



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

Tim Roper, Chairman  
Howard Madsen, Vice-Chairman  
Erik Craythorne, Member  
Mark Shepherd, Member  
Jerry Chatterton, Member  
Nike Peterson, Member  
Gary Petersen, Member  
Scott Wig gill, Member  
Chad Bangarter, Member

Mark Becraft, Fire Chief  
John Taylor, Deputy Fire Chief

**NORTH DAVIS FIRE DISTRICT BOARD OF TRUSTEES  
NOTICE & AGENDA  
THURSDAY, DECEMBER 17, 2020 – 6:00 PM**

Utah State Public Health Order 2020-17 dated October 14, 2020 declares a statewide public health emergency; therefore, the public's participation in the Board of Trustee meeting will only be available through the Zoom meeting link below because attendance may present a substantial risk to the health and safety of others. No other physical meeting location will be available for the general public. The public is invited to monitor or listen to the open portions of the meeting electronically by following the instructions below:

**Public Participation**

Members of the public may also participate in the Citizen Comment portion of the meeting via email. Comments must be emailed to and received by District Clerk, [mrogers@nofires.org](mailto:mrogers@nofires.org) no later than the 6:00 PM Board of Trustees Meeting. The email subject line must state "Citizen Comment – 11/19/2020 Board of Trustees Meeting" and the email body must include First & Last Name and Address and a succinct statement of your comment.

- Join Board of Trustees Work Session and Board Meeting: <https://us02web.zoom.us/j/84850065256>
- Connect via Telephone: 1-669-900-9128 Webinar ID: 848 5006 5256

**Work Session – 6:00 PM**

Any item not fully addressed prior to the scheduled board meeting will be addressed in a Work Session immediately following the Board of Trustee meeting.

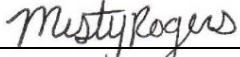
1. Paramedic Update
2. Capital Improvements Plan
3. Other

**Scheduled Board Meeting – 6:30 PM**

1. Call to Order
2. Invocation or Inspirational Thought (Please contact the District Clerk to request permission to offer the invocation or inspirational thought)
3. Pledge of Allegiance
4. Citizen Comment (If you wish to make comment to the Board, please use the podium and clearly state your name, address, keeping your comments to a maximum of 2 ½ minutes. Please do not repeat positions already stated. Public comment is a time for the Board to receive new information and perspectives)
5. Consideration of Approval of Minutes from the November 19, 2020 Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for November 2020
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Presentation of the North Davis Fire District Audit Report for FY2020
9. Discussion & Consideration of Resolution, 2020R-17, Amending the NDFD Budget for Fiscal Year 2021
  - a. Public Hearing
  - b. Possible Action
10. Discussion & Consideration of the Approving the North Davis Fire District Board of Trustees Meeting Schedule for Calendar Year 2021

11. Discussion of the NDFD Fire Chiefs Contract and Possible Action
12. Fire Chiefs Report
13. Other
14. Motion to Adjourn

Dated and Posted this 10<sup>th</sup> Day of December 2020



Misty Rogers, District Clerk

On December 10, 2020, a copy of the foregoing notice was amended to include a “Zoom” link for those who cannot attend in person and a copy of the foregoing amended notice was posted in conspicuous view in the front foyer of the North Davis Fire District Offices, on the North Davis Fire District website at <http://northdavisfiredistrict.com> and State of Utah Public Meeting Notice website at <http://pmn.utah.gov>. Board Members may participate in the meeting via telephonic communication. If a Board Member does participate via electronic communication, the Board Member will be on speakerphone. The speakerphone will be amplified so that the other Board Members and all other persons’ present will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall notify Misty Rogers, District Clerk, at (801) 525-2850 ext. 102 at least 24 hours prior to the meeting. If you would like to submit written comments on any agenda item, they should be received by the District Clerk no later than the Wednesday prior to the meeting at noon. Comments can be emailed to [mrogers@nofires.org](mailto:mrogers@nofires.org).

DRAFT

## **Tentative Upcoming Agenda Items**

*(Agenda Items Are Subject to Change)*

### **January 21, 2021**

1. Planning Workshop – TBD
  - a.
2. Regular Session – 6:30 PM
3. Call to Order
4. Citizen Comment
5. Consideration of Appointment Treasurer – Mrs. Nicole Nelson & District Clerk Mrs. Misty Rogers
6. Consideration of Approval of Minutes from December
7. Consideration of Approval of Bills for December
8. Consideration of Approval of Financial Reports for December
9. Other Items as Directed
10. Fire Chiefs Report

### **February 18, 2021**

1. Work Session – 6:00 PM
  - a. Budget Discussion
2. Regular Session – 6:30 PM
3. Call to Order
4. Citizen Comment
5. Consideration of Approval of Minutes from January
6. Consideration of Approval of Bills for January
7. Consideration of Approval of Financial Reports for January
8. Other Items as Directed
9. Fire Chiefs Report

### **March 18, 2021**

1. Work Session – 6:00 PM
  - a. Budget Discussion
2. Regular Session – 6:30 PM
3. Call to Order
4. Citizen Comment
5. Consideration of Approval of Minutes from February
6. Consideration of Approval of Bills for February
7. Consideration of Approval of Financial Reports for February
8. Other Items as Directed
9. Fire Chiefs Report



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*Scott Wiggill, Board Member*  
*Chad Bangerter, Board Member*  
*Gary Petersen, Board Member*

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

**BOARD OF TRUSTEES WORK SESSION**  
**November 19, 2020 – 6:00 PM**

Meeting minutes from the North Davis Fire District Board of Trustee Work Session held on November 19, 2020 at 6:00 PM with Station 41 being an anchor location. Utah State Public Health Order 2020-17 dated October 14, 2020 declared a statewide public health emergency. The public's participation in the Board of Trustee meeting was only available via Zoom because attendance may present a substantial risk to the health and safety of others. No other physical meeting location was available for the general public. The public was invited to participate (listen, comment, monitor) during the open portions of the meeting electronically via Zoom or by telephone.

**Board Members Present:** Chairman Timothy E. Roper, Vice-Chairman Howard Madsen, Erik Craythorne, Jerry Chatterton, Nike Peterson, Scott Wiggill, Mark Shepherd, Gary Petersen, and Chad Bangerter (*Board Members attended the meeting via Zoom video or audio*)

**Staff Present:** Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers, and Human Resource Coordinator Jessica Bezzant (*staff members attended board meeting via Zoom*)

**Visitors:** None

**Work Session – 6:00 PM**

*Any item not fully addressed prior to the scheduled board meeting was addressed in the continuation of the Work Session which was held immediately following the Board of Trustee meeting.*

**1. Paramedic Update (exhibit A)**

Chief Becraft stated that Chief Taylor had graciously prepared the presentation of the North Davis Fire District Paramedic Program (exhibit A) which he would be presenting to the Board of Trustees. Items presented to the Board of Trustees included the history of EMS in Davis County and the current Paramedic Service being provided in Davis County. A service comparison between an EMT Advanced and an EMT Paramedic, in addition to Standard of Care requirements found in State Administrative Code R426-4-200 and NFPA 1710, were presented to the Board of Trustees. Chief Becraft stated that Davis County has grown, and it will continue to grow, and the need for both Paramedic service and law enforcement are evident. He then informed the Board of Trustees that there is a funding shortfall for the Paramedic Program because the Paramedic Tax levy set by Davis County and the Sheriff's office had not been increased since 1983.

