



**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES**

Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 101

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

Mark Becraft, Fire Chief  
, Deputy Fire Chief

**NOTICE & AGENDA - Amended  
Thursday, September 21, 2023**

**6:00 PM Work Session / 6:30 PM Regular Board Meeting**

*The Board of Trustees will accept citizen comments at the designated time via email, or in person. Citizen comments emailed should be sent to the District Clerk ([mrogers@northdavisfireut.gov](mailto:mrogers@northdavisfireut.gov)) no later than 1:00 PM on the meeting day. The email subject line must state "Citizen Comment – 9/21/2023 Board of Trustee Meeting," the email body must include the citizen's first and last name, address, and a brief statement. In some circumstances, the board of trustees may participate electronically.*


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

- Badge Pinning for New NDFD Firefighters
- Fraud Risk Assessment for FY2023

**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 comment to the Board, please use the podium and clearly state your name and address, keeping your comments to a maximum of 3 minutes. Public comment is a time for the Board to receive new information and perspectives. The Board may not respond to public comments during the comment period)*
5. Consideration of Approval of Minutes from July 27, 2023, Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for July 2023
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Resolution 2023R-11, Amendment to the FY2024 Wage Study
9. Resolution 2013R-12, Amending the NDFD Personnel Policies Concerning, Chapter 209, Medical Procedures; Chapter 213, Hours of Work; Chapter 214, Overtime; Chapter 603, Workers Compensation; and Chapter 812, Drug and Alcohol testing
10. Fire Chiefs Report
11. Member City Updates
12. Motion to Adjourn

**Dated and posted this 18<sup>th</sup> day of September 2023**

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

## **Tentative Upcoming Agenda Items**

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

### **October 19, 2023**

#### **6:00 PM - Board of Trustee Work Session**

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD

#### **6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)**

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
7. Consideration of Approval of Financial Report
8. Fire Chiefs Report
9. Member City Update

### **November 16, 2023**

#### **6:00 PM - Board of Trustee Work Session**

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD
3. Discussion of NDFD Board of Trustee Meeting Schedule for Calendar Year 2024

#### **6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)**

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
7. Consideration of Approval of Financial Report
8. Presentation and Acceptance of the North Davis Fire District Audit Report for FY2023
9. Fire Chiefs Report
10. Member City Update

### **December 21, 2023**

#### **6:00 PM - Board of Trustee Work Session**

1. Badge Pinning for New NDFD Firefighters
2. Discussion and Planning for NDFD

#### **6:30 PM - Board of Trustee Meeting (immediately Following the Work Session)**

1. Call to Order
2. Invocation or Inspirational Thought
3. Pledge of Allegiance
4. Citizen Comment
5. Consideration of Approval of Minutes
6. Consideration of Approval of Bills
7. Consideration of Approval of Financial Report
8. Consideration of Approval of NDFD Board of Trustee Meeting Schedule for Calendar Year 2024
9. Fire Chiefs Report
10. Member City Update



## Fraud Risk Assessment

### Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

### Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

### 2. Require a Commitment of Ethical Behavior

#### **Purpose**

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

#### **Overview**

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

## **Implementation**

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

### **3. Adopt and Put Into Practice Written Policies**

#### **Overview**

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov).

#### **a. Conflict of Interest**

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
  - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
  - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
  - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
  - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
  - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or refers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
  2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
  3. Establishes a reporting structure with senior management reporting to the governing body.
  4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
  5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
  6. Communicates the public nature of purchase records.
  7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
  8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
  2. Establishes procedures for independent review and reconciliation of each card.
  3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
  4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
  5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
  2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
  2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
  3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
  2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## 4. Hire and Train Qualified Staff

### **Purpose**

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### **Overview**

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### **Implementation**

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.



To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov). The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## 5. Provide Effective Training

### Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see [training.auditor.utah.gov](https://training.auditor.utah.gov)). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## 6. Implement a Hotline

### Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

## Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

## Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
  - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
  - b. Audit committee:
    - i. Reviews available evidence.
    - ii. Determines if further investigation is merited. If so;
      - Sets the scope of audit
      - Sets a budget
      - Sets a timeline
      - Provides resources
  - c. Audit results are reported to the audit committee.
  - d. Audit committee approves findings and recommendations.
  - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
  - f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

## **Overview**

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

## **Implementation**

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

## **Adaptation for small entities**

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

## **8. Use an Audit Committee**

### **Purpose**

An audit committee assists the governing body in its financial oversight responsibilities.

### **Membership**

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

## Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

## Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: \_\_\_\_/395 \*Risk Level: Very Low Low Moderate High Very High  
 > 355      316-355      276-315      200-275      < 200

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

\*Entity Name: \_\_\_\_\_

\*Completed for Fiscal Year Ending: \_\_\_\_\_ \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

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

\* MC = Mitigating Control



## Basic Separation of Duties

Continued

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

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

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

### Definitions:

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

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

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

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

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

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

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





**NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES**

Station 41, 381 North 3150 West  
West Point City, UT 84015  
(801)525-2850 ext. 101

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

*Mark Becraft, Fire Chief  
Theron Williams, Deputy Fire Chief*

**BOARD OF TRUSTEE MEETING  
July 27, 2023**

**Board of Trustee Station 42 Tour – 6:00 PM**

Board Members Present – Chair Nike Peterson, Gary Petersen, Nancy Smalling, Vern Phipps, Brian Vincent, Howard Madsen, Vice Chair Wiggill, and Mark Shepherd

Staff Present - Fire Chief Mark Becraft and Deputy Fire Chief Theron William

Visitors – Dakota Warth and Cade Ross

**Board of Trustee Meeting – 7:00 PM or Immediately Following the Work Session**

Board Members Present – Chair Nike Peterson, Gary Petersen, Nancy Smalling, Vern Phipps, Brian Vincent, Howard Madsen, Vice Chair Wiggill, and Mark Shepherd

Staff Present - Fire Chief Mark Becraft, Deputy Fire Chief Theron Williams, Clerk Misty Rogers, NDFD Attorney Andrew Blackburn

Visitors – Curt King, Amber King, Allen Hadley, Dakota Warth, and Cade Ross

1. Call to Order
2. Invocation or Inspirational Thought – Chief Becraft
3. Pledge of Allegiance
4. Citizen Comment

Captain Curt King – On behalf of NDFD employees, specifically A-Shift, he expressed appreciation to the Board of Trustees for approving the 2024 budget. The wage increase for the firefighters and new tools and supplies are needed and much appreciated.

Battalion Chief Allen Hadley – Agreed with Captain King’s remarks and then stated that the wage increases, and the new positions will significantly improve the department morale. Battalion Chief Hadley stated that on behalf of A-Shift, thank you.

5. Consideration of Approval of Minutes from June 15, 2023, Board of Trustee Meetings

Board Member Shepherd motioned to approve the minutes from the June 15, 2023, Board Meeting. Board Member Judd seconded the motion. The motion passed.

6. Consideration of Approval of the North Davis Fire District Bills for June 2023

Board Member Madsen motioned to approve the bills for June 2023. Board Member G. Petersen seconded the motion. The motion passed.

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

Board Member Shepherd motioned to approve the North Davis Fire District Financial Report. Board Member Phipps seconded the motion. The motion passed.

8. Fire Chiefs Report

Chief Becraft stated that a videographer has been hired to assist in presenting the Station 42 rebuild to the public. The first video has been released and there will be more to come in the near future. It was then stated that other board members would be given the opportunity to assist with future videos. The FY2023 Financial Audit and Worker's Compensation audit are underway. NDFD will hold a Badge Pinning Ceremony on August 9<sup>th</sup>; all are welcome to attend. The Fourth of July celebrations held in Clearfield and West Point, and Fund Days in Sunset were a success with each city's help and NDFD firefighters' help. Recently, NDFD assisted Syracuse with a working structure. All personnel on the fire did a phenomenal job and the NDFD ladder truck, engines, and firefighters were very useful. That same day, an NDFD crew responded to an incident on the Rio Grande Trail where a fatality occurred. The August 2023 NDFD Board of Trustee Meeting has been canceled. The next board meeting is scheduled for September. Special Ops 42 is up and running and will greatly benefit the district. The Station 41 outdoor upgrade is moving along the landscaping should be complete within the next few days.

Deputy Chief Williams stated that NDFD currently has four full-time firefighter positions available. We have received 23 applicants; unfortunately, we cannot test all 23, we have narrowed it candidates and testing will occur on August 10<sup>th</sup>. A Deputy Fire Marshal announcement will be released within the next week and testing will occur in hopefully one month. The North Davis Fire District Fire Prevention Open House is scheduled for October 3, 2023, at Station 41. Chief Williams stated that the Fourth of July events were successful due to great planning. Construction has slowed, but not stopped. Department morale is high and what the board has provided is positively impacting the desire to work at NDFD. Truck 42 is back from being repaired and Chief Weekes has used his skills to perform a repair saving the district money. On September 11<sup>th</sup>, NDFD will participate in the fitness challenge stair climb.

Board Member Smalling asked when Station 42 is expected to be finished. Chief Becraft informed the board that Station 42 should be completed in April 2024.

9. Member City Updates

Board Member Madsen - Linda is retiring and Sunset is hiring to fill her position. Short staffed,

Board Member Shepherd – Clearfield recently met with a potential company that could potentially bring 500 jobs to the Falcon Hill area.

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 – Annual Evaluation of Fire Chief Becraft. The meeting is at Station 41, 381 N 3150 W, West Point – Board Chambers.

- a. Motion to adjourn into a Closed Session Pursuant to §52-4-205.  
Board Member Vincent motioned to adjourn into a Closed Session in the training room of Station 41, 381 N 3150 W, West Point. Pursuant to §52-4-205. Board Member Madsen seconded the motion. The motion passed. The District Clerk, Fire Chief, and Deputy Chief were excused.
- b. Call to Order
- c. Motion to adjourn out of Closed Session and Re-enter the Regular Meeting. The Board of Trustees re-entered the regular meeting without the District Clerk, Fire Chief, or Deputy Chief Present.

11. Possible Action from the Closed

12. Motion to Adjourn

The Board of Trustees adjourned the regular meeting without the District Clerk, Fire Chief, or Deputy Chief Present  
A member of the board motioned to adjourn. Another board member seconded the motion. The motion passed.

Dated this 21<sup>st</sup> day of September, 2023.

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Nike Peterson,  
Chair of the Board of Trustees

ATTEST:

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Misty Rogers  
District Clerk

## North Davis Fire District Custom Transaction Detail Report July through August 2023

Date	Name	Memo	Account	Type	Amount
07/03/2023		Lockbox	1-30100 · Ambulance	Deposit	2,639.46
07/05/2023		UT Medicaid	1-30100 · Ambulance	Deposit	16,516.38
07/05/2023		Lockbox	1-30100 · Ambulance	Deposit	107.35
07/06/2023		First Professional	1-30100 · Ambulance	Deposit	5,879.52
07/10/2023		Noridian	1-30100 · Ambulance	Deposit	1,633.33
07/11/2023		UT Medicaid	1-30100 · Ambulance	Deposit	6,306.76
07/13/2023	Bonneville Collections	Incident 23-0196	1-30100 · Ambulance	Sales Receipt	41.00
07/12/2023		First Professional	1-30100 · Ambulance	Deposit	8,409.92
07/12/2023		Lockbox	1-30100 · Ambulance	Deposit	406.59
07/14/2023		Noridian	1-30100 · Ambulance	Deposit	2,636.71
07/18/2023		UT Medicaid	1-30100 · Ambulance	Deposit	5,613.27
07/19/2023		First Professional Services	1-30100 · Ambulance	Deposit	5,476.55
07/19/2023		Lockbox	1-30100 · Ambulance	Deposit	5,008.29
07/21/2023		Noridian	1-30100 · Ambulance	Deposit	762.06
07/25/2023		UT Medicaid	1-30100 · Ambulance	Deposit	11,713.44
07/25/2023		Lockbox	1-30100 · Ambulance	Deposit	2,245.38
07/25/2023		Lockbox	1-30100 · Ambulance	Deposit	3,454.03
07/26/2023		Lockbox	1-30100 · Ambulance	Deposit	2,417.61
07/27/2023		First Professional Services	1-30100 · Ambulance	Deposit	3,621.28
07/28/2023		Noridian	1-30100 · Ambulance	Deposit	1,416.33
07/31/2023		Lockbox	1-30100 · Ambulance	Deposit	50.00
07/31/2023		Lockbox	1-30100 · Ambulance	Deposit	1,765.44
08/01/2023		UT Medicaid	1-30100 · Ambulance	Deposit	3,182.97
08/02/2023		First Professional	1-30100 · Ambulance	Deposit	10.92
08/03/2023		Lockbox	1-30100 · Ambulance	Deposit	338.47
08/04/2023		Noridian	1-30100 · Ambulance	Deposit	2,591.77
07/03/2023		Noridian	1-30100 · Ambulance	Deposit	3,692.05
08/07/2023		Lockbox	1-30100 · Ambulance	Deposit	50.00
08/07/2023		Lockbox	1-30100 · Ambulance	Deposit	2,529.26
08/14/2023	Bonneville Collections	23-0196	1-30100 · Ambulance	Sales Receipt	50.00
08/14/2023	Bonneville Collections	22-4003	1-30100 · Ambulance	Sales Receipt	287.42
08/14/2023	Bonneville Collections	22-3663	1-30100 · Ambulance	Sales Receipt	208.00
08/14/2023	Bonneville Collections	22-4123	1-30100 · Ambulance	Sales Receipt	638.63
08/14/2023	Bonneville Collections	23-0119	1-30100 · Ambulance	Sales Receipt	312.64
08/08/2023		UT Medicaid	1-30100 · Ambulance	Deposit	2,476.15
08/09/2023		First Professional Services	1-30100 · Ambulance	Deposit	1,543.12
08/10/2023		Lockbox	1-30100 · Ambulance	Deposit	7,126.17
08/14/2023		Noridian	1-30100 · Ambulance	Deposit	1,671.60
08/15/2023		UT Medicaid	1-30100 · Ambulance	Deposit	7,246.73
08/16/2023		First Professional	1-30100 · Ambulance	Deposit	3,128.51
08/16/2023		Lockbox	1-30100 · Ambulance	Deposit	2,107.99
08/21/2023		Noridian	1-30100 · Ambulance	Deposit	1,177.11
08/22/2023		UT Medicaid	1-30100 · Ambulance	Deposit	9,703.04
08/23/2023		First Professional	1-30100 · Ambulance	Deposit	7,899.07
08/23/2023		Lockbox	1-30100 · Ambulance	Deposit	3,828.45
08/28/2023		Noridian	1-30100 · Ambulance	Deposit	4,546.71
08/28/2023		Lockbox	1-30100 · Ambulance	Deposit	25.00
08/29/2023		Lockbox	1-30100 · Ambulance	Deposit	50.00

## North Davis Fire District Custom Transaction Detail Report July through August 2023

08/29/2023		Lockbox	1-30100 · Ambulance	Deposit	656.52
08/30/2023		First Professional	1-30100 · Ambulance	Deposit	10,611.32
08/30/2023		Lockbox	1-30100 · Ambulance	Deposit	4,198.00
08/22/2023		Lockbox	1-30100 · Ambulance	Deposit	96.81
08/14/2023	Molina Healthcare	Payback of Claim	1-30100 · Ambulance	Bill	-370.24
08/14/2023	Molina Healthcare	Payback of Ambulance	1-30100 · Ambulance	Bill	-362.07
07/10/2023	Fire Recovery USA	Reference # 1340369	1-30150 · Fire / Incident Recovery	Sales Receipt	888.00
08/08/2023	Fire Recovery USA	Reference # 1116645	1-30150 · Fire / Incident Recovery	Sales Receipt	507.00
08/08/2023	Fire Recovery USA	Reference # 1425851	1-30150 · Fire / Incident Recovery	Sales Receipt	575.00
08/08/2023	Fire Recovery USA	Reference # 1425847	1-30150 · Fire / Incident Recovery	Sales Receipt	575.00
08/08/2023	Fire Recovery USA	Reference # 1418719	1-30150 · Fire / Incident Recovery	Sales Receipt	250.00
08/08/2023	Fire Recovery USA	Reference # 1400834	1-30150 · Fire / Incident Recovery	Sales Receipt	575.00
07/01/2023	Davis County Treasurer	2022 PFEE	1-32100 · Fee in Lieu	Sales Receipt	-26.56
07/01/2023	Davis County Treasurer	2023 PFEE	1-32100 · Fee in Lieu	Sales Receipt	24,806.18
08/03/2023	Davis County Treasurer	2022 Fee in Lieu (MV) Personal Property	1-32100 · Fee in Lieu	Sales Receipt	-38.34
08/03/2023	Davis County Treasurer	2023 Fee in Lieu (MV) Personal Property	1-32100 · Fee in Lieu	Sales Receipt	22,871.17
07/01/2023	Davis County Treasurer	2020 Interest (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	5.50
07/01/2023	Davis County Treasurer	2021 Interest (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	5.59
07/01/2023	Davis County Treasurer	2022 Interest (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	55.58
07/01/2023	Davis County Treasurer	2023 Interest (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	3.08
07/01/2023	Davis County Treasurer	2020 Penalty (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	0.80
07/01/2023	Davis County Treasurer	2021 Penalty (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	1.26
07/01/2023	Davis County Treasurer	2022 Penalty (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	23.90
07/01/2023	Davis County Treasurer	2023 Penalty (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	7.74
07/01/2023	Davis County Treasurer	2020 PTax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	31.50
07/01/2023	Davis County Treasurer	2021 PTax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	88.45
07/01/2023	Davis County Treasurer	2022 PTax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	227.24
07/01/2023	Davis County Treasurer	2023 PTax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	144,246.42
07/01/2023	Davis County Treasurer	2020 Tax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	81.14
07/01/2023	Davis County Treasurer	2021 Tax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	126.61
07/01/2023	Davis County Treasurer	2022 Tax (6/1/2022-6/30/2023)	1-32200 · Property Taxes	Sales Receipt	2,273.46
08/03/2023	Davis County Treasurer	2014 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	0.05
08/03/2023	Davis County Treasurer	2018 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	0.04
08/03/2023	Davis County Treasurer	2019 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	0.13
08/03/2023	Davis County Treasurer	2020 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	0.03
08/03/2023	Davis County Treasurer	2021 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	25.89
08/03/2023	Davis County Treasurer	2022 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	24.03
08/03/2023	Davis County Treasurer	2023 Interest Personal Property	1-32200 · Property Taxes	Sales Receipt	143.29
08/03/2023	Davis County Treasurer	2016 Penalty Personal Property	1-32200 · Property Taxes	Sales Receipt	-0.71
08/03/2023	Davis County Treasurer	2022 Penalty Personal Property	1-32200 · Property Taxes	Sales Receipt	2.10
08/03/2023	Davis County Treasurer	2023 Penalty Personal Property	1-32200 · Property Taxes	Sales Receipt	119.23
08/03/2023	Davis County Treasurer	2015 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	0.26
08/03/2023	Davis County Treasurer	2017 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	0.03
08/03/2023	Davis County Treasurer	2018 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	0.28
08/03/2023	Davis County Treasurer	2019 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	-581.41
08/03/2023	Davis County Treasurer	2020 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	-1,938.14
08/03/2023	Davis County Treasurer	2021 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	-105.02
08/03/2023	Davis County Treasurer	2022 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	411.46
08/03/2023	Davis County Treasurer	2023 PTax Personal Property	1-32200 · Property Taxes	Sales Receipt	53,570.43

