%
1-39999 · Appropriation of Fund Balance	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>931,205.82</b>	<b>4,739,332.89</b>	<b>-3,808,127.07</b>	<b>19.6%</b>
<b>Gross Profit</b>	<b>931,205.82</b>	<b>4,739,332.89</b>	<b>-3,808,127.07</b>	<b>19.6%</b>
<b>Expense</b>				
Office Equipment	0.00	0.00	0.00	0.0%
Transfer to Debt Service	0.00	229,080.00	-229,080.00	0.0%
1-40100 · Administrative Control Board				
1-40110 · Board of Directors Payroll	9,500.00	38,000.00	-28,500.00	25.0%
<b>Total 1-40100 · Administrative Control Board</b>	<b>9,500.00</b>	<b>38,000.00</b>	<b>-28,500.00</b>	<b>25.0%</b>
1-40200 · Bank Charges	1,585.12	5,250.00	-3,664.88	30.2%
1-40300 · Clothing Allowance	11,324.29	29,287.50	-17,963.21	38.7%
1-40500 · Collection Contract				
Fire Recovery	0.00	10,020.00	-10,020.00	0.0%
1-40510 · Health Care Finance Assessment	0.00	59,540.80	-59,540.80	0.0%
1-40520 · IRIS Medical	20,788.56	78,000.00	-57,211.44	26.7%
<b>Total 1-40500 · Collection Contract</b>	<b>20,788.56</b>	<b>147,560.80</b>	<b>-126,772.24</b>	<b>14.1%</b>
1-40600 · Communications	0.00	3,000.00	-3,000.00	0.0%
1-40700 · Computer Maintenance & Supply				
Computer Purchases	0.00	2,800.00	-2,800.00	0.0%
IT Equipment	2,665.16	4,500.00	-1,834.84	59.2%
IT Maintenance	5,610.00	11,500.00	-5,890.00	48.8%
Printers	349.00	500.00	-151.00	69.8%
1-40720 · ERS Annual User Fee	5,748.00	6,100.00	-352.00	94.2%
1-40730 · Rover Mobile - Spotted Dog	0.00	1,100.00	-1,100.00	0.0%
1-40700 · Computer Maintenance & Supply - Other	4,580.13	6,540.00	-1,959.87	70.0%
<b>Total 1-40700 · Computer Maintenance &amp; Supply</b>	<b>18,952.29</b>	<b>33,040.00</b>	<b>-14,087.71</b>	<b>57.4%</b>
1-40800 · Contributions to Other Govt	0.00	352,496.00	-352,496.00	0.0%
1-40900 · Dispatch Services	42,504.00	85,008.00	-42,504.00	50.0%
1-41000 · EA Assistance Program	900.00	2,940.00	-2,040.00	30.6%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2019 through June 2020

	Jul '19 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-41100 · Employees Wages</b>				
<b>1-41110 · Full Time Employee Wages</b>				
Retro Pay	0.00	0.00	0.00	0.0%
1-41111 · Auto Overtime	49,904.68	153,789.50	-103,884.82	32.4%
1-41115 · Salary	112,475.20	295,713.60	-183,238.40	38.0%
1-41116 · Sick Leave	29,533.31	0.00	29,533.31	100.0%
1-41117 · Vacation Leave	66,862.05	0.00	66,862.05	100.0%
1-41110 · Full Time Employee Wages - Other	415,059.64	1,340,756.07	-925,696.43	31.0%
<b>Total 1-41110 · Full Time Employee Wages</b>	673,834.88	1,790,259.17	-1,116,424.29	37.6%
<b>1-41120 · Part-Time Employee Wages</b>	154,201.28	322,698.00	-168,496.72	47.8%
<b>Total 1-41100 · Employees Wages</b>	828,036.16	2,112,957.17	-1,284,921.01	39.2%
<b>1-41200 · Equipment Maintenance &amp; Supply</b>	26,790.33	42,544.00	-15,753.67	63.0%
<b>1-41300 · FICA</b>	60,285.56	164,548.22	-104,262.66	36.6%
<b>1-41400 · Insurance (Health)</b>				
1-41410 · AFLAC Cancer Policy	3,234.32	10,572.12	-7,337.80	30.6%
1-41420 · Disability Insurance	140.95	336.00	-195.05	41.9%
1-41430 · Life Insurance	571.12	3,207.60	-2,636.48	17.8%
1-41400 · Insurance (Health) - Other	87,243.16	319,112.36	-231,869.20	27.3%
<b>Total 1-41400 · Insurance (Health)</b>	91,189.55	333,228.08	-242,038.53	27.4%
<b>1-41500 · Lease Obligation-interest</b>	18,031.56	18,031.56	0.00	100.0%
<b>1-41600 · Lease Obligations-principal</b>	118,937.90	118,937.90	0.00	100.0%
<b>1-41700 · Liability Insurance (Risk Manag</b>				
Cyber Liability	0.00	7,544.00	-7,544.00	0.0%
1-41700 · Liability Insurance (Risk Manag - Other	21,489.25	44,629.00	-23,139.75	48.2%
<b>Total 1-41700 · Liability Insurance (Risk Manag</b>	21,489.25	52,173.00	-30,683.75	41.2%
<b>1-41800 · Medical Supplies Expenses</b>				
1-41810 · Jump Kits	0.00	2,250.00	-2,250.00	0.0%
1-41800 · Medical Supplies Expenses - Other	21,398.22	42,500.00	-21,101.78	50.3%
<b>Total 1-41800 · Medical Supplies Expenses</b>	21,398.22	44,750.00	-23,351.78	47.8%
<b>1-41900 · Misc Services</b>				
Other Misc Charges	0.00	0.00	0.00	0.0%
1-41920 · Yearly Ambulance License Fees	0.00	1,800.00	-1,800.00	0.0%
1-41930 · Firefighter Testing	185.00	1,600.00	-1,415.00	11.6%
1-41940 · Recert of AMETs	0.00	2,400.00	-2,400.00	0.0%
1-41900 · Misc Services - Other	90.00	6,025.00	-5,935.00	1.5%
<b>Total 1-41900 · Misc Services</b>	275.00	11,825.00	-11,550.00	2.3%
<b>1-42000 · Misc. Equipment</b>	3,769.03	29,600.00	-25,830.97	12.7%
<b>1-42200 · Office supply &amp; expenses</b>	2,613.18	8,350.00	-5,736.82	31.3%
<b>1-42300 · Paramedics</b>	22,789.29	80,000.00	-57,210.71	28.5%
<b>1-42400 · Professional Services</b>				
1-42410 · Accountant Fees	5,843.75	12,000.00	-6,156.25	48.7%
1-42420 · Attorney	14,131.35	5,100.00	9,031.35	277.1%
1-42430 · Auditor	0.00	8,000.00	-8,000.00	0.0%
1-42440 · Blueline Drug Testin	382.00	800.00	-418.00	47.8%
1-42441 · Blueline New Hire Testing	100.00	650.00	-550.00	15.4%
1-42450 · Bond Trustee (Zions Bond)	0.00	2,000.00	-2,000.00	0.0%
1-42460 · Bonding	0.00	350.00	-350.00	0.0%
1-42465 · Crew Sense	2,804.76	3,000.00	-195.24	93.5%
1-42470 · Medical Advisor	2,800.00	8,400.00	-5,600.00	33.3%
1-42480 · Payroll Administration	2,821.15	8,400.00	-5,578.85	33.6%
1-42490 · Prof. Services - Plats, Etc.	0.00	2,500.00	-2,500.00	0.0%
1-42400 · Professional Services - Other	885.40	4,000.00	-3,114.60	22.1%
<b>Total 1-42400 · Professional Services</b>	29,768.41	55,200.00	-25,431.59	53.9%
<b>1-42500 · Retirement</b>	108,102.81	287,698.64	-179,595.83	37.6%
<b>1-42700 · Special Department Allowance</b>	4,190.03	24,235.00	-20,044.97	17.3%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2019 through June 2020