During the spring of 2019, City Managers, County officials, Fire Chiefs, Davis County Sheriff's Office, and Dispatch began to meet and discuss the Paramedic service. Preliminary discussions included study areas, sub-committees for coverage, service area and delivery, revenues, and expenses. In the Spring of 2020,

the Sub-committees met to report and discuss their findings, transition timelines, interlocal agreements, education, and financial aspects with County taxes. During these discussions, Fire Chiefs determined that a good level of service and delivery was extremely important. It was determined that a “Borderless System” is needed regardless of the geopolitical boundaries. Mutual aid agreements will continue, automatic vehicle location (AVL) would likely be used, the closest ALS unit would be dispatched to the emergency, and a countywide Paramedic training would be needed. Paramedic response vehicles must be staffed with two licensed paramedics and all additional paramedic units must be non-transport mobile rescues. Those involved in the paramedic discussions agreed that a new paramedic program must enhance, not hinder, service.

Chief Becraft stated that the number of ALS calls with a paramedic on board continues to increase each year. If the District provides a paramedic program, paramedic fees will no longer be paid to Davis County Sheriff’s Office and the funds will stay with NDFD, except in cases when another agency provides the paramedic service instead of the District. Projected PMA fees paid to Paramedic Providers, the tax levy, and the possibility of the FEMA SAFER Grant were presented to the board. Chief Becraft informed the Board of Trustees that the startup of the Paramedic Program with nine paramedics was roughly \$1,151,693. However, some of the expenses are already budgeted for in the District’s current Capital Improvement Plan (CIP).

Chief Becraft stated that every entity that enters into the interlocal agreement for the Paramedic Program will be required to adapt to provide a specific level of service. For example, Clinton City will need to add two additional bedrooms to their station. Chief Becraft stated that an NDFD rescue truck (paramedic truck) must be located at Station 42 in Clearfield. Station 42 is the best location for the rescue truck due to call volume and number of ALS incidents in the District and the surrounding cities. Chief Becraft informed the Board of Trustees that Station 42 currently houses six firefighters and has six bedrooms, four toilets, and two showers. Housing two paramedics at Station 42 will increase the number of bedrooms, showers, and toilets needed at the station. Station 42 could be remodeled to meet the needs of the department; however, the entire upper floor of Station 42 would need to be remodeled to create eight bedrooms and adequate restroom facilities for an 8-person duty crew. Chief Becraft stated that a remodel of Station 42 would cost roughly \$570,000.

Chief Becraft presented the Paramedic Service Timeline which had been drafted by Davis County. An interlocal agreement for all participating entities will be presented for approval in January or February 2021. He then stated that the goal is to have the Paramedic Program up and running prior to January 2023. Davis County hopes to discontinue paramedic service January 2023. The hypothetical timeline is in exhibit A. Chief Becraft stated that he has a desire for the NDFD Paramedic Program to be up and running by approximately August 2022 as this will hopefully allow for a smooth transition. Chief Becraft asked if the Board of Trustees would allow him to expand on the education and training requirements of a paramedic. He then requested that during the Board of Trustees meeting, the board give him permission to move forward with the planning and preparing for paramedic training and education.

Chairman Roper stated that it is important that the Board of Trustees must plan for the Paramedic Program and the needs and requirements of the District. Board Member Wiggill asked if the District has funds set aside to initiate the training and education. Chief Becraft stated that the January 2023 deadline is sooner than originally anticipated, therefore, funds had not been allocated for the Paramedic

education and training in Fiscal Year 2021. However, there is money available within the General Fund which could be utilized for the education and training. Chief Becraft stated that the Board of Trustees could, with a vote, give him permission to start the training and education process for the Paramedic Program knowing that the budget would be amended in the Spring. He then stated that NDFD has a Firefighter who just received her Paramedic license and suggested reimbursing the firefighter for part of their educational expenses, in addition to increasing their wage, to put them in line with other paramedics.

Board Member G. Petersen stated that without an amended budget approved by the Board of Trustees, they could not give Chief Becraft permission to initiate the training and education for the Paramedic Program. Chief Becraft stated that an amended budget, which would include the training and education, would be presented to the Board of Trustees in December.

Board Member N. Peterson asked if there is a plan to educate and inform residents of the change to the Paramedic Service. She then recommended utilizing a third-party public relations company to ensure that the residents are kept informed. Chief Becraft stated that the committee has agreed that there will need to be a public reach program throughout Northern Davis County, Municipalities, and Districts. She then requested that the District obtain a third-party bid for the utilization of a public relations company. Vice-Chairman Madsen stated that the paramedic committee he has been on has had discussions regarding the need for public education and information for the change to the Paramedic Service. He then stated that Sunset City has a City Council Member who is very experienced in public relations and public outreach. Board Member Bangerter stated that the Sunset City Council Member could be an asset in the public relations; however, a professional service should be utilized to ensure that adequate public outreach is met. Board Member Bangerter stated that when Sunset was in the process of joining NDFD he assisted in public outreach and education. He stated that a professional public relations company should have been utilized to ensure that the public received the appropriate information in an appropriate manner.

Board Member Shepherd motioned to adjourn the Work Session and enter the regular scheduled North Davis Fire District Board of Trustee Meeting. Board Member N. Peterson seconded the motion. The Work Session adjourned at approximately 6:30 PM.

Roll Call Vote

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

Vice-Chairman Madsen – aye  
Board Member G. Petersen – aye  
Board Member Chatterton - aye  
Board Member Shepherd – aye

**2. Capital Improvements Plan**

**3. Other**



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*Chad Bangerter, Board Member*  
*Gary Petersen, Board Member*

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

**BOARD OF TRUSTEES MEETING**  
**November 19, 2020 – 6:30 PM**

Meeting minutes from the North Davis Fire District Board of Trustee Meeting held on November 19, 2020 at 6:35 PM with Station 41 being an anchor location. Utah State Public Health Order 2020-17 dated October 14, 2020 declared a statewide public health emergency. The public's participation in the Board of Trustee meeting was only available via Zoom because attendance may present a substantial risk to the health and safety of others. No other physical meeting location was available for the general public. The public was invited to participate (listen, comment, monitor) during the open portions of the meeting electronically via Zoom or by telephone.

**Board Members Present:** Chairman Timothy E. Roper, Vice-Chairman Howard Madsen, Erik Craythorne, Jerry Chatterton, Nike Peterson, Scott Wiggill, Mark Shepherd, Gary Petersen, and Chad Bangerter (*Board Members attended the meeting via Zoom video or audio*)

**Staff Present:** Fire Chief Mark Becraft, Deputy Fire Chief John Taylor, District Clerk Misty Rogers, and Human Resource Coordinator Jessica Bezzant (*staff members attended board meeting via Zoom*)

**Visitors:** Cameron Peterson (*via Zoom*)

*Items not fully addressed during Work Session which was held immediately prior to the scheduled Board of Trustee Work Session were addressed during the Board of Trustee Meeting.*

- 1. Call to Order:** Chairman Roper called the meeting to order.
- 2. Invocation or Inspirational Thought:** Provided by Chairman Roper
- 3. Pledge of Allegiance:** Repeated by All
- 4. Presentation from Clearfield High School Football Team**  
Mr. Cameron Peterson stated that on behalf of the Clearfield High Football Team, he would like to thank the North Davis Fire District for providing the ice for the team during the football season. Board Member N. Peterson stated that due to COVID-19 and the strict safety and health requirements that sports teams were required to follow, need for ice during each game and practice could have been problematic and costly for the team if it were not for the help from the North Davis Fire District. She then thanked the District for supporting Clearfield High.
- 5. Citizen Comment:** No Comment
- 6. Consideration of Approval of Minutes from the October 15, 2020 Board Meeting**

Board Member N. Peterson made a motion to approve the minutes from the October 15, 2020 Board Meeting. Board Member Wiggill seconded the motion. The motion passed.