## North Davis Fire District Custom Transaction Detail Report July through August 2023

08/03/2023	Davis County Treasurer	2020 Interest on Delinquent Tax Real Property	1-32200 · Property Taxes	Sales Receipt	7.27
08/03/2023	Davis County Treasurer	2021 1Interest on Delinquent Tax Real Property	1-32200 · Property Taxes	Sales Receipt	14.02
08/03/2023	Davis County Treasurer	2022 Interest on Delinquent Tax Real Property	1-32200 · Property Taxes	Sales Receipt	56.75
08/03/2023	Davis County Treasurer	2020 Penalty on Real Property Delinquency	1-32200 · Property Taxes	Sales Receipt	1.01
08/03/2023	Davis County Treasurer	2021 Penalty on Real Property Delinquency	1-32200 · Property Taxes	Sales Receipt	3.22
08/03/2023	Davis County Treasurer	2022 Penalty on Real Property Delinquency	1-32200 · Property Taxes	Sales Receipt	23.52
08/03/2023	Davis County Treasurer	2020 Tax Real Estate Property Tax	1-32200 · Property Taxes	Sales Receipt	100.62
08/03/2023	Davis County Treasurer	2021 Tax Real Estate Property Tax	1-32200 · Property Taxes	Sales Receipt	322.26
08/03/2023	Davis County Treasurer	2022 Tax Real Estate Property Tax	1-32200 · Property Taxes	Sales Receipt	2,118.99
07/11/2023	permits@nilsonhomes.com	Nilson Homes Bluff View 453-456N 90-96 North 3830 West 6562CE1D-0002	1-34100 · Impact Fees	Invoice	724.52
08/04/2023	wabelleau@gmail.com	Commercial Impact Fee (11,828 sq ft) 1400 S University Parkway / 1412 S Legend Hills Dr, Suite 100	1-34100 · Impact Fees	Invoice	1,143.47
08/08/2023	castlecreekemail@gmail.com	Residential Impact Fee 312 Wildfire 4778 W 25 N	1-34100 · Impact Fees	Invoice	175.58
08/14/2023	Ovation Homes	803 Harvest Fields; 4144 W 975 S, West Point City	1-34100 · Impact Fees	Sales Receipt	181.13
08/14/2023	Ovation Homes	802 Harvest Fields; 4158 W 975 S, West Point City	1-34100 · Impact Fees	Sales Receipt	181.13
08/08/2023	permits@nilsonhomes.com	Bluff View 449-452 72-78 North 3830 West	1-34100 · Impact Fees	Invoice	724.52
07/01/2023	Tason@zwickconstruction.com	Final Inspection Deseret First Credit Union 267 North 2000 West, West Point, UT 84015	1-35100 · Inspection Fees	Invoice	100.00
07/05/2023	Rachel Thompson	Ms. Rae's Daycare 2542 W 650 N West Point, Ut 84015 Stripe Sales Total	1-35100 · Inspection Fees	Invoice	100.00
07/06/2023	shannon.wilkins@comop.org	Community Options Inc 1594 W 100 S West Point UT 84105	1-35100 · Inspection Fees	Invoice	100.00
07/06/2023	letthembekids@gmail.com	Let Them Be Kids! and The Hangout 872 West 1600 South Clearfield Utah 84015	1-35100 · Inspection Fees	Invoice	100.00
07/07/2023	andrea@lotuscompany.com	Lotus Anthem Phase 1 450 State Street, Clearfield, UT	1-35100 · Inspection Fees	Invoice	400.00
07/18/2023	nicolep@ctasupports.com	Community Treatment Alternatives 1190 E 1450 S, Clearfield	1-35100 · Inspection Fees	Invoice	96.40
07/21/2023	martinacortes16@gmail.com	Martina Cortes - In home daycare	1-35100 · Inspection Fees	Invoice	96.40
07/27/2023	dlc.utah@yahoo.com	Darcies Learning Center 49 W 300 N, Clearfield	1-35100 · Inspection Fees	Invoice	96.40
07/31/2023	adam@leafloveutah.com	Business Inspection - Smokeys 1580 State ST, #5A	1-35100 · Inspection Fees	Invoice	96.40
08/01/2023	tralinrodriguez@gmail.com	Daycare Inspection LIL Feet's Daycare 2528 S 75 E, Clearfield	1-35100 · Inspection Fees	Invoice	96.40

## North Davis Fire District Custom Transaction Detail Report July through August 2023

08/07/2023	plans@aerospheremonitoring.com	Inspection - Maverik 1843 N Main St, Sunsetn	1-35100 · Inspection Fees	Invoice	95.60
08/08/2023	Novuscompany2020@gmail.com	Site Inspection - Argentine Corner 101 N Main St, Suite 69D, Clearfield	1-35100 · Inspection Fees	Invoice	92.00
08/16/2023	matthew.poulson@servicesource.org	PARC 485 PARC Circle, Clearfield	1-35100 · Inspection Fees	Invoice	193.90
08/23/2023	jacob.hooker@gochrysalis.com	Chrysalis - 4428 w 800 N, West Point	1-35100 · Inspection Fees	Invoice	96.64
08/23/2023	jacob.hooker@gochrysalis.com	Business Inspection - 478 W 150 N, Clearfield	1-35100 · Inspection Fees	Invoice	96.64
08/23/2023	jacob.hooker@gochrysalis.com	Business Inspection Chrysalis - 1831 S 200 W, Clearfield	1-35100 · Inspection Fees	Invoice	96.64
08/23/2023	stacysoel@comcast.net	DC Inspection - 187 Ross Dr. Clearfield	1-35100 · Inspection Fees	Invoice	96.64
08/23/2023	admin@rockymountainrenewable.com	Business Inspection - Rocky Mountain Renewable Energy 20 N Main, Suite B, Clearfield	1-35100 · Inspection Fees	Invoice	96.64
08/24/2023	Frontier Fire	Business Inspection - 562 S 1000 E, Clearfield	1-35100 · Inspection Fees	Invoice	93.40
08/28/2023	rwjcpa@aol.com	Business Inspection - Russell James 1661 N Main St, Sunset	1-35100 · Inspection Fees	Invoice	96.80
08/28/2023	u.henshilwood@danvilleservices.com	Business Inspection - Danville Services 189 E 350 S, Clarified	1-35100 · Inspection Fees	Invoice	96.80
08/29/2023	polishedpinkiesutah@gmail.com	Business Inspection - Polished Pinkies	1-35100 · Inspection Fees	Invoice	96.80
08/29/2023	tyler@tbrehab.com	Business Inspection - Thatcher Brook Rehab	1-35100 · Inspection Fees	Invoice	193.90
07/31/2023		Interest	Fund	Deposit	17,202.68
08/31/2023		Interest	Fund	Deposit	16,163.55
07/19/2023	Larsen Beverage Company	Pepsi Machin Commission	1-37100 · Miscellaneous Service Revenues	Sales Receipt	41.62
07/12/2023	herly@sjatty.com	Invoice number A4DB2082-0001	1-37101 · Fire Investigation Report	Invoice	30.78
08/10/2023	alyssa@sahlegal.com	EMS Report	1-37101 · Fire Investigation Report	Invoice	32.42
08/14/2023	Kipp and Christian, P.C.	Copy of EMS Report	1-37101 · Fire Investigation Report	Sales Receipt	35.00
07/10/2023	State of Utah	Bureau of Emergency Management Services Grant Reimbursement	1-37200 · Grants	Sales Receipt	6,216.00
07/06/2023	pscclearfield@gmail.com	Operational Permit - Reinspection Professional services 391 south state street suite A	1-38110 · Specialized Permit	Invoice	100.00
08/07/2023	plans@aerospheremonitoring.com	Tank Inspection Maverick 1843 MN Main ST	1-38110 · Specialized Permit	Invoice	193.90
07/25/2023	joseph.bermudez@sevansolutions.com	Commercial Site Plan Review 50,001+ square feet Waterfly Express Car Wash 680 N Main Street, C...	1-38200 · Plan Review Fees	Invoice	313.97
08/25/2023	design@allsystemsllc.com	Fire Alarm System Plan Review - 450 S State, Clearfield	1-38200 · Plan Review Fees	Invoice	242.45
07/07/2023		GovDeals - Sale of 2003 LaFrance	1-3999 · Uncategorized Income	Deposit	35,000.00
<b>Revenue July &amp; August 2023</b>					<b>503,280.29</b>

## North Davis Fire District Custom Transaction Detail Report July through August 2023

Date	Name	Memo	Account	Type	Amount
08/24/2023	A-1 Uniforms	New Hire Uniform Pant and Boot - Phillips	1-40300 · Clothing Allowance	Bill	-220.76
08/24/2023	A-1 Uniforms	New Hire Uniform Pants - Taylor	1-40300 · Clothing Allowance	Bill	-159.76
08/30/2023	A-1 Uniforms	New Hire Uniform Pants - Pitcher	1-40300 · Clothing Allowance	Bill	-137.76
07/01/2023	Ace Disposal	July 2023	(Gas,Power,Phones)	Bill	-130.27
08/01/2023	Ace Disposal	Station 41 - August 2023	(Gas,Power,Phones)	Bill	-129.70
08/31/2023	Ace Disposal	Station 41 - September 2023	(Gas,Power,Phones)	Bill	-132.22
08/25/2023	ACME Tools	Chainsaw Chain Sharpening Jig, Carbide Cutter	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-146.84
07/31/2023	adam@leafloveutah.com	Stripe Sales Jul 31, 2023 for adam@leafloveutah.com	Stripe Fees	Invoice	3.20
07/31/2023	adam@leafloveutah.com	Stripe Sales Jul 31, 2023 for adam@leafloveutah.com	Stripe Fees	Invoice	0.40
08/14/2023	Adams Avenue Parkway	EMS Transport Passes for Toll Bridge to ORMC	1-41800 · Medical Supplies Expenses	Credit Card Charge	-200.00
08/23/2023	admin@rockymountainrenewable.com	Stripe Sales Aug 23, 2023 for admin@rockymountainrenewable.com	Stripe Fees	Invoice	3.36
07/27/2023	AFLAC	July 2023	1-41410 · AFLAC Cancer Policy	Bill	-933.08
08/25/2023	AFLAC	NDFD Premium - August 2023	1-41410 · AFLAC Cancer Policy	Bill	-933.08
07/11/2023	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-31.44
07/26/2023	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-61.30
07/31/2023	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-164.65
08/08/2023	Airgas Intermountain Inc	Oxygen	1-41800 · Medical Supplies Expenses	Bill	-10.48
07/28/2023	Allys Pizza	Pizza for Crew after 7/28/2023 Fire	Allowance	Credit Card Charge	-137.35
08/10/2023	alyssa@sahlegal.com	Stripe Sales Aug 10, 2023 for alyssa@sahlegal.com	Stripe Fees	Invoice	1.12
08/10/2023	alyssa@sahlegal.com	Stripe Sales Aug 10, 2023 for alyssa@sahlegal.com	Stripe Fees	Invoice	0.14
08/10/2023	alyssa@sahlegal.com	Stripe Sales Aug 10, 2023 for alyssa@sahlegal.com	Stripe Fees	Invoice	1.32
07/06/2023	Amazon	Toner	1-42200 · Office supply & expenses	Credit Card Charge	-76.89
07/11/2023	Amazon	Grinder Tools	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-23.61
07/12/2023	Amazon	Laminator and Supplies	1-42200 · Office supply & expenses	Credit Card Charge	-230.13
07/13/2023	Amazon	Printer (Williams)	1-40760 · Printers	Credit Card Charge	-449.00
07/13/2023	Amazon	Post Its	1-42200 · Office supply & expenses	Credit Card Charge	-15.66
07/13/2023	Amazon	Markers	1-42200 · Office supply & expenses	Credit Card Charge	-14.06
07/13/2023	Amazon	File Folders, Address Labels, Highlighters	1-42200 · Office supply & expenses	Credit Card Charge	-64.07
07/13/2023	Amazon	Sharpies	1-42200 · Office supply & expenses	Credit Card Charge	-9.97
07/20/2023	Amazon	File Folders	1-42200 · Office supply & expenses	Credit Card Charge	-35.82
07/21/2023	Amazon	Clamp	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-10.59
07/28/2023	Amazon	Gift Card for Jeremy Krage's 15 years of service with NDFD. Should have gotten at the annual awa...	1-42700 · Special Department Allowance	Credit Card Charge	-160.90
08/02/2023	Amazon	FTO Pins	1-40300 · Clothing Allowance	Credit Card Charge	-65.94
08/02/2023	Amazon	Weed Trimmer String	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-29.21



## North Davis Fire District Custom Transaction Detail Report July through August 2023

08/02/2023	Amazon	Safety Lock for Special Ops	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-11.96
08/02/2023	Amazon	Headlights for RE41	1-43300 · Vehicle Maintenance	Credit Card Charge	-65.99
08/09/2023	Amazon	Binders	1-42200 · Office supply & expenses	Credit Card Charge	-49.98
08/19/2023	Amazon	Membership Renewal	Memberships	Credit Card Charge	-179.00
08/23/2023	Amazon	Charging Cables & USB C Adaptor	1-42200 · Office supply & expenses	Credit Card Charge	-96.39
08/24/2023	Amazon	Whelen 600 Series Light for E42	1-43300 · Vehicle Maintenance	Credit Card Charge	-139.20
08/24/2023	Amazon	Flange for Whelen 600 Series Light for E42	1-43300 · Vehicle Maintenance	Credit Card Charge	-29.67
08/29/2023	Amazon	File Folder	1-42200 · Office supply & expenses	Credit Card Charge	-85.49
08/17/2023	Anderson Leadership Solutions	Leadership Book	1-43000 · Travel and Training	Credit Card Charge	-20.00
07/01/2023	Andrew H. Blackburn	July 2023	1-42420 · Attorney	Bill	-1,580.00
08/01/2023	Andrew H. Blackburn	August 2023	1-42420 · Attorney	Bill	-1,580.00
08/02/2023	Apparatus Equipment & Service, Inc	RAE Combustible Sensor & Freight	1-42025 · Haz-Mat Supplies	Bill	-1,380.00
08/21/2023	Artistic Sign Design	Stickers for Helmets	1-40300 · Clothing Allowance	Credit Card Charge	-34.74
07/20/2023	AT&T Mobility	6/21/2023-7/20/2023	(Gas,Power,Phones)	Bill	-1,544.03
08/20/2023	AT&T Mobility	Service 7/21/2023-8/20/2023	(Gas,Power,Phones)	Bill	-783.94
07/28/2023	AWOGS	Airpack and Mask Identifiers	42020 · Safety / PPE	Credit Card Charge	-2,390.00
07/13/2023	Backus Lock-N-Key	Station 41 - Repair 2 Station Doors	1-41200 · Equipment Maintenance & Supply	Bill	-380.00
07/01/2023	Benchmark Insurance Company	7/1/2023-7/1/2024	1-43400 · Workmans Comp	Bill	-8,674.00
08/01/2023	Benchmark Insurance Company	Workers Comp (7/1/2023-7/1/2024)	1-43400 · Workmans Comp	Bill	-8,674.00
08/03/2023	Blalock and Partners	Station 41 Professional Services	4-46330 · Professional Fees	Bill	-8,415.05
07/31/2023	Blueline Services	Randoms - July 2023	1-42440 · Blueline Drug Testin	Bill	-80.00
08/31/2023	Blueline Services	New Hire Background Checks	1-42435 · Background Checks	Bill	-147.00
08/31/2023	Blueline Services	Random, Post Accident Testing	1-42440 · Blueline Drug Testin	Bill	-260.00
08/31/2023	Blueline Services	New Hire Testing	1-42441 · Blueline New Hire Testing	Bill	-250.00
08/14/2023	Bonneville Collections		1-40500 · Collection Contract	Sales Receipt	-269.41
07/26/2023	Border States	Light Bulb	1-41200 · Equipment Maintenance & Supply	Bill	-23.54
07/05/2023	Boundtree Medical Supplies	IV Start Kit, Catheter, Solution	1-41800 · Medical Supplies Expenses	Bill	-1,154.86
07/21/2023	Boundtree Medical Supplies	Endotracheal Tube Holder, Tactical Bougie, Airway Kit, Control-Cric	1-41800 · Medical Supplies Expenses	Bill	-102.00
07/24/2023	Boundtree Medical Supplies	Oral Airway	1-41800 · Medical Supplies Expenses	Bill	-325.92
07/25/2023	Boundtree Medical Supplies	Oral Airway	1-41800 · Medical Supplies Expenses	Bill	-13.58
07/26/2023	Boundtree Medical Supplies	Gloves, IV Start Kit, IV Catheter	1-41800 · Medical Supplies Expenses	Bill	-1,660.90
08/02/2023	Boundtree Medical Supplies	Tactical Bougie	1-41800 · Medical Supplies Expenses	Bill	-111.90
08/07/2023	Boundtree Medical Supplies	IV Catheters	1-41800 · Medical Supplies Expenses	Bill	-808.50
07/29/2023	Bureau of Emergency Medical Services	Rercert of Licensing - Kortright	1-41940 · Recert of AMETs	Credit Card Charge	-105.00
07/16/2023	Burrows Supply Inc.	Service Call - Leak Repair to TXV Tube	1-41200 · Equipment Maintenance & Supply	Bill	-240.00
07/19/2023	Burt Brothers	Emission Test 2019 Chev Silverado	1-43300 · Vehicle Maintenance	Credit Card Charge	-45.00
08/08/2023	Cafe Central	Refreshments for Badge Pinning Ceremony on 8/9/2023	1-42700 · Special Department Allowance	Credit Card Charge	-100.00
08/24/2023	Cafe Rio	Dinner after B Shift	Allowance	Credit Card Charge	-126.95
08/08/2023	castlecreekemail@gmail.com	Stripe Sales Aug 08, 2023 for castlecreekemail@gmail.com	Stripe Fees	Invoice	5.55
07/17/2023	Charlie's Service Center	Diagnostic Check - A42	1-43300 · Vehicle Maintenance	Bill	-123.25
07/18/2023	Charlie's Service Center	Replace Battery - A42	1-43300 · Vehicle Maintenance	Bill	-557.19