	Jul '19 - Jun...	Budget	\$ Over Bud...	% of Budget
1-42800 · Subscriptions, Memberships				
Flex Plan Admin Fee	0.00	0.00	0.00	0.0%
1-42800 · Subscriptions, Memberships - Other	6,666.04	14,260.00	-7,593.96	46.7%
<b>Total 1-42800 · Subscriptions, Memberships</b>	<b>6,666.04</b>	<b>14,260.00</b>	<b>-7,593.96</b>	<b>46.7%</b>
1-42850 · Surviving Spouse Trust Fund	0.00	2,470.00	-2,470.00	0.0%
1-42900 · Transfer Out General Fund	0.00	0.00	0.00	0.0%
1-43000 · Travel and Training				
Airfare	2,415.79			
Pub Ed Supplies for Clowns	2,698.65			
Travel Per Diem	1,476.50			
1-43000 · Travel and Training - Other	9,857.37	55,055.00	-45,197.63	17.9%
<b>Total 1-43000 · Travel and Training</b>	<b>16,448.31</b>	<b>55,055.00</b>	<b>-38,606.69</b>	<b>29.9%</b>
1-43200 · Utilities (Gas,Power,Phones)	20,031.75	74,618.00	-54,586.25	26.8%
1-43300 · Vehicle Maintenance	40,825.70	93,350.00	-52,524.30	43.7%
1-43400 · Workmans Comp	21,570.16	56,580.00	-35,009.84	38.1%
1-45000 · Impact Fee Expense	0.00	13,000.00	-13,000.00	0.0%
1-49000 · Fleet Fund Capital Exp	0.00	75,000.00	-75,000.00	0.0%
1-49999 · Appropriation of Fund Bal (Exp)	0.00	45,259.02	-45,259.02	0.0%
41350 · Finger Printing	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.31			
<b>Total Expense</b>	<b>1,568,762.81</b>	<b>4,739,332.89</b>	<b>-3,170,570.08</b>	<b>33.1%</b>
<b>Net Ordinary Income</b>	<b>-637,556.99</b>	<b>0.00</b>	<b>-637,556.99</b>	<b>100.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Capital Projects Inc 3				
3-36100 · Interest Income	0.00	15,623.00	-15,623.00	0.0%
3-39100 · Capital Projects-Transfer In	0.00	75,000.00	-75,000.00	0.0%
3-39200 · Gain on Sale of Assets	10,017.00	10,000.00	17.00	100.2%
<b>Total Capital Projects Inc 3</b>	<b>10,017.00</b>	<b>100,623.00</b>	<b>-90,606.00</b>	<b>10.0%</b>
Debt Service Inc 2				
2-36100 · Interest Income	0.00	1,756.00	-1,756.00	0.0%
2-39100 · Transfers In Debt Service	0.00	229,080.00	-229,080.00	0.0%
<b>Total Debt Service Inc 2</b>	<b>0.00</b>	<b>230,836.00</b>	<b>-230,836.00</b>	<b>0.0%</b>
<b>Total Other Income</b>	<b>10,017.00</b>	<b>331,459.00</b>	<b>-321,442.00</b>	<b>3.0%</b>
<b>Other Expense</b>				
Debt Service Exp 2				
2-45100 · Interest Expense	27,040.00	54,080.00	-27,040.00	50.0%
2-45200 · Principal	0.00	175,000.00	-175,000.00	0.0%
<b>Total Debt Service Exp 2</b>	<b>27,040.00</b>	<b>229,080.00</b>	<b>-202,040.00</b>	<b>11.8%</b>
3-44100 · Capital Projects Exp 3				
Station 42 Garage	41,547.00	44,732.04	-3,185.04	92.9%
3-44200 · Equipment	30,678.16	30,000.00	678.16	102.3%
3-44300 · Vehicles	72,357.48	74,704.00	-2,346.52	96.9%
3-44100 · Capital Projects Exp 3 - Other	0.00	0.00	0.00	0.0%
<b>Total 3-44100 · Capital Projects Exp 3</b>	<b>144,582.64</b>	<b>149,436.04</b>	<b>-4,853.40</b>	<b>96.8%</b>
<b>Total Other Expense</b>	<b>171,622.64</b>	<b>378,516.04</b>	<b>-206,893.40</b>	<b>45.3%</b>
<b>Net Other Income</b>	<b>-161,605.64</b>	<b>-47,057.04</b>	<b>-114,548.60</b>	<b>343.4%</b>
<b>Net Income</b>	<b>-799,162.63</b>	<b>-47,057.04</b>	<b>-752,105.59</b>	<b>1,698.3%</b>

**NORTH DAVIS FIRE DISTRICT**

**FINANCIAL REPORT**

**JUNE 30, 2019**



# North Davis Fire District

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Davis Fire District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Wright & Associates, P.C.*

Ogden, Utah  
November 12, 2019

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2019

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**INTRODUCTION**

The following is a discussion and analysis of North Davis Fire District's financial performance and activities for the year ended June 30, 2019. Please read it in conjunction with the financial statements that follow.

**HIGHLIGHTS**

**Government-wide**

- Total net position decreased \$36,355 or 1.0 percent from the prior year.
- The District added no new capital assets.