Roll Call Vote: Chairman Roper (non-voting member) Vice-Chairman Madsen – aye  
Board Member N. Peterson - aye Board Member G. Petersen – aye  
Board Member Wiggill - aye Board Member Chatterton – aye  
Board Member Craythorne - aye Board Member Shepherd – aye  
Board Member Bangerter – aye

**7. Consideration of Approval of the North Davis Fire District Bills for October 2020**

Board Member N. Peterson asked why the District refunded a developer \$0.16. Ms. Rogers stated that the developer had overpaid his Impact Fee by \$0.16 and state law requires that the overpayment be refunded.

Board Member G. Petersen made a motion to approve the North Davis Fire District bills from October 2020. Vice-Chairman Madsen seconded the motion. The motion passed.

Roll Call Vote: Chairman Roper (non-voting member) Vice-Chairman Madsen – aye  
Board Member N. Peterson - aye Board Member G. Petersen – aye  
Board Member Wiggill - aye Board Member Chatterton – aye  
Board Member Craythorne - aye Board Member Shepherd – aye  
Board Member Bangerter – aye

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

Chief Becraft stated that expenditures of Fiscal Year 2021 were mostly as expected. However, due to the emergency purchase of two HVAC units for Station 42, the Equipment Maintenance and Supply budget will need to be amended before the end of the fiscal year. Chief Becraft then turned the time over to Ms. Rogers.

Ms. Rogers stated that financials for the North Davis Fire District looked good; ambulance revenue and property tax collection continues. She then stated that expended employee wages are as anticipated even with paying more overtime to full-time firefighters to cover open shifts. Ms. Rogers stated that the Fiscal Year 2020 Audit is underway and a report to the Board of Trustees should occur in December.

Board Member N. Peterson asked why some line items within the Medical Supply budget show that they are 100% expended. Ms. Rogers stated that administration is using these lines to track the number of items and money that is being spent for the specific procedures. The overall category is correct, the line items are specifically for informational and future ordering purposes.

Board Member Shepherd made a motion to approve the North Davis Fire District Financial Report. Board Member Bangerter seconded the motion. The motion passed.

Roll Call Vote: Chairman Roper (non-voting member) Vice-Chairman Madsen – aye



Board Member N. Peterson - aye  
Board Member Wiggill - aye  
Board Member Craythorne - aye  
Board Member Bangerter – aye

Board Member G. Petersen – aye  
Board Member Chatterton – aye  
Board Member Shepherd – aye

Chief Becraft asked if the Board of Trustees could discuss the possibility of amending the Fiscal Year 2021 budget. Chairman Roper stated yes. Chief Becraft stated that with the upcoming Paramedic Program there is a desire to enroll NDFD employees into paramedic school soon. He then asked if the Board of Trustees would allow for the District to enroll select employees into paramedic school and other educational courses beginning in January 2021. Chief Becraft requested that the board approve an education/tuition reimbursement for Firefighter Coyle. Firefighter Coyle recently successfully completed paramedic school. Chief Becraft then stated that because the paramedic program is coming to the District, he would like to increase Firefighter Coyle's wage to coincide with paramedic wages in the NDFD wage scale in hopes of keeping them as an employee.

Board Member N. Peterson stated that she supports the District providing financial assistance for paramedic school. However, there should be a contract or agreement that requires the employee to stay employed as a paramedic with the North Davis Fire District for a specific length of time after their certification is obtained, or a payback agreement. Chief Becraft agreed with Board Member N. Peterson and then stated that the contract will likely state that the employee will be required to stay with the District for a minimum of two-years.

Board Member G. Petersen asked if the two-year period would begin after paramedic certification is obtained. Chief Becraft stated yes, the employee would be required to serve the District as a paramedic for a minimum of two-years. Board Member G. Petersen asked if the Davis County Sheriff's Office (DCSO) is certain they will end paramedic service in January 2023. Chief Becraft stated that the timeline is nearly set and the Interlocal Agreement which will be presented to each entity within the next few months states that DCSO will cease to provide paramedic service as of January 2023. Chief Becraft stated that administration has a desire for the NDFD Paramedic Program to be up and running by August or September 2022 as this will hopefully allow for a smooth transition. He then stated that the timeline for someone to complete paramedic school is dependent upon if they have their prerequisites completed or not. Paramedic school is a nine-to-twelve-month program and should be started by September 2021 to ensure completion by September 2022. Board Member G. Petersen asked if the existing NDFD policy allows for educational expenses. Chief Becraft stated the NDFD policy allows for tuition reimbursement if it was budgeted for in the fiscal year. It also allows for the District to provide required training to employees. Chief Becraft stated that the Fiscal Year 2021 budget will need to be amended to allow for the approximately \$60,000 in paramedic education expenditures and the wage increase for Firefighter Coyle. He then stated that if the District requires specific training, the policy states that the District will provide it. Board Member G. Petersen stated that he supports the education and reimbursing Firefighter Coyle, however, he wanted to ensure that the reimbursement and educational request coincide with District policy. Chief Becraft stated that he would verify that District policy allows for the reimbursement and assisting educational expenses.

Chairman Roper asked if any board member had issue with allowing Chief Becraft to start the enrolling of selected employees into educational courses and reimbursing Firefighter Coyle for a portion of her

education costs. Board Member G. Petersen stated that without an amended budget, the Board of Trustees could not authorize the use funds to reimburse Firefighter Coyle or education enrollment expenses. Chief Becraft stated that in December an amended budget will be presented to the Board of Trustees for consideration.

Board Member G. Petersen asked if a paramedic employed by NDFD will be paid a paramedic wage prior to the startup of the paramedic program. Chief Becraft stated yes, that is what is happening with other agencies and the District must compete to keep employees. Board Member G. Petersen asked if the District would consider employing paramedics from DCSO. Chief Becraft stated yes, because the District will need seasoned paramedics and applicants from DCSO will be considered for a lateral transfer. However, they may need to obtain their firefighter certifications.

Board Member Bangerter asked how the District plans to fund the paramedic program, including wages, purchasing vehicles and equipment. He asked if the District will receive funds from the tax levy or if taxes will need to be increased. Chief Becraft stated that in January 2023, Davis County will drop the paramedic tax levy and the District will pick up the tax levy. The District will also keep the fees being paid to DCSO for paramedic services as revenue and the District will likely need to increase the property tax rate. Board Member Bangerter expressed concern with ensuring that the District will have adequate funding available for vehicle and equipment purchases and housing solutions. Chief Becraft stated that NDFD Capital Improvement Plan provides a strategy to meet the timeline. Chairman Roper stated that the Board of Trustees must discuss and plan for the needs of the District.

Board Member G. Petersen explained that the paramedic tax levy currently being assessed by Davis County will stop and the District will absorb the tax levy by increasing the property tax rate. He then stated that it is likely that the District will need to increase the property tax rate even more. Board Member G. Petersen expressed frustration that the tax levy currently being assessed by Davis County is not enough to fund the cost of paramedic service. He then stated that Davis County is funding the current paramedic service with other sources, but they are only willing to give up the current paramedic tax levy. Chairman G. Petersen expressed his frustration by saying that if the county is only willing to give up the paramedic tax levy and not the full cost to fund the paramedic program, the county will receive a “windfall” with tax. This will force the District to raise taxes.