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08/01/2023	Charlie's Service Center	Brake Pad Replacement (front & back) A-42	1-43315 · Tires/Brakes	Bill	-598.86
08/08/2023	Charlie's Service Center	Oil Change & Filters A42	1-43300 · Vehicle Maintenance	Bill	-244.93
08/14/2023	Charlie's Service Center	Oil Change, Fuel Filter Replacement - 2019 Chev Silverado	1-43300 · Vehicle Maintenance	Bill	-332.96
08/16/2023	Charlie's Service Center	Rotate Tire - 2013 Ford	1-43300 · Vehicle Maintenance	Bill	-123.25
08/17/2023	Charlie's Service Center	AC Repair - 2013 Ford F150	1-43300 · Vehicle Maintenance	Bill	-170.86
07/31/2023	Child Richards (CPA)	July 2023	1-42410 · Accountant Fees	Bill	-2,000.00
07/04/2023	Circle Inn Pizzeria	Pizza for NDFD on the 4th of July	Allowance	Credit Card Charge	-379.86
07/01/2023	Clearfield City Corp	Dispatch - July 2023	1-40900 · Dispatch Services	Bill	-11,789.00
07/10/2023	Clearfield City Corp	Dispatch - August 2023	1-40900 · Dispatch Services	Bill	-11,789.00
08/01/2023	Clearfield City Corp	Dispatch - September 2023	1-40900 · Dispatch Services	Bill	-11,789.00
07/19/2023	Clearwater Lawn and Landscape, Inc	Station 41 Landscape Deposit	3-44235 · Station Upgrades	Bill	-13,000.00
08/01/2023	Clearwater Lawn and Landscape, Inc	Station 41 Upgrade - Final	3-44235 · Station Upgrades	Bill	-13,642.00
07/19/2023	clinton City Corp	Reimbursement for Paramedic Education Contract (Katelyn Lee) (see attachment)	1-43000 · Travel and Training	Invoice	6,392.66
07/01/2023	Comcast	July 2023	(Gas,Power,Phones)	Bill	-478.59
07/19/2023	Comcast	7/28/2023-8/27/2023 Clearfield Station Lines	1-43200 · Utilities (Gas,Power,Phones)	Bill	-142.53
07/23/2023	Comcast	8/1/2023-8/31/2023	(Gas,Power,Phones)	Bill	-488.59
08/19/2023	Comcast	Station 42 8/28/2023-9/27/2023	(Gas,Power,Phones)	Bill	-142.52
08/23/2023	Comcast	Station 41 9/1/2023-9/30/2023	(Gas,Power,Phones)	Bill	-478.59
07/19/2023	CommerceSync	Website July 19 - Aug 19	Memberships	Credit Card Charge	-35.95
08/19/2023	CommerceSync	Invoice Software Subscription	Memberships	Credit Card Charge	-35.95
07/12/2023	Cracker Barrel	Paramedic Inservice Meeting w/ Doctor Taylor, Chief Williams, Bob Grow, Chief Becraft, Captain Ch...	1-42700 · Special Department Allowance	Credit Card Charge	-76.43
07/17/2023	Crown Pest Control	Pest Control Station 41 (FY2023 - Service Date of 6/21/2023)	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-300.00
07/17/2023	Crown Pest Control	Pest Control Temp Station 42 (FY2023 - Service Date of 6/21/2023)	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-120.00
08/04/2023	Crown Promotions	New Hire Shirt	1-40300 · Clothing Allowance	Credit Card Charge	-57.79
08/17/2023	Crowne Plaza	Hotel at Chiefs Conferce - Williams	1-43000 · Travel and Training	Credit Card Charge	-892.84
08/19/2023	Crowne Plaza	Hotel at Chiefs Conference - Becraft	1-43000 · Travel and Training	Credit Card Charge	-892.84
07/15/2023	Dallas Green *	Fertilizer	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-79.98
07/13/2023	Dallas Green Farm & Home	Fertilizer, Weed Eater Line	1-41200 · Equipment Maintenance & Supply	Bill	-123.96
07/15/2023	Dallas Green Farm & Home	Slow Release Fertilizer	1-41200 · Equipment Maintenance & Supply	Bill	-79.98
08/03/2023	Dept of Government Operations	July 2023 - Set Refund	1-43310 · Fuel	Bill	68.19
08/03/2023	Dept of Government Operations	July 2023 - Admin Chevy	1-43310 · Fuel	Bill	-128.34
08/03/2023	Dept of Government Operations	July 2023 - E42	1-43310 · Fuel	Bill	-117.26
08/03/2023	Dept of Government Operations	July 2023 - T42	1-43310 · Fuel	Bill	-169.07
08/03/2023	Dept of Government Operations	July 2023 - BR42	1-43310 · Fuel	Bill	-23.70
08/03/2023	Dept of Government Operations	July 2023 - A423	1-43310 · Fuel	Bill	-121.89
08/03/2023	Dept of Government Operations	July 2023 - A41	1-43310 · Fuel	Bill	-96.07
08/03/2023	Dept of Government Operations	July 2023 - 401	1-43310 · Fuel	Bill	-259.06
08/03/2023	Dept of Government Operations	July 2023 - BR41	1-43310 · Fuel	Bill	-74.04

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08/03/2023	Dept of Government Operations	July 2023 - RE41	1-43310 · Fuel	Bill	-618.36
08/03/2023	Dept of Government Operations	July 2023 - A42	1-43310 · Fuel	Bill	-489.42
08/03/2023	Dept of Government Operations	July 2023 - A422	1-43310 · Fuel	Bill	-397.19
08/03/2023	Dept of Government Operations	July 2023 -402	1-43310 · Fuel	Bill	-196.11
08/03/2023	Dept of Government Operations	July 2023 - Batt 41	1-43310 · Fuel	Bill	-359.58
08/03/2023	Dept of Government Operations	July 2023 - BR41	1-43310 · Fuel	Bill	-28.27
08/03/2023	Dept of Government Operations	July 2023 - RE01	1-43310 · Fuel	Bill	-118.11
08/03/2023	Dept of Government Operations	July 2023 - A42	1-43310 · Fuel	Bill	-120.06
08/03/2023	Dept of Government Operations	July 2023 - 402	1-43310 · Fuel	Bill	-74.33
08/03/2023	Dept of Government Operations	July 2023 - 2022 Pierce	1-43310 · Fuel	Bill	-1,257.43
08/03/2023	Dept of Government Operations	July 2023 - Medic 2022	1-43310 · Fuel	Bill	-595.75
08/03/2023	Dept of Government Operations	July 2023 - A422	1-43310 · Fuel	Bill	-65.30
08/03/2023	Dept of Government Operations	July 2023 - Utility 42	1-43310 · Fuel	Bill	-19.05
08/25/2023	design@allsystemsllc.com	Stripe Sales Aug 25, 2023 for design@allsystemsllc.com	Stripe Fees	Invoice	7.55
07/09/2023	Dish Network	Station 42 - Television	(Gas,Power,Phones)	Credit Card Charge	-149.26
08/09/2023	Dish Network	Temp Station TV	(Gas,Power,Phones)	Credit Card Charge	-149.26
07/27/2023	dlc.utah@yahoo.com	Stripe Sales Jul 27, 2023 for dlc.utah@yahoo.com	Stripe Fees	Invoice	3.20
07/27/2023	dlc.utah@yahoo.com	Stripe Sales Jul 27, 2023 for dlc.utah@yahoo.com	Stripe Fees	Invoice	0.40
08/10/2023	Dominion Energy	7/14/2023-8/10/2023 Temp Station	(Gas,Power,Phones)	Bill	-32.20
08/10/2023	Dominion Energy	7/13/2023-8/10/2023 STation 41	(Gas,Power,Phones)	Bill	-109.95
07/31/2023	Durk's Plumbing Supply	RE-41 Parts for AC Unit for Box	1-43300 · Vehicle Maintenance	Bill	-30.20
08/25/2023	Durk's Plumbing Supply	Sprinkler Repair	1-41200 · Equipment Maintenance & Supply	Bill	-4.74
07/02/2023	ESO Solutions	ERS Reporting 8/1/2023-7/31/2024	Memberships	Bill	-500.00
07/01/2023	ETS	July 2023 - Cloud Management, Internet Services	1-43200 · Utilities (Gas,Power,Phones)	Bill	-550.00
07/20/2023	ETS	Annual RMM Software, Cloud, Backup	1-40750 · IT Maintenance	Bill	-2,242.00
08/01/2023	ETS	Maintenace & Support (August 2023)	1-40700 · Computer Maintenance & Supply	Bill	-3,310.30
08/03/2023	ETS	Internet Station 41 - August 2023	(Gas,Power,Phones)	Bill	-550.00
08/10/2023	ETS	July 2023 - Phone Service	(Gas,Power,Phones)	Bill	-346.40
07/10/2023	Fire Recovery USA		Fire Recovery	Sales Receipt	-177.60
08/08/2023	Fire Recovery USA		Fire Recovery	Sales Receipt	-496.40
08/05/2023	First Responders First	Employee Assistanct	1-41000 · EA Assistance Program	Bill	-112.50
08/05/2023	First Responders First	Health & Wellness (July 2023)	1-41375 · Grant Expense	Bill	-750.00
07/10/2023	FixMyAmbulance	Air Filters, Hoseline Thermostate, Vent	1-43300 · Vehicle Maintenance	Credit Card Charge	-690.32
07/01/2023	Freeport Center Associates LLP	Temp Station Rent - July 2023	4-46350 · Temporary Relocation	Bill	-850.00
08/01/2023	Freeport Center Associates LLP	August 2023	4-46350 · Temporary Relocation	Bill	-850.00
08/24/2023	Frontier Fire	Stripe Sales Aug 24, 2023 for dfurno@frontierfireprotection.com	Stripe Fees	Invoice	6.60
07/01/2023	Griff's Auto Detailing Supplies	Detail Supplies for Apparatus	1-43300 · Vehicle Maintenance	Credit Card Charge	-342.00
07/17/2023	Grounds for Coffee in Clearfield	Donation	1-41875 · Bag, O2	Sales Receipt	200.00
08/03/2023	Harbor Freight Tools	Extend Bed Cargo Net for Special Ops	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-20.97
07/21/2023	Health Equity	Payroll Date 7/21/2023 Admin Fee	1-41400 · Insurance (Health)	Check	-24.75

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07/05/2023	Henry Schein	Electrodes, Sensors, Sharps Containers, Glucose Strips, Medication, Bandages	1-41800 · Medical Supplies Expenses	Bill	-2,995.84
07/10/2023	Henry Schein	Bandage, Nasal Cannula	1-41800 · Medical Supplies Expenses	Bill	-57.18
07/10/2023	Henry Schein	IV Set, Syringe	1-41800 · Medical Supplies Expenses	Bill	-142.48
07/13/2023	Henry Schein	Cold Compress, Hot Compress, Splints, Strap	1-41800 · Medical Supplies Expenses	Bill	-261.72
07/27/2023	Henry Schein	Electrodes, Emesis Bag, Curr, Medication, Pelvic Sling	1-41800 · Medical Supplies Expenses	Bill	-804.06
07/12/2023	herly@sjatty.com	Stripe Sales Jul 12, 2023 for herly@sjatty.com	Stripe Fees	Invoice	4.22
07/31/2023	Hogan & Associates Construction	July 2023 - Construction Cost of station 42	4-46300 · Construction of Station 42	Bill	-776,245.00
07/01/2023	ImageTrend, Inc.	Base Continuum - Annual Fee	Memberships	Bill	-2,520.00
07/01/2023	ImageTrend, Inc.	EMS Content - Annual Fee	Memberships	Bill	-840.00
07/01/2023	ImageTrend, Inc.	Credit	Memberships	Bill	3,062.00
07/01/2023	ImageTrend, Inc.	Elite Rescue - Annual Fee	1-42805 · ImagedTrend	Bill	-10,070.06
07/01/2023	ImageTrend, Inc.	CAD Distribution - Annual Fee	1-42805 · ImagedTrend	Bill	-3,713.15
07/01/2023	ImageTrend, Inc.	Mobile Fire Inspections - Annual Fee	1-42805 · ImagedTrend	Bill	-1,983.88
07/01/2023	ImageTrend, Inc.	Permits - Annual Fee	1-42805 · ImagedTrend	Bill	-1,326.13
07/01/2023	ImageTrend, Inc.	Fire Content - Annual Fee	1-42805 · ImagedTrend	Bill	-840.00
07/22/2023	Intermountain Testing Service Inc	Concrete Tech, Steel Inspection, Cylinders, 7/18/2023, 7/19/2023, 7/20/2023, 7/21/2023	4-46300 · Construction of Station 42	Bill	-847.50
07/31/2023	Intermountain Testing Service Inc	Steel Inspection 7/25/2023	4-46300 · Construction of Station 42	Bill	-244.00
08/19/2023	Intermountain Testing Service Inc	Testing 8/14/2023, 8/16/2023, 8/18/2023	4-46300 · Construction of Station 42	Bill	-691.00
07/07/2023	IRS Deposit	Payroll Date 7/7/2023	1-41300 · FICA	Check	-7,426.50
07/20/2023	IRS Deposit	Payroll Date 7/20/2023	1-41300 · FICA	Check	-5,661.12
07/21/2023	IRS Deposit	Payroll Date 7/21/2023	1-41300 · FICA	Check	-8,656.31
08/02/2023	IRS Deposit	Payroll Date 8/2/2023 Vacation Sell Back (Becraft)	1-41300 · FICA	Check	-422.90
08/03/2023	IRS Deposit	Payroll Date 8/4/2023	1-41300 · FICA	Check	-382.50
08/04/2023	IRS Deposit	Payroll Date 8/4/2023	1-41300 · FICA	Check	-7,983.72
08/18/2023	IRS Deposit	Payroll Date 8/18/2023	1-41300 · FICA	Check	-8,206.65
08/23/2023	jacob.hooker@gochrysalis.com	Stripe Sales Aug 23, 2023 for jacob.hooker@gochrysalis.com	Stripe Fees	Invoice	3.36
08/23/2023	jacob.hooker@gochrysalis.com	Stripe Sales Aug 23, 2023 for jacob.hooker@gochrysalis.com	Stripe Fees	Invoice	3.36
08/23/2023	jacob.hooker@gochrysalis.com	Stripe Sales Aug 23, 2023 for jacob.hooker@gochrysalis.com	Stripe Fees	Invoice	3.36
07/01/2023	Jason L. Taylor	Physician Advisor - July 2023	1-42470 · Medical Advisor	Bill	-900.00
08/01/2023	Jason L. Taylor	Medical Advisor - August 2023	1-42470 · Medical Advisor	Bill	-900.00
08/10/2023	JComm	6 Radio Batteries	1-40600 · Communications	Bill	-810.00
08/10/2023	JComm	Kenwood Speaker Mic for Radio	1-40600 · Communications	Bill	-158.30
08/09/2023	Jeremiahs	Meeting Between Admin, Chair, and Attorney on 8/9/2023	1-42700 · Special Department Allowance	Credit Card Charge	-121.70
08/10/2023	Jimmy John's	Lunch for Proctors Testing for Hire 8/10/2023	1-42700 · Special Department Allowance	Credit Card Charge	-139.86
07/25/2023	joseph.bermudez@sevansolutions.com	Stripe Sales Jul 25, 2023 for joseph.bermudez@sevansolutions.com	Stripe Fees	Invoice	9.73