**Fund Level**

- Fund balances in the District's combined governmental funds increased \$259,002 or 10.3 percent from the prior year. The increase was substantially due to an increase in impact fees collected during the year as well as no capital outlay for the year. The RDA contributions for the year were \$352,496, but have no impact on the fund balance.
- The Debt Service Fund paid \$229,826 in principal and interest payments towards the Series 2008 Revenue Bonds. Of the amount paid, \$170,000 was applied toward outstanding principal, leaving an outstanding balance of \$1,600,000. Debt Service Fund balance is \$57,775 at year end.
- The fund balance in the General Fund increased by \$158,211, an increase of 9.3 percent. A budgeted transfer was made to the Capital Projects Fund of \$80,000. There was also a transfer from the General Fund to the Debt Service Fund in the amount of \$227,380. General fund balance is \$1,851,011 at year end.
- The Capital Projects fund balance increased \$100,855 or 13.0 percent over the year. Capital Projects fund balance is \$875,359 at year end.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Government-wide Statements - Reporting the District as a Whole**

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

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

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2019

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

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

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

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

**Reconciliation Between Government-wide and Fund Statements**

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

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

**Notes to the Financial Statements**

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

**Required Supplementary Information**

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

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2019

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

**Net Position**

Investments in capital assets (land, buildings, construction-in-progress, and equipment) less all outstanding debt that was issued to buy or build those assets, represent 30.0 percent of the District's net position. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

The majority of the District's net position, 58.2 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 11.8 percent is restricted net position which includes funds for debt service and impact fees.

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

<b>North Davis Fire District</b>		<b>Governmental</b>	
<b>Net Position</b>		<b>Activities</b>	
<b>June 30, 2019</b>		<b>2019</b>	<b>2018</b>
		<u>2019</u>	<u>2018</u>
Current and other assets	\$	5,454,753	\$ 5,150,824
Noncurrent assets		3,255,662	3,870,962
Deferred outflows of resources relating to pensions		548,913	422,864
<b>Total assets and deferred outflows of resources</b>		<u>9,259,328</u>	<u>9,444,650</u>
Current and other liabilities		234,306	200,808
Long-term liabilities		2,780,284	2,657,968
<b>Total liabilities</b>		<u>3,014,590</u>	<u>2,858,776</u>
Deferred inflow of resources relating to property taxes		2,466,214	2,435,931
Deferred inflow of resources relating to pensions		108,438	443,502
<b>Total liabilities and deferred inflows of resources</b>		<u>5,589,242</u>	<u>5,738,209</u>
Net position:			
Net investment in capital assets		1,099,336	1,258,960
Restricted net position		436,270	283,185
Unrestricted		2,134,480	2,164,296
<b>Total net position</b>	<b>\$</b>	<u><u>3,670,086</u></u>	<u><u>\$ 3,706,441</u></u>
Percentage change from prior year		-1.0%	1.0%

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2019

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**Governmental Activities**

Total revenues increased an overall \$511,405, or 12.3 percent during 2019, consisting of a 6.3 percent increase, or \$177,645 in property tax revenues and an increase of \$58,343 or 833.7 percent in non-employer contributions relating to pensions. Investment earnings were \$67,450 for the year. The District sold equipment for a gain of \$36,000.

Total expenses increased by 14.1 percent or \$583,617 for the year due to increased operations costs. Interest on long-term debt decreased by \$7,640 or 8.8 percent.

**North Davis Fire District**  
**Changes in Net Position**  
Fiscal Year Ended June 30, 2019

	Governmental Activities		Total Percentage Change
	2019	2018	2018-2019
<b>Revenues</b>			
General revenues:			
Taxes	\$ 3,018,783	\$ 2,841,138	6.3%
Other general revenues/(expenses)	103,450	45,091	129.4%
Non-employer contributions relating to pensions	65,341	6,998	833.7%
Program revenues:			
Charges for services	1,489,747	1,272,689	17.1%
<b>Total revenues</b>	<u>4,677,321</u>	<u>4,165,916</u>	<u>12.3%</u>
<b>Expenses</b>			
Administration	369,179	321,938	14.7%
Operations	4,265,777	3,721,761	14.6%
Interest on long-term debt	78,720	86,360	-8.8%
<b>Total expenses</b>	<u>4,713,676</u>	<u>4,130,059</u>	<u>14.1%</u>
<b>Change in net position</b>	(36,355)	35,857	-201.4%
Net position - beginning	3,706,441	3,670,584	1.0%
<b>Net position - ending</b>	<u>\$ 3,670,086</u>	<u>\$ 3,706,441</u>	<u>-1.0%</u>

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2019

The table below shows to what extent the District's governmental activities relied on taxes and other general revenue to cover all their costs. For fiscal year 2019, these programs generated \$1,489,747 or 34.9 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 65.1 percent of expenses.

**North Davis Fire District**  
**Net Cost of Government Activities**  
**Fiscal Year Ended June 30, 2019**

	<b>Total program expenses</b>		<b>Total program revenues</b>		<b>Net program costs</b>		<b>Program revenues as a percentage of total expenses</b>	
	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>		
<b>Activities:</b>								
Administration	\$ 369,179	\$ -	\$ 369,179	\$ 321,938	-	-		
Operations	4,265,777	1,489,747	2,776,030	2,449,072	34.9%	34.2%		
Interest on long-term debt	78,720	-	78,720	86,360	-	-		
Total governmental activities	\$ <u>4,713,676</u>	\$ <u>1,489,747</u>	\$ <u>3,223,929</u>	\$ <u>2,857,370</u>	<u>31.6%</u>	<u>30.8%</u>		

**CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION**

**Capital Assets**

North Davis Fire District added \$0 in new capital assets. The District also disposed of two older engines and a compressor for a gain on the sale of \$36,000.

More information about capital assets is included in Note 4 of the financial statements.

**Long-term Debt**

In 2008, the District issued \$3,100,000 in revenue bonds, refinanced in fiscal year 2013. Principal and interest paid on the bonds totaled \$229,826 in fiscal year 2019. The outstanding bond payable balance is \$1,600,000, which will be paid over the remaining 8 years of the bond repayment schedule. In November, 2011, the District contracted a capital lease for the purchase of a new aerial engine. During the year, interest and principal in the amount of \$69,991 were paid. The remaining balance of \$198,015 will be paid in 3 annual payments of \$69,991. The District entered into a lease agreement with Oshkosh Capital in October 2014 for the purchase of a new rescue engine. The remaining balance of \$358,311 will be paid in 6 annual payments of \$66,979, ending in 2024.

**North Davis Fire District**  
**Long-term Liabilities**  
**June 30, 2019**

	<b>Governmental activities</b>
Revenue bonds	\$ 1,600,000
Capital leases	556,326
Compensated absences	<u>214,091</u>
<b>Total</b>	<u>\$ 2,370,417</u>



**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2019

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

**Fund Balances**

At June 30, 2019 North Davis Fire District's governmental funds reported combined fund balances of \$2,784,145. Restricted fund balances include \$378,495 for unspent impact fees and \$57,775 for debt service payments. Non-spendable fund balance includes \$16,325 for prepaid expenses. There were no new vehicle purchases in the current year, so \$125,577 is left in a committed fund for vehicle replacement. Assigned fund balance is \$749,782 and is for future capital projects. The remaining balance of \$1,456,191 remains unassigned and is available for future spending. The following chart presents the District's 2019 ending fund balances.