Board Member N. Peterson stated that the county has left the paramedic tax levy at one rate for a significant length of time creating a shortfall for the program. Instead of raising the paramedic tax levy rate, the county chose to fund the paramedic program with alternative sources. Board Member N. Peterson stated that giving up the paramedic tax levy and not the full funding amount is a disservice to the District. She then stated that NDFD, not the county, will take the political hit for the tax increase. Board Member N. Peterson recommended that those agencies involved in the paramedic discussions push and request that the county provide a more equitable funding.

**9. Discussion and Consideration of Resolution, 2020R-15, Amending the NDFD Policies; Policy 2.2 Organization of Board of Trustees; Policy 3.1 Preparation for Board Meeting; Policy 3.2 Board Meeting Agenda, and Policy 3.3 Notice and Location of Meetings**

Chief Becraft recommended amending the administrative policy with minor language changes such as “regular” to “scheduled” meeting for transparency.

Board Member G. Petersen made a motion to approve Resolution, 2020R-15, Amending the NDFD Policies; Policy 2.2 Organization of Board of Trustees; Policy 3.1 Preparation for Board Meeting; Policy 3.2 Board Meeting Agenda, and Policy 3.3 Notice and Location of Meetings. Board Member Chatterton seconded the motion. The motion passed.

Roll Call Vote: Chairman Roper (non-voting member) Vice-Chairman Madsen – aye  
Board Member N. Peterson - aye Board Member G. Petersen – aye  
Board Member Wiggill - aye Board Member Chatterton – aye  
Board Member Craythorne - aye Board Member Shepherd – aye  
Board Member Bangerter – aye

**10. Discussion and Consideration of Resolution 2020R-16, Amending the NDFD Personnel Policy and Procedures Manual; Section 213 (Hours of Work); Section 301 (Salary Administration); 302 (Performance Pay); Section 305 (Job Evaluation); and Section 808 (Disciplinary Procedure)**

Ms. Rogers notified that the resolution number on the agenda is correct, however, the number on the document within the packet is not. She then stated that the resolution number has been updated on the documents which will be signed if approved.

Chief Becraft stated that the attached policies have been reviewed and vetted again by Employers Council. It was the recommendation of Employers Council to leave the term “generally” to allow for flexibility if necessary. Chief Becraft stated that the District believes in and will practice progressive discipline, however, there may be circumstances when action must be taken immediately. If progressive discipline cannot be followed, the Fire Chief would need to be notified immediately.

Board Member N. Peterson expressed concern with using the term “generally” as it could allow for someone to stray away from policy. She then recommended to completely remove the word “generally” from the policy. Ms. Rogers stated that she understood Board Member N. Peterson’s concern, however leaving the word “generally” was a recommendation from Employers Council as it would allow for a deviation from the progressive discipline policy if necessary. Board Member N. Peterson asked if it is the desire of the Board of Trustees to be rigid or flexible and the term “generally” favors administration, not the employee. She stated that if the word “generally” remains, then reasons as to why deviation from progressive discipline could occur. Board Member N. Peterson stated that discretionary calls are difficult to defend. Ms. Rogers stated that she understood Board Member N. Peterson’s concern. She then stated that language to the policy could be added if the board desired. However, not all circumstances can be listed as why and when the deviation from the policy could occur. Chief Becraft stated that an employee cannot be terminated without cause and all employees are permitted due process. He then stated that progressive discipline is warranted and desired in most cases, however there could be circumstances to bypass progressive discipline and an employee may need to be placed on paid administrative leave for the safety and wellbeing of the employee, public, and other members of the department. Chief Becraft stated that all employees are given due process, however the word “generally” could be removed from the policy.

Board Member Bangerter stated that he understands the concerns of Board Member N. Peterson and Board Member G. Petersen, however the policy has been reviewed and vetted numerous times by the Districts legal department. He stated that administration and the board have done their due process and

he would feel comfortable approving the policy as presented. However, he also supported removing the word “generally” from policy.

Board Member G. Petersen made motion to approve Resolution, 2020R-16, Amending the NDFD Personnel Policy and Procedures Manual; Section 213 (Hours of Work); Section 301 (Salary Administration); 302 (Performance Pay); Section 305 (Job Evaluation); and Section 808 (Disciplinary Procedure), removing the word “generally” from policy. Board Member Shepherd seconded the motion. Board Member Chatterton recommended adding the word “will” after the word “they” in section (3)(1)“they” to the policy.

Board Member G. Petersen made motion to approve Resolution, 2020R-16, Amending the NDFD Personnel Policy and Procedures Manual; Section 213 (Hours of Work); Section 301 (Salary Administration); 302 (Performance Pay); Section 305 (Job Evaluation); and Section 808 (Disciplinary Procedure), removing the word “generally” and adding the word “they”. Board Member Shepherd seconded the motion. The motion passed 7 ayes to 1 nay.

Roll Call Vote:	Chairman Roper (non-voting member)	Vice-Chairman Madsen – aye
	Board Member N. Peterson - nay	Board Member G. Petersen – aye
	Board Member Wiggill - aye	Board Member Chatterton – aye
	Board Member Craythorne- aye	Board Member Shepherd – aye
	Board Member Bangerter – aye	

Board Member G. Petersen asked that Board Member N. Peterson educate the board as to why she voted nay to the approval of policy. Board Member N. Peterson stated that she supports most of the policy, however there should be language and circumstances when deviation from progressive discipline would be acceptable.

**11. Discussion of the North Davis Fire District Board of Trustees Meeting Schedule for Calendar Year 2021**

Ms. Rogers asked that the Board of Trustees review the draft meeting schedule for calendar year 2021 and let her know of any needed changes. She then stated that administration would like to hold a Board of Trustee retreat within the next few months.

**12. Fire Chiefs Report**

Chief Becraft introduced Human Resource Coordinator Jessica Bezzant to the Board of Trustees. He then turned the time over to Deputy Chief Taylor. Deputy Chief Taylor stated that extrication equipment, which had been awarded to the District from Firehouse Subs, has been received and put into use. Freeport Center recently had a working fire in their hood system, and they are working diligently to resolve the problem. Chief Taylor stated that staffing has been difficult over the past few weeks. Employees have been off duty due to sickness, injuries, and COVID-19. Also, three part-time employees have resigned their position with the District so that they can attend paramedic school for their full-time department.

Chief Becraft stated that the new personnel policy has been presented to the employees of the North Davis Fire District. All employees were given a copy of the policy and were required to acknowledge receipt of the document. Chief Becraft informed the board that Doug Robinson, a member of the peer support group for the area recently passed away. He stated that Doug was an asset to NDFD and fire service. Chief Becraft informed the board that the “Families First Act” does not apply to first responders

if the Board of Trustees passes a resolution opting out. However, that is not the desire of administration and we are working with employees who may need to take leave due to a COVID-19 diagnosis or exposure. Chief Becraft stated that the District is working with the State of Utah to become a COVID-19 testing site for first responders.

**13. Other - Motion to Adjourn and Enter Back into the Work Session**

Items not fully addressed during the Work Session which was held immediately prior to the scheduled Board of Trustee Meeting were addressed during the Board of Trustee Meeting. Board Member N. Peterson made a motion to adjourn and enter back into the Work Session. Board Member Shepherd seconded the motion. The motion passed.