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07/25/2023	joseph.bermudez@sevansolutions.com	Stripe Sales Jul 25, 2023 for joseph.bermudez@sevansolutions.com	Stripe Fees	Invoice	1.30
08/15/2023	KC Taxi	Chiefs Conference Travel	1-43000 · Travel and Training	Credit Card Charge	-60.78
08/10/2023	Kent's Market	Food for TEsting	Allowance	Credit Card Charge	-81.36
08/09/2023	Larsen Fire Apparatus Service Co	Labor, parts & materials to rebuild pump on BR42	1-43300 · Vehicle Maintenance	Bill	-989.22
08/22/2023	Les Olsen Company	Copy Machine Maint	1-42200 · Office supply & expenses	Bill	-300.80
07/19/2023	Les Schwab Tire Center	Rotated Tires - A42	1-43300 · Vehicle Maintenance	Bill	-77.98
08/21/2023	Les Schwab Tire Center	2 Tires, Alignment, Spin - 2017 Dodge Ram 3500	1-43315 · Tires/Brakes	Bill	-891.93
07/13/2023	Life-Assist Inc	Medication, Towelettes	1-41800 · Medical Supplies Expenses	Bill	-15.17
07/14/2023	Life-Assist Inc	Glucose	1-41800 · Medical Supplies Expenses	Bill	-105.90
07/21/2023	Life-Assist Inc	Glucagon	1-41800 · Medical Supplies Expenses	Bill	-812.40
07/31/2023	Life-Assist Inc	Medication	1-41800 · Medical Supplies Expenses	Bill	-185.08
08/21/2023	Life-Assist Inc	Medication, Infuser Bag, Cannula,	1-41800 · Medical Supplies Expenses	Bill	-1,860.79
08/29/2023	Life-Assist Inc	Combat Gauze	1-41800 · Medical Supplies Expenses	Bill	-228.30
08/30/2023	Life-Assist Inc	Saline, Suction Unit	1-41800 · Medical Supplies Expenses	Bill	-132.00
07/01/2023	LN Curtis and Sons	Globe GXtreme Jacket (6)	3-44205 · Turnout Gear	Bill	-11,331.00
07/01/2023	LN Curtis and Sons	Globe Pants (6)	3-44205 · Turnout Gear	Bill	-8,670.00
07/11/2023	LN Curtis and Sons	Class A Fire Control Concentrate	1-42025 · Haz-Mat Supplies	Bill	-575.00
08/29/2023	LN Curtis and Sons	Structure Cloves (4 pair xlarge)	3-44205 · Turnout Gear	Bill	-488.96
08/31/2023	LN Curtis and Sons	Structure Gloves (4 pair medium)	3-44205 · Turnout Gear	Bill	-488.96
07/02/2023	Lowes	Boards for Parade	1-41200 · Equipment Maintenance & Supply	Bill	-26.56
07/26/2023	Lowes	Soldering Gun, Torch	1-41200 · Equipment Maintenance & Supply	Bill	-114.12
07/31/2023	Lowes	Shower Heads for Stations	1-41200 · Equipment Maintenance & Supply	Bill	-142.40
08/01/2023	Lowes	Special Ops 42 - Fridge	1-41200 · Equipment Maintenance & Supply	Bill	-350.00
08/01/2023	Lowes	Latches	1-41200 · Equipment Maintenance & Supply	Bill	-93.99
08/01/2023	Lowes	Latches	1-41200 · Equipment Maintenance & Supply	Credit	93.99
08/01/2023	Lowes	Circuit Breaker	1-41200 · Equipment Maintenance & Supply	Bill	-18.98
08/01/2023	Lowes	Latch	1-41200 · Equipment Maintenance & Supply	Bill	-47.01
08/01/2023	Lowes	E42 - Ginder Blades	1-43300 · Vehicle Maintenance	Bill	-36.02
08/02/2023	Lowes	Yard Edger - Station 41	1-41200 · Equipment Maintenance & Supply	Bill	-227.05
08/07/2023	Lowes	Fans for Temp Station	4-46350 · Temporary Relocation	Bill	-227.96
08/07/2023	Lowes	Fans for Temp Station	4-46350 · Temporary Relocation	Bill	-57.00
08/01/2023	Mark Becraft	Per Diem - UASD Meeting 8/9/2023-8/10/2023	1-43000 · Travel and Training	Bill	-54.00
08/02/2023	Mark Becraft	Payroll Date 8/2/2023 - Vacation Sell Back (Becraft)	1-41118 · Benefit Contingency Payour	Check	-5,528.00
08/03/2023	Mark Becraft	Payroll Date 8/3/2023 Bonus Becraft)	1-41130 · Other Wages	Check	-5,000.00
08/16/2023	Mark Becraft	Per Diem FRI 8/15/2023-8/19/2023	1-43000 · Travel and Training	Bill	-320.00

## North Davis Fire District Custom Transaction Detail Report July through August 2023

08/21/2023	Mark Becraft	REimbursement for \$60 Paid to Uber Driver Ride in Kansas @ Chiefs Conference.	1-43000 · Travel and Training	Bill	-60.00
08/07/2023	Mark Becraft (2)	Reimbursement of Perdiem for UASD Training Scheduled for 8/9/2023)	1-43000 · Travel and Training	Invoice	54.00
07/02/2023	Mark Weekes	Paper Plates	Allowance	Credit Card Charge	-7.46
07/19/2023	Mark Weekes	Pizza for Crew After Fire	Allowance	Bill	-56.22
07/21/2023	martinacortes16@gmail.com	Stripe Sales Jul 21, 2023 for martinacortes16@gmail.com	Stripe Fees	Invoice	3.20
07/21/2023	martinacortes16@gmail.com	Stripe Sales Jul 21, 2023 for martinacortes16@gmail.com	Stripe Fees	Invoice	0.40
08/16/2023	matthew.poulson@servicesource.org	Stripe Sales Aug 16, 2023 for matthew.poulson@servicesource.org	Stripe Fees	Invoice	6.10
08/15/2023	Melisew Fentahun	Taxi at Chiefs Conference	1-43000 · Travel and Training	Credit Card Charge	-64.31
07/12/2023	Mission Square Retirement	Plan Fee 7/1/2023-9/30/2023	Memberships	Bill	-250.00
07/02/2023	Napa Auto	Wiper Fluid, Wash	1-43300 · Vehicle Maintenance	Bill	-15.34
07/19/2023	Napa Auto	Hyd/FL - Truck 42	1-43300 · Vehicle Maintenance	Bill	-74.99
07/20/2023	Napa Auto	DexMercon - RE41	1-43300 · Vehicle Maintenance	Bill	-13.98
07/23/2023	Napa Auto	Air Filter - A41	1-43300 · Vehicle Maintenance	Bill	-60.15
08/29/2023	Napa Auto	Diesel Deepclean	1-43300 · Vehicle Maintenance	Bill	-79.99
07/13/2023	NFPA	NFPA Code	1-40420 · NFPA Dues & Publications	Credit Card Charge	-592.99
07/18/2023	nicolep@ctasupports.com	Stripe Sales Jul 18, 2023 for nicolep@ctasupports.com	Stripe Fees	Invoice	0.40
07/18/2023	nicolep@ctasupports.com	Stripe Sales Jul 18, 2023 for nicolep@ctasupports.com	Stripe Fees	Invoice	3.20
08/08/2023	Novuscompany2020@gmail.com	Stripe Sales Aug 08, 2023 for Novuscompany2020@gmail.com	Stripe Fees	Invoice	8.00
07/01/2023	Olympus Insurance Agency	Liability Insurance - Installment 1 of 4 (FY2024)	1-41700 · Liability Insurance (Risk Manag	Bill	-15,116.00
07/01/2023	Olympus Insurance Agency	Liability Insurance (cyber) - Installment 1 of 1 (FY2024)	1-41700 · Liability Insurance (Risk Manag	Bill	-13,348.00
07/07/2023	Payroll	Payroll Date 7/7/2023	1-40300 · Clothing Allowance	Check	-15,288.76
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41110 · Full Time Employee Wages	Check	-57,194.44
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41110 · Full Time Employee Wages	Check	-1,021.90
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41111 · Auto Overtime	Check	-12,955.21
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41115 · Salary	Check	-12,464.92
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41116 · Sick Leave	Check	-1,643.31
07/07/2023	Payroll	Payroll Date 7/7/2023	1-41117 · Vacation Leave	Check	-8,870.17
07/07/2023	Payroll	Payroll Date 7/7/2023	Wages	Check	-8,836.71
07/07/2023	Payroll	Payroll Date 7/7/2023	(Gas,Power,Phones)	Check	12.75
07/20/2023	Payroll	Payroll Date 7/20/2023	1-41110 · Full Time Employee Wages	Check	-55,696.78
07/20/2023	Payroll	Payroll Date 7/20/2023	1-41110 · Full Time Employee Wages	Check	-713.25
07/20/2023	Payroll	Payroll Date 7/20/2023	1-41110 · Full Time Employee Wages	Check	-5,590.08
07/20/2023	Payroll	Payroll Date 7/20/2023	1-41111 · Auto Overtime	Check	-8,049.50
07/20/2023	Payroll	Payroll Date 7/20/2023	1-41116 · Sick Leave	Check	-3,951.12
07/21/2023	Payroll	Payroll Date 7/21/2023	1-41110 · Full Time Employee Wages	Check	-67,376.43
07/21/2023	Payroll	Payroll Date 7/21/2023	1-41110 · Full Time Employee Wages	Check	-698.18
07/21/2023	Payroll	Payroll Date 7/21/2023	1-41111 · Auto Overtime	Check	-15,610.55
07/21/2023	Payroll	Payroll Date 7/21/2023	1-41115 · Salary	Check	-13,544.92

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07/21/2023	Payroll	Payroll Date 7/21/2023	1-41116 · Sick Leave	Check	-161.82
07/21/2023	Payroll	Payroll Date 7/21/2023	1-41117 · Vacation Leave	Check	-10,554.10
07/21/2023	Payroll	Payroll Date 7/21/2023	Wages	Check	-11,116.13
07/21/2023	Payroll	Payroll Date 7/21/2023	(Gas,Power,Phones)	Check	12.75
08/04/2023	Payroll	Payroll 8/4/2023	1-41110 · Full Time Employee Wages	Check	-63,037.39
08/04/2023	Payroll	Payroll 8/4/2023	1-41110 · Full Time Employee Wages	Check	-1,177.20
08/04/2023	Payroll	Payroll 8/4/2023	1-41111 · Auto Overtime	Check	-9,169.07
08/04/2023	Payroll	Payroll 8/4/2023	1-41115 · Salary	Check	-13,808.00
08/04/2023	Payroll	Payroll 8/4/2023 Retro (Becraft)	1-41115 · Salary	Check	-526.40
08/04/2023	Payroll	Payroll 8/4/2023	1-41116 · Sick Leave	Check	-1,633.17
08/04/2023	Payroll	Payroll 8/4/2023	1-41117 · Vacation Leave	Check	-11,200.65
08/04/2023	Payroll	Payroll 8/4/2023	Wages	Check	-9,651.31
08/04/2023	Payroll	Payroll 8/4/2023	(Gas,Power,Phones)	Check	12.75
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41110 · Full Time Employee Wages	Check	-68,527.41
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41110 · Full Time Employee Wages	Check	-895.40
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41111 · Auto Overtime	Check	-12,316.98
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41115 · Salary	Check	-13,808.00
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41116 · Sick Leave	Check	-575.28
08/18/2023	Payroll	Payroll Date 8/18/2023	1-41117 · Vacation Leave	Check	-7,748.88
08/18/2023	Payroll	Payroll Date 8/18/2023	Wages	Check	-9,144.22
08/18/2023	Payroll	Payroll Date 8/18/2023	(Gas,Power,Phones)	Check	12.75
07/21/2023	PEHP Flex	Payroll Date 7/21/2023 Admin Fee	1-41400 · Insurance (Health)	Check	-22.50
07/15/2023	PEHP Group Insurance	July 2023 - NDFD Portion of Premium	1-41400 · Insurance (Health)	Bill	-48,909.01
08/20/2023	PEHP Group Insurance	NDFD Premium - August 2023	1-41400 · Insurance (Health)	Bill	-48,329.76
08/12/2023	PEHP Long Term Disability	LTD - FT Non-Fire Positions 7/2/2023-8/12/2023	1-41420 · Disability Insurance	Bill	-81.41
07/12/2023	Pitney Bowes Purchase Power	Postage	1-42200 · Office supply & expenses	Bill	-150.00
08/22/2023	Pizza Factory	Lunch Meeting - Admin	Allowance	Credit Card Charge	-62.34
08/07/2023	plans@aerospheremonitoring.com	Stripe Sales Aug 07, 2023 for plans@aerospheremonitoring.com	Stripe Fees	Invoice	3.20
08/07/2023	plans@aerospheremonitoring.com	Stripe Sales Aug 07, 2023 for plans@aerospheremonitoring.com	Stripe Fees	Invoice	1.20
08/07/2023	plans@aerospheremonitoring.com	Stripe Sales Au 07, 2023 for plans@aerospace	Stripe Fees	Invoice	6.10
07/01/2023	PNC Equipment Finance, LLC	Lease Interest Payment 7/26/2023 (engine)	1-41500 · Lease Obligation-interest	Bill	-19,992.77
07/01/2023	PNC Equipment Finance, LLC	RE41 Interest - Payment 9 of 10	1-41500 · Lease Obligation-interest	Bill	-4,308.14
07/01/2023	PNC Equipment Finance, LLC	Lease Principal Payment 7/26/2023 (engine)	1-41600 · Lease Obligations-principal	Bill	-55,588.58
07/01/2023	PNC Equipment Finance, LLC	RE41 Principle Payment 9 of 10	1-41600 · Lease Obligations-principal	Bill	-62,670.73
08/29/2023	polishedpinkiesutah@gmail.com	Stripe Sales Aug 29, 2023 for polishedpinkiesutah@gmail.com	Stripe Fees	Invoice	3.20
07/26/2023	Quinney's Carpet Cleaning	Station 41 Hallways	1-41200 · Equipment Maintenance & Supply	Bill	-90.00
07/26/2023	Quinney's Carpet Cleaning	Station 42 Kitchen	1-41200 · Equipment Maintenance & Supply	Bill	-90.00
07/28/2023	Quinney's Carpet Cleaning	Carpet Cleaning Hall Station 41	1-41200 · Equipment Maintenance & Supply	Bill	-119.00
08/21/2023	Rain Taxi	Chiefs Conference Travel	1-43000 · Travel and Training	Credit Card Charge	-69.00

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07/28/2023	Rancho Market	Ice Cream After Fire	Allowance	Credit Card Charge	-20.14
08/01/2023	Rasmussen & Associates, PC	July 2023	1-42480 · Payroll Administration	Bill	-1,050.00
07/14/2023	Rocky Mountain Power	Station 41 6/13/2023-7/13/2023	(Gas,Power,Phones)	Bill	-977.54
08/09/2023	Rocky Mountain Power	6/7/2023-7/6/2023 Temp Station	(Gas,Power,Phones)	Bill	-262.69
08/09/2023	Rocky Mountain Power	7/7/2023-8/8/2023 Temp Station	(Gas,Power,Phones)	Bill	-532.79
08/15/2023	Rocky Mountain Power	7/13/2023-8/14/20023 Station 41	(Gas,Power,Phones)	Bill	-986.82
08/28/2023	rwjcpa@aol.com	Stripe Sales Aug 28, 2023 for rwjcpa@aol.com	Stripe Fees	Invoice	3.20
07/28/2023	Safelite Auto Glass	Windshield Repair - 2017 Ford Ambulance	1-43300 · Vehicle Maintenance	Bill	-85.00
07/05/2023	Salt Lake Community College	HR Course - Maddy, Jamey	1-43000 · Travel and Training	Credit Card Charge	-1,945.00
07/01/2023	Sam's Club	Food for 4th of July Crews	Allowance	Bill	-659.42
07/12/2023	Sam's Club	Fun Days Parade Candy	Allowance	Bill	-277.68
07/16/2023	Sam's Club	Janitorial Supplies	1-41200 · Equipment Maintenance & Supply	Bill	-439.40
07/20/2023	Sam's Club	Laundry Soap	1-41200 · Equipment Maintenance & Supply	Bill	-79.92
07/20/2023	Sam's Club	Special Ops Hydration - Gatorade, Water	1-41800 · Medical Supplies Expenses	Bill	-128.76
07/20/2023	Sam's Club	Special Ops Supplies/Food	1-41800 · Medical Supplies Expenses	Bill	-96.98
08/26/2023	Sam's Club	Water, Gatorade for Duty Crews	1-41800 · Medical Supplies Expenses	Bill	-112.74
08/21/2023	SHRM	SHRM & UT HR	Memberships	Credit Card Charge	-394.00
07/21/2023	Siddons-Martin Emergency Group	09 Spartan - Pump Test, Pump Control Repair	1-43300 · Vehicle Maintenance	Bill	-4,308.75
07/21/2023	Siddons-Martin Emergency Group	15 Pierce - Pump Test	1-43300 · Vehicle Maintenance	Bill	-425.00
07/04/2023	Smith's #272	Donuts for Crews for 4th of July	Allowance	Credit Card Charge	-86.45
07/20/2023	Smith's #272	Otter Pops for Special Ops (hydration)	1-41800 · Medical Supplies Expenses	Credit Card Charge	-41.15
08/02/2023	Smith's #272	Breakfast for Engineer Meeting on 8/2/2023	1-42700 · Special Department Allowance	Credit Card Charge	-21.89
08/23/2023	stacysoel@comcast.net	Stripe Sales Aug 23, 2023 for stacysoel@comcast.net	Stripe Fees	Invoice	3.36
08/01/2023	Standard Plumbing Supply	Pump for Station 41 Ice Machine	1-41200 · Equipment Maintenance & Supply	Bill	-58.67
08/31/2023	Standard Plumbing Supply	Station Repair	1-41200 · Equipment Maintenance & Supply	Bill	-51.72
07/06/2023	State of Utah	Annual Report Renewal	Memberships	Credit Card Charge	-25.00
07/01/2023	Streamline	Website 7/1/2023-7/1/2024	1-40700 · Computer Maintenance & Supply	Bill	-3,600.00
07/13/2023	Stryker Sales Corporation	Lucas Battery Charger & Power Supply	Mattres	Bill	-1,747.53
07/26/2023	Stryker Sales Corporation	Lucas Device	3-44200 · Equipment	Bill	-17,013.85
08/28/2023	Stryker Sales Corporation	Power Cot Item	3-44200 · Equipment	Bill	-28,718.25
07/03/2023	Symbol Arts	Challenge Coins	1-42710 · Challenge Coins	Credit Card Charge	-1,493.64
07/11/2023	Symbol Arts	20 Badges	1-40300 · Clothing Allowance	Bill	-1,800.00
07/17/2023	Terry W. Weese	0001 Project Description: Social Media Video (station 42 rebuild)	4-46330 · Professional Fees	Bill	-350.00
08/15/2023	The Parking Spot	Parking while at Chief Conference	1-43000 · Travel and Training	Credit Card Charge	-81.00
08/16/2023	Theron Williams	Per Diem FRI 8/15/2023-8/19/2023	1-43000 · Travel and Training	Bill	-320.00
08/01/2023	tralinrodriguez@gmail.com	Stripe Sales Aug 01, 2023 for tralinrodriguez@gmail.com	Stripe Fees	Invoice	3.20
08/01/2023	tralinrodriguez@gmail.com	Stripe Sales Aug 01, 2023 for tralinrodriguez@gmail.com	Stripe Fees	Invoice	0.40



