



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

**\*\* Chairman**  
**\*\* Vice-Chairman**  
Mark Shepherd, Member  
Howard Madsen, Member  
Nike Peterson, Member  
Gary Petersen, Member  
Brian Vincent, Member  
Annette Judd, Member  
Nancy Smalling, Member  
Scott Wiggill, Member  
Vern Phipps, Member

Mark Becraft, Fire Chief  
Theron Williams, Deputy Fire Chief

**NOTICE & AGENDA - Amended**  
**Thursday, January 27, 2022**  
**6:00 PM Work Session / 6:30 PM Board Meeting**

Members of the public may attend the meetings in person or via Zoom. The Board of Trustees will accept citizen comments at the designated time via Zoom, email, or in person. Citizen comments emailed should be emailed to the District Clerk at [mrogers@nofires.org](mailto:mrogers@nofires.org) no later than the 5:00 PM on the day of the meeting. The email subject line must state "Citizen Comment – 1/27/2022 Board of Trustees Meeting" and the email body must include citizens first and last name, address and a succinct statement.

Join North Davis Fire District Board of Trustee Meetings via Zoom.

- Connect Via Zoom: <https://us02web.zoom.us/j/89061989897>
- Connect via Telephone: 1-346-248-7799 Webinar ID: 890 6198 9897

**Board of Trustee Work Session – 6:00 PM**

*If the Work Session is not completed prior to the scheduled board meeting, the Work Session will continue until all items have been discussed; or be discussed during the scheduled board meeting.*

1. Discussion of North Davis Fire District Business
2. Presentation of the North Davis Fire District Audit for Fiscal Year 2021

**Board of Trustee Meeting – 6:30 PM or Immediately Following the Work Session**

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. Oath of Office Ceremony
6. Selection of the North Davis Fire District Board of Trustees Chairman and Vice-Chairman
7. Appointment of District Treasurer Nicole Nelson
8. Appointment of District Clerk – Misty Rogers
9. Consideration of Approval of Minutes from the December 16, 2021 Board Meeting
10. Consideration of Approval of the North Davis Fire District Bills for December 2021
11. Consideration of Approval of the North Davis Fire District Financial Report
12. Fire Chiefs Report
13. Other
14. Motion to Adjourn

Dated and posted this 26<sup>th</sup> day of January, 2022

Misty Rogers, District Clerk

On January 26, 2022, a copy of the foregoing notice was posted in the North Davis Fire District Offices, on the District website (<http://northdavisfiredistrict.com>), and State of Utah Public Meeting Notice website (<http://pmn.utah.gov>). The foregoing notice was provided for posting to Sunset City, Clearfield City, and West Point City. Board Members may participate in the meeting by electronic communication. In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall the District Clerk, at (801) 525-2850 ext. 102 at least 24 hours prior to the meeting.

## Tentative Upcoming Agenda Items

(Dates, Times, and Agenda Items Are Subject to Change)

### February 17, 2022

4:30 PM - Board of Trustee Work Session

1. Discussion and Planning for the Future of NDFD Including but not limited to NDFD Budget for FY2021 & FY2022

6:30 PM - Regular Board of Trustee Meeting / Local Building Authority Meeting

1. Call to Order
2. Citizen Comment
3. Consideration of Approval of Minutes
4. Consideration of Approval of Bills
5. Consideration of Approval of Financial Report
6. Fire Chiefs Report

### March 17, 2022

6:00 PM - Board of Trustee Work Session

1. Discussion and Planning for the Future of NDFD Including but not limited to NDFD Budget for FY2021 & FY2022

6:30 PM - Regular Board of Trustee Meeting / Local Building Authority Meeting

1. Call to Order
2. Citizen Comment
3. Consideration of Approval of Minutes
4. Consideration of Approval of Bills
5. Consideration of Approval of Financial Report
6. Fire Chiefs Report

### April 21, 2022

6:00 PM - Board of Trustee Work Session

1. Discussion and Planning for the Future of NDFD Including but not limited to NDFD Budget for FY2021 & FY2022

6:30 PM - Regular Board of Trustee Meeting / Local Building Authority Meeting

1. Call to Order
2. Citizen Comment
3. Consideration of Approval of Minutes
4. Consideration of Approval of Bills
5. Consideration of Approval of Financial Report
6. Discussion of FY2022/2023 Tentative Budget and FY2021/2022 Amended Budget
  - a. Public Hearing for Consideration of Adopting the FY2022/2023 Tentative Budget
  - b. Scheduling of a Public Hearing to Consider the Adoption of the FY2021/2022 Amended Budget.
  - c. Scheduling of a Public Hearing to Consider the Adoption of the FY2022/2023 Final Budget
7. Fire Chiefs Report



**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES**

Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 102

*Tim Roper, Chair  
Howard Madsen, Vice-Chair  
Erik Craythorne, Member  
Mark Shepherd, Member  
Jerry Chatterton, Member  
Nike Peterson, Member  
Gary Petersen, Member  
Scott Wiggill, Member  
Chad Bangerter, Member*

*Mark Becraft, Fire Chief  
John Taylor, Deputy Fire Chief*

**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEE MEETING  
December 16, 2021**

**Board of Trustee Work Session – 6:00 PM**

*If the Work Session is not completed prior to the scheduled board meeting, the Work Session will continue until all items have been discussed; or be discussed during the scheduled board meeting.*

Board Members Present - Chair Timothy E. Roper, Vice-Chair Howard Madsen, Scott Wiggill, Nike Peterson, Mark Shepherd, Gary Petersen, Jerry Chatterton (via Zoom), Erik Craythorne, and Chad Bangerter

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers, and Attorney Andrew Blackburn

Visitors – NDFD Battalion Chiefs’ Hadley, Weekes, and Youngberg, NDFD Captain King, and Anthony Iarossi

1. Discussion of North Davis Fire District Business

Chief Becraft started off with the administrative policy which attorney Blackburn has reviewed and turned the time over to him.

Attorney Blackburn recommended cleaning up the language within the policy from “Chairman” to “Chair” or “Vice-Chair.” He also said as he was looking at the policy (section 5), he noticed that it said “shall” have a work session and since it wasn’t always necessary to have a work session, he thought it would be better to change that to “may” have a work session. He thought the wording from Section 12 entitled General Power of Board of Trustees should be put into Section 2. Section 4 talks about Board Membership which was also mentioned in Section 9 so he moved that section. The prior Section 10 entitled Organization of Board of Trustees has been reworded to indicate how an election of the Chair and Vice-Chair would occur. Referring to Section 11, he said there was no need to talk about reorganization because that’s already been done. Section 13 has also been moved so that section won’t be needed.

Board Member Bangerter asked if the term Chair and Vice-Chair would be changed throughout the policy for consistency. Attorney Blackburn said yes.

The Board of Trustees and Attorney Blackburn discussed the current reading that states that the chair and vice-chair to take office on the fourth Thursday of January of the even numbered years. Attorney Blackburn recommended the language be changed to state that the term of the Chair and Vice-Chair will begin at the first Board of Trustees meeting in January, after the vote is taken.

Chief Becraft provided the Board of Trustees with updates from the past several months.

- He showed a rough map of the temporary location of Station 42 at the Freeport Center and reported on the temporary location improvements and remodeling. Chief Becraft informed the board that much of the work had been done by Battalion Chief Youngberg, Battalion Chief Weekes, Captain Montgomery, Deputy Chief Taylor, and other NDFD employees. He said they were coming in below budget on the transitional costs and could make the move by the end of January, if necessary. We are way ahead of schedule but it isn't anticipated that the demo of the current Station 42 will be until June.
- Paramedics are running and the actual license will be final within the next few weeks. The reserve truck is currently being used as the paramedic unit (Medic 42) until the paramedic squad arrives in late winter, early spring. As of today, we have had 310 medical / 106 ALS calls and 47 PMA's. We are working through some confusion but all in all, things were going really well.

Vice-Chair Madsen asked what will happen to the current truck being used as the paramedic unit. Chief Becraft stated that after the paramedic squad arrives, the current truck will be used as the reserve battalion chief or chief truck. Vice-Chair Madsen mentioned purchasing a pull-out organizer for the back of the reserve truck.

- He gave an update on the construction of Station 42. Everything was out for bid and they're waiting for numbers and working with Clearfield City as far as form-based code but the layout has not changed. The District will need to ask Clearfield City for a variance for some trees.

Board Member N. Peterson motioned to close the work session. Board Member Bangerter seconded the motion. The motion passed.

#### Board of Trustee Meeting – 6:30 PM Immediately Following the Work Session

Board Members Present - Chair Timothy E. Roper, Vice-Chair Howard Madsen, Scott Wiggill, Nike Peterson, Mark Shepherd, Gary Petersen, Jerry Chatterton (via Zoom), Erik Craythorne, and Chad Bangerter

Board Members Excused – Nike Peterson and Mark Shepherd left at approximately 6:50 PM.

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers, and Attorney Andrew Blackburn

Visitors – NDFD Battalion Chiefs' Hadley, Weekes, and Youngberg, NDFD Captain King, and Anthony Iarossi

1. Call to Order
2. Invocation or Inspirational Thought: Provided by Board Member G. Petersen
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes from the November 18, 2021 Board of Trustee Meeting

Board Member Shepherd motioned to approve the minutes from the November 18, 2021 Board meeting. Board Member Craythorne seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for November 2021

Board Member N. Peterson asked why NDFD paid for signs for the UASD. Ms. Rogers informed the Board of Trustees that she assisted with the UASD Annual Convention in November. The District purchased signs for the convention and the UASD reimbursed the District for the expense.

Board Member G. Petersen motioned to approve the North Davis Fire District Bills for November 2021. Board Member Craythorne seconded the motion. The motion passed.

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

Chief Becraft said things were moving along. Ambulance revenue at 50%. Fee In Lieu and Property Tax received in December is a significant amount of the revenue for the budget. Impact Fees at 100%. Payables including wages are holding steady. The Local Building Authority budget for the temporary housing of Station 42 is under budget.

Board Member Craythorne motioned to approve the North Davis Fire District Financial Report. Vice-Chair Madsen seconded the motion. The motion passed.

8. Discussion and Consideration of Resolution 2021R-17, Amending the North Davis Fire District Policies Relating to Chapter 2; Board of Trustees

Attorney Blackburn recommended deleting the sentence “the Chair and the Vice-Chair shall begin their elected positions on the fourth Thursday of January in even numbered years.” He then asked that when a motion to approve is made referencing the deletion of the mentioned sentence.

Board Member Bangerter motioned to approve Resolution 2021R-17, Amending the North Davis Fire District Policies Relating to Chapter 2; Board of Trustees with the deletion of the last sentence and indicating the fourth meeting in January. the Board Member Craythorne seconded the motion. The motion passed.

Roll Call Vote:

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

Vice-Chair Madsen – aye  
Board Member Shepherd – aye  
Board Member Bangerter – aye  
Board Member Wiggill – aye

9. Fire Chiefs Report - Chief Becraft reported on the following

- NDFD joined with each city in their Christmas celebrations. The District has hired six new full-time firefighters and several students in paramedic school. Do have six new hires and moving forward. Have students in paramedic school.
- NDFD Annual Awards Banquet will be held on February 24<sup>th</sup> at Warehouse 22. An invitation will be sent out within the next few weeks.
- Administration is gearing up and planning for the FY2023 Budget and Board of Trustee Planning Workshop.
- Deputy Chief Taylor’s retirement celebration will be held at Station 41 on December 29<sup>th</sup>. All city staff are welcomed to attend.

Board Member Bangerter asked if it is appropriate to bring a gift to Deputy Chief Taylor. Chief Becraft stated that if someone would like to bring a gift to Deputy Chief Taylor for his retirement it would be acceptable.

- The Deputy Chief position has been posted and applications are currently being accepted. The closing for the applications is December 20<sup>th</sup> at 5:00 pm. Interviews are scheduled for December 30<sup>th</sup>. The interview panel will a few board members, city managers, the state fire marshal and other stellar individuals.

10. Consideration of Adjourning into a Closed Session Pursuant to §52-4-205 (1)(a), Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual – Chief Becraft’s Evaluation – Attorney Blackburn remained in the Closed Session.

Board Member Shepherd and Board Member N. Peterson left the board meeting at approximately 6:50 PM.

Board Members Present - Chair Timothy E. Roper, Vice-Chair Howard Madsen, Scott Wiggill, Gary Petersen, Jerry Chatterton (via telephone), Erik Craythorne, and Chad Bangerter

Board Members Excused – Nike Peterson and Mark Shepherd

Board Member Wiggill motioned to adjourning into a Closed Session Pursuant to §52-4-205 (1)(a), Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual. The meeting is to be held in the training room at Station 41. Board of Trustees. Board Member Madsen seconded the motion. The motion passed

Roll Call Vote:

Chair Roper (non-voting member)  
Board Member Craythorne – aye  
Board Member Bangerter – aye  
Board Member Chatterton - aye

Vice-Chair Madsen – aye  
Board Member G. Petersen – aye  
Board Member Wiggill – aye

Board Member \* motioned to return into the regular session. Board Member \* seconded the motion. The motion passed.

11. Other

Chair Roper extend their appreciation over the past few years. Paramedic program, new fire station, and continuing to change culture. He then stated that the Board of Trustees would like to provide Chief Becraft with a 3% increase to his wage and a \$6,000 bonus.

Board Member Craythorne motioned to approve a 3% wage increase and a \$6,000 bonus for Chief Becraft. Vice-Chair Madsen seconded the motion. The motion passed.

Chief Becraft thanked the Board of Trustees and expressed his love for NDFD.

Chair Roper expressed the boards gratitude to Deputy Chief Taylor for all that he has done for NDFD. The board is appreciative of his service.

Chief Becraft stated that Deputy Chief Taylor is part of the NDFD family.

Deputy Chief Taylor stated that he started almost 27 years ago with Clearfield Fire.

12. Motion to Adjourn

Board Member Craythorne motioned to adjourn. Board Member G. Petersen seconded the motion.