**North Davis Fire District**  
**Governmental Fund Balances**  
**Fiscal Year Ended June 30, 2019**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Fund Balance</b>				
Restricted for:				
Impact fees	\$ 378,495	\$ -	\$ -	\$ 378,495
Debt service	-	57,775	-	57,775
Committed	-	-	125,577	125,577
Non-spendable	16,325	-	-	16,325
Assigned for capital projects	-	-	749,782	749,782
Unassigned reported in:				
General Fund	1,456,191	-	-	1,456,191
<b>Total fund balance</b>	<u>\$ 1,851,011</u>	<u>\$ 57,775</u>	<u>\$ 875,359</u>	<u>\$ 2,784,145</u>
Percentage change from the prior year	9.3%	-0.1%	13.0%	10.3%

**General Fund**

During 2019, the fund balance in the General Fund increased \$158,211 or 9.3 percent due primarily to an increase in property taxes, an increase in impact fees received, and increase in expenditures in the General Fund. Total revenues increased \$511,405 or 12.3 percent from the prior year, due primarily to \$217,058 increase in ambulance revenue. Impact Fee revenues increased by \$170,435, or 284 percent. Total General Fund expenditures increased \$310,022 or 9.0 percent, due primarily to an increase in salaries and benefits of \$334,562, or 13.5 percent. The General Fund transferred \$307,380 to other funds, up from \$253,739 transferred in 2018. \$352,496 was recorded as the contribution to the Clearfield RDA compared to \$204,382 last year.

**General Fund Budgetary Highlights**

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

Actual General Fund revenues were \$4,574,594, which is 4.7 percent above and 0.9 percent below the original budget and the final budget respectively. Actual expenditures were \$3,756,508 or 2.5 percent and 2.4 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$80,000 from the General Fund to the Capital Projects Fund to cover capital asset expenditures, and a transfer of \$227,380 to the Debt Service Fund to cover debt service obligations, the General Fund increased \$158,211 to a balance of \$ 1,851,011 as of June 30, 2019.

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2019

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**Debt Service Fund**

The Debt Service Fund is primarily used to account for the collection of funds and repayment of debt related to the revenue bonds. In fiscal year 2019, \$227,380 was transferred from the General Fund to the Debt Service Fund to cover current principal and interest obligations relating to the revenue bonds. After principal and interest payments of \$229,826, the Debt Service Fund showed a slight decrease due to a timing difference in the amount transferred from the General Fund. Fund balance was \$57,775 at June 30, 2019.

**Capital Projects Fund**

During the current year, the Capital Projects Fund accounts for certain purchases of capital assets. During 2019, the Capital Projects fund balance increased \$100,855, or 13.0 percent to a balance of \$875,359. A transfer in from the General Fund of \$80,000 was made for the budgeted increase in the committed fleet reserve. There were no capital expenditures in fiscal year 2019. Proceeds of \$36,000 on the sale of two fully-depreciated engines and one fully-depreciated air compressor to fund balance.

**REQUESTS FOR INFORMATION**

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

**North Davis Fire District  
Statement of Net Position  
June 30, 2019**

	<u>Primary Government</u>
	<u>Governmental Activities</u>
<b>Assets and deferred outflows of resources</b>	
<i>Current assets</i>	
Cash and cash equivalents	\$ 2,006,077
Restricted cash	436,270
Accounts receivable	245,934
Prepaid expenses	79,644
Due from other government unit	2,686,828
<b>Total current assets</b>	<b>5,454,753</b>
<i>Noncurrent assets</i>	
Land	200,110
Buildings	3,006,948
Vehicles	2,720,973
Equipment	716,390
Accumulated depreciation	(3,388,759)
Net pension asset	0
<b>Total noncurrent assets</b>	<b>3,255,662</b>
<i>Deferred outflows of resources relating to pensions</i>	548,913
<b>Total assets and deferred outflows of resources</b>	<b>9,259,328</b>
<b>Liabilities and deferred inflows of resources</b>	
<i>Current liabilities</i>	
Accounts payable	50,670
Payroll liabilities	153,724
Accrued interest payable	29,912
<b>Total current liabilities</b>	<b>234,306</b>
<i>Noncurrent liabilities</i>	
Noncurrent liabilities due in less than one year	293,938
Noncurrent liabilities due in more than one year	1,862,388
Compensated absences	214,091
Net pension liability	409,867
<b>Total noncurrent liabilities</b>	<b>2,780,284</b>
<i>Deferred inflows of resources relating to property taxes</i>	2,466,214
<i>Deferred inflows of resources relating to pensions</i>	108,438
<b>Total liabilities and deferred inflows of resources</b>	<b>5,589,242</b>
<b>NET POSITION</b>	
Net investment in capital assets	1,099,336
<i>Restricted for:</i>	
Restricted for debt service	57,775
Restricted for impact fees	378,495
<i>Unrestricted</i>	2,134,480
<b>Total net position</b>	<b>\$ 3,670,086</b>

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

**North Davis Fire District  
Statement of Activities  
For the Fiscal Year Ended June 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>		
		<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	<u>Governmental activities</u>	<u>Business-type activities</u>	<u>Total</u>
<b>Primary government</b>							
<b>Governmental activities:</b>							
Administration	\$ 369,179	\$ -	\$ -	\$ -	\$ (369,179)	\$ -	\$ (369,179)
Operations	4,265,777	1,489,747	-	-	(2,776,030)	-	(2,776,030)
Interest on long-term debt	78,720	-	-	-	(78,720)	-	(78,720)
<b>Total governmental activities</b>	<b>4,713,676</b>	<b>1,489,747</b>	<b>-</b>	<b>-</b>	<b>(3,223,929)</b>	<b>-</b>	<b>(3,223,929)</b>
<b>General purpose revenues and transfers:</b>							
<b>Revenues</b>							
Property taxes					3,018,783	-	3,018,783
Unrestricted investment earnings					67,450	-	67,450
Gain on sale of assets					36,000	-	36,000
Nonemployer contributions relating to pensions					65,341	-	65,341
<b>Total general revenues and transfers</b>					<b>3,187,574</b>	<b>-</b>	<b>3,187,574</b>
<b>Change in net position</b>					<b>(36,355)</b>	<b>-</b>	<b>(36,355)</b>
<b>Net position beginning of period</b>					<b>3,706,441</b>	<b>-</b>	<b>3,706,441</b>
<b>Net position end of period</b>					<b>\$ 3,670,086</b>	<b>-</b>	<b>3,670,086</b>