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08/29/2023	tyler@tbrehab.com	Stripe Sales Aug 29, 2023 for tyler@tbrehab.com	Stripe Fees	Invoice	6.10
08/28/2023	u.henshilwood@danvilleservices.com	Stripe Sales Au 28, 2023 for u.henshilwood@danvilleservices.com	Stripe Fees	Invoice	3.20
08/16/2023	Uber	Travel at Chiefs Conference	1-43000 · Travel and Training	Credit Card Charge	-32.04
07/31/2023	Ultimate Express	3 Annual Car Wash Passes - 401, 402, and Admin Truck	1-43300 · Vehicle Maintenance	Credit Card Charge	-1,080.00
07/06/2023	United States Postal Service	Overnight Mail For License	1-42200 · Office supply & expenses	Credit Card Charge	-6.99
07/19/2023	United States Postal Service	Postage - Certified Mail	1-42200 · Office supply & expenses	Credit Card Charge	-8.80
08/07/2023	Utah Association of Special Districts	UASD Membership - FY2024	Memberships	Bill	-9,425.00
07/07/2023	Utah Retirement Systems	Payroll Date 7/7/2023	1-42500 · Retirement	Check	-15,341.03
07/21/2023	Utah Retirement Systems	Payroll Date 7/21/2023 includes 7/20/2023 Payroll	1-42500 · Retirement	Check	-30,917.54
08/04/2023	Utah Retirement Systems	Payroll 8/4/2023	1-42500 · Retirement	Check	-17,127.64
08/18/2023	Utah Retirement Systems	Payroll Date 8/18/2023	1-42500 · Retirement	Check	-17,169.36
07/20/2023	Utah Valley University	Recert - Becraft, Christensen, Coleman, Hadley, Iarossi	1-41940 · Recert of AMETs	Bill	-25.00
07/21/2023	VASA	Engraver Tool	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-24.67
07/25/2023	VASA	July 2023	1-41400 · Insurance (Health)	Credit Card Charge	-740.61
08/22/2023	VASA	Membership for Month	1-41400 · Insurance (Health)	Credit Card Charge	-721.62
07/31/2023	Vector Solutions	Scheduling	1-42810 · Vector Solutions	Bill	-3,403.56
07/31/2023	Vector Solutions	Guardian Tracking	1-42810 · Vector Solutions	Bill	-4,900.00
07/31/2023	Vector Solutions	Safe Tracking	1-42810 · Vector Solutions	Bill	-1,393.00
07/31/2023	Vector Solutions	Target Solutions Tracking	1-42810 · Vector Solutions	Bill	-5,161.00
07/31/2023	Vector Solutions	Vehicle Maint Tracking	1-42810 · Vector Solutions	Bill	-3,135.00
08/04/2023	wabelleau@gmail.com	Stripe Sales Aug 04, 2023 for wabelleau@gmail.com	Stripe Fees	Invoice	34.60
08/04/2023	wabelleau@gmail.com	Stripe Sales Aug 04, 2023 for wabelleau@gmail.com	Stripe Fees	Invoice	4.73
08/08/2023	Walmart	Mouse (2), AV Adaptor	1-40740 · IT Equipment	Credit Card Charge	-82.28
08/25/2023	Walmart	Ant Traps, Glue	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-12.98
08/08/2023	Wasatch Integrated Waste	Waste Disposal - Station 41	(Gas,Power,Phones)	Credit Card Charge	-15.00
08/15/2023	Weber State University E-Store	CPR Cards	1-41940 · Recert of AMETs	Credit Card Charge	-25.00
07/19/2023	Weidner & Associates	Station 41 - Air Purification System for Bays	3-44210 · Vehicle Exhaust	Bill	-30,697.00
07/25/2023	Weidner & Associates	Station 41 Exhaust - Labor	3-44210 · Vehicle Exhaust	Bill	-15,078.00
07/31/2023	West Point City (2)	July 2023	(Gas,Power,Phones)	Bill	-81.30
08/31/2023	West Point City (2)	Station 41 - August 2023	(Gas,Power,Phones)	Bill	-81.30
07/16/2023	Winegars	Water Softner Salt	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	-86.87
07/27/2023	Young Chevrolet	401 Repair - Taillamp Assembly, Sensor Repairs	1-43300 · Vehicle Maintenance	Credit Card Charge	-1,057.35
07/01/2023	Zoll Medical Corporation	Zoll Defib Program (payment 5 of 5)	3-44200 · Equipment	Bill	-30,678.15
07/10/2023	Zoll Medical Corporation	Electrode Patches	1-41800 · Medical Supplies Expenses	Bill	-714.22
07/29/2023	Zoll Medical Corporation	Thermal Paper	1-41800 · Medical Supplies Expenses	Bill	-44.28
08/04/2023	Zoll Medical Corporation	Electrodes	1-41800 · Medical Supplies Expenses	Bill	-266.50
08/22/2023	Zoll Medical Corporation	PM Service - 6 Zoll	1-41865 · Zoll	Bill	-1,860.00

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07/01/2023	Zoom Video Communications	July Subscription	Memberships	Credit Card Charge	-42.86
07/30/2023	Zoom Video Communications	August Subscription	Memberships	Credit Card Charge	-42.86
08/30/2023	Zoom Video Communications	Zoom	Memberships	Credit Card Charge	-42.86
07/03/2023		Invoicing (2023-06-30): Invoicing Starter	Stripe Fees	Deposit	-0.72
07/03/2023		Invoicing (2023-06-29): Invoicing Starter	Stripe Fees	Deposit	-1.12
07/03/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-13.55
07/06/2023		Interest - July 2023	4-36100 · Interest Income	Deposit	30,590.47
07/06/2023		Invoicing (2023-07-01): Invoicing Starter	Stripe Fees	Deposit	-0.40
07/06/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
07/07/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
07/10/2023		Invoicing (2023-07-07): Invoicing Starter	Stripe Fees	Deposit	-1.60
07/10/2023		Invoicing (2023-07-06): Invoicing Starter	Stripe Fees	Deposit	-1.20
07/10/2023		Invoicing (2023-07-05): Invoicing Starter	Stripe Fees	Deposit	-0.40
07/10/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-9.60
07/11/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-11.90
07/13/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-21.31
07/14/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-1.32
07/14/2023		Invoicing (2023-07-11): Invoicing Starter	Stripe Fees	Deposit	-2.90
07/20/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
07/20/2023		Invoicing (2023-07-12): Invoicing Starter	Stripe Fees	Deposit	-0.14
07/23/2023		Service Charge	1-40200 · Bank Charges	Check	-403.32
07/25/2023		Invoicing (2023-07-21): Invoicing Starter	Stripe Fees	Deposit	-0.40
07/25/2023		Invoicing (2023-07-18): Invoicing Starter	Stripe Fees	Deposit	-0.40
07/25/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
07/27/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-9.73
07/31/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
07/31/2023		Invoicing (2023-07-27): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
07/31/2023		Invoicing (2023-07-25): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.30
08/02/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
08/03/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
08/03/2023		Invoicing (2023-07-31): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
08/08/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-34.60
08/08/2023		Invoicing (2023-08-04): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-4.73
08/08/2023		Invoicing (2023-08-01): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
08/09/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-9.30
08/10/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-13.55
08/10/2023		Invoicing (2023-08-07): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.20
08/14/2023		Deposit	Stripe Fees	Deposit	-2.58
08/18/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-6.10
08/23/2023		Service Charge	1-40200 · Bank Charges	Check	-425.99
08/25/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-16.00
08/25/2023		Invoicing (2023-08-16): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.80
08/28/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-3.20
08/28/2023		Invoicing (2023-08-25): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-1.00
08/28/2023		Invoicing (2023-08-24): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-0.40
08/28/2023		Invoicing (2023-08-23): Invoicing Starter	Stripe Uncat. Expenses	Deposit	-2.00
08/29/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-7.55
08/29/2023		Deposit	Stripe Fees	Deposit	-31.41
08/30/2023		Stripe Merchant Fees	Stripe Fees	Deposit	-6.40

North Davis Fire District  
**Custom Transaction Detail Report**  
July through August 2023

Expenditures July & August 2023	-2,045,027.97
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## North Davis Fire District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Stripe Sales	450.30			
1-30100 · Ambulance	185,505.15	1,565,000.00	-1,379,494.85	11.9%
1-30150 · Fire / Incident Recovery	4,108.29	50,000.00	-45,891.71	8.2%
1-32100 · Fee in Lieu	77,515.98	245,000.00	-167,484.02	31.6%
1-32200 · Property Taxes	240,202.63	5,460,000.00	-5,219,797.37	4.4%
1-32300 · PT Contribution to Other Gover.	0.00	362,480.00	-362,480.00	0.0%
1-32810 · Fire Protection - Sprinkler	0.00	1,500.00	-1,500.00	0.0%
1-32820 · Fire Spinkler Alarm	0.00	1,500.00	-1,500.00	0.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-33110 · Clerical Fees	0.00	0.00	0.00	0.0%
1-34100 · Impact Fees	7,628.75	75,000.00	-67,371.25	10.2%
1-35100 · Inspection Fees	2,913.90	4,500.00	-1,586.10	64.8%
1-36100 · Interest Income-General Fund	33,366.23	180,000.00	-146,633.77	18.5%
1-37100 · Miscellaneous Service Revenues				
1-37101 · Fire Investigation Report	98.20	1,000.00	-901.80	9.8%
1-37105 · Standby Fee	0.00	10,000.00	-10,000.00	0.0%
1-37100 · Miscellaneous Service Revenues - O...	41.62	0.00	41.62	100.0%
<b>Total 1-37100 · Miscellaneous Service Revenues</b>	<b>139.82</b>	<b>11,000.00</b>	<b>-10,860.18</b>	<b>1.3%</b>
1-37200 · Grants	6,216.00	6,216.00	0.00	100.0%
1-38100 · Permit Fees				
1-38110 · Specialized Permit	293.90	1,500.00	-1,206.10	19.6%
1-38100 · Permit Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 1-38100 · Permit Fees</b>	<b>293.90</b>	<b>1,500.00</b>	<b>-1,206.10</b>	<b>19.6%</b>
1-38200 · Plan Review Fees				
1-32803 · Plan Review - Commercial	0.00	4,500.00	-4,500.00	0.0%
1-32805 · Plan Review - Subdivision/Unit	0.00	4,500.00	-4,500.00	0.0%
1-38200 · Plan Review Fees - Other	556.42	0.00	556.42	100.0%
<b>Total 1-38200 · Plan Review Fees</b>	<b>556.42</b>	<b>9,000.00</b>	<b>-8,443.58</b>	<b>6.2%</b>
1-3999 · Uncategorized Income	35,000.00			
<b>Total Income</b>	<b>593,897.37</b>	<b>7,973,396.00</b>	<b>-7,379,498.63</b>	<b>7.4%</b>
<b>Gross Profit</b>	<b>593,897.37</b>	<b>7,973,396.00</b>	<b>-7,379,498.63</b>	<b>7.4%</b>
<b>Expense</b>				
Administrative Fees	0.00			
Stripe Uncat. Expenses	16.73			
1-40100 · Administrative Control Board				
1-40110 · Board of Directors Payroll	0.00	38,000.00	-38,000.00	0.0%
<b>Total 1-40100 · Administrative Control Board</b>	<b>0.00</b>	<b>38,000.00</b>	<b>-38,000.00</b>	<b>0.0%</b>
1-40200 · Bank Charges	829.31	6,700.00	-5,870.69	12.4%
1-40300 · Clothing Allowance				
1-40310 · Class A Loan Program	0.00	21,000.00	-21,000.00	0.0%
1-40300 · Clothing Allowance - Other	17,765.51	49,286.00	-31,520.49	36.0%
<b>Total 1-40300 · Clothing Allowance</b>	<b>17,765.51</b>	<b>70,286.00</b>	<b>-52,520.49</b>	<b>25.3%</b>

## North Davis Fire District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-40400 · Code Enforcement</b>				
1-40405 · IAAI Chapter Membership	0.00	650.00	-650.00	0.0%
1-40410 · ICC Membership & Codes	0.00	405.00	-405.00	0.0%
1-40415 · National Assoc Fire Invest	0.00	325.00	-325.00	0.0%
1-40420 · NFPA Dues & Publications	592.99	1,655.00	-1,062.01	35.8%
1-40425 · Utah Fire & Life Safety Assoc	0.00	150.00	-150.00	0.0%
1-40430 · Utah Fire Life Educators Prog	0.00	1,250.00	-1,250.00	0.0%
1-40435 · Utah State Fire Marshal Assoc	0.00	50.00	-50.00	0.0%
1-40440 · Bluebeam	0.00	600.00	-600.00	0.0%
1-40445 · Fire Marshal Training	0.00	800.00	-800.00	0.0%
1-40450 · Arson Investigator Training	0.00	1,000.00	-1,000.00	0.0%
1-40455 · IAAI Training Seminar	0.00	3,250.00	-3,250.00	0.0%
1-40460 · Fire & Life Educators Program	0.00	700.00	-700.00	0.0%
1-40465 · Pub Ed Supplies & Open House	0.00	3,200.00	-3,200.00	0.0%
1-40470 · Pub Ed Training	0.00	3,000.00	-3,000.00	0.0%
1-40475 · Investgation Supplies	0.00	2,000.00	-2,000.00	0.0%
1-40480 · Code Enforcement Supplies	0.00	1,500.00	-1,500.00	0.0%
<b>Total 1-40400 · Code Enforcement</b>	<b>592.99</b>	<b>20,535.00</b>	<b>-19,942.01</b>	<b>2.9%</b>
<b>1-40500 · Collection Contract</b>				
Fire Recovery	821.66	14,004.00	-13,182.34	5.9%
Stripe Fees	73.72			
1-40510 · Health Care Finance Assessment	0.00	74,002.00	-74,002.00	0.0%
1-40500 · Collection Contract - Other	269.41	100,750.00	-100,480.59	0.3%
<b>Total 1-40500 · Collection Contract</b>	<b>1,164.79</b>	<b>188,756.00</b>	<b>-187,591.21</b>	<b>0.6%</b>
<b>1-40600 · Communications</b>				
RPG001	0.00	0.00	0.00	0.0%
1-40600 · Communications - Other	968.30	6,000.00	-5,031.70	16.1%
<b>Total 1-40600 · Communications</b>	<b>968.30</b>	<b>6,000.00</b>	<b>-5,031.70</b>	<b>16.1%</b>
<b>1-40700 · Computer Maintenance &amp; Supply</b>				
1-40740 · IT Equipment	82.28			
1-40750 · IT Maintenance	6,241.05	4,200.00	2,041.05	148.6%
1-40760 · Printers	449.00	1,000.00	-551.00	44.9%
1-40700 · Computer Maintenance & Supply - O...	6,910.30	42,904.00	-35,993.70	16.1%
<b>Total 1-40700 · Computer Maintenance &amp; Supply</b>	<b>13,682.63</b>	<b>48,104.00</b>	<b>-34,421.37</b>	<b>28.4%</b>
<b>1-40800 · Contributions to Other Govt</b>	0.00	362,480.00	-362,480.00	0.0%
<b>1-40900 · Dispatch Services</b>	35,367.00	111,885.00	-76,518.00	31.6%
<b>1-41000 · EA Assistance Program</b>	562.50	3,360.00	-2,797.50	16.7%
<b>1-41100 · Employees Wages</b>				
<b>1-41110 · Full Time Employee Wages</b>				
1-41111 · Auto Overtime	76,199.98	135,246.00	-59,046.02	56.3%
1-41115 · Salary	67,960.24			
1-41116 · Sick Leave	9,342.72			
1-41117 · Vacation Leave	44,277.00			
1-41118 · Benefit Contingency Payour	5,528.00	151,992.00	-146,464.00	3.6%
1-41130 · Other Wages	5,000.00			
1-41110 · Full Time Employee Wages - Other	394,564.47	3,075,241.00	-2,680,676.53	12.8%
<b>Total 1-41110 · Full Time Employee Wages</b>	<b>602,872.41</b>	<b>3,362,479.00</b>	<b>-2,759,606.59</b>	<b>17.9%</b>
<b>1-41120 · Part-Time Employee Wages</b>	45,471.42	263,559.00	-218,087.58	17.3%
<b>Total 1-41100 · Employees Wages</b>	<b>648,343.83</b>	<b>3,626,038.00</b>	<b>-2,977,694.17</b>	<b>17.9%</b>
<b>1-41200 · Equipment Maintenance &amp; Supply</b>	4,435.00	37,780.00	-33,345.00	11.7%
<b>1-41300 · FICA</b>	47,361.79	280,299.00	-232,937.21	16.9%
<b>1-41375 · Grant Expense</b>	750.00	8,000.00	-7,250.00	9.4%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2023 through June 2024**