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Timothy E. Roper, Chair

ATTEST:

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Misty Rogers, District Clerk

**North Davis Fire District**  
**Custom Transaction Detail Report**  
December 2021

Date	Name	Memo	Account	Type	Amount
12/01/2021		Noridian	1-30100 · Ambulance	Deposit	1,779.87
12/02/2021		Noridian	1-30100 · Ambulance	Deposit	1,489.81
12/03/2021		Noridian	1-30100 · Ambulance	Deposit	1,633.34
12/03/2021		Lockbox	1-30100 · Ambulance	Deposit	7,207.53
12/03/2021		Lockbox	1-30100 · Ambulance	Deposit	11,229.84
12/06/2021		Noridian	1-30100 · Ambulance	Deposit	230.81
12/06/2021		Lockbox	1-30100 · Ambulance	Deposit	1,414.67
12/07/2021		UT Medicaid	1-30100 · Ambulance	Deposit	2,891.16
12/07/2021		Lockbox	1-30100 · Ambulance	Deposit	1,720.86
12/08/2021		Lockbox	1-30100 · Ambulance	Deposit	97.05
12/09/2021		Lockbox	1-30100 · Ambulance	Deposit	135.26
12/10/2021		Lockbox	1-30100 · Ambulance	Deposit	2,386.95
12/13/2021		Noridian	1-30100 · Ambulance	Deposit	1,422.35
12/13/2021		Lockbox	1-30100 · Ambulance	Deposit	5,601.23
12/14/2021		UT Medicaid	1-30100 · Ambulance	Deposit	4,192.95
12/16/2021		Lockbox	1-30100 · Ambulance	Deposit	400.73
12/17/2021		Noridian	1-30100 · Ambulance	Deposit	1,094.28
12/17/2021		Lockbox	1-30100 · Ambulance	Deposit	330.20
12/20/2021		Noridian	1-30100 · Ambulance	Deposit	917.42
12/20/2021		Lockbox	1-30100 · Ambulance	Deposit	26.62
12/21/2021		UT Medicaid	1-30100 · Ambulance	Deposit	1,912.55
12/21/2021		Lockbox	1-30100 · Ambulance	Deposit	4,473.80
12/23/2021		Lockbox	1-30100 · Ambulance	Deposit	229.69
12/27/2021		Lockbox	1-30100 · Ambulance	Deposit	10,615.48
12/28/2021		UT Medicaid	1-30100 · Ambulance	Deposit	10,794.08
12/30/2021		Noridian	1-30100 · Ambulance	Deposit	386.94
12/30/2021		Lockbox	1-30100 · Ambulance	Deposit	61.80
12/31/2021		Lockbox	1-30100 · Ambulance	Deposit	1,730.67
12/31/2021		Interest	1-36100 · Interest Income-General Fund	Deposit	1,181.10
12/06/2021	Clearfield City	Impact Fees - October 2021	1-34100 · Impact Fees	Sales Receipt	12,258.04
12/20/2021	Clearfield City	123 N 950 W, Autumn Ridge 120, RES10210612	1-34100 · Impact Fees	Sales Receipt	181.13
12/20/2021	Clearfield City	1902 E 700 S, Bravada C, RES01210346	1-34100 · Impact Fees	Sales Receipt	39,324.50
12/20/2021	Clearfield City	96 E 200 S, Sandridge Village 101, RES02210404	1-34100 · Impact Fees	Sales Receipt	368.30
12/20/2021	Clearfield City	91 E Weekes Way, Sandrige Village 102, RES02210405	1-34100 · Impact Fees	Sales Receipt	368.30



**North Davis Fire District**  
**Custom Transaction Detail Report**  
December 2021

12/20/2021	Clearfield City	88 E 200 W, Sandridge Village 103, RES02210406	1-34100 · Impact Fees	Sales Receipt	368.30
12/20/2021	Clearfield City	84 E 200 S, Sandridge Village 104, RES02210407	1-34100 · Impact Fees	Sales Receipt	368.30
12/20/2021	Clearfield City	Impact fee charge	1-34100 · Impact Fees	Sales Receipt	-90.00
12/06/2021	Davis County Treasurer	2020 PFEE	1-32100 · Fee in Lieu	Sales Receipt	-31.41
12/06/2021	Davis County Treasurer	2021 PFEE	1-32100 · Fee in Lieu	Sales Receipt	16,343.63
12/06/2021	Davis County Treasurer	2021 Addl	1-32200 · Property Taxes	Sales Receipt	100.38
12/06/2021	Davis County Treasurer	2021 ATPTax	1-32200 · Property Taxes	Sales Receipt	28.50
12/06/2021	Davis County Treasurer	2013 Interest	1-32200 · Property Taxes	Sales Receipt	1.47
12/06/2021	Davis County Treasurer	2016 Interest	1-32200 · Property Taxes	Sales Receipt	0.96
12/06/2021	Davis County Treasurer	2018 Interest	1-32200 · Property Taxes	Sales Receipt	0.62
12/06/2021	Davis County Treasurer	2019 Interest	1-32200 · Property Taxes	Sales Receipt	4.26
12/06/2021	Davis County Treasurer	2020 Interest	1-32200 · Property Taxes	Sales Receipt	7.90
12/06/2021	Davis County Treasurer	2021 Interest	1-32200 · Property Taxes	Sales Receipt	5.72
12/06/2021	Davis County Treasurer	2015 Penalty	1-32200 · Property Taxes	Sales Receipt	0.54
12/06/2021	Davis County Treasurer	2018 Penalty	1-32200 · Property Taxes	Sales Receipt	0.27
12/06/2021	Davis County Treasurer	2019 Penalty	1-32200 · Property Taxes	Sales Receipt	0.72
12/06/2021	Davis County Treasurer	2020 Penalty	1-32200 · Property Taxes	Sales Receipt	18.18
12/06/2021	Davis County Treasurer	2021 Penalty	1-32200 · Property Taxes	Sales Receipt	0.92
12/06/2021	Davis County Treasurer	2019 PTax	1-32200 · Property Taxes	Sales Receipt	1.07
12/06/2021	Davis County Treasurer	2020 PTax	1-32200 · Property Taxes	Sales Receipt	73.73
12/06/2021	Davis County Treasurer	2021 PTax	1-32200 · Property Taxes	Sales Receipt	1,880.66
12/06/2021	Davis County Treasurer	2016 Tax	1-32200 · Property Taxes	Sales Receipt	19.56
12/06/2021	Davis County Treasurer	2018 Tax	1-32200 · Property Taxes	Sales Receipt	6.51
12/06/2021	Davis County Treasurer	2019 Tax	1-32200 · Property Taxes	Sales Receipt	72.15
12/06/2021	Davis County Treasurer	2020 Tax	1-32200 · Property Taxes	Sales Receipt	1,643.69
12/06/2021	Davis County Treasurer	2021 Tax	1-32200 · Property Taxes	Sales Receipt	3,021,914.35
12/07/2021	Fire Recovery USA	Reference # 1052417	1-30150 · Fire / Incident Recovery	Sales Receipt	341.17
12/07/2021	Fire Recovery USA	Reference # 1050856	1-30150 · Fire / Incident Recovery	Sales Receipt	591.17
12/07/2021	Fire Recovery USA	Reference # 1050962	1-30150 · Fire / Incident Recovery	Sales Receipt	622.50
12/07/2021	Fire Recovery USA	Reference # 1050622	1-30150 · Fire / Incident Recovery	Sales Receipt	591.17
12/07/2021	Fire Recovery USA	Reference # 1049914	1-30150 · Fire / Incident Recovery	Sales Receipt	579.00
12/07/2021	Fire Recovery USA	Reference # 1030166	1-30150 · Fire / Incident Recovery	Sales Receipt	1,775.00
12/07/2021	Fire Recovery USA	Reference # 918694	1-30150 · Fire / Incident Recovery	Sales Receipt	570.00
12/07/2021	Fire Recovery USA	Reference # 1053347	1-30150 · Fire / Incident Recovery	Sales Receipt	603.34
12/07/2021	Fire Recovery USA	Reference # 983692	1-30150 · Fire / Incident Recovery	Sales Receipt	579.00

## North Davis Fire District Custom Transaction Detail Report December 2021

12/07/2021	Fire Recovery USA	Reference # 1057356	1-30150 · Fire / Incident Recovery	Sales Receipt	507.00
12/07/2021	Fire Recovery USA	Reference # 1053471	1-30150 · Fire / Incident Recovery	Sales Receipt	250.00
12/07/2021	Fire Recovery USA	Reference # 1050902	1-30150 · Fire / Incident Recovery	Sales Receipt	250.00
12/07/2021	Fire Recovery USA	Reference # 1038591	1-30150 · Fire / Incident Recovery	Sales Receipt	603.34
12/07/2021	Fire Recovery USA	Reference # 1057386	1-30150 · Fire / Incident Recovery	Sales Receipt	507.00
12/07/2021	Fire Recovery USA	Reference # 1050885	1-30150 · Fire / Incident Recovery	Sales Receipt	507.00
12/07/2021	Fire Recovery USA	Reference # 1050695	1-30150 · Fire / Incident Recovery	Sales Receipt	250.00
12/07/2021	Fire Recovery USA	Recovery Fee	Fire Recovery	Sales Receipt	-1,825.33
12/07/2021	North Eastern Services	Daycare Inspection - Group Home B	1-35100 · Inspection Fees	Sales Receipt	75.00
12/07/2021	State Fire Sales & Service	UL300 Hood Testing - Argentine Corner (69 N Main, Clearfield)	1-35100 · Inspection Fees	Sales Receipt	150.00
12/06/2021	Utah Assoc of Special Districts	Reimbursement of Signs of UASD Convention 2021	1-42700 · Special Department Allowance	Sales Receipt	1,023.70
12/06/2021	West Point City	3690 W 200 N (113 Bluff View) Permit 5582	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	3694 W 200 N (114 Bluff View) Permit 5583	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	3698 W 200 N (115 Bluff View) Permit 5584	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	3702 W 200 N (116 Bluff View) Permit 5585	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	3706 W 200 N (117 Bluff View) Permit 5586	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	4329 W 200 N (124 Dahlia Estates) Permit 5646	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	4311 W 200 N (125 Dahlia Estates) Permit 5647	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	4344 W 150 N (216 Dahlia Estates) Permit 5649	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	4262 W 1175 S (421 Harvest Fields) Permit 5667	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	4177 W 1100 S (508 Harvest Fields) Permit 5673	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	1126 N 5200 W (217 Sunview) Permit 5680	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	1114 N 5050 W (222 Sunview) Permit 5683	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	1056 N 3800 W (209 Bennett Century) Permit 5693	1-34100 · Impact Fees	Sales Receipt	181.13
12/06/2021	West Point City	Service Fee	1-34100 · Impact Fees	Sales Receipt	-390.00
<b>Revenue December 2021</b>					<b>3,183,345.04</b>
12/03/2021	A-1 Uniforms	1 belt (C. King)	1-40300 · Clothing Allowance	Bill	-24.95
12/06/2021	A-1 Uniforms	Pants (S. Harrington)	1-40300 · Clothing Allowance	Bill	-159.76
12/29/2021	A-1 Uniforms	Shirt, flag, patch (A. Powell)	1-40300 · Clothing Allowance	Bill	-57.63
12/28/2021	AFLAC	December 2021	1-41410 · AFLAC Cancer Policy	Bill	-922.44
12/14/2021	Airgas Intermountain Inc	Cylinder Rental	1-41800 · Medical Supplies Expenses	Bill	-48.40
12/27/2021	Airgas Intermountain Inc	Oxygent	1-41800 · Medical Supplies Expenses	Bill	-68.36
12/31/2021	Airgas Intermountain Inc	Oxygen cylinders	1-41800 · Medical Supplies Expenses	Bill	-148.40
12/07/2021	Andrew H. Blackburn	Retainer - January 2022	1-42420 · Attorney	Bill	-1,200.00

**North Davis Fire District**  
**Custom Transaction Detail Report**  
December 2021

12/13/2021	Andrew H. Blackburn	Series 2021 Bonds	1-42420 · Attorney	Bill	-525.00
12/09/2021	Artistic Sign Design	Reflective Circular Decals and reflective helmet names	1-42010 · Turnout Gear	Bill	-181.30
12/08/2021	Ashley Shelton	Cleaning allowance (Replaces check no. 16446 dated 3/14/21)	1-40300 · Clothing Allowance	Bill	-150.00
12/20/2021	AT&T Mobility	11/21/21 to 12/20/21	1-43200 · Utilities (Gas,Power,Phones)	Bill	-1,798.77
12/20/2021	BL Pallet Racking	Station 43	4-46350 · Temporary Relocation	Bill	-4,712.00
12/01/2021	Blalock and Partners	Professional Fees	4-46330 · Professional Fees	Bill	-37,593.19
12/01/2021	Blomquist Hale Consulting Group, In	December 2021	1-41000 · EA Assistance Program	Bill	-245.00
12/01/2021	Blueline Services	Random testing	1-42440 · Blueline Drug Testin	Bill	-80.00
12/01/2021	Blueline Services	Post Accident	1-42440 · Blueline Drug Testin	Bill	-100.00
12/01/2021	Blueline Services	Pre-Employment	1-42441 · Blueline New Hlre Testing	Bill	-150.00
12/14/2021	Boundtree Medical Supplies	Thomas EMS IFAK / Active Shooter Pack, Red Bag Only - No Supplies	1-41800 · Medical Supplies Expenses	Bill	-54.99
12/21/2021	Boundtree Medical Supplies	Curaplex IV Start Kit	1-14815 · IV	Bill	-227.00
12/21/2021	Boundtree Medical Supplies	Adult	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	infant	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	MED adult	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	child	1-41800 · Medical Supplies Expenses	Bill	-6.20
12/21/2021	Boundtree Medical Supplies	Neonate	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	infant	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	adult	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	Med adult	1-41800 · Medical Supplies Expenses	Bill	-24.80
12/21/2021	Boundtree Medical Supplies	child	1-41800 · Medical Supplies Expenses	Bill	-18.60
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube	1-41800 · Medical Supplies Expenses	Bill	-14.90
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 3.0 mm	1-41800 · Medical Supplies Expenses	Bill	-15.90
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 4.0 mm	1-41800 · Medical Supplies Expenses	Bill	-15.90
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 4.5 mm	1-41800 · Medical Supplies Expenses	Bill	-15.90
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 5.5 mm	1-41800 · Medical Supplies Expenses	Bill	-13.90
12/21/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 6.0 mm	1-41800 · Medical Supplies Expenses	Bill	-14.90
12/21/2021	Boundtree Medical Supplies	Naloxone	1-41800 · Medical Supplies Expenses	Bill	-620.60
12/21/2021	Boundtree Medical Supplies	UE scope VL460 monitor, case, and charger	1-41800 · Medical Supplies Expenses	Bill	-1,590.07
12/21/2021	Boundtree Medical Supplies	Single use blade size D0	1-41800 · Medical Supplies Expenses	Bill	-199.20
12/21/2021	Boundtree Medical Supplies	Single use blade size D1	1-41800 · Medical Supplies Expenses	Bill	-199.20
12/21/2021	Boundtree Medical Supplies	Single use blade size D2	1-41800 · Medical Supplies Expenses	Bill	-199.20
12/21/2021	Boundtree Medical Supplies	Single use blade size D3	1-41800 · Medical Supplies Expenses	Bill	-199.20
12/21/2021	Boundtree Medical Supplies	Single use blade size D4	1-41800 · Medical Supplies Expenses	Bill	-199.20
12/21/2021	Boundtree Medical Supplies	Filterline Set	1-41845 · Airway, Advanced	Bill	-191.50