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

**North Davis Fire District  
Balance Sheet  
Governmental Funds  
June 30, 2019**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 1,195,037	\$ -	\$ 811,040	\$ 2,006,077
Restricted cash	378,495	57,775	-	436,270
Accounts receivable (net of allowance)	244,934	-	1,000	245,934
Prepaid expenses	16,325	-	63,319	79,644
Intergovernmental receivables	2,686,828	-	-	2,686,828
<b>Total assets</b>	<b>\$ 4,521,619</b>	<b>\$ 57,775</b>	<b>\$ 875,359</b>	<b>\$ 5,454,753</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 50,670	\$ -	\$ -	\$ 50,670
Accrued liabilities	153,724	-	-	153,724
<b>Total liabilities</b>	<b>204,394</b>	<b>-</b>	<b>-</b>	<b>204,394</b>
<b>Deferred inflows of resources</b>	<b>2,466,214</b>	<b>-</b>	<b>-</b>	<b>2,466,214</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>2,670,608</b>	<b>-</b>	<b>-</b>	<b>2,670,608</b>
<b>FUND BALANCES</b>				
Restricted for:				
Impact fees	378,495	-	-	378,495
Debt service	-	57,775	-	57,775
Committed	-	-	125,577	125,577
Non-spendable	16,325	-	-	16,325
Assigned for capital projects	-	-	749,782	749,782
Unassigned	1,456,191	-	-	1,456,191
<b>Total fund balance</b>	<b>1,851,011</b>	<b>57,775</b>	<b>875,359</b>	<b>2,784,145</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,521,619</b>	<b>\$ 57,775</b>	<b>\$ 875,359</b>	<b>\$ 5,454,753</b>

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

**North Davis Fire District**  
**Reconciliation of the Governmental Funds Balance Sheet to**  
**The Government-wide Statement of Net Position**  
**For the Year Ended June 30, 2019**

**Total governmental fund balances** ..... \$ 2,784,145

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

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

Land.....	200,110	
Buildings.....	3,006,948	
Vehicles.....	2,720,973	
Equipment.....	716,390	
Construction in progress.....	-	
Accumulated depreciation.....	<u>(3,388,759)</u>	3,255,662
Net pension asset.....	-	
Deferred outflows of resources relating to pensions...	<u>548,913</u>	548,913

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

Accrued interest payable.....	(29,912)	
Capital leases and bonds payable.....	(2,156,326)	
Compensated absences.....	<u>(214,091)</u>	(2,400,329)
Net pension liability.....	(409,867)	
Deferred inflows of resources relating to pensions...	<u>(108,438)</u>	(518,305)

**Net position of governmental activities**..... \$ 3,670,086

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

**North Davis Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2019**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property taxes	\$ 3,040,430	\$ -	\$ -	\$ 3,040,430
Ambulance	1,032,411	-	-	1,032,411
Contract services	211,287	-	-	211,287
Impact fees	230,361	-	-	230,361
Interest income	44,418	2,382	20,650	67,450
Other income	15,688	-	-	15,688
<b>Total revenues</b>	<u>4,574,595</u>	<u>2,382</u>	<u>20,650</u>	<u>4,597,627</u>
<b>Expenditures</b>				
Salaries and benefits	2,812,216	-	-	2,812,216
Emergency services	807,322	-	-	807,322
Debt service-principal	115,284	170,000	-	285,284
Debt service-interest	21,686	59,826	-	81,512
Capital outlay	-	-	35,795	35,795
<b>Total expenditures</b>	<u>3,756,508</u>	<u>229,826</u>	<u>35,795</u>	<u>4,022,129</u>
<b>Excess of revenues over (under) expenditures</b>	<u>818,087</u>	<u>(227,444)</u>	<u>(15,145)</u>	<u>575,498</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	227,380	80,000	307,380
Proceeds from sale of assets	-	-	36,000	36,000
Contributions to other governments	(352,496)	-	-	(352,496)
Transfers out	(307,380)	-	-	(307,380)
<b>Net other financing sources (uses)</b>	<u>(659,876)</u>	<u>227,380</u>	<u>116,000</u>	<u>(316,496)</u>
<b>Net change in fund balance</b>	<b>158,211</b>	<b>(64)</b>	<b>100,855</b>	<b>259,002</b>
<b>Fund balance at beginning of period</b>	1,692,800	57,839	774,504	2,525,143
<b>Fund balance at end of period</b>	<u>\$ 1,851,011</u>	<u>\$ 57,775</u>	<u>\$ 875,359</u>	<u>\$ 2,784,145</u>

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

**North Davis Fire District**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures and**  
**Changes in Fund Balances to the Government-wide Statement of Activities**  
**For the Year Ended June 30, 2019**

**Net change in fund balances - total governmental funds.....** \$ 259,002

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

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

Capital outlay.....	-	
Depreciation expense.....	<u>(444,907)</u>	(444,907)

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

Proceeds from sale of assets.....	(36,000)	
Gain on sale of assets.....	<u>36,000</u>	-

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, this amount was..... 285,284

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

Pension benefit/(expense).....	(157,642)	
Accrued interest.....	2,792	
Increase in compensated absences.....	<u>(24,578)</u>	(179,428)

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

Decrease in delinquent property taxes.....		(21,647)
Nonemployer contributions relating to pensions.....		65,341

**Change in net position of governmental activities.....** \$ (36,355)

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



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

North Davis Fire District is an independent special service district created in 2004 by Clearfield City to provide fire protection services to Clearfield City and West Point City.

Under the guidelines established by GASB 39, the District has been determined to be a component unit of Clearfield City for financial accounting purposes and is included as a discretely presented component unit in the City's financial statements.

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

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

**B. Government-Wide And Fund Financial Statements**

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

***Government-Wide Financial Statements***

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

***Fund Financial Statements***

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

The District reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the District. It is used to account for all financial resources not required to be accounted for in another fund.
- **Capital Projects Fund** - This fund accounts for financial resources to be used for the construction of major capital projects.
- **Debt Service Fund** - This fund accounts for the accumulation of resources for payment of principal, interest, and related costs of Revenue Bonds in the amount of \$3,100,000 issued on January 9, 2008 for the construction of a new fire station in West Point City.

**C. Measurement Focus and Basis of Accounting**

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

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

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

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

***Pooled Cash and Temporary Investments***

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

considers all highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

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

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

***Inventories***

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

***Restricted Assets***

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

***Capital Assets***

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

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

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

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

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

***Net Position/Fund Balances***

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Governmental Funds**

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

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

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

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

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

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

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

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

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

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Interfund Transactions**

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

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

**E. Revenues and Expenditures**

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

***Revenue Availability***

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

***Expenditure Recognition***

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

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

**F. Budgets and Budgetary Accounting**

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

Summary of the District Budget Procedures and Calendar

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Summary of Action Required for Budget Changes:**

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

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

**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.

**Deferred Outflows of Resources**

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Deferred Inflows of Resources**

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

**NOTE 2. DEPOSITS AND INVESTMENTS**

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

**A. Custodial Credit Risk**

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

The District’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized. State statutes do not require them to be collateralized. The District’s deposits at June 30, 2019 were \$91,122, all of which was insured under the FDIC.