	Jul '23 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-41400 · Insurance (Health)</b>				
1-41410 · AFLAC Cancer Policy	1,866.16			
1-41420 · Disability Insurance	81.41	4,840.00	-4,758.59	1.7%
1-41400 · Insurance (Health) - Other	99,469.87	743,117.00	-643,647.13	13.4%
<b>Total 1-41400 · Insurance (Health)</b>	101,417.44	747,957.00	-646,539.56	13.6%
<b>1-41500 · Lease Obligation-interest</b>	24,300.91	24,300.91	0.00	100.0%
<b>1-41600 · Lease Obligations-principal</b>	118,259.31	118,259.31	0.00	100.0%
<b>1-41700 · Liability Insurance (Risk Manag</b>	43,580.00	78,329.00	-34,749.00	55.6%
<b>1-41800 · Medical Supplies Expenses</b>				
1-14813 · Medical Hardware Maintenance	0.00	2,000.00	-2,000.00	0.0%
1-14815 · Jump Kit	0.00	2,250.00	-2,250.00	0.0%
1-41805 · Gurney Straps	0.00	541.50	-541.50	0.0%
1-41812 · Cot Batteries, Charger, Mattres	1,747.53	3,200.00	-1,452.47	54.6%
1-41814 · Vent and Zoll Maintenance	0.00	8,700.00	-8,700.00	0.0%
1-41820 · Stryker Gurney Mattress	0.00	668.38	-668.38	0.0%
1-41865 · Zoll	1,860.00			
1-41875 · Bag, O2	-200.00			
1-41800 · Medical Supplies Expenses - Other	13,651.08	77,603.12	-63,952.04	17.6%
<b>Total 1-41800 · Medical Supplies Expenses</b>	17,058.61	94,963.00	-77,904.39	18.0%
<b>1-41900 · Misc Services</b>				
1-41920 · Yearly Ambulance License Fees	0.00	1,950.00	-1,950.00	0.0%
1-41925 · Yearly Paramedic License Fee	0.00	325.00	-325.00	0.0%
1-41930 · Firefighter Testing	0.00	18,165.00	-18,165.00	0.0%
1-41940 · Recert of AMETs	185.00	3,000.00	-2,815.00	6.2%
1-41990 · Other Misc Charges	0.00	1,600.00	-1,600.00	0.0%
<b>Total 1-41900 · Misc Services</b>	185.00	25,040.00	-24,855.00	0.7%
<b>1-42000 · Misc. Equipment</b>				
1-42005 · Safety Equipment	0.00	2,050.00	-2,050.00	0.0%
1-42010 · Turnout Gear	0.00	10,000.00	-10,000.00	0.0%
1-42015 · Ansi Coats	0.00	1,000.00	-1,000.00	0.0%
1-42025 · Haz-Mat Supplies	1,955.00	6,000.00	-4,045.00	32.6%
1-42030 · Active Shooter Equip PPE	0.00	7,200.00	-7,200.00	0.0%
42020 · Safety / PPE	2,390.00	6,500.00	-4,110.00	36.8%
<b>Total 1-42000 · Misc. Equipment</b>	4,345.00	32,750.00	-28,405.00	13.3%
<b>1-42200 · Office supply &amp; expenses</b>	1,148.65	13,000.00	-11,851.35	8.8%
<b>1-42300 · Paramedics</b>	0.00	6,000.00	-6,000.00	0.0%
<b>1-42400 · Professional Services</b>				
1-42410 · Accountant Fees	2,000.00	24,000.00	-22,000.00	8.3%
1-42420 · Attorney	4,740.00	22,000.00	-17,260.00	21.5%
1-42430 · Auditor	0.00	9,000.00	-9,000.00	0.0%
1-42435 · Background Checks	147.00	560.00	-413.00	26.3%
1-42440 · Blueline Drug Testin	340.00	1,400.00	-1,060.00	24.3%
1-42441 · Blueline New Hlre Testing	250.00	1,050.00	-800.00	23.8%
1-42450 · Bond Trustee (Zions Bond)	0.00	4,500.00	-4,500.00	0.0%
1-42470 · Medical Advisor	2,700.00	10,800.00	-8,100.00	25.0%
1-42480 · Payroll Administration	1,950.00	14,400.00	-12,450.00	13.5%
1-42400 · Professional Services - Other	0.00	2,040.00	-2,040.00	0.0%
<b>Total 1-42400 · Professional Services</b>	12,127.00	89,750.00	-77,623.00	13.5%
<b>1-42500 · Retirement</b>	97,734.80	547,007.00	-449,272.20	17.9%
<b>1-42700 · Special Department Allowance</b>				
1-42705 · Winter Social & Awards	0.00	11,275.00	-11,275.00	0.0%
1-42710 · Challenge Coins	1,493.64	1,500.00	-6.36	99.6%
1-42715 · Board of Trustee Expenses	0.00	1,000.00	-1,000.00	0.0%
1-42700 · Special Department Allowance - Other	2,516.01	18,235.00	-15,718.99	13.8%
<b>Total 1-42700 · Special Department Allowance</b>	4,009.65	32,010.00	-28,000.35	12.5%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2023 through June 2024**

	Jul '23 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-42800 · Subscriptions, Memberships</b>				
1-42805 · ImagedTrend	17,933.22	17,612.00	321.22	101.8%
1-42810 · Vector Solutions	17,992.56	18,170.60	-178.04	99.0%
1-42800 · Subscriptions, Memberships - Other	11,271.48	20,101.00	-8,829.52	56.1%
<b>Total 1-42800 · Subscriptions, Memberships</b>	47,197.26	55,883.60	-8,686.34	84.5%
<b>1-43000 · Travel and Training</b>	-1,634.85	53,259.00	-54,893.85	-3.1%
<b>1-43200 · Utilities (Gas,Power,Phones)</b>	9,761.74	74,978.00	-65,216.26	13.0%
<b>1-43300 · Vehicle Maintenance</b>				
1-43305 · Inspections, Pump Tests	0.00	5,250.00	-5,250.00	0.0%
1-43310 · Fuel	10,383.80	69,600.00	-59,216.20	14.9%
1-43315 · Tires/Brakes	1,490.79	20,000.00	-18,509.21	7.5%
1-43300 · Vehicle Maintenance - Other	11,962.87	45,500.00	-33,537.13	26.3%
<b>Total 1-43300 · Vehicle Maintenance</b>	23,837.46	140,350.00	-116,512.54	17.0%
<b>1-43400 · Workmans Comp</b>	26,022.00	92,811.00	-66,789.00	28.0%
<b>1-45500 · Impact Fee Reserves</b>	0.00	0.00	0.00	0.0%
<b>1-48000 · Transfer to Debt Service</b>	0.00	528,394.00	-528,394.00	0.0%
<b>Total Expense</b>	1,301,190.36	7,563,264.82	-6,262,074.46	17.2%
<b>Net Ordinary Income</b>	-707,292.99	410,131.18	-1,117,424.17	-172.5%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Projects Inc 3</b>				
3-39100 · Capital Projects-Transfer In	0.00	362,814.00	-362,814.00	0.0%
<b>Total Capital Projects Inc 3</b>	0.00	362,814.00	-362,814.00	0.0%
<b>Debt Service Inc 2</b>				
2-39100 · Transfers In Debt Service	0.00	528,394.00	-528,394.00	0.0%
<b>Total Debt Service Inc 2</b>	0.00	528,394.00	-528,394.00	0.0%
<b>Local Building Authority Inc 4</b>				
4-36100 · Interest Income	30,590.47	116,814.00	-86,223.53	26.2%
<b>Total Local Building Authority Inc 4</b>	30,590.47	116,814.00	-86,223.53	26.2%
<b>Total Other Income</b>	30,590.47	1,008,022.00	-977,431.53	3.0%
<b>Other Expense</b>				
<b>Debt Service Exp 2</b>				
2-45100 · Interest Expense	0.00	298,393.76	-298,393.76	0.0%
2-45200 · Principal	0.00	230,000.00	-230,000.00	0.0%
<b>Total Debt Service Exp 2</b>	0.00	528,393.76	-528,393.76	0.0%
<b>Local Building Authority Exp 4</b>				
4-46300 · Construction of Station 42				
4-46330 · Professional Fees	17,180.10	150,000.00	-132,819.90	11.5%
4-46350 · Temporary Relocation	2,834.96	19,000.00	-16,165.04	14.9%
4-46300 · Construction of Station 42 - Other	778,027.50	4,675,086.00	-3,897,058.50	16.6%
<b>Total 4-46300 · Construction of Station 42</b>	798,042.56	4,844,086.00	-4,046,043.44	16.5%
<b>Total Local Building Authority Exp 4</b>	798,042.56	4,844,086.00	-4,046,043.44	16.5%

## North Davis Fire District Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>3-44100 · Capital Projects Exp 3</b>				
3-44200 · Equipment	76,410.25	154,000.00	-77,589.75	49.6%
3-44205 · Turnout Gear	29,124.92	63,000.00	-33,875.08	46.2%
3-44210 · Vehicle Exhaust	45,775.00	80,000.00	-34,225.00	57.2%
3-44215 · MOPA	0.00	55,000.00	-55,000.00	0.0%
3-44220 · UCA Communications	0.00	16,200.00	-16,200.00	0.0%
3-44235 · Station Upgrades	26,642.00	30,000.00	-3,358.00	88.8%
3-44300 · Vehicles	0.00	93,995.00	-93,995.00	0.0%
3-44330 · Ongoing Transfer for Fleet Main	0.00	50,000.00	-50,000.00	0.0%
<b>Total 3-44100 · Capital Projects Exp 3</b>	<b>177,952.17</b>	<b>542,195.00</b>	<b>-364,242.83</b>	<b>32.8%</b>
<b>Total Other Expense</b>	<b>975,994.73</b>	<b>5,914,674.76</b>	<b>-4,938,680.03</b>	<b>16.5%</b>
<b>Net Other Income</b>	<b>-945,404.26</b>	<b>-4,906,652.76</b>	<b>3,961,248.50</b>	<b>19.3%</b>
<b>Net Income</b>	<b><u>-1,652,697.25</u></b>	<b><u>-4,496,521.58</u></b>	<b><u>2,843,824.33</u></b>	<b><u>36.8%</u></b>



**NORTH DAVIS FIRE DISTRICT  
RESOLUTION NO. 2023R-11**

**A RESOLUTION OF THE NORTH DAVIS FIRE DISTRICT  
AMENDING THE WAGE STUDY FOR THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS,** The Administration of the North Davis Fire District has conducted a wage study for the District which is attached hereto as Exhibit “A;” and

**WHEREAS,** the Board of Trustees has reviewed the amended wage study and desires to adopt it for implementation in the 2023/2024 fiscal year.

**NOW, THEREFORE,** BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT, that the wage study attached hereto as Exhibit “A” is adopted for the 2023/2024 fiscal year and shall become effective September 21, 2023, upon passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the North Davis Fire District this 21st day of September.

NORTH DAVIS FIRE DISTRICT  
Board of Trustees

By: \_\_\_\_\_  
NIKE PETERSON, Chair

ATTEST:

\_\_\_\_\_  
MISTY ROGERS, Clerk of the Board

North Davis Fire District Wage Study for 2024 Fiscal Year (DRAFT AMENDMENT 9/21/2023)

PART-TIME Firefighter / EMT													
	Step 1	Notes											
Hourly	\$ 16.51	1 Year Probation (Must have AEMT and Fire II at the end of year one)											

PART-TIME Firefighter / AEMT													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 17.55	\$ 18.08	\$ 18.62	\$ 19.18	\$ 19.75	\$ 20.34	\$ 20.95	\$ 21.58	\$ 22.23	\$ 22.90	\$ 23.58	\$ 24.29	

PART-TIME Firefighter / PARAMEDIC													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 21.30	\$ 21.94	\$ 22.60	\$ 23.27	\$ 23.97	\$ 24.69	\$ 25.43	\$ 26.19	\$ 26.98	\$ 27.79	\$ 28.62	\$ 29.48	

Full-Time Firefighter / EMT													
	Step 1	Notes											
Hourly	\$ 17.02	1 Year Probation (Must have AEMT and Fire II at the end of year one)											
Annual	\$ 49,017.60												

Full-Time Firefighter / AEMT													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 17.55	\$ 18.08	\$ 18.62	\$ 19.18	\$ 19.75	\$ 20.34	\$ 20.95	\$ 21.58	\$ 22.23	\$ 22.90	\$ 23.58	\$ 24.29	
Annual	\$ 50,541.12	\$ 52,057.35	\$ 53,619.07	\$ 55,227.65	\$ 56,884.48	\$ 58,591.01	\$ 60,348.74	\$ 62,159.20	\$ 64,023.98	\$ 65,944.70	\$ 67,923.04	\$ 69,960.73	

Full-Time Firefighter / Paramedic													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Notes
Hourly	\$ 21.30	\$ 21.94	\$ 22.60	\$ 23.27	\$ 23.97	\$ 24.69	\$ 25.43	\$ 26.19	\$ 26.98	\$ 27.79	\$ 28.62	\$ 29.48	
Annual	\$ 61,338.24	\$ 63,178.39	\$ 65,073.74	\$ 67,025.95	\$ 69,036.73	\$ 71,107.83	\$ 73,241.07	\$ 75,438.30	\$ 77,701.45	\$ 80,032.49	\$ 82,433.47	\$ 84,906.47	

Driver/Engineer													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Notes	
Hourly	\$ 20.67	\$ 21.29	\$ 21.92	\$ 22.58	\$ 23.26	\$ 23.96	\$ 24.68	\$ 25.42	\$ 26.18	\$ 26.96	\$ 27.77		
Annual	\$ 59,516.64	\$ 61,302.14	\$ 63,141.20	\$ 65,035.44	\$ 66,986.50	\$ 68,996.10	\$ 71,065.98	\$ 73,197.96	\$ 75,393.90	\$ 77,655.72	\$ 79,985.39		

Captain													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Notes	
Hourly	\$26.04	\$26.82	\$27.62	\$28.45	\$29.30	\$30.18	\$31.09	\$32.02	\$32.98	\$33.97	\$34.99		
Annual	\$ 74,983.68	\$ 77,233.19	\$ 79,550.19	\$ 81,936.69	\$ 84,394.79	\$ 86,926.64	\$ 89,534.44	\$ 92,220.47	\$ 94,987.08	\$ 97,836.69	\$ 100,771.80		

Battalion Chief													
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Notes		
Hourly	\$ 32.52	\$ 33.50	\$ 34.50	\$ 35.54	\$ 36.60	\$ 37.70	\$ 38.83	\$ 40.00	\$ 41.20	\$ 42.43			
Annual	\$ 93,663.36	\$ 96,473.26	\$ 99,367.46	\$ 102,348.48	\$ 105,418.94	\$ 108,581.50	\$ 111,838.95	\$ 115,194.12	\$ 118,649.94	\$ 122,209.44			

Office Tech													
Step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	NOTE	
Hourly	\$ 17.25	\$ 17.77	\$ 18.30	\$ 18.85	\$ 19.42	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.85	\$ 22.51	\$ 23.18		

Office Tech / QAQI													
Step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	NOTE	
Hourly	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01	\$ 30.91		

Human Resource Coordinator													
Step	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	NOTE	
Hourly	\$ 23.17	\$ 23.87	\$ 24.58	\$ 25.32	\$ 26.08	\$ 26.86	\$ 27.67	\$ 28.50	\$ 29.35	\$ 30.23	\$ 31.14		

Executive Assistant / Human Resource Director / Clerk													
	Salary Range		NOTE										
	\$ 78,409.76	\$ 119,972.60	EXEMPT STATUS - FY2024 Increase (15% market adjustment)										

Deputy Fire Marshall													
	Salary Range		Salary Range		NOTE								
	\$ 74,983.68	\$ 100,771.80	\$ 74,983.68	\$ 100,771.80	Hourly								

Deputy Fire Chief / Fire Marshall													
	Salary Range		NOTE										
	\$ 102,915.80	\$ 149,228.75	EXEMPT STATUS										

Fire Chief													
	Salary Range		NOTE										
	\$ 114,264.63	\$ 164,541.07	EXEMPT STATUS										

**RESOLUTION NO. 2023R-12**

**A RESOLUTION AMENDING THE NORTH DAVIS FIRE DISTRICT  
PERSONNEL POLICY CONCERNING THE DRUG AND ALCOHOL POLICY,  
HOURS OF WORK, OVERTIME, MEDICAL PROCEDURES,  
AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS** The Board of Trustees of the North Davis Fire District desires to amend Chapters of the North Davis Fire District Personnel Policy Manual in Exhibit “A, B, C, D, E” attached hereto, providing for an effective date; and

**WHEREAS** the Board of Trustees finds that it is in the best interest of the North Davis Fire District to amend Chapter 209; Medical Procedures, of the North Davis Fire District Personnel Policy Manual as provided for in Exhibit “A” and

**WHEREAS** the Board of Trustees finds that it is in the best interest of the North Davis Fire District to amend Chapter 213; Hours of Work, of the North Davis Fire District Personnel Policy Manual as provided for in Exhibit “B” and

**WHEREAS** the Board of Trustees finds that it is in the best interest of the North Davis Fire District to amend Chapter 214; Overtime, of the North Davis Fire District Personnel Policy Manual as provided for in Exhibit “C” and

**WHEREAS** the Board of Trustees finds that it is in the best interest of the North Davis Fire District to amend Chapter 603; Workers Compensation of the North Davis Fire District Personnel Policy Manual as provided for in Exhibit “D” and

**WHEREAS** the Board of Trustees finds that it is in the best interest of the North Davis Fire District to amend Chapter 812; Drug and Alcohol Policy, Non-DOT Drug and Alcohol Testing, of the North Davis Fire District Personnel Policy Manual as provided for in Exhibit “E”.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH DAVIS FIRE DISTRICT**, that the North Davis Fire District Personnel Policy Chapters 209, 213, 214, 603, and 812 be amended with the additions and deletions as provided for in Exhibit “A” attached hereto and that this Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED by the North Davis Fire District Board of Trustees on the 21<sup>st</sup> day of September 2023.

NORTH DAVIS FIRE DISTRICT  
BOARD OF TRUSTEES

By: \_\_\_\_\_  
NIKE PETERSON, Chair

ATTEST:

\_\_\_\_\_  
MISTY ROGERS, Clerk of the Board

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## MEDICAL PROCEDURES

### Policy:

It is the policy of The North Davis Fire District that applicants, to whom a conditional offer of employment has been extended and current employees, may be required to undergo medical tests, procedures, or examinations. Management will determine the medical tests, procedures or examinations that are necessary for the safe or efficient operation of the organization.

### Procedure:

(1) Successful applicants for employment will be required to submit to a drug test ((See Drugs, Narcotics, and Alcohol, Chapter 812) and may be required as a condition of employment to take a medical examination to establish their fitness to perform the jobs for which they have applied without endangering the health and safety of themselves or others. If management determines that an examination is appropriate to a particular position, all applicants for the job to whom a conditional offer of employment has been made should be examined.

(2) Employees may be required to have a medical examination on other occasions when the examination is job-related and consistent with business necessity. For example, a medical examination may be required when an employee is exposed to toxic or unhealthful conditions, requests an accommodation for a disability, or has a questionable ability to perform current job duties or the duties of the job for which the employee is being considered.

(3) . NDFD firefighters are required to participate in physical examinations and other health and wellness testing to ensure they are fit for duty.

(4) Medical examinations required by the District will be paid for by the District and will be performed by a physician or licensed medical facility designated or approved by the District. Medical examinations paid for by the District are the property of the District, and the examination records will be treated as confidential and kept in separate medical files. However, records of specific examinations, if required by law or regulation, will be made available to the employee, persons designated and authorized by the employee, public agencies, relevant insurance companies, or the employee's doctor.

(5) Employees who need to use prescription or nonprescription legal drugs while at work must report this requirement to their immediate supervisor if the use might impair their ability to perform the job safely and effectively. Depending on the circumstances, employees may be reassigned, prohibited from performing certain tasks, or prohibited from working if they are determined to be unable to perform their jobs safely and properly while taking the prescription or nonprescription legal drugs. (See also Drugs, Narcotics, and Alcohol, Chapter 812.)

(6) The District reserves the right to require acceptable confirmation of the nature and extent of any illness or injury that requires an employee to be absent from scheduled work. (See Leaves of Absence, Chapter 702.) The District also may require a second and, if necessary, third

## EXHIBIT A

medical opinion regarding an employee's absence because of illness or injury. The District will pay for any required additional opinions.