**North Davis Fire District**  
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12/21/2021	Boundtree Medical Supplies	Smart Capnoline Plus Non Intubated, Oral Nasal Tubing	1-41845 · Airway, Advanced	Bill	-239.00
12/23/2021	Boundtree Medical Supplies	child	1-41800 · Medical Supplies Expenses	Bill	-12.40
12/23/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 3.5 mm	1-41800 · Medical Supplies Expenses	Bill	-15.90
12/23/2021	Boundtree Medical Supplies	Curaplex select endotracheal tube, 5.0 mm	1-41800 · Medical Supplies Expenses	Bill	-15.90
12/10/2021	Charlie's Service Center	2017 Ram Ambulance: Tech repair the Wig-Wags and sound on sirens	1-43300 · Vehicle Maintenance	Bill	-102.00
12/31/2021	Child Richards (CPA)	December 2021	1-42410 · Accountant Fees	Bill	-1,856.25
12/13/2021	Christmas Decor	Hanging of Christmas lights and removal	1-42700 · Special Department Allowance	Bill	-962.50
12/06/2021	Clearfield City Corp	December 2021	1-43200 · Utilities (Gas,Power,Phones)	Bill	-272.18
12/15/2021	Clearfield City Corp	January 2022	1-40900 · Dispatch Services	Bill	-7,084.00
12/19/2021	Comcast	12/28/21 to 1/27/22	1-43200 · Utilities (Gas,Power,Phones)	Bill	-380.16
12/23/2021	Comcast	1/1/22 to 1/31/22	1-43200 · Utilities (Gas,Power,Phones)	Bill	-752.46
12/15/2021	Comcast Business	12/15/21 to 1/14/22	1-43200 · Utilities (Gas,Power,Phones)	Bill	-537.58
12/08/2021	Courtney Miller	Cleaning Allowance (Replaces check no. 16917 dated 8/24/21)	1-40300 · Clothing Allowance	Bill	-150.00
12/23/2021	Courtney Miller	Reimbursement for Winter Fire School 2022	1-43000 · Travel and Training	Bill	-60.00
12/28/2021	Courtney Miller	Per Diem for 2022 Winter Fire School	1-43000 · Travel and Training	Bill	-113.00
12/15/2021	Crown Promotions	Uniform Tee 50/50 Blend (J. Oliver)	1-40300 · Clothing Allowance	Bill	-32.00
12/15/2021	Crown Promotions	Sport Tek short sleeve shirt (J. Oliver)	1-40300 · Clothing Allowance	Bill	-38.00
12/21/2021	Crown Promotions	Patch for Kelso	1-40300 · Clothing Allowance	Bill	-10.00
12/08/2021	Crown Trophy	Plaque for Erik Craythorne's years of service	1-42700 · Special Department Allowance	Bill	-50.00
12/28/2021	Curt King	Per Diem for 2022 Winter Fire School	1-43000 · Travel and Training	Bill	-172.00
12/20/2021	Dallas Green Farm & Home	Pigskin winter lined, commercial 50# spreader	1-41200 · Equipment Maintenance & Supply	Bill	-599.97
12/23/2021	Dallas Green Farm & Home	GH Snow & Ice Melt 40#	1-41200 · Equipment Maintenance & Supply	Bill	-179.80
12/02/2021	Department of Health	Paramedic Patches - For Duty Shirts	1-40300 · Clothing Allowance	Bill	-100.00
12/02/2021	Department of Health	AEMT Stickers	1-42800 · Subscriptions, Memberships	Bill	-80.00
12/02/2021	Department of Health	Paramedic Stickers	1-42800 · Subscriptions, Memberships	Bill	-80.00
12/17/2021	Dick Kearsley	Station 42 - repair dishwasher	1-41200 · Equipment Maintenance & Supply	Bill	-69.95
12/09/2021	Dominion Energy	11/20/21 to 12/9/21	1-43200 · Utilities (Gas,Power,Phones)	Bill	-663.36
12/10/2021	Dominion Energy	11/10/21 to 12/10/21	1-43200 · Utilities (Gas,Power,Phones)	Bill	-753.61
12/10/2021	Dominion Energy	11/11/21 to 12/10/21	4-46320 · Soft Costs	Bill	-143.86
12/07/2021	Durk's Plumbing Supply	Temporary Relocation Costs	4-46350 · Temporary Relocation	Bill	-89.53
12/14/2021	Durk's Plumbing Supply	Temporary Relocation Costs	4-46350 · Temporary Relocation	Bill	-1.18
12/06/2021	Henry Schein	T III Traction Splint Child	1-41800 · Medical Supplies Expenses	Bill	-216.02
12/21/2021	Henry Schein	IV Admin Set 83" 10 Drop 6" ext w/Luer&Y	1-14815 · IV	Bill	-178.00
12/21/2021	Henry Schein	Ketorolac Inj IM/IV SDV 1mL 15mg/mL	1-14815 · IV	Bill	-31.91
12/21/2021	Henry Schein	Tape emergency Msr pediatape color coded	1-41800 · Medical Supplies Expenses	Bill	-62.22

**North Davis Fire District**  
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12/21/2021	Henry Schein	Transport Sharps Container Red	1-41800 · Medical Supplies Expenses	Bill	-137.20
12/21/2021	Henry Schein	Safety Glide Combo 5ML 22Gx1.5	1-41800 · Medical Supplies Expenses	Bill	-78.88
12/21/2021	Henry Schein	Norepinephrine Bitartrate Inj 1mg/mL	1-41800 · Medical Supplies Expenses	Bill	-87.87
12/21/2021	Henry Schein	ET Holder - Ped	1-41800 · Medical Supplies Expenses	Bill	-43.35
12/21/2021	Henry Schein	Electrode Foam White Sensor	1-41800 · Medical Supplies Expenses	Bill	-150.00
12/21/2021	Henry Schein	select a collar	1-41800 · Medical Supplies Expenses	Bill	-289.50
12/21/2021	Henry Schein	Bio-Hazard Maxxim	1-41800 · Medical Supplies Expenses	Bill	-66.00
12/21/2021	Henry Schein	Sodium Bicarb Prefild Syr 50mL 8.4%	1-41800 · Medical Supplies Expenses	Bill	-135.07
12/21/2021	Henry Schein	Glucose Test Strips	1-41800 · Medical Supplies Expenses	Bill	-197.50
12/21/2021	Henry Schein	Earloop Mask Surgical L1 Blue	1-41800 · Medical Supplies Expenses	Bill	-312.24
12/21/2021	Henry Schein	Bandage	1-41820 · Consumables	Bill	-23.40
12/21/2021	Henry Schein	Conforming Stretch Gauze N/S 1"	1-41820 · Consumables	Bill	-4.86
12/21/2021	Henry Schein	Advanced Patient Mover	1-41820 · Consumables	Bill	-510.60
12/21/2021	Henry Schein	Instant Immobilizer Disp Adult	1-41820 · Consumables	Bill	-78.15
12/21/2021	Henry Schein	Oral Airway Kit	1-41840 · Airway	Bill	-24.45
12/21/2021	Henry Schein	M-LNCS PDTX Pedi Sensor 18"	1-41865 · Zoll	Bill	-241.71
12/22/2021	Henry Schein	Organizer pocket red small	1-41800 · Medical Supplies Expenses	Bill	-32.43
12/23/2021	Iain Murray *	Cleaning Allowance	1-40300 · Clothing Allowance	Bill	-150.00
12/02/2021	International Association of Fire Chi	Membership 1/1/22 to 12/31/22 - Mark Becraft	1-42800 · Subscriptions, Memberships	Bill	-285.00
12/22/2021	Iris Medical Inc	November 2021	1-40520 · IRIS Medical	Bill	-8,429.28
12/28/2021	Jason Sorensen	Per Diem for 2022 Winter Fire School	1-43000 · Travel and Training	Bill	-113.00
12/06/2021	Justin Stapleton	Reimbursement for Winter Fire School	1-43000 · Travel and Training	Bill	-60.00
12/28/2021	Katelyn Ebarb	Per Diem for 2022 Winter Fire School	1-43000 · Travel and Training	Bill	-113.00
12/04/2021	Layton City Fire/Ambulance	PMA Incident # 21-3778	1-42300 · Paramedics	Bill	-306.43
12/08/2021	Life-Assist Inc	ViaValve Safety IV Catheter	1-14815 · IV	Bill	-82.00
12/13/2021	Life-Assist Inc	Sodium Chloride IV Solution 0.9%, 100ml	1-41800 · Medical Supplies Expenses	Bill	-29.30
12/20/2021	Life-Assist Inc	Sodium Chloride IV Solution	1-14815 · IV	Bill	-73.92
12/20/2021	Life-Assist Inc	Ambu SPUR II Resuscitator, Adult w/PEEP	1-41800 · Medical Supplies Expenses	Bill	-217.80
12/20/2021	Life-Assist Inc	Sodium Bicarb, 8.4%, 50 ml LUER-JET Syringe	1-41800 · Medical Supplies Expenses	Bill	-191.50
12/20/2021	Life-Assist Inc	Face Mask, 3 layer, disposable	1-41800 · Medical Supplies Expenses	Bill	-57.60
12/20/2021	Life-Assist Inc	Sodium Chloride, 0.9%, Baxter, 500 ml Bag	1-41800 · Medical Supplies Expenses	Bill	-181.44
12/20/2021	Life-Assist Inc	POSEY Limb Holder, Quick-Release w/foam cuff	1-41800 · Medical Supplies Expenses	Bill	-97.30
12/20/2021	Life-Assist Inc	Epinephrine 1:1000 1 mg, 1 ml Vial	1-41830 · Medication	Bill	-199.20
12/20/2021	Life-Assist Inc	Abu SPUR II Bag Mask Res., Infant	1-41840 · Airway	Bill	-157.44
12/23/2021	Life-Assist Inc	EMS Pharmaceuticals, Epinephrine, 1:10,000 1 mg	1-41830 · Medication	Bill	-42.50

**North Davis Fire District**  
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12/06/2021	LN Curtis and Sons	Vehicle Bracket for 6.5" to 7" diameter	1-43300 · Vehicle Maintenance	Bill	-84.40
12/08/2021	LN Curtis and Sons	The Ripper laminated glass cutter kit	3-44300 · Vehicles	Bill	-787.54
12/08/2021	LN Curtis and Sons	The Ripper laminated glass cutter kit for Engine	3-44300 · Vehicles	Bill	-786.54
12/14/2021	LN Curtis and Sons	Inline relief valve and 3/8" a16' black hose with couplings for Engine	3-44300 · Vehicles	Bill	-793.43
12/22/2021	LN Curtis and Sons	Large staging mat, vinyl salv cover, vinyl hall runn	3-44200 · Equipment	Bill	-1,226.07
12/23/2021	LN Curtis and Sons	Two pair of pants (M. Hone)	1-40300 · Clothing Allowance	Bill	-150.00
12/30/2021	LN Curtis and Sons	3 pair of Cairns XF1 lighting modules	1-42010 · Turnout Gear	Bill	-225.20
12/01/2021	Lowes	Station 43 remodel: Electrical panel upstairs	4-46350 · Temporary Relocation	Bill	-39.80
12/02/2021	Lowes	Station 41: Vinyl fence for dumpster	1-41200 · Equipment Maintenance & Supply	Bill	-162.94
12/03/2021	Lowes	Station 41: Vinyl fence for dumpster	1-41200 · Equipment Maintenance & Supply	Bill	-104.46
12/06/2021	Lowes	Station 43 - rapid set tile thinset	4-46350 · Temporary Relocation	Bill	-66.46
12/08/2021	Lowes	Station 43 remodel	4-46350 · Temporary Relocation	Bill	-269.69
12/09/2021	Lowes	Station 41 - batteries	1-41200 · Equipment Maintenance & Supply	Bill	-95.11
12/13/2021	Lowes	A422	1-43300 · Vehicle Maintenance	Bill	-158.67
12/14/2021	Lowes	Station maintenance supplies	1-41200 · Equipment Maintenance & Supply	Bill	-15.17
12/15/2021	Lowes	Screws for training room tv at Station 41	1-43000 · Travel and Training	Bill	-4.01
12/15/2021	Lowes	Charger for vehicles	1-43300 · Vehicle Maintenance	Bill	-15.09
12/22/2021	Lowes	B-42 plow	1-43300 · Vehicle Maintenance	Bill	-229.42
12/28/2021	Lowes	Trufuel 110-FI oz mix, hose clamp	1-41200 · Equipment Maintenance & Supply	Bill	-68.92
12/31/2021	Lowes	Brn rip-stop universal, drill bits	1-43300 · Vehicle Maintenance	Bill	-96.41
12/02/2021	MES - Northwest	Shelton	1-40300 · Clothing Allowance	Bill	-109.98
12/02/2021	MES - Northwest	Stryke 5.11 Men's Pants (Black) Size 36x32 (74369-Black)	1-40300 · Clothing Allowance	Bill	-164.97
12/02/2021	MES - Northwest	Stryke 5.11 Men's Pants (Black) Size 40x30 (74369-Black-36)) Holman	1-40300 · Clothing Allowance	Bill	-109.98
12/14/2021	Misty Rogers	Gift cards	1-42700 · Special Department Allowance	Bill	-602.50
12/19/2021	Napa Auto	BC Westleys bleach white, RPO Fuel/Oil mix 50-1	1-43300 · Vehicle Maintenance	Bill	-43.03
12/22/2021	Napa Auto	LMP Premium sealed beams	1-43300 · Vehicle Maintenance	Bill	-18.99
12/28/2021	Napa Auto	A-422 ZRX Pre-Diluted Antifreeze	1-43300 · Vehicle Maintenance	Bill	-21.98
12/28/2021	Nathan Baxter *	Per Diem for 2022 Winter Fire School	1-43000 · Travel and Training	Bill	-113.00
12/07/2021	Olympus Insurance Agency	InTact Pkg - Installment #3	1-41700 · Liability Insurance (Risk Manag	Bill	-12,198.00
12/20/2021	PEHP Group Insurance	December 2021 - Insurance	1-41400 · Insurance (Health)	Bill	-33,918.85
12/20/2021	PEHP Group Insurance	December 2021 NDFD - Life Insurance	1-41430 · Life Insurance	Bill	-252.30
12/18/2021	PEHP Long Term Disability	Long Term Disability 11/7/21 to 12/18/21	1-41420 · Disability Insurance	Bill	-39.34
12/14/2021	Precision Power Inc.	Semi-annual performance inspection of generator and transfer switches	1-41200 · Equipment Maintenance & Supply	Bill	-215.00
12/14/2021	Precision Power Inc.	add Coolant 50/50	1-41200 · Equipment Maintenance & Supply	Bill	-227.87
12/08/2021	Rasmussen & Associates, PC	Payroll processing for the period ended November 2021	1-42480 · Payroll Administration	Bill	-834.85