Roll Call Vote:	Chairman Roper (non-voting member)	Vice-Chairman Madsen – aye
	Board Member N. Peterson - aye	Board Member G. Petersen – aye
	Board Member Wiggill - aye	Board Member Chatterton – aye
	Board Member Craythorne - aye	Board Member Shepherd – aye
	Board Member Bangerter – aye	

Board Member G. Petersen made a clarification for a comment previously made by Board Member Bangerter that the District would have one paramedic vehicle with two-paramedics manning the vehicle on duty at one time. Board Member G. Petersen stated that the District surely needs two paramedic vehicles in fleet in case one vehicle is out of service. He then stated that one paramedic vehicle for the District does not seem adequate for the size of the area. Board Member Bangerter said it seems the District would provide less service than what was being received from DCSO. He then expressed the need for further discussion soon. Chief Becraft stated that all information from the paramedic discussions, committees, etc. are listed in the NDFD Capital Improvement Plan (CIP). He then indicated that the Board of Trustees needs to discuss the CIP in the near future.

Board Member G. Petersen clarified that no approval has been given by the Board of Trustees for the CIP plan. Chief Becraft agreed and stated that discussions will be held soon. Board Member G. Petersen stated that everyone should “think outside the box.”

**14. Motion to Adjourn**

Board Member Bangerter made a motion to adjourn. Vice-Chairman Madsen seconded the motion. The motion passed.

Passed and adopted this 17<sup>th</sup> day of December 2020.

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Timothy E. Roper, Chairman

ATTEST:

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Misty Rogers, District Clerk

EXHIBIT A

# NORTH DAVIS FIRE DISTRICT PARAMEDIC PROGRAM DISCUSSION

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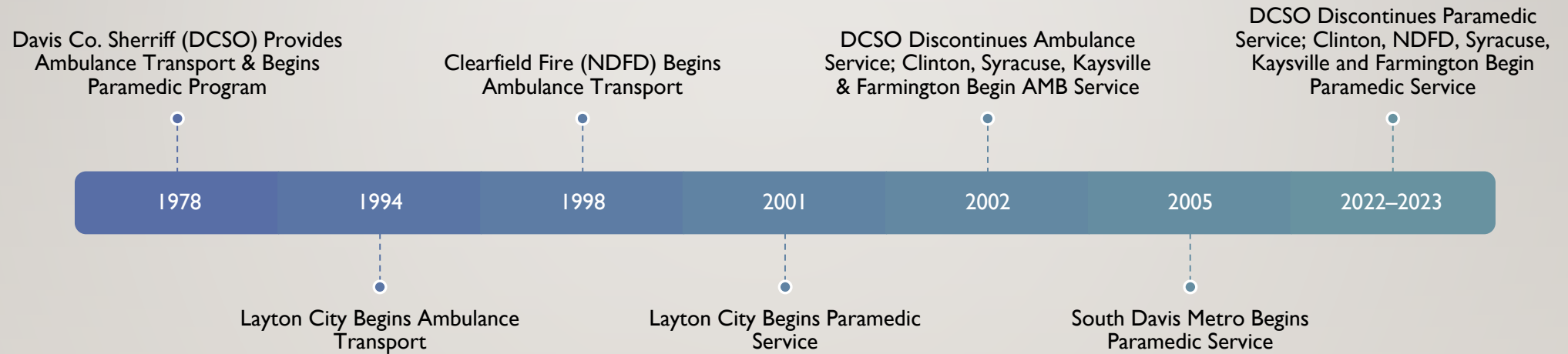
HISTORY, CURRENT SERVICE, PROVIDER  
DISCUSSIONS, PROJECTED TRANSITION TIMELINE  
AND EXPENSES

*Prepared by Deputy Chief Taylor & Chief Mark Becraft*



# HISTORY OF EMS IN DAVIS COUNTY

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# CURRENT PARAMEDIC SERVICE

- 9 Paramedic Units (8 partially Funded through paramedic tax levy)
  - Davis County Sherriff's Office 4 Units
  - Layton City Fire Department 2 units
  - South Davis Metro Fire 3 units



# SERVICE COMPARISON

## EMT ADVANCED



- 96 -140 hours of training
  - Includes 10-20 hours of field internship and clinical training
- Intermediate level of EMT training
  - Advanced life support techniques including IV access and medication administration

## EMT PARAMEDIC



- 1200-1500 hours of training
  - Includes >700 hours of field internship and clinical training.
- Highest level of EMT Training
  - Advanced airway techniques including intubation.
  - Advanced cardiac training and medication administration

# PARAMEDIC SERVICE DISCUSSIONS

- **Standard of Care**
  - State Administrative Code R426-4-200
    - Two Paramedics to the scene of 911 calls requiring Advanced Life Support
  - NFPA 1710
    - ALS on scene within 8 minutes from dispatch, 90% of the time
- **Why?**
  - As Davis County has grown, the need for both Paramedic service and law enforcement have also grown
- **Issues**
  - Increased response times
  - One paramedic response
  - Billing and supplies

# PARAMEDIC SERVICE DISCUSSIONS

- Discussed amongst Fire Chiefs for several years
- **Spring 2019-Discussions Begin**
  - **Included:** City Managers, County Officials, Fire Chiefs, Sherriff's Office, Dispatch
  - **Study Areas (sub-committees): Coverage, Service Delivery, Revenue, Expenses**
- **Spring 2020**
  - Sub-committees reported findings
  - **Study Areas:** Transition Timeline, Interlocal Agreements, Education, Financial Aspects with County Tax.
- **Fall 2020**

# PARAMEDIC SERVICE DISCUSSIONS COVERAGE AREAS (ELEVEN PARAMEDIC UNITS)

- **NFPA 1710:** ALS on-scene in less than 8 minutes from dispatch, 90% of the time.
  - **North Davis County** ( Sunset, Clinton, Clearfield, West Point, Syracuse and HAFB)
    - Three paramedic units- Station #21, Station #31, Station #42
  - **Layton City** ( Layton, South Weber, HAFB)
    - Three paramedic units – Station #51, Station #52, Station #53
  - **Central Davis County** (Kaysville, Fruit Heights, and Farmington)
    - Two paramedic units – Station #61, Station #71
  - **South Davis Metro Fire** ( Centerville, Bountiful, W. Bountiful, NSL, Woods Cross)
    - Three paramedic units – Station #81, Station #82, Station #83

# PARAMEDIC SERVICE DISCUSSIONS SERVICE DELIVERY

- **Borderless System** (regardless of geopolitical boundaries)
  - Continued use of mutual aid agreements
  - Automatic Vehicle Location (AVL) dispatch closest ALS unit for emergencies.
  - Countywide Paramedic training to ensure continuity.
- **Response Units**
  - Paramedic response vehicles must be staffed with two licensed paramedics
  - All additional paramedic units must be non-transport mobile rescues
- State of Utah Emergency Medical Services System Act, Utah Code (26-8a-4)
- Utah Administrative Code R426, Emergency Medical Services, Sec. 4, Operations
- Davis County EMS Council

# PARAMEDIC SERVICE DISCUSSIONS REVENUE

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2017	3336 total Calls	2782 EMS (83% of all calls)	1006 ALS (36% of EMS Calls)	682 PMA (68% of ALS Calls)	\$47,020 To Provider
2018	3426 total Calls	2830 EMS (83% of all calls)	1014 ALS (36% of EMS Calls)	688 PMA (68% of ALS Calls)	\$61,158 to Provider
2019	3446 Total Calls	2900 EMS (84% of all calls)	1062 ALS (37% of EMS Calls)	759 PMA (71% of ALS Calls)	\$88,843 to Provider