(7) Employees returning from a disability leave or an absence caused by health problems may be required to provide a doctor's certification of their ability to perform their regular work satisfactorily without endangering themselves or their fellow employees. (See Leaves of Absence, Chapter 702.)

(8) Employees who become ill on the job or suffer any work-connected injury, no matter how minor, must report immediately to their supervisors. Supervisors will arrange referral for examination, treatment, and recording of the incident as necessary. Time spent by an employee in waiting for and receiving this medical attention will be considered hours worked for pay purposes.

(9) The District also may require job applicants and current employees to take a test to determine the presence of drugs, narcotics, or alcohol, unless prohibited by law. For policies and procedures on this type of testing. (See Drugs, Narcotics, and Alcohol, Chapter 812)

### References:

Local Governmental Entity Drug-Free Workplace Policies Utah Code Ann. §34-41-104

## HOURS OF WORK

### Policy:

It is the policy of The North Davis Fire District to establish the time and duration of working hours as required by workload and production flow, customer service needs, the efficient management of human resources, and any applicable law. The Fire Chief delegates the oversight of timekeeping and scheduling to the Human Resource Coordinator, the Deputy Fire Chief, Battalion Chief, and shift Captains when appropriate.

### Procedure:

(1) General Employees: The normal workweek is Sunday through Saturday, beginning and ending at midnight on Saturday, and consisting of forty hours. The normal workday will consist of eight hours of work with an unpaid meal period. Rest breaks are considered as time worked.

(2) Full-time Firefighters: Full-time Firefighters will work 96 hours in consecutive 12-day work period. Overtime pay and compensatory hours will not accrue until 91 hours have been worked in the 12-day period, unless they are called out for an emergency as defined in Overtime, Chapter 214. Firefighters will typically work a 48-96 hour schedule; this is 48 hours continuously on duty then 96 hours off duty and so on throughout the year. Firefighters may not work additional hours after 48 hours on duty unless approved by the Deputy Chief or a Chief Officer, and/or holdover incident at shift change.

(1) Part-Time Firefighters: Part-time Firefighters may work a maximum of 1560 hours annually. Part-time Firefighters may not work additional hours unless approved by the Deputy Chief or Fire Chief. Part-Time Firefighters are not benefit eligible.

(2) The schedule of hours for employees will be determined by each District Deputy Chief. Each Battalion Chief will inform employees of their daily schedule of hours of work, including meal periods and rest breaks, and of any changes that are considered necessary or desirable by the District. Permanent work shifts changes should be forwarded to the District Fire Chief.

(3) For some jobs, the standard hours of work may be altered to meet the needs of the District or the desires of the employee. The District Chief must approve permanent flextime/compressed work schedule. The scheduling of work is designed to provide optimal service to the community and flextime/compressed work schedules should be used to achieve this goal. To protect the District and its employees from allegations of misuse of District employment, careful documentation of work hours is needed for those who work flextime schedules.

(4) Supervisors may schedule overtime or extra shifts with the approval of the District Deputy Fire Chief. Supervisors will assign overtime to nonexempt employees (those employees who are subject to the minimum wage and overtime provisions of the Fair Labor Standards Act) as needed. Employees are not permitted to work overtime without the prior approval of their

## EXHIBIT B

supervisor and/or District Chief Officers. (See Overtime, Chapter 214)

(7) **Mandatory employee attendance at lectures, meetings, and training programs will be considered hours of work, and therefore will be compensated time at a rate of time and one-half if attendance is mandatory.** Travel time under the provision of the Fair Labor Standards Act will also be compensable time (see Travel, Chapter 401). Full-Time and Part-Time Firefighters who attend any of the above listed events shall enter their time into the District's Time Management Software under the "Misc." tab. A detail of starting and ending times as well as a description of the reason for the Misc. time shall be entered into the note section. It is the employee's responsibility to make this entry, even if there are multiple employees present at the same event, including the firefighter's supervisor. A single entry for all employees in attendance can be made by the supervisor as long as all employees that are entered are aware the entry is being made on their behalf. It is the individual employee's responsibility to verify the entry was made for them prior to the end of the pay period.

(8) Work may occasionally be performed at home by an employee. Work taken home must be approved in advance by the District Chief. An employee must be compensated for any work pertaining to an employee's job that is performed at home. All hours worked at home must be reported as time worked in the Districts Time management software.

(9) The District Chief, at his/her discretion, may allow nonexempt employees to make up lost time during a given workweek. However, make-up will not be allowed if the lost time is the result of conditions the employee could control, if there is no work the employee is qualified to do, or if adequate supervision is not available.

(10) The time worked for all nonexempt employees who are Full-Time or Part-Time Firefighters is required to be detailed in the time management software showing the daily hours worked. Non-exempt employees who are not Full-Time or Part-Time Firefighters shall enter their time on a District Provided Time Sheet. Time sheets for non-exempt employees, who are not Full-time or Part-Time Firefighters cover two workweeks and must be completed by the close of each workday. The following points should be considered in filling out time records on a time sheet or in the Districts Time Management Software:

- (1) Employees should record their starting time, time out for lunch, time in from lunch, quitting time, and total hours worked for each workday; Full-Time and Part-Time Firefighters are not required to deduct for time spent on break or for mealtimes. The time record in the Districts Time Management Software will reflect their starting time and quitting time. Any variances from the original scheduled work shift shall be made by the Employee in the Time Management Software.
- (2) Employees who are not Part-Time or Full-Time Firefighters are required to take scheduled lunch or meal breaks unless approved by their immediate supervisor;



## EXHIBIT B

- (3) Employee time records should be checked and verified by the employee and the shift supervisor at the end of each shift, unless the employee is not a Part-Time or Full Time Firefighter, their time sheet shall be verified at the end of the pay period by the employee, their supervisor and the NDFD Administration. Unworked time for which an employee is entitled to be paid (paid absences, paid holidays, or paid vacation time) should be entered by the employee as a requested day off in the District Time Management Software, or in the event of a Non-Firefighter employee, on their personal time record;
- (4) Unapproved absences should not be considered as hours worked for pay purposes. Supervisors should inform employees if they will not be paid for certain hours of absence;
- (5) Filling out or making changes to another employee's time record is prohibited with the exception of shift supervisors, Deputy Fire Chief, Fire Chief or Human Resource Coordinator when making adjustments to the actual time worked in the Districts Time Management Software. (See item #6 below)
- (6) Shift supervisors of Full-Time and Part-Time Firefighters have the responsibility to ensure that at the end of each day, the actual hours worked for each member of the firefighter crew is reflected in the District's Time Management Software. Any deviations from the scheduled shift, whether it is because the employee had to leave early or stay past the end of the scheduled shift ending time, shall be adjusted.
- (7) Employees who are Part-Time or Full-Time Firefighters who work past the ending time of their scheduled shift, whether it be due to a call that extends past the time of shift change, or for a reason approved by the shift supervisor, must make an entry into the Time Management Software as "Holdover Time". The exact time the firefighter held over and a detailed explanation in the notes section must be entered. In the event the holdover was due to call, the incident number for that call must be entered into the notes section.

All Full-Time and Part-Time Firefighters have the responsibility at the end of each work shift and by the end of each pay period to ensure that his/her hours recorded in the Time Management Software are correct. By Sunday morning at 0900 hrs. on the week of payday, all employees should have checked their hours worked in the Time Management Software and notified the Human Resource Coordinator of any discrepancies. If no notification is made to Human Resource Coordinator payroll will be completed with the assumption that all time entered is correct.

## EXHIBIT B

213:4

- (8) Falsifying any time record is prohibited. Any employee found guilty of falsifying theirs or another employees time record will be disciplined as per district policy, up to and including termination.

(11) Personnel employed in executive and administrative capacities generally are exempt from the provisions of the Fair Labor Standards Act. These employees are not required to fill out hourly time records, but must account for daily attendance. Exempt employees must account for vacation or sick leave hours on their leave use sheet in full day increments. In addition, exempt employees will not receive overtime compensation.

### References

Section 3(s)(1)(C) of the FLSA

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**OVERTIME****Policy:**

It is the policy of The North Davis Fire District to organize work to avoid the use of overtime except in unusual circumstances.

**Procedure:**

(1) Work should be organized to avoid the use of overtime except in unusual circumstances. Overtime work must have the prior approval of the person responsible for the account to which the overtime is charged. If overtime is used continually and the overtime cost exceeds the cost of an additional employee, an additional position should be considered.

(2) Nonexempt Full-Time Employees (not Fire): Nonexempt employees (except 24-hour Shift Firefighters as explained below), will be paid at the rate of time-and one-half the regular rate of pay for all hours worked in excess of 40 hours per week as defined by FLSA. Employees must actually work 40 hours per week in order for overtime to be paid. Sick leave, vacation leave, compensatory leave, administrative leave and funeral leave are not counted as hours worked.

(3) Part-Time Employees (not Fire): Part-time employees will be paid straight time and will not be eligible to work more than 20 hours per week, unless approved by the Fire Chief and Human Resource Coordinator. Part-time employees are not benefit eligible.

(4) Nonexempt Full-Time 24-Hour Shift Firefighters: Nonexempt 24-hour Shift Firefighters will be paid overtime pay for all hours worked in excess of 91 hours in a 12-day work period as defined by FLSA. The overtime rate will be calculated at one-and-a-half-times the hourly rate for working 2880 hours per year. Employees must actually work 91 hours per period prior to overtime being paid, administrative leave is considered actual time worked. Sick leave, vacation leave, compensatory leave, and funeral leave are not counted as hours worked.

(5) Part-Time Firefighters: Part-time employees will be paid straight time as defined by FLSA overtime rules and will not be eligible to work more than 1560 hours annually. Part-time Firefighters are not benefit eligible.

(6) Compensatory Time: A nonexempt employee may request and may receive compensatory time off in lieu of overtime pay. Compensatory time consists of one-and-one-half hours of paid leave for each hour of overtime worked. Nonexempt regular employees will be eligible for compensatory time for hours worked in excess of 40 hours per week. Nonexempt full-time firefighters are not eligible for compensatory time for hours worked. . Compensatory time must be used within the calendar year it was accrued unless an extension has been authorized by the Fire Chief or Human Resource Coordinator. The Fire Chief or Human Resource Coordinator may have the option to approve anything over the maximum 72 hours. .Earning and using compensatory time must be approved in advance by the district Deputy Chief or Fire

## EXHIBIT C

Chief. Compensatory time earned and used will be maintained by Human Resource Coordinator.

(7) Emergency Pay and Mandatory Call Back for Full-Time Employees: Compensation at the rate of time and one-half will be paid for emergency hours worked, if the emergency pay provision is invoked and approved in advance by the Department Fire Chief and/or Deputy Chief. Emergency work is defined as under minimum staffing or work that has not previously been scheduled and which must be accomplished immediately in order to maintain the health, safety and welfare of District residents. Emergency pay will be paid regardless of the number of hours an employee actually works during the work week. In an emergency situation, the Fire Chief and/or Deputy Chief reserve the right to deny, withdrawal annual vacation leave, or mandatorily call back any employee of the district.

(8) Mandatory Call-Back Pay: When an employee is mandatorily called back to work for less than one hour, the employee will be paid for a minimum of one hour of work at the rate of time and one-half. If the callback work requires more than one hour, the employee will be paid at the rate of time and one-half for the number of hours worked. Calculation of the time starts when the employee begins work. Part-time fire fighters are exempt from the mandatory call-back pay provision.

(9) Call-Back Coverage Pay: When an employee is voluntarily called back to work the employee will be paid at a straight time rate until hours actually worked within the 12-day pay cycle exceed 91 hours. After 91 hours actually worked, the employee will be paid at the rate of time and one-half. Calculation of the time starts when the employee begins work. Part-time fire fighters are exempt from the call-out/call-back pay provision.

Reference:  
Section 3(s)(1)(C) of the FLSA

**WORKERS COMPENSATION****Policy:**

It is the policy of The North Davis Fire District that all employees are covered by Workers Compensation Insurance for accidental injuries or occupational diseases arising out of or in the course of an employee's employment.

**Procedure:**

(1) In the event of any injury, immediate first aid and the appropriate medical treatment should be administered. If the injury requires medical treatment, the employee should be taken or referred to a medical provider approved by the District's Workers Compensation carrier. If the injury is life threatening, the employee may be taken to the nearest emergency care facility.

(2) The employee shall report the injury to the supervisor or District Chief as soon after the accident as possible. The injured employee and witnesses are required to complete the Employees First Report of Injury form as soon as possible. The completed report should then be submitted it to the Human Resource Coordinator

(3) The employee or the supervisor shall notify Human Resource Coordinator and the Fire Chief immediately of the injury and provide information required on the Employers First Report of Injury form. The report shall be completed by the District Administration and filed with the Districts Workers Compensation Insurance carrier and the Utah State Industrial Commission.

(4) When an injury occurs in the line-of-duty and a physician prescribes time off work, the employee will not be charged sick leave for the time off, if the time does not exceed three days.

(5) When an on-the-job injury results in more than three days away from work. Workers Compensation wage benefits, at a percentage determined by Workers Compensation of the employee's salary will be paid to the employee.

(1) If the claim is deemed to be compensable by the NDFD workers compensation carrier and the employee is off-duty and receiving workers compensation wage benefits. The employee is allowed, upon request, to use sick, vacation or personal time to bring their pay to one hundred percent of their regular salary.

(2) If available and at the discretion of the Fire Chief return to work in a transitional work duty capacity. Transitional work will be determined on a case by case basis. New positions or work will not be created to accommodate transitional duty. The pay rate and leave accrual rates of the employee will be converted to a 40-hour work week employee and the gross wage will remain the same. Leave accounts will be converted to that of a 40-hour work week employee. Upon returning to full duty, pay rate and

## EXHIBIT D

leave will convert back to the original accrual and expenditure rates. Sick leave must be exhausted before vacation leave is utilized. Full duty leave will convert back to original accrual and expenditure rates. Sick leave must be exhausted before vacation leave is utilized.

(6) **Transitional Return to Work Policy and Procedures.** The North Davis Fire District is committed to working with our employees who are injured on the job. We will make every effort to keep them working in a meaningful and productive manner. By providing transitional temporary work assignments such as modified duty or alternative work, injured/ill employees remain an active and vital part of our company.

- (1) **Purpose:** The intent is to return industrially injured/ill employees to suitable, gainful employment as soon as medically possible.
- (2) **Eligibility:** Eligible employees are those who sustain an injury or illness while performing their regular job duties. As a result, they have temporary restrictions or limitations provided by a physician. The physician must provide a clear and complete written description of the restrictions.
- (3) **Participation:** If an appropriate transitional temporary work assignment is identified, participation is mandatory for the duration of the work restrictions, the availability of the assignment or the maximum amount of time allowable in the program. The employee will receive a written offer of available modified duty or alternate work. Once the offer is extended, the employee must respond or appear at the designated site within 72 hours. Failure to accept a physician-approved, transitional temporary work assignment may result in the loss of indemnity benefits.
- (4) **Duration:** Transitional temporary work assignments such as modified duty or alternate work are limited and should normally not exceed 90 days or the amount of time that the doctor determines is medically necessary, whichever occurs first. The length of a transitional temporary work assignment, however, may be shorter if the restrictions can no longer be accommodated. Transitional temporary work assignments end in 90 days or when the doctor determines that it is no longer necessary or appropriate due to the employee's recovery, medical condition, or release to return to work full duty. The employee no longer qualifies for this program if their medical condition becomes "permanent", they are released to regular duties without restrictions or they have been participating in the program for the maximum of 90- days, whichever occurs first. The Fire Chief has the discretion of extending the length of transitional work based on circumstance and recovery and at the physician's recommendation.

## EXHIBIT D

- (5) **Communication:** All existing employees will be informed of our Commitment to Return to Work and the program put in place. Information about this program will be available in the District's Personnel Policy.
- (6) **Responsibilities:** Injured/Ill Employee: Report the injury/illness to the supervisor immediately and get medical treatment as directed. Obtain a work status report from an approved physician and give it to the supervisor after each medical appointment:
- (a) If recommended by a physician, participate in transitional temporary work assignments when available. Non-cooperation or non-compliance may affect other disability benefits.
  - (b) While working the transitional temporary work assignment, the employee will comply with all company policies and procedures, with the exception of approved time-off for medical or workers' compensation related appointments. Direct Supervisors/Managers: Upon knowledge of an injury/illness, direct employee to medical treatment. Inform Human Resource Coordinator or appropriate filing parties. Obtain a valid work status report, which indicates that an employee can return to work with or without restrictions. If work restrictions are indicated by the physician, coordinate with other members of management, if necessary, to identify an appropriate transitional temporary work assignment in a timely manner. Maintain communication with the injured / ill employee throughout the recovery period. Obtain work status summaries from the employee each time he/she goes to the physician and forward a copy to worker's compensation claims examiner. Encourage employees to schedule medical appointments and/or physical therapy appointments before or after work. If they are unable to do so, allow them the time to seek the necessary treatment in order to recover. Obtain a release to return to work before returning the employee to their regular job.
- (7) **Administrative Guidelines:** Hours worked: Hours of work may not exceed the number prescribed by the physician. They may not exceed the number of hours the employee worked, on average, prior the injury. In any event, total hours worked may not exceed eight (8) hours a day or forty (40) hours a week. Overtime is not allowed. Compensation: The employee will not qualify for workers' compensation disability payments if they are provided with a transitional temporary work assignment that is offered for the same number of hours worked and same hourly wage. If the employee is offered work hours and/or an hourly wage less than what was received at the time of injury, the injured employee may be entitled to supplemental workers' compensation

## EXHIBIT D

disability payments. The current leave policies and employee benefit programs will remain in place while the employee is in the transitional temporary work assignment. Nothing in this Policy entitles an employee to a transitional temporary work assignment. These assignments are temporary, they are not considered permanent and such assignments do not create an entitlement to the position to which the employee is temporarily assigned

(7) Employees who are required to keep one or two follow-up appointments for doctor visits will not be charged leave while they are away from work. Employees who are required to attend physical therapy for an extended period, more than one or two visits, will be required to use accumulated leave for their time away from work.