## North Davis Fire District Custom Transaction Detail Report December 2021

12/22/2021	Robert McCreary	Reimbursement for National Registration Recertification	1-41940 · Recert of AMETs	Bill	-20.00
12/09/2021	Rocky Mountain Power	10/12/21 to 11/10/21	4-46320 · Soft Costs	Bill	-75.91
12/15/2021	Rocky Mountain Power	11/10/21 to 12/13/21	1-43200 · Utilities (Gas,Power,Phones)	Bill	-1,144.65
12/26/2021	ryan Rampton	Reimbursement for supplies to clean out drain at Station 42	1-41200 · Equipment Maintenance & Supply	Bill	-54.29
12/07/2021	Shay Holley	January 2022	1-42470 · Medical Advisor	Bill	-900.00
12/01/2021	Sherwin Williams Co	Station 43 remodel	4-46350 · Temporary Relocation	Bill	-235.20
12/06/2021	Siddons-Martin Emergency Group	correctly	1-43300 · Vehicle Maintenance	Bill	-687.50
12/06/2021	Siddons-Martin Emergency Group	03 American Lafrance: Repair engine noise and air leak	1-43300 · Vehicle Maintenance	Bill	-437.25
12/20/2021	Siddons-Martin Emergency Group	breather filter soaked in o...	1-43300 · Vehicle Maintenance	Bill	-1,215.00
12/17/2021	Skaggs	Uniform Purchase - Holly Bassett	1-40300 · Clothing Allowance	Bill	-152.98
12/08/2021	Standard Examiner - 2	6 month renewal - through 6/29/2022	1-42800 · Subscriptions, Memberships	Bill	-117.00
12/02/2021	Standard Plumbing Supply	Temporary Relocation Supplies	4-46350 · Temporary Relocation	Bill	-1,478.95
12/07/2021	Standard Plumbing Supply	Temporary Relocation Supplies	4-46350 · Temporary Relocation	Bill	-32.58
12/29/2021	Stryker Sales Corporation	1 Smart power kit	1-41800 · Medical Supplies Expenses	Bill	-1,120.00
12/08/2021	Symbol Arts	Name Plate	1-40300 · Clothing Allowance	Bill	-40.00
12/21/2021	Symbol Arts	2 1/2" x 1/2" NP	1-40300 · Clothing Allowance	Bill	-20.00
12/31/2021	Waste Management	January 2022	1-43200 · Utilities (Gas,Power,Phones)	Bill	-141.09
12/31/2021	West Point City (2)	December 2021	1-43200 · Utilities (Gas,Power,Phones)	Bill	-98.15
12/31/2021	Wex Bank	1994 Ford Plow	1-43300 · Vehicle Maintenance	Bill	-96.72
12/31/2021	Wex Bank	03 America La France	1-43300 · Vehicle Maintenance	Bill	-100.18
12/31/2021	Wex Bank	07 Spartan Pumper	1-43300 · Vehicle Maintenance	Bill	-370.31
12/31/2021	Wex Bank	09 Spartan Aerial	1-43300 · Vehicle Maintenance	Bill	-584.93
12/31/2021	Wex Bank	11 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-88.78
12/31/2021	Wex Bank	13 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-268.38
12/31/2021	Wex Bank	2013 Ford F-150	1-43300 · Vehicle Maintenance	Bill	-409.47
12/31/2021	Wex Bank	14 Chev Silverado	1-43300 · Vehicle Maintenance	Bill	-146.77
12/31/2021	Wex Bank	Rescue Engine	1-43300 · Vehicle Maintenance	Bill	-572.29
12/31/2021	Wex Bank	2015 Ford F550 Brush	1-43300 · Vehicle Maintenance	Bill	-93.53
12/31/2021	Wex Bank	2016 GMC Silverado	1-43300 · Vehicle Maintenance	Bill	-261.88
12/31/2021	Wex Bank	2017 Wheeled Coach	1-43300 · Vehicle Maintenance	Bill	-561.07
12/31/2021	Wex Bank	2017 Dodge Remount Ambulance	1-43300 · Vehicle Maintenance	Bill	-428.66
12/31/2021	Wex Bank	2019 Chev Silverado	1-43300 · Vehicle Maintenance	Bill	-170.29
12/31/2021	Wex Bank	2017 GMC Silverado	1-43300 · Vehicle Maintenance	Bill	-334.71
12/21/2021	Wilson Lane Service	Cut Off Saw: New starter spring and rope in starter	1-41200 · Equipment Maintenance & Supply	Bill	-80.48
12/01/2021	Zoll Medical Corporation	Paramedic supplies	3-44300 · Vehicles	Bill	-785.56

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12/24/2021	Health Equity	Payroll Date: 12/24/21	Administrative Fees	Check	-6.75
12/10/2021	IRS Deposit	Payroll 12/10/2021	1-41300 · FICA	Check	-6,078.76
12/23/2021	IRS Deposit	12 Week Payroll: 12/23/21	1-41300 · FICA	Check	-4,462.94
12/24/2021	IRS Deposit	Payroll Date: 12/24/21	1-41300 · FICA	Check	-6,177.55
12/31/2021	IRS Deposit	Payroll Date: 12/31/21	1-41300 · FICA	Check	-2,807.12
12/08/2021	Jerry Chatterton	Board Member Payroll 6/10/202 - Replaces check no. 15501	1-40110 · Board of Directors Payroll	Check	-1,000.00
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41110 · Full Time Employee Wages	Check	-45,398.23
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41110 · Full Time Employee Wages	Check	-500.70
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41111 · Auto Overtime	Check	-5,347.79
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41115 · Salary	Check	-11,782.40
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41116 · Sick Leave	Check	-1,087.68
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41117 · Vacation Leave	Check	-1,884.23
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-41120 · Part-Time Employee Wages	Check	-15,890.32
12/10/2021	Payroll	Payroll Date: 12/10/2021	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
12/10/2021	Payroll	Payroll Date: 12/10/2021	4-46340 · Wages and Benefits allocation	Check	-2,652.51
12/23/2021	Payroll	12 Week Payroll: 12/23/21	1-41110 · Full Time Employee Wages	Check	-42,944.74
12/23/2021	Payroll	12 Week Payroll: 12/23/21	1-41110 · Full Time Employee Wages	Check	-675.80
12/23/2021	Payroll	12 Week Payroll: 12/23/21	1-41111 · Auto Overtime	Check	-4,542.97
12/23/2021	Payroll	12 Week Payroll: 12/23/21	1-41116 · Sick Leave	Check	-720.00
12/23/2021	Payroll	12 Week Payroll: 12/23/21	1-41117 · Vacation Leave	Check	-4,609.48
12/23/2021	Payroll	12 Week Payroll: 12/23/21	4-46340 · Wages and Benefits allocation	Check	-4,846.30
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41110 · Full Time Employee Wages	Check	-41,924.96
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41110 · Full Time Employee Wages	Check	-879.50
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41111 · Auto Overtime	Check	-3,180.86
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41115 · Salary	Check	-11,782.40
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41116 · Sick Leave	Check	-1,091.04
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41117 · Vacation Leave	Check	-5,436.72
12/24/2021	Payroll	Payroll Date: 12/24/21	1-41120 · Part-Time Employee Wages	Check	-13,377.91
12/24/2021	Payroll	Payroll Date: 12/24/21	1-42700 · Special Department Allowance	Check	-4,256.22
12/24/2021	Payroll	Payroll Date: 12/24/21	1-42700 · Special Department Allowance	Check	4,250.00
12/24/2021	Payroll	Payroll Date: 12/24/21	1-43200 · Utilities (Gas,Power,Phones)	Check	12.75
12/24/2021	Payroll	Payroll Date: 12/24/21	4-46340 · Wages and Benefits allocation	Check	-4,140.84
12/31/2021	Payroll	Payroll Date: 12/31/21	1-41115 · Salary	Check	-4,405.60
12/31/2021	Payroll	Payroll Date: 12/31/21	1-41116 · Sick Leave	Check	-19,736.54
12/31/2021	Payroll	Payroll Date: 12/31/21	1-41117 · Vacation Leave	Check	-21,415.62



**North Davis Fire District**  
**Custom Transaction Detail Report**  
December 2021

12/24/2021	PEHP Flex	Payroll Date: 12/24/21 admin fee	1-41400 · Insurance (Health)	Check	-25.00
12/20/2021	Purchase Power	Stamps for postage machine	1-42200 · Office supply & expenses	Check	-129.99
12/10/2021	Utah Retirement Systems	Payroll Date: 12/10/2021	1-42500 · Retirement	Check	-12,775.78
12/24/2021	Utah Retirement Systems	Payroll Date: 12/24/21	1-42500 · Retirement	Check	-12,797.39
12/21/2021		Service Charge	1-40200 · Bank Charges	Check	-522.71
12/07/2021	Les Schwab Tire Center	(\$76.04 credit remaining)	1-43300 · Vehicle Maintenance	Credit	1,255.84
12/03/2021	Lowes	Return parts for vinyl fence - Station 41	1-41200 · Equipment Maintenance & Supply	Credit	49.36
12/08/2021	Lowes	Sales tax on invoice 902474	4-46350 · Temporary Relocation	Credit	17.99
12/22/2021	Lowes	Sales tax on Inv. 11087	1-43300 · Vehicle Maintenance	Credit	15.31
12/23/2021	Lowes	Return of ten 1/2 x 5 inch Titen HD Fla	1-41200 · Equipment Maintenance & Supply	Credit	42.50
12/23/2021	AHA Shop CPR	ACLS and PALS provider manuals (I. Murray)	1-43000 · Travel and Training	Credit Card Charge	-97.08
12/20/2021	Amazon	4 inch plate swivel caster wheels	1-42000 · Misc. Equipment	Credit Card Charge	-30.67
12/20/2021	Amazon	12 - 4" assorted color plastic tweezers	1-42000 · Misc. Equipment	Credit Card Charge	-9.99
12/20/2021	Amazon	Garden scratch tool set	1-42000 · Misc. Equipment	Credit Card Charge	-21.80
12/20/2021	Amazon	gloves, gel-foam soft cap ...	1-42000 · Misc. Equipment	Credit Card Charge	-304.17
12/20/2021	Amazon	Round shovel, square shovel	1-42000 · Misc. Equipment	Credit Card Charge	-62.98
12/20/2021	Amazon	10 6" yellow rulers	1-42000 · Misc. Equipment	Credit Card Charge	-16.01
12/20/2021	Amazon	24 pack candle tins, facepiece reusable respirator, wide mouth tool bag	1-42000 · Misc. Equipment	Credit Card Charge	-110.15
12/20/2021	Amazon	3 respirator cartridges for certain organic vapors and other gases	1-42000 · Misc. Equipment	Credit Card Charge	-47.94
12/21/2021	Amazon	USB C wall charger	1-40700 · Computer Maintenance & Supply	Credit Card Charge	-65.98
12/21/2021	Amazon	USB to Ethernet Adapter	1-40700 · Computer Maintenance & Supply	Credit Card Charge	-24.89
12/21/2021	Amazon	USB C Flash Drive	1-40700 · Computer Maintenance & Supply	Credit Card Charge	-38.73
12/22/2021	Amazon	Paper clips and expanding file	1-42200 · Office supply & expenses	Credit Card Charge	-26.90
12/22/2021	Amazon	bluetooth keyboard	1-42200 · Office supply & expenses	Credit Card Charge	-102.35
12/22/2021	Amazon	Smead file jacket	1-42200 · Office supply & expenses	Credit Card Charge	-16.40
12/02/2021	Apple.com	Life 360 driver protect	1-42800 · Subscriptions, Memberships	Credit Card Charge	-8.56
12/21/2021	Apple.com	icloud monthly storage plan	1-42800 · Subscriptions, Memberships	Credit Card Charge	-0.99
12/31/2021	Apple.com	Life 360 driver protection	1-42800 · Subscriptions, Memberships	Credit Card Charge	-8.56
12/14/2021	Best Buy	Samsung	1-43000 · Travel and Training	Credit Card Charge	-1,499.99
12/14/2021	Best Buy	Station 43 remodel	4-46350 · Temporary Relocation	Credit Card Charge	-1,199.96
12/11/2021	Colonial Flag	1 US flag with reinforced sewing	1-42700 · Special Department Allowance	Credit Card Charge	-58.31
12/06/2021	Google Keeper	Password keeper (annual charge)	1-42800 · Subscriptions, Memberships	Credit Card Charge	-32.13
12/13/2021	Gordon's Copy Print	Copies	1-41800 · Medical Supplies Expenses	Credit Card Charge	-355.00
12/14/2021	Home Depot	Training	1-43000 · Travel and Training	Credit Card Charge	-412.85
12/28/2021	Jones & Bartlett Learning	BU-SPNVM: Caroline ECS 8E/FISDAP	1-43000 · Travel and Training	Credit Card Charge	-843.00