# PARAMEDIC SERVICE DISCUSSIONS REVENUE

- Projected PMA fees paid to Paramedic Providers for FY 2021
  - \$104,887 (would remain in NDFD Budget. On average this amount has increased \$15K to \$20K per year)
- Tax levy of 0.000119 (2020 rate) switches from county to cities and districts.
  - NDFD Tax Rate Value  $\$2,542,715,967 \times 0.000119 = \$302,583$
- FEMA SAFER Grant (Jan / Feb 2021) (\$767,313)
  - 75% of wages and Benefits First Two Years (\$575,485)
  - 35% of wages and Benefits Third Year (\$268,560)

# PARAMEDIC SERVICE DISCUSSIONS EXPENSES

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- Paramedic Squad Vehicle, equipment and Personal Protective equipment \$286,680
  - (one Time Cost)
- Tuition, Books and Fees for Paramedic Program 4 individuals at \$15K each \$60,000
  - (one Time Cost)
- Wages and Benefits (without FEMA SAFER Grant) \$767,313
- Estimated incidental costs ( Training, Supplies, Maintenance, Fuel, etc.) \$37,700
- Total for Start up and First Year (not including station 42 remodel) \$1,151,693

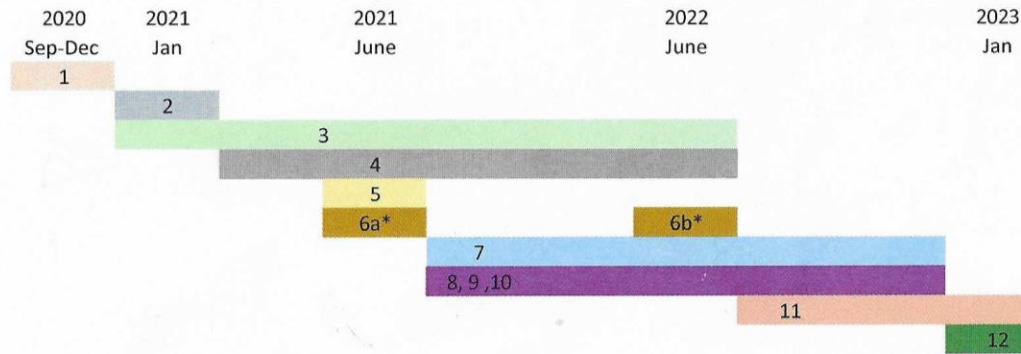


# PARAMEDIC SERVICE DISCUSSIONS

## EXPENSES

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- Remodel of Station 42. Currently there are only 6 bedrooms, 4 toilets, and 2 showers.
  - The entire upper floor would need to be remodeled to create 8 bedrooms and adequate bathroom facilities for an 8-person duty crew.
- Estimated Cost: 3000 square feet
  - Engineering Analysis: \$60,00
  - Construction (\$160-\$170 per sq') \$480,000 - \$510,000
  - Total Project \$540,000 - \$570,000



# PARAMEDIC SERVICE DISCUSSIONS TIMELINE

- 1 City Managers, Sheriff and Fire Chiefs educate elected officials in need to move paramedic service from the County to the Cities/Districts
  - 2 Cities sign Interlocal Agreement for the provision of Paramedic Services
  - 3 Cities launch a public relations campaign to inform the public about the need for a change in the provision of Paramedic Services
  - 4 Cities combine through whatever means to create entities to provide service herein called "Districts"
  - 5 County eliminates County Paramedic Funding Levy
  - 6 Districts increase Tax Rates to replace County Paramedic Levy plus any additional revenues needed
  - 7 Districts reimburse County for providing service during transition period
  - 8 Districts apply for and receive paramedic licensure through state BEMS
  - 9 Districts hire and train personnel
  - 10 Districts purchase necessary equipment and vehicles
  - 11 Districts provide paramedic service
  - 12 County terminates paramedic service
- \* Districts will need to commit to tax increase in June but Truth in Taxation Hearing and approval will be in August

## North Davis Fire District Custom Transaction Detail Report November 2020

Date	Account	Type	Name	Memo	Amount
11/02/2020	1-30100 · Ambulance	Deposit		Lockbox	9,366.34
11/02/2020	1-30100 · Ambulance	Deposit		Lockbox	16,946.94
11/03/2020	1-30100 · Ambulance	Deposit		UT Medicaid	7,529.48
11/04/2020	1-30100 · Ambulance	Deposit		Noridian	4,398.54
11/04/2020	1-30100 · Ambulance	Deposit		Lockbox	2,001.19
11/06/2020	1-30100 · Ambulance	Deposit		Noridian	2,226.07
11/06/2020	1-30100 · Ambulance	Deposit		Lockbox	1,143.22
11/09/2020	1-30100 · Ambulance	Deposit		Lockbox	11,299.56
11/10/2020	1-30100 · Ambulance	Deposit		Lockbox	1,033.81
11/12/2020	1-30100 · Ambulance	Deposit		Noridian	2,650.23
11/13/2020	1-30100 · Ambulance	Deposit		Lockbox	1,237.61
11/14/2020	1-30100 · Ambulance	Deposit		Noridian	362.22
11/16/2020	1-30100 · Ambulance	Deposit		Lockbox	3,122.99
11/17/2020	1-30100 · Ambulance	Deposit		UT Medicaid	13,371.08
11/17/2020	1-30100 · Ambulance	Deposit		Lockbox	3,728.70
11/18/2020	1-30100 · Ambulance	Deposit		Lockbox	415.31
11/20/2020	1-30100 · Ambulance	Deposit		Lockbox	2,152.67
11/23/2020	1-30100 · Ambulance	Deposit		Lockbox	3,209.36
11/24/2020	1-30100 · Ambulance	Deposit		UT Medicaid	10,420.48
11/25/2020	1-30100 · Ambulance	Deposit		Lockbox	1,374.25
11/28/2020	1-30100 · Ambulance	Deposit		Noridian	5,951.46
11/30/2020	1-30100 · Ambulance	Deposit		Lockbox	5,693.17
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 830843	570.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 846324	501.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 828631	1,307.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 821195	755.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 841733	501.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 858436	707.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 712501	570.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 846321	580.99
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 867748	501.00
11/09/2020	1-30150 · Fire / Incident Recovery	Sales Receipt	Fire Recovery USA	Reference # 866344	683.75
11/09/2020	1-32100 · Fee in Lieu	Sales Receipt	Davis County Treasurer	2017 PFEE	-1.39
11/09/2020	1-32100 · Fee in Lieu	Sales Receipt	Davis County Treasurer	2018 PFEE	-22.02