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

**B. Credit Risk**

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

Following are the District's investments at June 30, 2019:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 2,293,450	less than 1 year	not rated
Zion's (PTIF)	<u>57,775</u>	less than 1 year	not rated
Total	<u>\$ 2,351,225</u>		

**C. Interest Rate Risk**

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

**D. Concentration of Credit Risk**

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

**E. Fair Value of Investments**

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

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

At June 30, 2019, the District had \$2,351,225, in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2019 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

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

Cash on hand and on deposit:	
Cash on deposit	\$ 91,122
Zion's PTIF	57,775
PTIF investment	<u>2,293,450</u>
Total cash and investments	<u>\$ 2,442,347</u>



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

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

Cash	\$	2,006,077
Restricted cash		436,270
Total cash and investments	\$	2,442,347

**NOTE 3. INTERFUND TRANSFERS/LOANS**

The District transferred \$227,380 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2008 issued revenue bonds. A General Fund transfer of \$80,000 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

**NOTE 4. DISAGGREGATED RECEIVABLES/DUE FROM OTHER GOVERNMENTS**

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2019, are as follows:

	<b>General</b>	<b>Debt Service</b>	<b>Capital</b>	<b>Total</b>
User fee receivables	\$ 994,753	\$ -	\$ -	\$ 994,753
Other receivables			1,000	1,000
Interfund receivable	-	-	-	-
Intergovernmental:				-
Property taxes	220,614	-	-	220,614
Deferred property taxes	2,466,214			
Impact fees	26,422	-	-	26,422
Total intergovernmental	2,713,250	-	-	2,713,250
Gross receivables	3,708,003	-	1,000	3,709,003
Less: allowance for uncollectibles	(776,241)	-	-	(776,241)
Net total receivables	<b>\$ 2,931,762</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,932,762</b>
Accounts receivable	\$ 244,934	\$ -	\$ 1,000	\$ 245,934
Due from Other Governments	2,686,828	-	-	2,686,828
	<b>\$ 2,931,762</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,932,762</b>

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 5. CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2019 was as follows:

North Davis Fire District Fixed Assets at June 30, 2019				
	Balance			Balance
	<u>6/30/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2019</u>
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Land	200,110	-	-	200,110
Total capital assets, not being depreciated	<u>200,110</u>	<u>-</u>	<u>-</u>	<u>200,110</u>
Capital assets, being depreciated:				
Buildings	3,006,948	-	-	3,006,948
Vehicles	2,720,973	-	-	2,720,973
Machinery and equipment	755,385	-	38,995	716,390
Capital assets being depreciated	<u>6,483,306</u>	<u>-</u>	<u>38,995</u>	<u>6,444,311</u>
Less accumulated depreciation for:				
Buildings and improvements	739,088	75,174	-	814,262
Equipment and vehicles	2,243,759	369,733	38,995	2,574,497
Total accumulated depreciation	<u>2,982,847</u>	<u>444,907</u>	<u>38,995</u>	<u>3,388,759</u>
Total capital assets being depreciated, net	<u>3,500,459</u>	<u>(444,907)</u>	<u>-</u>	<u>3,055,552</u>
Governmental activities capital assets, net	<u>\$ 3,700,569</u>	<u>\$ (444,907)</u>	<u>\$ -</u>	<u>\$ 3,255,662</u>

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

General administration.....	\$ 3,978
Operations.....	<u>440,929</u>
Total.....	<u>\$ 444,907</u>

The District expended \$0 on capital assets during the current year. Two engines, and an air compressor were sold for a total of \$36,000.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 6. LEASE COMMITMENTS**

The District purchased an aerial fire truck on November 21, 2011, financed with a capital lease in the principal amount of \$600,000, with an interest rate of 2.99%, and 10 annual principal and interest payments of \$69,990 starting on September 21, 2012. On October 29, 2014, the District financed Rescue Engine #41 with a capital lease from OshKosh Capital in the amount of \$669,789 with an interest rate of 3.38% and 10 annual principal and interest payments of \$66,979. Leases that in substance are purchases are reported as capital lease obligations. In the government-wide statement, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In government fund statements, both the principal and interest portion of capital lease payments are recorded as expenditures. The District made principal and interest payments during the current year in the amount of \$115,283 and \$21,686 respectively.

Future minimum lease payments for capital leases as of June 30, 2019 are as follows:

Fiscal Year	Capital Leases		Total Principal and Interest
	Principal	Interest	
2020	\$ 118,938	\$ 18,031	\$ 136,969
2021	122,708	14,261	136,969
2022	126,598	10,371	136,969
2023	60,622	6,357	66,979
2024	62,671	4,308	66,979
2025	64,789	2,190	66,979
Total	\$ 556,326	\$ 55,518	\$ 611,844

**NOTE 7. LONG-TERM DEBT**

The changes in long-term debt for year ending June 30, 2019 are as follows:

**NORTH DAVIS FIRE DISTRICT**  
**LONG-TERM DEBT SCHEDULE**  
at JUNE 30, 2019

	Interest Rate	Balance 6/30/2018	Additions	Reductions	Balance Outstanding 6/30/2019	Current Portion
Revenue Bonds	3.38%	\$ 1,770,000	\$ -	\$ 170,000	\$ 1,600,000	\$ 175,000
Capital Leases	2.99% - 3.38%	671,609	-	115,283	556,326	118,938
Compensated Absences		189,513	24,578	-	214,091	-
Total Long-Term Debt		\$ 2,631,122	\$ 24,578	\$ 285,283	\$ 2,370,417	\$ 293,938

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation leave is recorded as an expenditure when used in governmental funds and as an expense in the government-wide statements as compensated absences. A liability for unused vacation, as well as a calculated amount of sick leave unpaid on termination or separation from the District, is recorded in the government-wide Statement of Net Position.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 7. LONG-TERM DEBT (Continued)**

***Long-term Obligations***

In the government-wide statements, long-term debt obligations are reported as liabilities. The District issued \$3,100,000 in revenue bonds on January 9, 2008 with an interest rate of 4.63%. Bond proceeds were used to fund the construction of the new fire station and administrative offices in West Point City which were completed in March, 2008. In February of 2015, the District amended the terms of the bonds at a lower 3.38% interest rate adding \$18,000 in bond issuance costs to the bond payable. The transaction resulted in future savings on debt service payments of \$252,192 over the remaining 14 years of the bonds. The District has pledged future revenues to repay these bonds. Principal and interest for the current year was \$230,403. At year end, pledged future revenues totaled \$2,082,819, which was the amount of the remaining principal and interest on the bonds. The bond repayment schedule is shown below:

**North Davis Fire District**  
**\$2,543,000 Revenue Bonds**  
**Series 2008 (As Amended on February 21, 2013)**

Fiscal Year	Revenue Bonds		Total
	Principal	Interest	Principal and Interest
2020	\$ 175,000	\$ 54,080	\$ 229,080
2021	185,000	48,165	233,165
2022	190,000	41,912	231,912
2023	195,000	35,490	230,490
2024	205,000	28,899	233,899
2025-2027	650,000	44,447	694,447
Total	\$ 1,600,000	\$ 252,993	\$ 1,852,993

**NOTE 8. RISK MANAGEMENT**

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

As of June 30, 2019, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. Settlement amounts have not exceeded coverage for the current year or the three prior years.