**North Davis Fire District**  
**Custom Transaction Detail Report**  
December 2021

12/20/2021	Keeper Security, Inc.	J. Bezzant password protection	1-42800 · Subscriptions, Memberships	Credit Card Charge	-20.99
12/29/2021	Kneader's	Lunch regarding interviews	1-42700 · Special Department Allowance	Credit Card Charge	-103.92
12/05/2021	Little Caesars	Pizza for crew re: house fire	1-42700 · Special Department Allowance	Credit Card Charge	-65.02
12/11/2021	Microsoft Office	Annual billing re: computers	1-42800 · Subscriptions, Memberships	Credit Card Charge	-106.18
12/22/2021	National Products	RAM mount and tab-tite for Ipad air w/ case and backing plate	1-41800 · Medical Supplies Expenses	Credit Card Charge	-103.84
12/14/2021	National Registry EMT	AEMT Recertification (M. Kortright)	1-43000 · Travel and Training	Credit Card Charge	-20.00
12/21/2021	National Registry EMT	Recertification	1-43000 · Travel and Training	Credit Card Charge	-20.00
12/22/2021	National Registry EMT	Recertification (R. McCreary)	1-43000 · Travel and Training	Credit Card Charge	-30.00
12/28/2021	National Registry EMT	Recertification	1-41940 · Recert of AMETs	Credit Card Charge	-20.00
12/01/2021	SHRM	Professional Membership (1/1/2022 - 12/31/2022)	1-42800 · Subscriptions, Memberships	Credit Card Charge	-219.00
12/14/2021	SMITHS	Smith gift cards	1-42700 · Special Department Allowance	Credit Card Charge	-3,825.00
12/28/2021	SMITHS	Drinks for John Taylor's retirement party	1-42700 · Special Department Allowance	Credit Card Charge	-45.04
12/29/2021	SMITHS	Refreshments for John Taylor's retirement party	1-42700 · Special Department Allowance	Credit Card Charge	-309.89
12/14/2021	Smith's #272	Pop	1-42700 · Special Department Allowance	Credit Card Charge	-24.95
12/14/2021	Standard Plumbing	Station 43 remodel	4-46350 · Temporary Relocation	Credit Card Charge	-22.47
12/31/2021	TJ Trailers	Station transition	1-43300 · Vehicle Maintenance	Credit Card Charge	-402.76
12/07/2021	Utah State Fire Chief's Association	Annual Membership FY2021 - 2x	1-42800 · Subscriptions, Memberships	Credit Card Charge	-200.00
12/26/2021	Walmart	Batteries for glucometer	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-12.18
12/23/2021	Weber State University E-Store	Paramedic Program	1-43000 · Travel and Training	Credit Card Charge	-4,849.92
12/14/2021	Wilson Lane Service	Chain saw rope rotor	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-53.24
12/09/2021	Winegars	Rock salt for snow storm	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-17.16
12/30/2021	Zoom Video Communications	Webinar - Board Meeting January 2022	1-42800 · Subscriptions, Memberships	Credit Card Charge	-85.72
12/23/2021	Zoro	Steel Rolling Ladder, 12 steps	4-46350 · Temporary Relocation	Credit Card Charge	-1,216.35
12/08/2021		no. 17241	1-40100 · Administrative Control Board	General Journal	923.50
12/08/2021		check no. 17242	1-40300 · Clothing Allowance	General Journal	150.00
12/07/2021	Siegfried & Jensen	Incident Report re: Incident 2021-1840	1-37100 · Miscellaneous Service Revenues	Invoice	15.00
<b>Expenditures December 2021</b>					<b>-480,696.52</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-30100 · Ambulance	663,211.92	1,150,000.00	-486,788.08	57.7%
1-30150 · Fire / Incident Recovery	23,428.01	70,000.00	-46,571.99	33.5%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-32100 · Fee in Lieu	87,704.34	150,000.00	-62,295.66	58.5%
1-32200 · Property Taxes	3,756,707.17	4,298,529.00	-541,821.83	87.4%
1-32300 · PT Contribution to Other Gover.	0.00	394,501.00	-394,501.00	0.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-33110 · Fire Report	0.00	0.00	0.00	0.0%
1-34100 · Impact Fees	91,932.23	50,000.00	41,932.23	183.9%
1-35100 · Inspection Fees	920.00	1,000.00	-80.00	92.0%
1-36100 · Interest Income-General Fund	4,717.41	25,000.00	-20,282.59	18.9%
1-37100 · Miscellaneous Service Revenues				
1-37101 · Fire Investigation Report	30.00			
1-37100 · Miscellaneous Service Revenue...	142.10	1,500.00	-1,357.90	9.5%
<b>Total 1-37100 · Miscellaneous Service Reve...</b>	<b>172.10</b>	<b>1,500.00</b>	<b>-1,327.90</b>	<b>11.5%</b>
1-37200 · Grants				
1-37210 · EMS Per Capita Grant	0.00	2,593.00	-2,593.00	0.0%
<b>Total 1-37200 · Grants</b>	<b>0.00</b>	<b>2,593.00</b>	<b>-2,593.00</b>	<b>0.0%</b>
1-38100 · Permit Fees	760.00	1,500.00	-740.00	50.7%
1-38200 · Plan Review Fees	775.00	4,500.00	-3,725.00	17.2%
1-38300 · Government Stimulus	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>4,630,328.18</b>	<b>6,149,823.00</b>	<b>-1,519,494.82</b>	<b>75.3%</b>
<b>Gross Profit</b>	<b>4,630,328.18</b>	<b>6,149,823.00</b>	<b>-1,519,494.82</b>	<b>75.3%</b>
<b>Expense</b>				
Administrative Fees	22.50			
Utah Disability Death Benefit	0.00	3,870.00	-3,870.00	0.0%
1-40100 · Administrative Control Board				
1-40110 · Board of Directors Payroll	20,000.00	38,000.00	-18,000.00	52.6%
1-40100 · Administrative Control Board - ...	-923.50			
<b>Total 1-40100 · Administrative Control Board</b>	<b>19,076.50</b>	<b>38,000.00</b>	<b>-18,923.50</b>	<b>50.2%</b>
1-40200 · Bank Charges	2,582.49	5,250.00	-2,667.51	49.2%
1-40300 · Clothing Allowance	38,112.30	42,837.00	-4,724.70	89.0%
1-40500 · Collection Contract				
Fire Recovery	4,801.04	14,004.00	-9,202.96	34.3%
1-40510 · Health Care Finance Assessment	32,083.58	60,002.00	-27,918.42	53.5%
1-40520 · IRIS Medical	33,459.89	81,000.00	-47,540.11	41.3%
<b>Total 1-40500 · Collection Contract</b>	<b>70,344.51</b>	<b>155,006.00</b>	<b>-84,661.49</b>	<b>45.4%</b>
1-40600 · Communications	2,868.13	6,000.00	-3,131.87	47.8%
1-40700 · Computer Maintenance & Supply				
1-40705 · Firewall Upgrade	0.00	0.00	0.00	0.0%
1-40710 · Computer Purchases	929.98	6,000.00	-5,070.02	15.5%
1-40720 · ERS Annual User Fee	500.00			
1-40730 · Eyespy	0.00	0.00	0.00	0.0%
1-40735 · Bluebeam Upgrade	0.00	100.00	-100.00	0.0%
1-40740 · IT Equipment	2,315.65	6,380.00	-4,064.35	36.3%
1-40750 · IT Maintenance	1,018.30	17,400.00	-16,381.70	5.9%
1-40760 · Printers	463.82	1,000.00	-536.18	46.4%
1-40765 · Phone Maint/Conf. Phone/Reco...	0.00	1,940.00	-1,940.00	0.0%
1-40770 · ImageTrend Annual Fee	9,492.00	9,492.00	0.00	100.0%
1-40775 · ImageTrend Fire Inspection	1,870.00	1,870.00	0.00	100.0%
1-40780 · ImageTrend Investigation	1,250.00	1,250.00	0.00	100.0%
1-40785 · ImageTrend Permits	1,250.00	1,250.00	0.00	100.0%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
1-40790 · ImageTrend Setup Fee	2,375.00	2,375.00	0.00	100.0%
1-40700 · Computer Maintenance & Suppl...	38.73	0.00	38.73	100.0%
<b>Total 1-40700 · Computer Maintenance &amp; Su...</b>	<b>21,503.48</b>	<b>49,057.00</b>	<b>-27,553.52</b>	<b>43.8%</b>
1-40800 · Contributions to Other Govt	0.00	394,501.00	-394,501.00	0.0%
1-40900 · Dispatch Services				
1-40910 · ImageTrend Cad Distribution	3,500.00	3,500.00	0.00	100.0%
1-40900 · Dispatch Services - Other	56,672.00	85,008.00	-28,336.00	66.7%
<b>Total 1-40900 · Dispatch Services</b>	<b>60,172.00</b>	<b>88,508.00</b>	<b>-28,336.00</b>	<b>68.0%</b>
1-41000 · EA Assistance Program	1,720.00	3,360.00	-1,640.00	51.2%
1-41100 · Employees Wages				
1-41110 · Full Time Employee Wages				
1-41111 · Auto Overtime	139,740.61	128,481.00	11,259.61	108.8%
1-41115 · Salary	176,131.76	304,677.88	-128,546.12	57.8%
1-41116 · Sick Leave	55,042.42	0.00	55,042.42	100.0%
1-41117 · Vacation Leave	116,664.99	0.00	116,664.99	100.0%
1-41130 · Other Wages	9,000.00	0.00	9,000.00	100.0%
1-41110 · Full Time Employee Wages -...	666,329.15	1,933,514.12	-1,267,184.97	34.5%
<b>Total 1-41110 · Full Time Employee Wages</b>	<b>1,162,908.93</b>	<b>2,366,673.00</b>	<b>-1,203,764.07</b>	<b>49.1%</b>
1-41120 · Part-Time Employee Wages	164,032.39	215,357.00	-51,324.61	76.2%
<b>Total 1-41100 · Employees Wages</b>	<b>1,326,941.32</b>	<b>2,582,030.00</b>	<b>-1,255,088.68</b>	<b>51.4%</b>
1-41200 · Equipment Maintenance & Supply	20,171.21	50,734.00	-30,562.79	39.8%
1-41300 · FICA	99,174.03	204,640.00	-105,465.97	48.5%
1-41400 · Insurance (Health)				
1-41410 · AFLAC Cancer Policy	6,863.24	0.00	6,863.24	100.0%
1-41420 · Disability Insurance	170.49	0.00	170.49	100.0%
1-41430 · Life Insurance	1,791.33	0.00	1,791.33	100.0%
1-41400 · Insurance (Health) - Other	221,831.34	505,677.00	-283,845.66	43.9%
<b>Total 1-41400 · Insurance (Health)</b>	<b>230,656.40</b>	<b>505,677.00</b>	<b>-275,020.60</b>	<b>45.6%</b>
1-41500 · Lease Obligation-interest	10,371.12	32,487.66	-22,116.54	31.9%
1-41600 · Lease Obligations-principal	126,598.34	126,598.34	0.00	100.0%
1-41700 · Liability Insurance (Risk Manag	46,835.76	62,465.00	-15,629.24	75.0%
1-41800 · Medical Supplies Expenses				
1-14815 · IV	5,524.06	0.00	5,524.06	100.0%
1-41805 · IO	4,640.00			
1-41810 · Bag, Trauma	122.40			
1-41820 · Consumables	2,623.85	0.00	2,623.85	100.0%
1-41830 · Medication	989.67	0.00	989.67	100.0%
1-41834 · Diabetic Medication	19.36			
1-41836 · Diabetic Consumable	101.80			
1-41840 · Airway	1,214.65	0.00	1,214.65	100.0%
1-41845 · Airway, Advanced	1,073.94	0.00	1,073.94	100.0%
1-41850 · IV Medication	0.00	0.00	0.00	0.0%
1-41865 · Zoll	1,887.21	0.00	1,887.21	100.0%
1-41875 · Bag, O2	225.71	0.00	225.71	100.0%
1-41880 · Misc	66.81			
1-41885 · PPE	908.00	0.00	908.00	100.0%
1-41895 · Infection Control	182.96	0.00	182.96	100.0%
1-41800 · Medical Supplies Expenses - Ot...	22,817.17	73,978.00	-51,160.83	30.8%
<b>Total 1-41800 · Medical Supplies Expenses</b>	<b>42,397.59</b>	<b>73,978.00</b>	<b>-31,580.41</b>	<b>57.3%</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>1-41900 · Misc Services</b>				
1-41920 · Yearly Ambulance License Fees	1,020.00	1,950.00	-930.00	52.3%
1-41930 · Firefighter Testing	140.00	7,520.00	-7,380.00	1.9%
1-41940 · Recert of AMETs	130.00	3,925.00	-3,795.00	3.3%
1-41990 · Other Misc Charges	0.00	0.00	0.00	0.0%
1-41900 · Misc Services - Other	-260.34	14,455.00	-14,715.34	-1.8%
<b>Total 1-41900 · Misc Services</b>	1,029.66	27,850.00	-26,820.34	3.7%
<b>1-42000 · Misc. Equipment</b>				
1-42005 · Safety Equipment	58.15	1,450.00	-1,391.85	4.0%
1-42010 · Turnout Gear	5,752.57	33,000.00	-27,247.43	17.4%
1-42015 · Ansi Coats	1,077.22	1,250.00	-172.78	86.2%
1-42025 · Haz-Mat Supplies	503.00	2,000.00	-1,497.00	25.2%
42020 · Safety / PPE	1,089.41	6,500.00	-5,410.59	16.8%
1-42000 · Misc. Equipment - Other	768.42	600.00	168.42	128.1%
<b>Total 1-42000 · Misc. Equipment</b>	9,248.77	44,800.00	-35,551.23	20.6%
<b>1-42200 · Office supply &amp; expenses</b>	5,066.64	10,188.00	-5,121.36	49.7%
<b>1-42300 · Paramedics</b>	29,689.19	105,300.00	-75,610.81	28.2%
<b>1-42400 · Professional Services</b>				
1-42405 · ImageTrend Software	3,062.00	3,062.00	0.00	100.0%
1-42410 · Accountant Fees	10,212.50	16,800.00	-6,587.50	60.8%
1-42415 · Engineering	0.00			
1-42420 · Attorney	6,525.00	28,000.00	-21,475.00	23.3%
1-42425 · Public Outreach	0.00	6,000.00	-6,000.00	0.0%
1-42430 · Auditor	0.00	9,000.00	-9,000.00	0.0%
1-42435 · Background Checks	105.30	560.00	-454.70	18.8%
1-42440 · Blueline Drug Testin	880.00	1,120.00	-240.00	78.6%
1-42441 · Blueline New Hire Testing	755.00	700.00	55.00	107.9%
1-42450 · Bond Trustee (Zions Bond)	0.00	2,000.00	-2,000.00	0.0%
1-42460 · Bonding	0.00	700.00	-700.00	0.0%
1-42470 · Medical Advisor	7,200.00	9,600.00	-2,400.00	75.0%
1-42480 · Payroll Administration	4,352.95	8,400.00	-4,047.05	51.8%
1-42490 · Prof. Services - Plats, Etc.	0.00	0.00	0.00	0.0%
1-42400 · Professional Services - Other	0.00	0.00	0.00	0.0%
<b>Total 1-42400 · Professional Services</b>	33,092.75	85,942.00	-52,849.25	38.5%
<b>1-42500 · Retirement</b>	205,530.93	419,128.00	-213,597.07	49.0%
<b>1-42700 · Special Department Allowance</b>	16,640.01	22,660.00	-6,019.99	73.4%
<b>1-42800 · Subscriptions, Memberships</b>	14,489.29	16,806.00	-2,316.71	86.2%
<b>1-43000 · Travel and Training</b>				
1-43020 · Pub Ed Supplies for Clowns	0.00	0.00	0.00	0.0%
1-43000 · Travel and Training - Other	45,479.70	86,430.00	-40,950.30	52.6%
<b>Total 1-43000 · Travel and Training</b>	45,479.70	86,430.00	-40,950.30	52.6%
<b>1-43100 · Unemployment</b>	0.00	0.00	0.00	0.0%
<b>1-43200 · Utilities (Gas,Power,Phones)</b>	43,524.81	74,798.00	-31,273.19	58.2%
<b>1-43300 · Vehicle Maintenance</b>	50,866.47	118,350.00	-67,483.53	43.0%
<b>1-43400 · Workmans Comp</b>	51,241.00	63,450.00	-12,209.00	80.8%
<b>1-45000 · Impact Fee Expense</b>	0.00	0.00	0.00	0.0%
<b>1-45500 · Impact Fee Reserves</b>	0.00	50,000.00	-50,000.00	0.0%
<b>1-48000 · Transfer to Debt Service</b>	0.00	341,713.00	-341,713.00	0.0%
<b>1-49000 · Fleet Fund Capital Exp</b>	0.00	237,000.00	-237,000.00	0.0%
<b>1-49999 · Appropriation of Fund Bal (Exp)</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	2,625,446.90	6,129,414.00	-3,503,967.10	42.8%
<b>Net Ordinary Income</b>	2,004,881.28	20,409.00	1,984,472.28	9,823.5%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Projects Inc 3</b>				
Use of Fund Balance	0.00	0.00	0.00	0.0%
3-36100 · Interest Income	0.00	3,709.00	-3,709.00	0.0%
3-39100 · Capital Projects-Transfer In	0.00	237,000.00	-237,000.00	0.0%
<b>Total Capital Projects Inc 3</b>	0.00	240,709.00	-240,709.00	0.0%
<b>Debt Service Inc 2</b>				
2-39100 · Transfers In Debt Service	0.00	341,713.00	-341,713.00	0.0%
<b>Total Debt Service Inc 2</b>	0.00	341,713.00	-341,713.00	0.0%
<b>Local Building Authority Inc 4</b>				
4-36000 · Bond Revenue	11,087,782.72	11,110,101.00	-22,318.28	99.8%
Local Building Authority Inc 4 - Other	0.00	0.00	0.00	0.0%
<b>Total Local Building Authority Inc 4</b>	11,087,782.72	11,110,101.00	-22,318.28	99.8%
<b>Total Other Income</b>	11,087,782.72	11,692,523.00	-604,740.28	94.8%
<b>Other Expense</b>				
<b>Debt Service Exp 2</b>				
Addition to Fund Balance	0.00	0.00	0.00	0.0%
2-45100 · Interest Expense	0.00	161,713.00	-161,713.00	0.0%
2-45200 · Principal	20,956.00	180,000.00	-159,044.00	11.6%
<b>Total Debt Service Exp 2</b>	20,956.00	341,713.00	-320,757.00	6.1%
<b>Local Building Authority Exp 4</b>				
4-46100 · Bond Refunding Exp	1,240,000.00	1,244,540.00	-4,540.00	99.6%
4-46110 · Bond Refunding Interest Exp	2,095.60			
4-46200 · Bond Fees	65,302.47	215,561.00	-150,258.53	30.3%
4-46300 · Construction of Station 42				
4-46310 · Construction Contract	31,504.09	8,505,000.00	-8,473,495.91	0.4%
4-46320 · Soft Costs	1,681.30	425,000.00	-423,318.70	0.4%
4-46330 · Professional Fees	134,219.28	550,000.00	-415,780.72	24.4%
4-46340 · Wages and Benefits allocation	16,307.07	20,000.00	-3,692.93	81.5%
4-46350 · Temporary Relocation	34,932.94	150,000.00	-115,067.06	23.3%
<b>Total 4-46300 · Construction of Station 42</b>	218,644.68	9,650,000.00	-9,431,355.32	2.3%
<b>Total Local Building Authority Exp 4</b>	1,526,042.75	11,110,101.00	-9,584,058.25	13.7%
<b>3-44100 · Capital Projects Exp 3</b>				
3-44200 · Equipment	183,535.89	301,502.00	-117,966.11	60.9%
3-44210 · Carpet	31,215.23	35,000.00	-3,784.77	89.2%
3-44300 · Vehicles	13,888.48	179,000.00	-165,111.52	7.8%
<b>Total 3-44100 · Capital Projects Exp 3</b>	228,639.60	515,502.00	-286,862.40	44.4%
<b>Total Other Expense</b>	1,775,638.35	11,967,316.00	-10,191,677.65	14.8%
<b>Net Other Income</b>	9,312,144.37	-274,793.00	9,586,937.37	-3,388.8%
<b>Net Income</b>	<b>11,317,025.65</b>	<b>-254,384.00</b>	<b>11,571,409.65</b>	<b>-4,448.8%</b>