## North Davis Fire District Custom Transaction Detail Report November 2020

11/09/2020	1-32100 · Fee in Lieu	Sales Receipt	Davis County Treasurer	2020 PFEE	12,674.41
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2019 ADDL TAX	73.34
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2017 INTEREST	5.43
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2018 INTEREST	7.24
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2019 INTEREST	9.05
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2020 INTEREST	6.31
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2017 PENALTY	0.67
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2018 PENALTY	1.29
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2019 PENALTY	4.99
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2020 PENALTY	8.86
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2018 PTAX	31.50
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2019 PTAX	112.07
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2020 PTAX	475.14
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2017 TAX	29.04
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2018 TAX	167.74
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2019 TAX	178.70
11/09/2020	1-32200 · Property Taxes	Sales Receipt	Davis County Treasurer	2020 TAX	97,634.87
11/24/2020	1-34100 · Impact Fees	Sales Receipt	Clearfield City	Impact Fees (October 2020) - Lifetime	135,500.00
11/24/2020	1-34100 · Impact Fees	Sales Receipt	Clearfield City	Service Fee	-30.00
11/24/2020	1-34100 · Impact Fees	Sales Receipt	Clearfield City	Impact Fees (October 2020) - Northop Grumma	900.00
11/24/2020	1-34100 · Impact Fees	Sales Receipt	Clearfield City	Service Fee	-30.00
11/06/2020	1-35100 · Inspection Fees	Sales Receipt	Urban Air Clearfield	Daycare Inspection - Commercial Day Care Typ	40.00
11/17/2020	1-35100 · Inspection Fees	Sales Receipt	Autism Solutions	Inspection fee	75.00
11/24/2020	1-35100 · Inspection Fees	Sales Receipt	Tania Jameson	Daycare Inspection - Tania Jameson	30.00
11/24/2020	1-35100 · Inspection Fees	Sales Receipt	Debbie Barrett	Daycare Inspection	30.00
11/30/2020	1-36100 · Interest Income-General Fund	Deposit		Interest	566.32
11/10/2020	1-37100 · Miscellaneous Service Revenues	Invoice	Gridley Ward & Hamilton P.C.	Report Fee - Natalie Rodriguez a.k.a Natalie Gu	15.00
11/25/2020	1-37100 · Miscellaneous Service Revenues	Invoice	Nance Law	Fire or Ambulance Report: Jennifer Isaacs	15.00
11/05/2020	1-38200 · Plan Review Fees	Sales Receipt	Delta Fire	Plan Review for CEDAP Mezzanine Fire Sprink	250.00
11/13/2020	1-38200 · Plan Review Fees	Sales Receipt	Delta Fire	Plan Review for Clearfield Plaza Apts Building 1	656.17
11/13/2020	1-38200 · Plan Review Fees	Sales Receipt	Delta Fire	Plan Review for Clearfield Plaza Apts Building 2	558.14
11/16/2020	1-38200 · Plan Review Fees	Sales Receipt	Summ Terra	Site Plan Review - The Hart Project	50.00
11/19/2020	1-38200 · Plan Review Fees	Sales Receipt	Sunview Estates	Plan Review for Sunview Estates	50.00
11/28/2020	1-38310 · Cares Act Funding	Sales Receipt	West Point City	Cares Act Funding	10,248.00
<b>November 2020 Revenue</b>					<b>376,632.29</b>

## North Davis Fire District Custom Transaction Detail Report November 2020

Date	Account	Type	Name	Memo	Amount
11/24/2020	1-40110 · Board of Directors Payroll	Check	Chad Bangerter	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Jerry Chatterton	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Eric Craythorne	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	D Howar Madsen	Board Payroll 11/24/2020	-1,250.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Gary Petersen	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Nike Peterson	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Tim Roper	Board Payroll 11/24/2020	-1,250.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Mark Shepherd	Board Payroll 11/24/2020	-1,000.00
11/24/2020	1-40110 · Board of Directors Payroll	Check	Scott Wiggill	Board Payroll 11/24/2020	-1,000.00
11/23/2020	1-40200 · Bank Charges	Check		Service Charge	-404.07
11/06/2020	1-40300 · Clothing Allowance	Bill	Mark Kortright	FY2021 Cleaning Allowance	-150.00
11/06/2020	1-40300 · Clothing Allowance	Bill	Mark Weekes	Duty Boots	-99.18
11/02/2020	1-40300 · Clothing Allowance	Bill	MES - Northwest	Duty Pants - Coleman	-54.99
11/09/2020	1-40300 · Clothing Allowance	Bill	Myles Combe	FY2021 Cleaning	-150.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	Soft Shell VEst (L - C. Belliston)	-44.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	Uniform Tee 50/50 Blend (J. Taylor - XL)	-96.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	PT Shorts (J. Taylor - L w/pockets if possible)	-18.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	Port Authority Jacket (No Name) (2 med, 2 large)	-330.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	Uniform Tee 50/50 Blend (D. Coleman)	-32.00
11/05/2020	1-40300 · Clothing Allowance	Bill	Crown T-shirts	Long Sleeve Gildan 50/50 (D. Coleman)	-42.00
11/10/2020	1-40300 · Clothing Allowance	Credit Card Charge	Kohl's	Clothing Allowance (J. Taylor)	-455.31
11/12/2020	1-40300 · Clothing Allowance	Credit Card Charge	Amazon	Steel toed boots (A. Shelton)	-119.97
11/13/2020	1-40300 · Clothing Allowance	Bill	Boot Barn	Dave Youngberg	-188.99
11/24/2020	1-40300 · Clothing Allowance	Bill	MES - Northwest	2 pair of Stryke pants (J. Oliver)	-118.01
11/30/2020	1-40300 · Clothing Allowance	Bill	A-1 Uniforms	2 pair of pants (C Langston)	-94.76
11/09/2020	1-40520 · IRIS Medical	Bill	Iris Medical Inc	September 2020	-8,223.56
11/25/2020	1-40520 · IRIS Medical	Bill	Iris Medical Inc	October 2020	-5,849.69
11/09/2020	1-40710 · Computer Purchases	Credit Card Charge	Best Buy	Microsfot surface laptop	-1,299.99
11/20/2020	1-40710 · Computer Purchases	Credit Card Charge	Amazon	Hard cover shell for M. Roger's laptop	-24.99
11/18/2020	1-40710 · Computer Purchases	Credit Card Charge	Best Buy	Mouse and external USB 3.1 portable hard drive	-146.98
11/23/2020	1-40710 · Computer Purchases	Credit Card Credit	Amazon	Return hard shell case for Misty's laptop	24.99
11/23/2020	1-40710 · Computer Purchases	Credit Card Charge	Amazon	Case for Misty's laptop computer	-18.99
11/06/2020	1-40710 · Computer Purchases	Bill	Dell Marketing L.P.	Computers	-2,772.52
11/16/2020	1-40740 · IT Equipment	Credit Card Charge	Kofax	1 Power PDF 4.0 Advanced	-191.98