**NOTE 9. RETIREMENT**

**A. Pension Plans**

General Information about the Pension Plan

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

- Public Employees Noncontributory Retirement System (Noncontributory System).
- Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, public employees, retirement systems.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 9. RETIREMENT (Continued)**

- And the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

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

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

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 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%
Tier 2 Public Employees System	Highest 5 years	35 year, any age 20 years, age 60* 10 years age 60 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 age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

*\*Actuarial reductions are applied.*

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 9. RETIREMENT (Continued)**

***Contribution Rate Summary***

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019 are as follows:

	Employee	Employer	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Government Division Tier 2	N/A	15.54%	1.15%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Firefighters System			
31 - Other Division A	15.05%	4.61%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	11.34%	0.74%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
232 - Firefighters	N/A	0.08%	12.00%

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

For fiscal year ended June 30, 2019, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 11,632	N/A
Firefighters System	41,658	135,997
Tier 2 Public Safety and Firefighter System	46,162	-
Tier 2 DC Public Safety and Firefighter System	49	N/A
Total Contributions	<u>\$ 99,501</u>	<u>\$ 135,997</u>

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.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 9. RETIREMENT (Continued)**

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

At June 30, 2019, we reported a net pension asset of \$0 and a net pension liability of \$409,868.

	(Measurement Date): December 31, 2018				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 31-Dec-17	Change (Decrease)
Noncontributory System	-	48,495	0.0065856%	0.0061272%	0.0004584%
Firefighters System	-	354,212	2.7279109%	2.6718695%	0.0560414%
Tier 2 Public Employees System	-	163	0.0003799%	0.0000000%	0.0003799%
Tier 2 Public Safety and Firefighter System	-	6,998	0.2793127%	0.3043000%	-0.0249873%
Total Net Pension Asset/Liability	-	409,868			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2019, we recognized a pension expense of \$191,777. At June 30, 2018, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 78,705	\$ 64,817
Changes in assumptions	201,592	41,379
Net difference between projected and actual earnings on pension plan investments	199,649	-
Changes in proportion and differences between contributions and proportionate share of contributions	19,792	2,242
Contributions subsequent to the measurement date	49,175	-
Total	\$ 548,913	\$ 108,438

\$49,175 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018. 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:

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 9. RETIREMENT (Continued)**

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	\$106,016
2020	\$47,403
2021	\$57,587
2022	\$145,211
2023	\$23,505
Thereafter	\$11,579

Actuarial assumptions: The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25%-9.75%, average, including inflation
Investment rate of return	6.95%, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term expected Portfolio Real Rate of Return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 9. RETIREMENT (Continued)**

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.5%, a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95%. 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 to 6.95 percent from 7.20 percent from the prior measurement period.

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 6.95%, 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 (5.95%) or 1-percentage-point higher (7.95%) than the current rate:

	1% Decrease 5.95%	Discount Rate 6.95%	1% Increase 7.95%
Noncontributory System	\$ 99,388	\$ 48,495	\$ 6,114
Firefighters System	1,321,796	354,212	(429,272)
Tier 2 Public Employees System	652	163	(215)
Tier 2 Public Safety and Firefighter	52,786	6,998	(28,040)
	\$ 1,474,622	\$ 409,868	\$ (451,413)

*\*\*\*Pension plan fiduciary net position: Detailed information about the pension plan's 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.

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

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**NOTE 9. RETIREMENT (Continued)**

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

	2019	2018	2017
<b>401(k) Plan</b>			
Employer Contributions	\$ 10,348	\$ 5,403	\$ 3,904
Employee Contributions	7,798	4,282	3,736
<b>457 Plan</b>			
Employer Contributions	-	-	-
Employee Contributions	5,015	2,835	550

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

**NOTE 11. SUBSEQUENT EVENTS**

In October of 2018, Sunset City requested annexation via City Resolution. This change will be in effect as of January 1, 2020.

**North Davis Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance</b>
	<u>Original</u>	<u>Final</u>		<b>Favorable (Unfavorable)</b>
				<u>Actual</u>
<b>Revenues</b>				
Property taxes	\$ 2,961,183	\$ 3,104,297	\$ 3,040,430	\$ (63,867)
Ambulance	1,336,576	1,236,576	1,243,698	7,122
Impact fees	45,000	220,000	230,361	10,361
Interest income	14,000	40,000	44,418	4,418
Other income	11,975	15,975	15,688	(287)
<b><i>Total revenues</i></b>	<u>4,368,734</u>	<u>4,616,848</u>	<u>4,574,595</u>	<u>(42,253)</u>
<b>Expenditures</b>				
Salaries and benefits	2,896,886	2,841,886	2,812,216	29,670
Emergency services	957,640	1,005,615	944,292	61,323
<b><i>Total expenditures</i></b>	<u>3,854,526</u>	<u>3,847,501</u>	<u>3,756,508</u>	<u>90,993</u>
<b>Other financing sources (uses)</b>				
Transfers out	(309,826)	(416,851)	(307,380)	109,471
Contributions to other govts	(204,382)	(352,496)	(352,496)	-
<b><i>Total other financing sources</i></b>	<u>(514,208)</u>	<u>(769,347)</u>	<u>(659,876)</u>	<u>109,471</u>
<b><i>Excess (deficiency) of revenues and other sources over expenditures and other uses</i></b>	-	-	158,211	158,211
<b><i>Fund balance at beginning of period</i></b>	<u>1,692,800</u>	<u>1,692,800</u>	<u>1,692,800</u>	<u>-</u>
<b><i>Fund balance at end of period</i></b>	<u><b>\$ 1,692,800</b></u>	<u><b>\$ 1,692,800</b></u>	<u><b>\$ 1,851,011</b></u>	<u><b>\$ 158,211</b></u>

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

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**NORTH DAVIS FIRE DISTRICT**  
**Utah Retirement Systems**  
**June 30, 2019**  
**with a measurement date of December 31, 2018**  
Last 10 Fiscal Years\*