**NORTH DAVIS FIRE DISTRICT**

**FINANCIAL REPORT**

**JUNE 30, 2021**

# 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, 2021, 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, 2021, 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 December 27, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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  
December 27, 2021

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2021

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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, 2021. Please read it in conjunction with the financial statements that follow.

**HIGHLIGHTS**

**Government-wide**

- Total net position increased \$1,180,562 or 32.1 percent from the prior year.
- The District added various machinery & equipment this year. They also increased their work in progress due to the purchase of a 2021 Pierce Pumper truck that is being built and some upgrades to the Clearfield station.

**Fund Level**

- Fund balances in the District's combined governmental funds increased by \$891,712 or 35 percent from the prior year. The increase was substantially due to the increase of revenue from charges for services and the additional taxes that were generated.
- The Debt Service Fund paid \$233,165 in principal and interest payments towards the Series 2008 Revenue Bonds. Of the amount paid, \$185,000 was applied toward outstanding principal, leaving an outstanding balance of \$1,240,000. Debt Service Fund balance is \$58,096 at year end.
- The fund balance in the General Fund increased by \$993,500, an increase of 60.1 percent. A budgeted transfer was made to the Capital Projects Fund of \$18,000. There was also a transfer from the General Fund to the Debt Service Fund in the amount of \$232,221. General fund balance is \$2,647,371 at year end.
- The Capital Projects fund balance decreased \$101,327 or 12.19 percent over the year. Capital Projects fund balance is \$730,128 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, 2021

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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, 2021

**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 23.7 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, 59.2 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 17.1 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, 2021</b>		<b>2021</b>	<b>2020</b>
Current and other assets	\$ 7,957,879	\$ 5,739,545	
Noncurrent assets	4,618,014	3,434,733	
Deferred outflows of resources relating to pensions	350,165	310,057	
<b>Total assets and deferred outflows of resources</b>	<b>12,926,058</b>	<b>9,484,335</b>	
Current and other liabilities	374,860	235,011	
Long-term liabilities	2,636,884	2,256,805	
<b>Total liabilities</b>	<b>3,011,744</b>	<b>2,491,816</b>	
Deferred inflow of resources relating to property taxes	4,448,529	2,987,691	
Deferred inflow of resources relating to pensions	604,182	323,787	
<b>Total liabilities and deferred inflows of resources</b>	<b>8,064,455</b>	<b>5,803,294</b>	
Net position:			
Net investment in capital assets	1,151,618	1,103,729	
Restricted net position	830,136	282,308	
Unrestricted	2,879,849	2,295,004	
<b>Total net position</b>	<b>\$ 4,861,603</b>	<b>\$ 3,681,041</b>	
Percentage change from prior year	32.1%	0.3%	

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2021

**Governmental Activities**

Total revenues increased an overall \$1,092,037 or 22 percent during 2021, consisting of a 24.2 percent increase, or \$754,640 in property tax revenues and a decrease of \$162,358 or 49.1 percent in non-employer contributions relating to pensions. Investment earnings were \$12,209 for the year.

Total expenses decreased by 1.6 percent or \$77,570 for the year due to decreased administrative and operations costs. Interest on long-term debt decreased by \$6,814 or 9.8 percent.

**North Davis Fire District**  
**Changes in Net Position**  
**Fiscal Year Ended June 30, 2021**

	<b>Governmental Activities</b>		<b>Total Percentage Change</b>
	<b>2021</b>	<b>2020</b>	<b>2020-2021</b>
<b>Revenues</b>			
General revenues:			
Taxes	\$ 3,875,779	\$ 3,121,139	24.2%
Other general revenues/(expenses)	154,887	114,612	35.1%
Non-employer contributions relating to pensions	168,370	330,728	-49.1%
Program revenues:			
Charges for services	1,866,528	1,407,048	32.7%
<b>Total revenues</b>	<u>6,065,564</u>	<u>4,973,527</u>	<u>22.0%</u>
<b>Expenses</b>			
Administration	479,790	566,534	-15.3%
Operations	4,342,786	4,326,798	0.4%
Interest on long-term debt	62,426	69,240	-9.8%
<b>Total expenses</b>	<u>4,885,002</u>	<u>4,962,572</u>	<u>-1.6%</u>
<b>Change in net position</b>	1,180,562	10,955	10676.5%
Net position - beginning	3,681,041	3,670,086	0.3%
<b>Net position - ending</b>	<u>\$ 4,861,603</u>	<u>\$ 3,681,041</u>	<u>32.1%</u>

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 2021, these programs generated \$2,009,206 in revenue or 41.13 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 58.87 percent of expenses.

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2021

**North Davis Fire District**  
**Net Cost of Government Activities**  
**Fiscal Year Ended June 30, 2021**

	Total program expenses	Total program revenues	Net program costs		Program revenues as a percentage of total expenses	
			2021	2020	2021	2020
<b>Activities:</b>						
Administration	\$ 479,790	\$ -	\$ 479,790	\$ 566,534	-	-
Operations	4,342,786	2,009,206	2,333,580	2,919,750	46.3%	34.9%
Interest on long-term debt	62,426	-	62,426	69,240	-	-
Total governmental activities	\$ 4,885,002	\$ 2,009,206	\$ 2,875,796	\$ 3,555,524	41.1%	30.8%

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

**Capital Assets**

North Davis Fire District added \$131,607 in new capital assets. This included various machinery and equipment, including a grant for extrication equipment from Firehouse Subs. Also during the year the District added \$728,712 of construction in progress. The majority of this increase was the purchase of a 2021 pierce pump truck. There were also improvements to the Clearfield station included. 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 \$233,165 in fiscal year 2021. The outstanding bond payable balance is \$1,240,000, which will be paid over the remaining 6 years of the bond repayment schedule. 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 \$314,680 will be paid in 4 annual payments of \$66,979, ending in 2024. The District entered into a lease agreement with PNC Equipment Finance in March 2021 for the purchase of a new Pierce Pumper. The balance of \$708,880 will be paid in 12 installments, of which \$22,117 in interest only for the first installment, followed by 11 installments of \$75,581, ending in 2032. The District entered into a purchase agreement for five defibrillators in 2020. During the year, \$30,678 was paid. The remaining \$92,035 will be paid in 3 annual installments of \$30,678.

**North Davis Fire District**  
**Long-term Liabilities**  
**June 30, 2021**

	Governmental activities
Revenue bonds	\$ 1,240,000
Capital leases	1,023,559
Purchase financing	92,035
Compensated absences	255,822
<b>Total</b>	<b>\$ 2,611,416</b>

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2021

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

**Fund Balances**

At June 30, 2021 North Davis Fire District's governmental funds reported combined fund balances of \$3,435,595. Restricted fund balances include \$772,040 for unspent impact fees and \$58,096 for debt service payments. Non-spendable fund balance includes \$43,451 for prepaid expenses. There were no purchases in the current year, leaving \$138,237 left in a committed fund for vehicle replacement. Assigned fund balance is \$591,891 and is for future capital projects. The remaining balance of \$1,831,880 remains unassigned and is available for future spending. The following chart presents the District's 2021 ending fund balances.

**North Davis Fire District**  
**Governmental Fund Balances**  
**Fiscal Year Ended June 30, 2021**

<b>Fund Balance</b>	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
Restricted for:				
Impact fees	\$ 772,040	\$ -	\$ -	\$ 772,040
Debt service	-	58,096	-	58,096
Committed	-	-	138,237	138,237
Non-spendable	43,451	-	-	43,451
Assigned for capital projects	-	-	591,891	591,891
Unassigned reported in:				
General Fund	1,831,880	-	-	1,831,880
<b>Total fund balance</b>	<b>\$ 2,647,371</b>	<b>\$ 58,096</b>	<b>\$ 730,128</b>	<b>\$ 3,435,595</b>

**General Fund**

During 2021, the fund balance in the General Fund increased \$993,500 or 60.07 percent due primarily to a reduction in contract revenue from the annexation of Sunset City in January 2021 and increase in expenditures in the General Fund due to settlement. Total revenues increased \$1,214,120 or 21.14 percent from the prior year. There was an increase in ambulance receipts of \$114,475. Impact Fee revenues increased by \$472,899, or 86.01 percent. Total General Fund expenditures increased \$867,986 or 17.48 percent, due primarily to an increase in salaries and benefits. The General Fund transferred \$250,221 to other funds, down from \$302,854 transferred in 2020. \$394,501 was recorded as the contribution to the Clearfield RDA compared to \$402,472 in 2020 and \$352,496 in 2019.

**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 \$5,742,307, which is 6.23 percent above and 5.17 percent above the original budget and the final budget respectively. Actual expenditures were \$4,964,239 or 7.07 percent below and 6.64 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$18,000 from the General Fund to the Capital Projects Fund to cover capital asset expenditures, and a transfer of \$232,221 to the Debt Service Fund to cover debt service obligations, the General Fund increased \$993,500 to a balance of \$2,647,371 as of June 30, 2021.



**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2021

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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 2021, \$232,221 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 \$233,165, the Debt Service Fund showed a slight decrease due to a timing difference in the amount transferred from the General Fund. Fund balance was \$58,096 at June 30, 2021.

**Capital Projects Fund**

During the current year, the Capital Projects Fund accounts for certain purchases of capital assets. During 2021, the Capital Projects fund balance decreased \$101,327, or 12.19 percent to a balance of \$730,128. A transfer in from the General Fund of \$18,000 was made for the budgeted increase in the committed fleet reserve. There were capital expenditures totaling \$122,457 for various machinery and equipment.