### References

Americans with Disabilities Act of 1990

Workers' Compensation Act 1953 Utah Code 34A-2-101 et seq.as amended

Volunteer Government Workers Act, 67-20-1



**NDFD DRUG AND ALCOHOL POLICY  
NON-DOT DRUG AND ALCOHOL TESTING POLICY**

**I. Policy**

The purpose of this policy is to:

- I. protect NDFD employees, the public, and property by providing a safe, productive, work-environment that is free from the effects of drug and alcohol abuse.
- II. Identify, correct, and remove the effects of drug and alcohol abuse on job performance.
- III. To convey to employees the District's policy on alcohol and drug use in the workplace.

**II. General Policy**

The District will follow Utah Code Title 34, Chapter 41, *Local Government Entity Drug-Free Workplace Policies*. Any discrepancies regarding testing (specifically) between this policy and the Utah Code will default to the State Code.

This policy will outline the District's position on drug and alcohol use or abuse, *prescribed or over-the-counter medication that may potentially impair mental or physical abilities to safely and/or effectively perform any essential job function.*to include illicit activities therefrom.

The District will follow Utah Code Title 34, Chapter 38, *Drug and Alcohol Testing*. Any discrepancies regarding testing (specifically) between this policy and the Utah Code will default to the State Code.

The District will follow Utah Code Title 34A, Chapter 5, *Utah Antidiscrimination Act*, regarding employees who are considered to have a disability due to drug abuse or alcoholism.

**III. Allowable Use of Medication**

This Non-DOT Drug and Alcohol Testing Policy shall apply to all district employees and prospective employees. District employees are not prohibited from lawful use and possession of prescribed or over-the-counter medications unless the medication adversely affects their ability to perform their job duties safely or effectively, as outlined in SOP 000-019, *Fit for Duty*:

*Personnel must report the use of any prescribed or over-the-counter medication that may potentially impair mental or physical abilities to safely*

## EXHIBIT E

*and/or effectively perform any essential job function. This notice shall be given to the employee's immediate supervisor (as per NDFD Personnel Policy, Chapter 812, Drug and Alcohol Policy). The employee must complete NDFD, Medication Disclosure Form, and submit the same to the District physician, who will work with the individual's prescribing physician to evaluate whether the medication affects the individual's ability to safely and/or effectively perform any essential job function. The employee's supervisor must also notify the shift Battalion Chief of the use of medication(s). Following this process, the completed form NDFD Medication Disclosure Form must be sent to the District Human Resource Department to be placed in the employee's medical file.*

### **IV. Prohibited Activities**

1. District employees are prohibited from the following while on-duty with the District:
  - a. Working with the presence of any medication that has the potential to interfere with their essential job functions, in his/her body, including their presence as a drug metabolite, unless the medication is legally prescribed and has been reported to the District as outlined in this policy and in SOP 000-019, and the employee has been cleared to work by the District's physician as outlined in SOP 000-019. Medications deemed to potentially interfere with essential job tasks include but are not limited to:
    - Full dose anticoagulation
    - Narcotics
    - Marijuana
    - Sedatives and hypnotics
    - Stimulants
    - Psychoactive agents
    - Anti-hypertensive agents
    - Others such as MAOI's, phenothiazines, anti-cholinergics, and tricyclic antidepressants.
  - b. Reporting to work with alcohol, in any form, or to report to work under the influence of alcohol. An employee is in violation of the policy when he/she is working and has a breath, blood, or urine alcohol result in any measurable amount.
2. District employees are prohibited from the following at any time (on or off duty):
  - a. For an employee to sell, use, purchase, manufacture or be in possession of an illegal controlled substance or drug paraphernalia.

## EXHIBIT E

- b. For an employee to sell, use, purchase, manufacture or be in possession of controlled substances, including prescription medications which are controlled substances.
3. District employees are further prohibited from:
  - a. Refusing to submit a specimen for controlled substances or alcohol testing.
  - b. Having a verified positive drug test.
  - c. Tampering with, substituting, or adulterating any specimen collected for drug or alcohol testing. Any sample reported by the laboratory or Medical Review Officer as Substituted or Adulterated will be considered a “refusal to test” or a refusal to submit a valid sample.
  - d. Obstructing or not fully cooperating with specimen collection or testing procedures.
  - e. Failing to comply with or complete all treatment recommendations made by the Employee Assistance Program, counselor, or treatment provider.
4. District supervisors are prohibited from:
  - a. Allowing an employee to work, if they have actual knowledge that the employee has violated this policy or has reasonable suspicion to believe that an employee may be impaired by drugs, over-the-counter medication, or alcohol.

### **V. Actions Required of Employees:**

If an employee suspects that he/she has a substance abuse problem, the employee is encouraged and expected to contact the EAP or other acceptable counselor for appropriate evaluation and treatment. Any employee who voluntarily seeks assistance or rehabilitation for drug or alcohol misuse, prior to being subject to testing, shall not be subject to disciplinary action for violation of the policy if the employee continues to participate satisfactorily in the counseling or rehabilitation program. The employee must obtain a work release from the counselor or treatment provider, as well as obtain a fit-for-duty, as outlined in SOP 000-019 *Fit-for-Duty*, before returning to work. The cost of any treatment or counseling will be at the employee's expense.

If the evaluating counselor is not acceptable to the District, the District may require the employee to see a counselor acceptable to the District at the District's expense. The cost of any additional treatment or counseling will be at the employee's expense.

Any investigation by law enforcement or conviction for controlled substances or alcohol-related offenses may be cause for dismissal from employment. Failure to report

## EXHIBIT E

any law enforcement investigation for illegal drug use or alcohol misuse, or the receipt of a DUI or any other citation or arrest involving drugs or alcohol to the District within five days of the initiation of the investigation, arrest, or citation; or if the employee is scheduled to work within the five day reporting period, before returning to work following the initiation of an investigation, arrest, or citation, may result in disciplinary action including immediate termination from employment.

The use of prescription or over-the-counter medications that may impair the employee's ability to perform his/her duties safely and competently must be reported to the employee's supervisor. Employees should read any warning label on a medication (prescription or over-the-counter medication) and report the use to his/her supervisor if the label warns of possible impairment. The use of some medications may require reassignment or use of vacation and or sick leave. Employees must take all medication as directed on the label and must heed any warning listed on the medication's label.

### VI. Drug Testing Circumstances:

1. Pre-employment Tests: All prospective employees will be asked to submit to a \*drug test at the District's designated collection facility as part of a potential job offer.

Employment with the District will be offered to those who test negative on the pre-employment drug test. Refusal to consent to the pre-employment drug test, test positive, or adulterated or substituted test results will terminate any action towards employment.

2. Post-Accident Tests: The District may require \*drug and/or alcohol testing of any employee involved in an on-the-job accident/injury where the following occurs:
  - a. A fatality;
  - b. An injury to the employee or other individual that requires medical attention away from the workplace or accident scene;
  - c. Damage to the District or other's vehicles or property;
  - d. As required by law; or
  - e. If there is reasonable suspicion.

Testing is required of any individual whose actions or inaction could have reasonably contributed to the cause of the accident.

Employees involved in motor vehicle accidents, in District vehicles, during off-duty hours that meet the above post-accident criteria shall be tested.

3. Reasonable Suspicion: Reasonable suspicion \*drug and/or alcohol testing will be done in cases where there is reasonable belief by a supervisor that an employee

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may be using a Controlled Substance, using alcohol while at work or reporting to work under the influence of Alcohol or a Controlled Substance, using prescription drugs illegally or any other violation of District policy. Reasonable suspicion or For-Cause tests will be required when there is any of the following:

- a. Observable phenomena (actual use, possession, odors, etc.);
  - b. Abnormal behavior or physical characteristics; or
  - c. A drug-related investigation, arrest, conviction, or an investigation of a related activity.
4. Random Testing: Unannounced random \*drug and/or alcohol testing may be conducted on all employees. The selection will be administrated by the District's third-party administrator. Selection for random testing will be computer generated. All employees will be selected for testing by using a method uninfluenced by any personal characteristics or behavior.
- Employees will be notified by a supervisor of the requirement to take a random drug test and should then proceed immediately to the collection site designated by the supervisor.
5. Unit or Blanket Testing: \*Drug and/or alcohol testing of all District employees or all employees in one location, assignment, group, or category. Unit testing may be performed as part of an investigation of accidents, an investigation into whether a group of employees has violated the alcohol and drug use prohibitions listed in this policy or for other investigations conducted at the discretion of the District. Unit testing may also be performed to test all employees at the implementation of this program.
6. Return to Duty Testing: The first drug and/or alcohol test after a violation of this policy, evaluation by the EAP and after the EAP has determined that the employee has successfully complied with prescribed education and/or treatment. Return to duty test results must be negative before he/she can return to duty.
7. Follow-up Testing: After a violation of this policy and return to duty, an employee is subject to unannounced \*drug and/or alcohol testing, the schedule of follow-up testing will be determined by the EAP/counselor and/or the District. The employee shall also be subject to all other required types of testing including random testing. Follow-up testing may be extended for up to five years after return to duty and may include drug and/or alcohol tests.

\*Drug and alcohol testing must be to Department of Transportation (DOT) standards, and urine and alcohol samples will be collected by individuals trained to follow DOT collection and testing procedures, and in accordance with specific laboratory collection procedures not covered by DOT procedures.

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### **VII. Disciplinary Action:**

A prospective employee/applicant who has a positive test or “refusal to test” will not be further considered for employment, is not eligible to reapply for one year, and must have been evaluated by a qualified counselor and completed any recommended treatment before reapplying. The cost of the evaluation and treatment is at the applicant’s expense.

Any employee violating this policy will be immediately removed from duty and, depending on the nature of the drug and or alcohol infraction, be subject to a fit-for-duty, counseling, disciplinary measures, and/or criminal prosecution.

If an employee is referred to WorkMed for a fit-for-duty and EAP for counseling, they must obtain any needed work release prior to returning to work (returning to work is also conditional on any disciplinary measures or criminal prosecution, depending on nature of the infraction). These releases must include a drug and/or alcohol test, which must have negative results, and must have a letter from the EAP/counselor showing compliance with treatment recommendations and any recommended aftercare.

Employees who violate this policy a second time will be immediately removed from duty and may be subject to termination.

Employees who violate this policy by illegally selling, manufacturing, or distributing controlled substances or alcohol, and who are convicted of same, will be terminated from employment.

Employees injured on the job whose post-accident drug or alcohol test results are positive, adulterated or substituted, or a refusal to test, may result in loss of some or all workers compensation benefits, as permitted by Utah State Law, and held to this policy.

### **VIII. Employee Disability (ADA)**

Alcoholism is considered a disability under the Americans with Disability Act (ADA).

The District will make reasonable accommodations under the ADA for employees who suffer from alcoholism, including encouraging employees to participate in rehabilitation programs. However, the District will hold an alcoholic employee to the same performance standards as other employees and will discipline an employee, up to and including termination, if the employee’s alcohol use adversely affects the employee’s job performance or is considered to be a safety hazard.

Any provision of these Rules and Regulations which is determined to not be in conformity with the ADA shall be severable and the remaining policies shall remain valid and enforceable.

Pursuant to Utah Code Annotated Title 34-38-14 (1953), as amended from time-to-

## EXHIBIT E

time, an employee or prospective employee whose Controlled Substance or Alcohol (except as modified by the Americans with Disabilities Act) tests are confirmed and verified positive in accordance with the provisions of this program, shall not, by reason of those results alone be defined as a person with a “Handicap” or “Disability” for purpose of Utah Code Annotated Chapter 35, Title 34, known as the Utah Anti-Discriminatory Act.

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# EXHIBIT E

## North Davis Fire District

### Observed Behavior – Reasonable Cause Record

According to NDFD Personnel Policy, employees may be required to submit to Reasonable Cause drug and/or alcohol testing if their supervisor or other managerial employees has a reasonable suspicion that that employee is under the influence while at work. This checklist is to be kept confidential and should be placed in the employee's drug and alcohol testing file. Prior to requiring an employee to submit to Reasonable Cause drug and/or alcohol testing, Chapter 812 of the NDFD Personnel Policy should be reviewed, the Fire Chief or a member of the administration should be notified, and this form should be completed.

#### Employee Information

Name: \_\_\_\_\_ Employee Number: \_\_\_\_\_

Current Job Title: \_\_\_\_\_

Current Supervisor: \_\_\_\_\_

#### Observation Information

Observation Date: \_\_\_\_\_ Observation Time: \_\_\_\_\_  AM  PM

Cause of Suspicion (check all that apply):

Presence or possession of drugs, alcohol, and/or drug or alcohol paraphernalia at (please specify):

\_\_\_\_\_  
\_\_\_\_\_

**Physical Signs:** Appearance (check all that apply):

Normal

Bloodshot eyes

Unsteady walking/uncoordinated movements

Fidgeting/inability to sit still

Deterioration of appearance/grooming

Other: \_\_\_\_\_

Slurred Speech

Dilated or constricted pupils

Flushed

Shakes or tremors

**Behavioral Signs** (check all that apply):

Normal

Out-of-control displays of emotion

Incoherent

Lack of coordination

Paranoid

Attendance Problems – tardiness, a pattern of absences of excessive absenteeism

Other: \_\_\_\_\_

Confused/disoriented

Lethargic

Slowed

Slurred speech

Euphoria

**Balance and Motor Skills** (check all that apply):

Normal

Unsteady walk/uncoordinated movements

Staggering/stumbling

Reaching for support

Other: \_\_\_\_\_

Swaying

Falling

Arms raised for balance

Other observed actions or behavior (please specify): \_\_\_\_\_



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**Witnessed By:**

Name (Printed): \_\_\_\_\_

Job Title: \_\_\_\_\_

Observation: \_\_\_\_\_

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Witnessed By:**

Name (Printed): \_\_\_\_\_

Job Title: \_\_\_\_\_

Observation: \_\_\_\_\_

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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**DRUG AND ALCOHOL TESTING  
CONSENT FORM**

Date \_\_\_\_\_

Employee \_\_\_\_\_

Name of Supervisor Requesting Exam \_\_\_\_\_

Name of Supervisor Accompanying Employee \_\_\_\_\_

**Medical Consent**

I consent to pre-employment, random, accident, and reasonable suspicion drug and alcohol testing, I consent to the collection of breath/urine samples by an authorized breath alcohol technician and/or laboratory staff to determine the presence of alcohol and/or drugs, if any.

**Authorization to Release Information**

I authorize said laboratory to release any and all medical information obtained during this testing procedure to North Davis Fire District.

I understand that my alteration of this consent form; refusal to consent or cooperate fully with the collection of breath/urine samples; knowingly supplying an excess fluid (diluted), substituted, or adulterated sample; or my refusal to authorize release of information constitutes insubordination, violates the drug and alcohol testing policy, and may be grounds for discipline up to and including termination.

I also understand that a confirmed positive result on these tests may be grounds for termination.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor Signature \_\_\_\_\_ Date \_\_\_\_\_

## EXHIBIT E

### EMPLOYEE NOTICE AND ACKNOWLEDGEMENT OF NORTH DAVIS FIRE DISTRICT DRUG AND ALCOHOL TESTING

#### **Policy**

The purpose of this policy is to provide a safe, productive, work-environment that is free from the effects of drug and alcohol abuse. Identify, correct, and remove the effects of drug and alcohol abuse on job performance. Assure the protection and safety of employees, the public, and property. To convey to employees the District's policy on alcohol and drug use in the workplace. This policy is intended to provide a safer and more efficient workforce by avoiding the negative circumstances created by employee drug and alcohol use. These policies and procedures are not intended to create or alter any existing employment status or contract, written or verbal, between the North Davis Fire District and its employees or job applicants.

#### **General Policy**

##### **I. General Policy**

This policy will outline the District's position on drug and alcohol use or abuse, to include illicit activities involving drugs or prescribed medications.

The District will follow Utah Code Title 34, Chapter 38, *Drug and Alcohol Testing*. Any discrepancies regarding testing (specifically) between this policy and the Utah Code will default to the State Code.

The District will follow Utah Code Title 34A, Chapter 5, *Utah Antidiscrimination Act*, regarding employees who are considered to have a disability due to drug abuse or alcoholism.

#### **Applicability**

This Non-DOT Drug and Alcohol Testing Policy shall apply to all district employees and prospective employees, including those District employees or prospective employees who are required to comply with the DOT Drug and Alcohol Testing Policy as set forth in the State Statute, to the extent not otherwise covered therein. In the event of a conflict between the two policies, the DOT Drug and Alcohol Policy shall control DOT employees as defined in State Statute.

#### **PART 1: NOTICE**

This is to inform you that the North Davis Fire District conducts drug and alcohol testing to identify job applicants and current employees when there is reasonable suspicion that an

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employee may be abusing drugs and/or alcohol. The District will test all employees involved in an accident and will conduct random tests for employees involved in safety-sensitive functions.

- (1) The North Davis Fire District Drug and Alcohol policy is located on the North Davis Fire District Shared Drive. A printed copy of the North Davis Fire District's policy is located in the office of the Human Resource Director, Human Resource Coordinator, Deputy Chief, and Fire Chief.
- (2) You have the right to refuse to undergo testing. However, the consequences of refusal to undergo testing or a refusal to cooperate in testing by an applicant may result in the termination of the pre-employment selection process, and the consequences of refusal to undergo testing or a refusal to cooperate in the testing by an employee will result in disciplinary action up to and including discharge.
- (3) An applicant who fails a test will not be hired, and an employee who fails a test will be subject to disciplinary action up to and including discharge.
- (4) Remaining drug and/or alcohol-free and participation in the North Davis Fire District drug and/or alcohol testing program is a condition of continued employment.

**PART II: ACKNOWLEDGEMENT**

I acknowledge receipt and understanding of the above-written notice and agree to abide by the terms of the North Davis Fire District policy pertaining to drugs and alcohol. I acknowledge that the North Davis Fire District, Non-Dot Drug and Alcohol Testing Policy is found within the North Davis Fire District Personnel Policy. I acknowledge that the North Davis Fire District Personnel Policy Manual is available for review in the administrative offices and the district's shared drive. I also acknowledge that if I have questions with regard to the North Davis Fire District, Non-Dot Drug and Alcohol Testing Policy the Fire Chief, Deputy Fire Chief, and Human Resource Coordinator should be contacted.

\_\_\_\_\_  
*Employee Name (print)*

\_\_\_\_\_  
*Employee Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Human Resource Name (print)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Human Resource Signature*

\_\_\_\_\_  
*Date*

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