		Noncontributory Retirement System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2019	0.0065856%	2.7279109%	0.0003799%	0.2793127%
	2018	0.0061272%	2.6718695%	0.0000000%	0.3043000%
	2017	0.0056958%	2.7514108%	0.0000000%	0.3037219%
	2016	0.0060111%	3.1459623%	0.0000000%	0.2113441%
	2015	0.0060111%	3.1883176%	0.0000000%	0.1877426%
Proportionate share of the net pension liability (asset)	2019	\$ 48,495	\$ 354,212	\$ 163	\$ 6,998
	2018	\$ 26,845	\$ (166,872)	-	\$ (3,521)
	2017	\$ 38,084	\$ (21,691)	-	\$ (2,636)
	2016	\$ 32,230	\$ (56,980)	-	\$ (3,088)
	2015	\$ 26,102	\$ (181,938)	-	\$ (2,777)
Covered employee payroll	2019	\$ 60,780	\$ 843,244	\$ 4,554	\$ 372,992
	2018	\$ 56,870	\$ 781,687	-	\$ 321,145
	2017	\$ 54,818	\$ 772,316	-	\$ 250,944
	2016	\$ 50,735	\$ 845,191	-	\$ 125,797
	2015	\$ 52,837	\$ 840,587	-	\$ 77,572
Proportionage share of the net pension liability (asset) as a percentage of its covered-employee payroll	2019	79.79%	42.01%	3.58%	1.88%
	2018	47.20%	-21.35%	0.00%	-1.10%
	2017	69.47%	-2.81%	0.00%	-1.05%
	2016	63.53%	-6.74%	0.00%	-2.45%
	2015	49.40%	-21.60%	0.00%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability	2019	87.00%	94.30%	90.80%	95.60%
	2018	91.90%	103.00%	0.00%	103.00%
	2017	87.30%	100.40%	0.00%	103.60%
	2016	87.80%	101.00%	0.00%	110.70%
	2015	90.20%	103.50%	0.00%	120.50%

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

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2019  
with a measurement date of December 31, 2018  
Last 10 fiscal years\*\***

	<u>As of fiscal year ended December 31,</u>	<u>Actuarial Determined Contributions</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered employee payroll</u>	<u>Contributions as a percentage of covered employee payroll</u>
Noncontributory System	2010	\$ 4,642	\$ 4,642	\$ -	\$ 39,811	11.66%
	2011	5,468	5,468	-	37,785	14.47%
	2012	6,018	6,018	-	43,700	13.77%
	2013	6,941	6,941	-	43,275	16.04%
	2014	8,728	8,728	-	50,482	17.29%
	2015	10,287	10,287	-	55,697	18.47%
	2016	8,989	8,989	-	48,670	18.47%
	2017	10,325	10,325	-	55,902	18.47%
	2018	10,703	10,703	-	57,946	18.47%
	2019	11,632	11,632	-	62,977	18.47%
Firefighters System	2010	\$ -	\$ -	\$ -	\$ 884,731	0.00%
	2011	15,793	15,793	-	848,109	0.00%
	2012	4,925	4,925	-	984,857	1.86%
	2013	24,953	24,953	-	938,120	0.50%
	2014	25,761	25,761	-	870,292	2.66%
	2015	30,992	30,992	-	811,537	2.96%
	2016	33,883	33,883	-	849,193	3.82%
	2017	29,414	29,414	-	756,157	3.99%
	2018	31,256	31,256	-	795,310	3.89%
	2019	41,658	41,658	-	903,634	3.93%
Tier 2 Public Employees System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2019  
with a measurement date of December 31, 2018  
Last 10 fiscal years\*\***

Tier 2 Public Employees System* (Continued)	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	688	688	-	4,554	15.11%
	2019	-	-	-	-	0.00%
Tier 2 Public Safety and Firefighters System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	5,457	5,457	-	49,519	11.02%
	2015	9,785	9,785	-	90,606	10.80%
	2016	18,732	18,732	-	174,251	10.75%
	2017	31,556	31,556	-	293,546	10.75%
	2018	36,849	36,849	-	340,561	10.82%
	2019	46,162	46,162	-	407,074	11.34%
Tier 2 Public Employees DC Only System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	7	7	-	8,670	0.08%
	2019	49	49	-	61,131	0.08%

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

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

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See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2019**

**Changes in Assumptions:**

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

Following are the District's investments at June 30, 2019:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 2,293,450	less than 1 year	not rated
Zion's (PTIF)	57,775	less than 1 year	not rated
Total	<u>\$ 2,351,225</u>		

**C. Interest Rate Risk**

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

**D. Concentration of Credit Risk**

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

**E. Fair Value of Investments**

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

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

At June 30, 2019, the District had \$2,351,225, in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2019 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

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

Cash on hand and on deposit:	
Cash on deposit	\$ 91,122
Zion's PTIF	57,775
PTIF investment	<u>2,293,450</u>
Total cash and investments	<u>\$ 2,442,347</u>



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2019

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

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

Cash	\$	2,006,077
Restricted cash		436,270
Total cash and investments	\$	2,442,347

**NOTE 3. INTERFUND TRANSFERS/LOANS**

The District transferred \$227,380 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2008 issued revenue bonds. A General Fund transfer of \$80,000 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

**NOTE 4. DISAGGREGATED RECEIVABLES/DUE FROM OTHER GOVERNMENTS**

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2019, are as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Capital</u>	<u>Total</u>
User fee receivables	\$ 994,753	\$ -	\$ -	\$ 994,753
Other receivables			1,000	1,000
Interfund receivable	-	-	-	-
Intergovernmental:				-
Property taxes	220,614	-	-	220,614
Deferred property taxes	2,466,214			
Impact fees	26,422	-	-	26,422
Total intergovernmental	2,713,250	-	-	2,713,250
Gross receivables	3,708,003	-	1,000	3,709,003
Less: allowance for uncollectibles	(776,241)	-	-	(776,241)
Net total receivables	<b>\$ 2,931,762</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,932,762</b>
Accounts receivable Due from Other Governments	\$ 244,934	\$ -	\$ 1,000	\$ 245,934
	2,686,828	-	-	2,686,828
	<b>\$ 2,931,762</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,932,762</b>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Davis Fire District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 12, 2019.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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.

*Wright & Associates, P.C.*

Ogden, Utah  
November 12, 2019

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

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

**Report On Compliance**

We have audited North Davis Fire District (the District)'s compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on District's for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019 in the following areas:

Budgetary Compliance  
Fund Balance  
Utah Retirement Systems  
Open and Public Meetings Act  
Public Treasurer's Bond

***Management's Responsibility***

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

***Auditor's Responsibility***

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

### *Opinion on Compliance*

In our opinion, North Davis Fire District, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

### **Report On Internal Control Over Compliance**

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

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

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

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.

*Wick & Associates, P.C.*

Ogden, Utah  
November 12, 2019