**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, 2021**

	<b>Primary Government Governmental Activities</b>
<b>Assets and deferred outflows of resources</b>	
<i>Current assets</i>	
Cash and cash equivalents	\$ 2,830,032
Accounts receivable	286,764
Prepaid expenses	43,451
Due from other government unit	4,797,632
	<b>7,957,879</b>
<i>Noncurrent assets</i>	
Restricted cash	281,847
Land	200,110
Construction in progress	728,712
Buildings	3,048,495
Vehicles	2,800,364
Equipment	990,670
Accumulated depreciation	(4,261,139)
Net pension asset	828,955
	<b>4,618,014</b>
<i>Deferred outflows of resources relating to pensions</i>	
	350,165
<b>Total assets and deferred outflows of resources</b>	<b>12,926,058</b>
<b>Liabilities and deferred inflows of resources</b>	
<i>Current liabilities</i>	
Accounts payable	113,005
Payroll liabilities	242,597
Accrued interest payable	19,258
	<b>374,860</b>
<i>Noncurrent liabilities</i>	
Noncurrent liabilities due in less than one year	347,276
Noncurrent liabilities due in more than one year	2,008,318
Compensated absences	255,822
Net pension liability	25,468
	<b>2,636,884</b>
<i>Deferred inflows of resources relating to property taxes</i>	
	4,448,529
<i>Deferred inflows of resources relating to pensions</i>	
	604,182
<b>Total liabilities and deferred inflows of resources</b>	<b>8,064,455</b>
<b>Net position</b>	
Net investment in capital assets	422,906
<i>Restricted for:</i>	
Restricted for debt service	58,096
Restricted for impact fees	772,040
<i>Unrestricted</i>	
	3,608,561
<b>Total net position</b>	<b>\$ 4,861,603</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, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government		
					Governmental activities	Business-type activities	Total
<b>Primary government</b>							
<b>Governmental activities:</b>							
Administration	\$ 479,790	\$ -	\$ -	\$ -	\$ (479,790)	\$ -	\$ (479,790)
Operations	4,342,786	1,866,528	142,678	-	(2,333,580)	-	(2,333,580)
Interest on long-term debt	62,426	-	-	-	(62,426)	-	(62,426)
<b>Total governmental activities</b>	<b>\$ 4,885,002</b>	<b>\$ 1,866,528</b>	<b>\$ 142,678</b>	<b>\$ -</b>	<b>(2,875,796)</b>	<b>-</b>	<b>(2,875,796)</b>
<b>General purpose revenues and transfers:</b>							
<b>Revenues</b>							
Property taxes					3,875,779	-	3,875,779
Interest Income					12,209	-	12,209
Nonemployer contributions relating to pensions					168,370	-	168,370
<b>Total general revenues and transfers</b>					<b>4,056,358</b>	<b>-</b>	<b>4,056,358</b>
<b>Change in net position</b>					<b>1,180,562</b>	<b>-</b>	<b>1,180,562</b>
<b>Net position beginning of period</b>					<b>3,681,041</b>	<b>-</b>	<b>3,681,041</b>
<b>Net position end of period</b>					<b>\$ 4,861,603</b>	<b>\$ -</b>	<b>\$ 4,861,603</b>

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

**North Davis Fire District  
Balance Sheet  
Governmental Funds  
June 30, 2021**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 2,099,904	\$ -	\$ 730,128	\$ 2,830,032
Accounts receivable (net of allowance)	286,764	-	-	286,764
Prepaid expenses	43,451	-	-	43,451
Intergovernmental receivables	4,797,632	-	-	4,797,632
Restricted cash	223,751	58,096	-	281,847
<b>Total assets</b>	<b>\$ 7,451,502</b>	<b>\$ 58,096</b>	<b>\$ 730,128</b>	<b>\$ 8,239,726</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 113,005	\$ -	\$ -	\$ 113,005
Accrued liabilities	242,597	-	-	242,597
<b>Total liabilities</b>	<b>355,602</b>	<b>-</b>	<b>-</b>	<b>355,602</b>
<b>Deferred inflows of resources</b>	<b>4,448,529</b>	<b>-</b>	<b>-</b>	<b>4,448,529</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>4,804,131</b>	<b>-</b>	<b>-</b>	<b>4,804,131</b>
<b>Fund Balances</b>				
Restricted for:				
Impact fees	772,040	-	-	772,040
Debt service	-	58,096	-	58,096
Committed	-	-	138,237	138,237
Non-spendable	43,451	-	-	43,451
Assigned for capital projects	-	-	591,891	591,891
Unassigned	1,831,880	-	-	1,831,880
<b>Total fund balance</b>	<b>2,647,371</b>	<b>58,096</b>	<b>730,128</b>	<b>3,435,595</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 7,451,502</b>	<b>\$ 58,096</b>	<b>\$ 730,128</b>	<b>\$ 8,239,726</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, 2021**

**Total governmental fund balances .....** \$ 3,435,595

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.....	3,048,495	
Vehicles.....	2,800,364	
Equipment.....	990,670	
Construction in progress.....	728,712	
Accumulated depreciation.....	<u>(4,261,139)</u>	3,507,212
Net pension asset.....	828,955	
Deferred outflows of resources relating to pensions...	<u>350,165</u>	1,179,120

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.....	(19,258)	
Capital leases and bonds payable.....	(2,355,594)	
Compensated absences.....	<u>(255,822)</u>	(2,630,674)
Net pension liability.....	(25,468)	
Deferred inflows of resources relating to pensions...	<u>(604,182)</u>	(629,650)

**Net position of governmental activities.....** \$ 4,861,603

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, 2021**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property taxes	\$ 3,875,779	\$ -	\$ -	\$ 3,875,779
Ambulance	1,252,137	-	-	1,252,137
Contract services	-	-	-	-
Incident recovery	-	-	-	-
Impact fees	549,802	-	-	549,802
Other income	64,589	-	-	64,589
<b>Total revenues</b>	<u>5,742,307</u>	<u>-</u>	<u>-</u>	<u>5,742,307</u>
<b>Expenditures</b>				
Salaries and benefits	3,127,331	-	-	3,127,331
Emergency services	985,530	-	-	985,530
Debt service-principal	128,237	185,000	30,678	343,915
Debt service-interest	14,261	48,165	-	62,426
Capital outlay	708,880	-	91,779	800,659
<b>Total expenditures</b>	<u>4,964,239</u>	<u>233,165</u>	<u>122,457</u>	<u>5,319,861</u>
<b>Excess of revenues over (under) expenditures</b>	<u>778,068</u>	<u>(233,165)</u>	<u>(122,457)</u>	<u>422,446</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	232,221	18,000	250,221
Interest income	8,596	483	3,130	12,209
CARES Act funding	142,678	-	-	142,678
Contributions to other governments	(394,501)	-	-	(394,501)
Other financing sources (uses)	708,880	-	-	708,880
Transfers out	(250,221)	-	-	(250,221)
<b>Net other financing sources (uses)</b>	<u>215,432</u>	<u>232,704</u>	<u>21,130</u>	<u>469,266</u>
<b>Net change in fund balance</b>	<u>993,500</u>	<u>(461)</u>	<u>(101,327)</u>	<u>891,712</u>
<b>Fund balance at beginning of period</b>	1,653,871	58,557	831,455	2,543,883
<b>Fund balance at end of period</b>	<u>\$ 2,647,371</u>	<u>\$ 58,096</u>	<u>\$ 730,128</u>	<u>\$ 3,435,595</u>
	60.07%	-0.79%	-12.19%	

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, 2021**

**Net change in fund balances - total governmental funds.....** \$ 891,712

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.....	860,319	
Depreciation expense.....	(441,937)	418,382

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.....	-	
Gain on sale of assets.....	-	-

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items as follows:

Issuance of debt	(708,880)	
Repayment of bond and lease principal	338,387	(370,493)

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).....	97,847	
Accrued interest.....	7,782	
Increase in compensated absences.....	(33,038)	72,591

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

Nonemployer contributions relating to pensions.....		168,370
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<b>Change in net position of governmental activities.....</b>		<b>\$ 1,180,562</b>
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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, 2021

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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. Sunset City was annexed into the District as of January 1, 2020.

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 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.



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

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

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, 2021

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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, 2021

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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, 2021

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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.

**G. 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.

**H. 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, 2021

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

**I. 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.

**J. Upcoming Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) issued Statement 87, which amends existing accounting standards for lease accounting, including requiring lessees to recognize most leases on the statement of net position and making certain changes to lessor accounting. The new standard is effective for fiscal years beginning after June 15, 2021. The Government is currently evaluating the impact the new standard may have on its financial statements.

**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, 2021 were \$262,393, all but \$12,393 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.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

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

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.

Following are the District’s investments at June 30, 2021:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 2,888,462	less than 1 year	not rated
Zion's Trust	<u>38,756</u>	less than 1 year	not rated
Total	\$ <u><u>2,927,218</u></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, 2021, the District had \$2,888,462, in the Utah State Public Treasurers’ Investment Fund. These investments were valued by applying the June 30, 2021 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.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

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

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	\$ 227,891
Zion's Trust	38,756
PTIF investment	2,888,462
Total cash and investments	\$ 3,155,109

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

Cash	\$ 2,873,262
Restricted cash	281,847
Total cash and investments	\$ 3,155,109

**NOTE 3. INTERFUND TRANSFERS/LOANS**

The District transferred \$232,221 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 \$18,000 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, 2021, are as follows:

	General	Debt Service	Capital	Total
User fee receivables	\$ 993,115	\$ -	\$ -	\$ 993,115
Other receivables	9,780	-	-	9,780
Interfund receivable	-	-	-	-
Intergovernmental:				
Property taxes	241,883	-	-	241,883
Deferred property taxes	4,448,529	-	-	4,448,529
Impact fees	107,220	-	-	107,220
Total intergovernmental	4,797,632	-	-	4,797,632
Gross receivables	5,800,527	-	-	5,800,527
Less: allowance for uncollectibles	(716,131)	-	-	(716,131)
Net total receivables	<b>\$ 5,084,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,084,396</b>
Accounts receivable	\$ 286,764	\$ -	\$ -	\$ 286,764
Due from Other Governments	4,797,632	-	-	4,797,632
	<b>\$ 5,084,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,084,396</b>



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**NOTE 5. CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2021 was as follows:

North Davis Fire District Fixed Assets at June 30, 2021				
	Balance			Balance
	<u>6/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2021</u>
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 728,712	\$ -	\$ 728,712
Land	<u>200,110</u>	<u>-</u>	<u>-</u>	<u>200,110</u>
Total capital assets, not being depreciated	<u>200,110</u>	<u>728,712</u>	<u>-</u>	<u>928,822</u>
Capital assets, being depreciated:				
Buildings	3,048,495	-	-	3,048,495
Vehicles	2,793,330	7,034	-	2,800,364
Machinery and equipment	<u>866,097</u>	<u>124,573</u>	<u>-</u>	<u>990,670</u>
Capital assets being depreciated	<u>6,707,922</u>	<u>131,607</u>	<u>-</u>	<u>6,839,529</u>
Less accumulated depreciation for:				
Buildings and improvements	890,994	77,251	-	968,245
Equipment and vehicles	<u>2,928,208</u>	<u>364,686</u>	<u>-</u>	<u>3,292,894</u>
Total accumulated depreciation	<u>3,819,202</u>	<u>441,937</u>	<u>-</u>	<u>4,261,139</u>
Total capital assets being depreciated, net	<u>2,888,720</u>	<u>(310,330)</u>	<u>-</u>	<u>2,578,390</u>
Governmental activities capital assets, net	<u>\$ 3,088,830</u>	<u>\$ 418,382</u>	<u>\$ -</u>	<u>\$ 3,507,212</u>

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

General Administration.....	\$ 3,161
Operations.....	\$ <u>438,776</u>
Total.....	\$ <u><u>441,937</u></u>

The District expended \$89,779 on capital assets during the current year on various machinery & equipment. They also committed to purchase a 2021 Pierce Pumper truck that is currently being built and also some upgrades on the Clearfield station which makes up the \$728,712 increase to construction in progress. The district received two grants for equipment purchases. One grant from Firehouse Subs was for extrication equipment at a cost of \$34,794. The other grant was from the State of Utah for the purchase of a Multi Rae Lite Unit for the apparatus.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**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. On March 26, 2021, the District financed a 2021 Pierce Enforcer PUC Pumper with a capital lease from PNC Equipment Finance in the amount of \$708,880 with an interest rate of 3.12% and one interest payment of \$22,117 followed by 11 annual principal and interest payments of \$75,581. 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 \$122,708 and \$14,261 respectively.

Future minimum lease payments for capital leases as of June 30, 2021 are as follows:

Fiscal Year	Capital Leases		Total
	Principal	Interest	Principal and Interest
2022	\$ 126,598	\$ 32,488	\$ 159,086
2023	128,708	13,852	142,560
2024	118,260	24,301	142,561
2025	122,112	20,449	142,561
2026	59,111	16,470	75,581
2027-2032	468,771	60,299	529,070
Total	\$ 1,023,560	\$ 167,859	\$ 1,191,419

**NOTE 7. LONG-TERM DEBT**

The changes in long-term debt for year ending June 30, 2021 are as follows:

**NORTH DAVIS FIRE DISTRICT**  
**LONG-TERM DEBT SCHEDULE**  
at JUNE 30, 2021

	Interest Rate	Balance 6/30/2020	Additions	Reductions	Balance Outstanding 6/30/2021	Current Portion
Revenue Bonds	3.38% 2.99% -	\$ 1,425,000	\$ -	\$ 185,000	\$ 1,240,000	\$ 190,000
Capital Leases	3.38%	437,388	708,880	122,708	1,023,560	126,598
Purchase Financing	0.00%	122,713	-	30,678	92,035	30,678
Compensated Absences		222,784	33,038	-	255,822	-
Total Long-Term Debt		\$ 2,207,885	\$ 741,918	\$ 338,386	\$ 2,611,417	\$ 347,276

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, 2021

**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 \$229,080. At year end, pledged future revenues totaled \$1,390,748 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)**

<b>Fiscal</b> <b>Year</b>	<b>Revenue Bonds</b>		<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal and Interest</b>
2022	\$ 190,000	\$ 41,912	\$ 231,912
2023	195,000	35,490	230,490
2024	205,000	28,899	233,899
2025	210,000	21,970	231,970
2026	215,000	14,872	229,872
2027	225,000	7,605	232,605
Total	\$ 1,240,000	\$ 150,748	\$ 1,390,748

***Purchase Financing***

In the government-wide statements, long-term debt obligations are reported as liabilities. The District purchase five defibrillator units for a total cost of \$175,891. The District traded in five older defibrillators for a total credit of \$22,500. The purchase agreement required 20% of the remaining balance of \$153,791 to be paid each year for five years at a 0% interest rate. Principal for the current year was \$30,678. At year end, pledged future revenues totaled \$122,712 which was the amount of the remaining principal payments on the financing. The bond repayment schedule is shown below:

<b>Fiscal</b> <b>Year</b>	<b>Purchase Financing</b>		<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal and Interest</b>
2022	\$ 30,678	\$ -	\$ 30,678
2023	30,678	-	30,678
2024	30,679	-	30,679
Total	\$ 92,035	\$ -	\$ 92,035

**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, 2021, there is no anticipation of unpaid claims. Therefore, a liability is not accrued.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**NOTE 9. RETIREMENT**

**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, retirement systems.
- And the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a 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%
Firefighter system	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public 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 year to June 2020 2.00% per year July 2020 to present	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, 2021

**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, 2021 are as follows:

	Employee	Employer	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Government Division Tier 2	N/A	15.80%	0.89%
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	2.27%	14.08%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
232 – Firefighters	N/A	0.08%	14.00%

*\*\*\*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, 2021, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 12,109	N/A
Firefighters System	42,810	139,762
Tier 2 Public Safety and Firefighter System	64,767	10,442
Tier 2 DC Public Safety and Firefighter System	78	N/A
Total Contributions	<u>\$ 119,764</u>	<u>\$ 150,204</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, 2021

**NOTE 9. RETIREMENT (Continued)**

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

At June 30, 2021, we reported a net pension asset of \$828,955 and a net pension liability of \$25,468.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2019	Change (Decrease)
Noncontributory System	\$ -	\$ 3,383	0.0065948%	0.0065870%	0.0000078%
Firefighters System	828,955	-	2.9645782%	2.7890911%	0.1754871%
Tier 2 Public Employees System	-	-	0.0000000%	0.0000000%	(0.000000%)
Tier 2 Public Safety and Firefighter System	-	22,085	0.2462298%	0.2561436%	(0.0099138%)
<b>Total Net Pension Asset/Liability</b>	<b>\$ 828,955</b>	<b>\$ 25,468</b>			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 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, 2021, we recognized a pension expense of \$(147,109). At June 30, 2021, 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	\$ 143,554	\$ 33,425
Changes in assumptions	133,721	17,604
Net difference between projected and actual earnings on pension plan investments	-	538,142
Changes in proportion and differences between contributions and proportionate share of contributions	12,619	15,011
Contributions subsequent to the measurement date	60,271	-
<b>Total</b>	<b>\$ 350,165</b>	<b>\$ 604,182</b>

\$60,271 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, 2020. 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, 2021

**NOTE 9. RETIREMENT (Continued)**

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2021	\$	(108,908)
2022	\$	(14,608)
2023	\$	(147,093)
2024	\$	(68,640)
2025	\$	12,998
Thereafter	\$	11,962

***Noncontributory System Pension Expense, Deferred outflows and Inflows of Resources***

For the year ended June 30, 2021, we recognized a pension expense of \$4,086.

At June 30, 2021, 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	\$ 4,538	\$ -
Changes in assumptions	-	442
Net difference between projected and actual earnings on pension plan investments	-	24,701
Changes in proportion and differences between contributions and proportionate share of contributions	381	55
Contributions subsequent to the measurement date	6,055	-
Total	\$ 10,974	\$ 25,198

\$6,055 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, 2020. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2021	\$	(5,130)
2022	\$	(2,467)
2023	\$	(8,588)
2024	\$	(4,094)
2025	\$	-
Thereafter	\$	-

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**NOTE 9. RETIREMENT (Continued)**

***Firefighters System Pension Expense, Deferred outflows and Inflows of Resources***

For the year ended June 30, 2021, we recognized a pension expense of \$(218,436).

At June 30, 2021, 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	\$ 127,596	\$ 33,418
Changes in assumptions	128,589	14,796
Net difference between projected and actual earnings on pension plan investments	-	499,327
Changes in proportion and differences between contributions and proportionate share of contributions	7,628	14,269
Contributions subsequent to the measurement date	21,372	-
Total	\$ 285,185	\$ 561,810

\$21,372 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, 2020. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2021	\$ (101,113)
2022	\$ (10,354)
2023	\$ (135,008)
2024	\$ (63,292)
2025	\$ 11,770
Thereafter	\$ -

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

For the year ended June 30, 2021, we recognized a pension expense of \$(2).

At June 30, 2021, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**NOTE 9. RETIREMENT (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	57	87
Contributions subsequent to the measurement date	-	-
Total	\$ 57	\$ 87

\$0 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, 2020. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2021	\$ (2)
2022	\$ (2)
2023	\$ (2)
2024	\$ (2)
2025	\$ (2)
Thereafter	\$ (18)

***Tier 2 Public Safety and Firefighter System Pension Expense, Deferred outflows and Inflows of Resources***

For the year ended June 30, 2021, we recognized a pension expense of \$67,243.

At June 30, 2021, 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	\$ 11,420	\$ 7
Changes in assumptions	5,132	2,366
Net difference between projected and actual earnings on pension plan investments	-	14,114
Changes in proportion and differences between contributions and proportionate share of contributions	4,552	599
Contributions subsequent to the measurement date	32,844	-
Total	\$ 53,948	\$ 17,086

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**NOTE 9. RETIREMENT (Continued)**

\$32,844 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, 2020. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2021	\$	(2,662)
2022	\$	(1,785)
2023	\$	(3,494)
2024	\$	(1,252)
2025	\$	1,230
Thereafter	\$	11,980

Actuarial assumptions: The total pension liability in the December 31, 2020, 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 adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

The long-term expected rate 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	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	0.14%
Absolute return	16%	2.75%	44.00%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.84%
	Inflation		2.50%
	Expected arithmetic nominal return		7.34%

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2021

**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 remained unchanged at 6.95%

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	\$ 58,647	\$ 3,383	\$ (42,688)
Firefighters System	376,602	(828,955)	(1,804,000)
Tier 2 Public Safety and Firefighter	104,126	22,085	(43,347)
	\$ 539,375	\$ (803,487)	\$ (1,890,035)

*\*\*\*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, 2021

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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:

<b>401(k) Plan</b>	2021	2020	2019
Employer Contributions	\$ 38,693	\$ 21,215	\$ 10,348
Employee Contributions	2,262	3,604	7,798
 <b>457 Plan</b>			
Employer Contributions	-	-	-
Employee Contributions	3,008	2,810	5,015

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 13. TAX ABATEMENTS**

The District participates in redevelopment activities that qualify as tax abatements, according to GASB 77 as authorized under the Interlocal Cooperation Act, Title 11, Chapter 13 of the Utah Code Annotated. The District assists redevelopment projects by providing a share of the tax increment from the project area.

For the fiscal year ended June 31, 2021, the District provided tax increment funding totaling \$394,501 under the following agreement that exceeded 10 percent of the total amount abated:

- A 100 percent property tax abatement to West Side Central Business District. The abatement amounted to \$54,316.
- A 40 percent property tax abatement to 700 South Neighborhood Development Project. The abatement amounted to \$55,079
- A 100 percent property tax abatement to Southwest Freeport Neighborhood Development. The abatement amounted to \$44,427
- A 75 percent property tax abatement to ATK Economic Development. The abatement amounted to \$80,582.
- A 75 percent property tax abatement to MIDA – Bldg 1575. The abatement amount to \$72,360.

**NOTE 10. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 27, 2021 which is the date the financial statements were available to be issued. The District created a Local Building Authority and on September 28, issued Lease Revenue Bonds with par value \$10,645,000. The total proceeds were \$11,087,783 for 30-year term and an interest cost of 2.43%. The bonds have coupon rates from 2.625% to 4.00%.

**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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>Revenues</b>				
Property taxes	\$ 3,158,923	\$ 3,755,315	\$ 3,875,779	\$ 120,464
Ambulance	1,146,480	1,201,480	1,252,137	50,657
Contract services	116,650	-	-	-
Incident recovery	50,000	-	-	-
Impact fees	45,000	440,000	549,802	109,802
Other income	11,200	63,278	64,589	1,311
<b>Total revenues</b>	<u>4,528,253</u>	<u>5,460,073</u>	<u>5,742,307</u>	<u>282,234</u>
<b>Expenditures</b>				
Current operating:				
Salaries and wages	2,721,436	2,417,284	2,224,994	192,290
Employee taxes and benefits	976,664	976,664	902,337	74,327
Professional fees	232,438	239,481	212,748	26,733
Vehicle maintenance	122,250	150,850	137,805	13,045
Dispatch and radio	88,008	88,008	88,008	-
Paramedics	104,887	104,887	102,119	2,768
Equipment maintenance and supplies	194,493	100,464	136,679	(36,215)
Utilities	75,038	74,798	70,969	3,829
Fire and medical supplies	65,598	77,346	68,939	8,407
Insurance	56,608	53,563	52,358	1,205
Computer equipment and support	43,400	49,700	33,782	15,918
Training and travel	57,880	30,305	20,177	10,128
Miscellaneous	40,740	25,500	24,347	1,153
Subscriptions, memberships and fees	21,556	21,556	21,541	15
Office expense	51,134	54,978	16,058	38,920
Capital Equipment	-	708,880	708,880	-
Debt service - lease principal	118,926	122,697	128,237	-
Debt service - interest and fees	18,032	14,261	14,261	-
<b>Total expenditures</b>	<u>4,989,088</u>	<u>5,311,222</u>	<u>4,964,239</u>	<u>352,523</u>
<b>Other financing sources (uses)</b>				
Interest Earnings	15,500	10,000	8,596	(1,404)
CARES Act funding	-	-	142,678	142,678
Contributions to other govts	-	(394,501)	(394,501)	-
Lease proceeds	-	708,880	708,880	-
Unappropriated fund balance	445,335	-	-	-
Transfers out	-	(233,165)	(250,221)	(17,056)
<b>Total other financing sources</b>	<u>460,835</u>	<u>91,214</u>	<u>215,432</u>	<u>124,218</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>-</u>	<u>240,065</u>	<u>993,500</u>	<u>758,975</u>
<b>Fund balance at beginning of period</b>	<u>1,653,871</u>	<u>1,653,871</u>	<u>1,653,871</u>	<u>-</u>
<b>Fund balance at end of period</b>	<u>\$ 1,653,871</u>	<u>\$ 1,893,936</u>	<u>\$ 2,647,371</u>	<u>\$ 758,975</u>

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-Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Favorable</b>
	<u>Original</u>	<u>Final</u>		<b>(Unfavorable)</b>
				<b>Actual</b>
<b>Revenues</b>				
Property taxes	\$ 3,158,923	\$ 3,755,315	\$ 3,875,779	\$ 120,464
Ambulance	1,146,480	1,146,480	1,198,636	52,156
Incident recovery	50,000	55,000	53,501	(1,499)
Impact fees	45,000	440,000	549,802	109,802
Other income	11,200	63,278	64,589	1,311
<b>Total revenues</b>	<u>4,528,253</u>	<u>5,460,073</u>	<u>5,742,307</u>	<u>282,234</u>
<b>Expenditures</b>				
Current operating:				
Salaries and wages	2,721,436	2,417,284	2,224,994	192,290
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Professional fees	232,438	239,481	212,748	26,733
Vehicle maintenance	122,250	150,850	137,805	13,045
Dispatch and radio	88,008	88,008	88,008	-
Paramedics	104,887	104,887	102,119	2,768
Equipment maintenance and supplies	194,493	100,464	136,679	(36,215)
Utilities	75,038	74,798	70,969	3,829
Fire and medical supplies	65,598	77,346	68,939	8,407
Insurance	56,608	53,563	52,358	1,205
Computer equipment and support	43,400	49,700	33,782	15,918
Training and travel	57,880	30,305	20,177	10,128
Miscellaneous	40,740	25,500	24,347	1,153
Subscriptions, memberships and fees	21,556	21,556	21,541	15
Office expense	51,134	54,978	16,058	38,920
Capital Equipment	-	708,880	708,880	-
Debt service - lease principal	118,926	122,697	128,237	-
Debt service - interest and fees	18,032	14,261	14,261	-
<b>Total expenditures</b>	<u>4,989,088</u>	<u>5,311,222</u>	<u>4,964,239</u>	<u>352,523</u>
<b>Other financing sources (uses)</b>				
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CARES Act funding	-	-	142,678	142,678
Contributions to other govts	-	(394,501)	(394,501)	-
Lease proceeds	-	708,880	708,880	-
Unappropriated fund balance	445,335	-	-	-
Transfers out	-	(233,165)	(250,221)	(17,056)
<b>Total other financing sources</b>	<u>460,835</u>	<u>91,214</u>	<u>215,432</u>	<u>124,218</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>-</u>	<u>240,065</u>	<u>993,500</u>	<u>758,975</u>
<i>Fund balance at beginning of period</i>	<u>1,653,871</u>	<u>1,653,871</u>	<u>1,653,871</u>	<u>-</u>
<b>Fund balance at end of period</b>	<u>\$ 1,653,871</u>	<u>\$ 1,893,936</u>	<u>\$ 2,647,371</u>	<u>\$ 758,975</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, 2021**  
**with a measurement date of December 31, 2020**  
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)	2021	0.0065395%	2.9645782%	0.0000000%	0.2462298%
	2020	0.0065870%	2.7890911%	0.0000000%	0.2561436%
	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)	2021	\$ 3,383	\$ (828,955)	\$ -	\$ 22,085
	2020	\$ 24,826	\$ (345,903)	\$ -	\$ 24,094
	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	2021	\$ 69,312	\$ 1,087,192	\$ -	\$ 496,883
	2020	\$ 64,255	\$ 892,988	\$ -	\$ 422,168
	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
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2021	4.88%	-76.25%	0.00%	4.44%
	2020	38.64%	-38.74%	0.00%	5.71%
	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	2021	99.20%	110.50%	0.00%	93.10%
	2020	93.70%	105.00%	0.00%	89.60%
	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, 2021  
with a measurement date of December 31, 2020  
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	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%
	2020	12,100	12,100	-	65,513	18.47%
	2021	12,109	12,109	-	65,562	18.47%
Firefighters System	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	3.93%
	2019	41,658	41,658	-	903,634	4.61%
	2020	43,719	43,719	-	1,008,366	4.34%
	2021	42,810	42,810	-	1,048,665	4.08%

See accompanying notes to required supplementary information



**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2021  
with a measurement date of December 31, 2020  
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>
Tier 2 Public Employees System*	2011	\$ -	\$ -	\$ -	\$ -	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	688	688	-	4,554	15.11%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
Tier 2 Public Safety and Firefighters System*	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%
	2020	57,068	57,068	-	501,478	11.38%
	2021	64,767	64,767	-	459,993	14.08%

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See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2021  
with a measurement date of December 31, 2020  
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>
Tier 2 Public Employees DC Only System*	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%
	2020	42	42	-	52,628	0.08%
	2021	78	78	-	97,111	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.

**See accompanying notes to required supplementary information**

**NORTH DAVIS FIRE DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**UTAH RETIREMENT SYSTEMS**  
**JUNE 30, 2021**

**Changes in Assumptions:**

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability as of December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at [newsroom.urs.org](http://newsroom.urs.org) under the "Retirement Office" column using the "Reports and Stats" tab.

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 27, 2021.

**Internal Control over Financial Reporting**

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

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

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

*Wick & Associates, P.C.*

Ogden, Utah  
December 27, 2021

# Ulrich & Associates, PC

Certified Public Accountants

## 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, 2021.

State compliance requirements were tested for the year ended June 30, 2021 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Governmental Fees
- Cash Management

### 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, 2021.

### **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  
December 27, 2021

**North Davis Fire District**  
**SCHEDULE OF FINDINGS**

State Legal Compliance  
For the year ended June 30, 2021

**CURRENT YEAR FINDINGS**

Statement of Condition - 2021-1

*Cash Management:* Receipt of funds must be deposited with three days.

Criteria

State Law requires that the Entity deposit funds within 3 days of receipt per the Utah Money Management Act.

Cause

Because the District did not deposit funds within 3 days of receipt, it is in violation of the act.

Recommendation

We recognize that under current separation of duties policy, there are times when funds are not deposited within 3 days. We recommend that the District have an alternative procedure in place when key personnel are not present to deposit funds.

Response

We concur with the recommendation.