## North Davis Fire District Custom Transaction Detail Report November 2020

11/24/2020	1-40740 · IT Equipment	Credit Card Charge	Amazon	2 packs of dimmable video lights	-279.99
11/24/2020	1-40740 · IT Equipment	Credit Card Charge	Amazon	Photography camera lighting wall mount	-69.98
11/02/2020	1-40740 · IT Equipment	Credit Card Charge	Apple.com	Life360 for Station Equip	-8.56
11/12/2020	1-40740 · IT Equipment	Credit Card Charge	MSFT	Annual membership	-106.18
11/21/2020	1-40740 · IT Equipment	Credit Card Charge	MSFT	Annual membership (Misty's laptop)	-106.18
11/09/2020	1-40900 · Dispatch Services	Bill	Clearfield City Corp	December 2020	-7,084.00
11/01/2020	1-41000 · EA Assistance Program	Bill	Blomquist Hale Consulting Group, Inc	November 2020	-225.00
11/13/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date: 11/13/2020	-35,952.96
11/13/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date: 11/13/2020	-645.05
11/25/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date Catchup: 11/25/2020	-35,266.14
11/25/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date Catchup: 11/25/2020	-872.20
11/27/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date: 11/27/2020	-39,233.37
11/27/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date: 11/27/2020	-387.95
11/27/2020	1-41110 · Full Time Employee Wages	Check	Payroll	Payroll Date: 11/27/2020 - Retro Pay	-268.82
11/13/2020	1-41111 · Auto Overtime	Check	Payroll	Payroll Date: 11/13/2020	-5,324.66
11/25/2020	1-41111 · Auto Overtime	Check	Payroll	Payroll Date Catchup: 11/25/2020	-3,699.28
11/27/2020	1-41111 · Auto Overtime	Check	Payroll	Payroll Date: 11/27/2020	-4,025.48
11/13/2020	1-41112 · Differential Pay	Check	Payroll	Payroll Date: 11/13/2020	-192.00
11/25/2020	1-41112 · Differential Pay	Check	Payroll	Payroll Date Catchup: 11/25/2020	-168.00
11/27/2020	1-41112 · Differential Pay	Check	Payroll	Payroll Date: 11/27/2020	-192.00
11/13/2020	1-41115 · Salary	Check	Payroll	Payroll Date: 11/13/2020	-11,373.60
11/27/2020	1-41115 · Salary	Check	Payroll	Payroll Date: 11/27/2020	-11,373.60
11/13/2020	1-41116 · Sick Leave	Check	Payroll	Payroll Date: 11/13/2020	-1,379.62
11/25/2020	1-41116 · Sick Leave	Check	Payroll	Payroll Date Catchup: 11/25/2020	-685.44
11/23/2020	1-41116 · Sick Leave	Check	Colton Bascom	Sick Leave Sell Back: 11/23/2020	-502.25
11/23/2020	1-41116 · Sick Leave	Check	Holly Bassett	Sick Leave Sell Back: 11/23/2020	-565.36
11/23/2020	1-41116 · Sick Leave	Check	Mark Becraft	Sick Leave Sell Back: 11/23/2020	-1,384.22
11/23/2020	1-41116 · Sick Leave	Check	Charlotte Coyle	Sick Leave Sell Back: 11/23/2020	-601.37
11/23/2020	1-41116 · Sick Leave	Check	Philip Garlich	Sick Leave Sell Back: 11/23/2020	-355.83
11/23/2020	1-41116 · Sick Leave	Check	Allen Hadley	Sick Leave Sell Back: 11/23/2020	-277.41
11/23/2020	1-41116 · Sick Leave	Check	M'Lisa Hone	Sick Leave Sell Back: 11/23/2020	-490.62
11/23/2020	1-41116 · Sick Leave	Check	Kevin G LLoyd	Sick Leave Sell Back: 11/23/2020	-838.67
11/23/2020	1-41116 · Sick Leave	Check	Michael J Rawlings	Sick Leave Sell Back: 11/23/2020	-736.04
11/23/2020	1-41116 · Sick Leave	Check	Misty Rogers	Sick Leave Sell Back: 11/23/2020	-756.16
11/23/2020	1-41116 · Sick Leave	Check	Jason M Sorensen	Sick Leave Sell Back: 11/23/2020	-533.67

## North Davis Fire District Custom Transaction Detail Report November 2020

11/23/2020	1-41116 · Sick Leave	Check	John C Taylor	Sick Leave Sell Back: 11/23/2020	-1,270.27
11/23/2020	1-41116 · Sick Leave	Check	Harold M Weekes	Sick Leave Sell Back: 11/23/2020	-547.89
11/23/2020	1-41116 · Sick Leave	Check	David T Youngberg	Sick Leave Sell Back: 11/23/2020	-1,090.74
11/27/2020	1-41116 · Sick Leave	Check	Payroll	Payroll Date: 11/27/2020	-108.10
11/13/2020	1-41117 · Vacation Leave	Check	Payroll	Payroll Date: 11/13/2020	-4,622.63
11/25/2020	1-41117 · Vacation Leave	Check	Payroll	Payroll Date Catchup: 11/25/2020	-5,879.30
11/27/2020	1-41117 · Vacation Leave	Check	Payroll	Payroll Date: 11/27/2020	-2,636.64
11/13/2020	1-41120 · Part-Time Employee Wages	Check	Payroll	Payroll Date: 11/13/2020	-14,619.85
11/27/2020	1-41120 · Part-Time Employee Wages	Check	Payroll	Payroll Date: 11/27/2020	-12,804.56
11/11/2020	1-41200 · Equipment Maintenance & Supply	Bill	Dave Youngberg	Repair to Station 41	-17.62
11/12/2020	1-41200 · Equipment Maintenance & Supply	Bill	Dave Youngberg	Repair to Station 41	-9.39
11/10/2020	1-41200 · Equipment Maintenance & Supply	Bill	Lowes	Turnout room remodel	-139.70
11/11/2020	1-41200 · Equipment Maintenance & Supply	Bill	Lowes	Turnout room remodel	-12.90
11/10/2020	1-41200 · Equipment Maintenance & Supply	Bill	Backus Lock-N-Key	Station 41 repairs	-194.00
11/20/2020	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	Winegars	Water softener salt for Station 42	-41.61
11/23/2020	1-41200 · Equipment Maintenance & Supply	Bill	Border States	Light bulbs	-28.50
11/24/2020	1-41200 · Equipment Maintenance & Supply	Bill	Lowes	Building maintenance Station 41	-32.49
11/25/2020	1-41200 · Equipment Maintenance & Supply	Bill	Lowes	Tough 55-yd black duct, large moving box	-10.02
11/25/2020	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	Amazon	Dewalt Max Drywall Cut-Out Tool	-113.26
11/19/2020	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	Uline	Keyed alike hndl-cab w/2 keys	-26.64
11/23/2020	1-41200 · Equipment Maintenance & Supply	Check	Sam's Club	Late fee plus interest	-17.99
11/19/2020	1-41200 · Equipment Maintenance & Supply	Bill	Sherwin Williams Co	Paint for new uniform closet	-33.77
11/08/2020	1-41200 · Equipment Maintenance & Supply	Credit Card Charge	Lowes	Scotch clear mounting tape	-10.16
11/13/2020	1-41300 · FICA	Check	IRS Deposit	Payroll Date: 11/13/2020	-5,241.01
11/24/2020	1-41300 · FICA	Check	IRS Deposit	Payroll Date: 11/24/2020	-726.74
11/25/2020	1-41300 · FICA	Check	IRS Deposit	Catchup Payroll Date: 11/25/2020	-3,562.60
11/23/2020	1-41300 · FICA	Check	IRS Deposit	Sick Leave Sell Back: 11/23/2020	-761.24
11/27/2020	1-41300 · FICA	Check	IRS Deposit	Payroll Date: 11/27/2020	-4,994.53
11/20/2020	1-41400 · Insurance (Health)	Bill	PEHP Group Insurance	November 2020 NDFD	-26,644.84
11/27/2020	1-41400 · Insurance (Health)	Check	PEHP Flex	Payroll Date: 11/27/2020 admin fee	-25.00
11/27/2020	1-41400 · Insurance (Health)	Check	Health Equity	Administrative fees - Payroll 11/27/2020	-4.50
11/25/2020	1-41410 · AFLAC Cancer Policy	Bill	AFLAC	November 2020	-823.88
11/02/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	8/30/2020-9/12/220	-12.61
11/02/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	9/13/2020-9/26/2020	-12.61
11/02/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	9/27/2020-10/10/2020	-12.61

## North Davis Fire District Custom Transaction Detail Report November 2020

11/02/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	10/11/2020-10/24/2020	-12.61
11/02/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	10/25/2020-11/7/2020	-12.60
11/30/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	11/8/20 - 11/21/20	-12.61
11/30/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	11/22/20 - 12/5/20	-12.61
11/30/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	12/6/20 - 12/19/20	-12.61
11/30/2020	1-41420 · Disability Insurance	Bill	PEHP Long Term Disability	12/20/20 - 01/02/2021	-12.61
11/20/2020	1-41430 · Life Insurance	Bill	PEHP Group Insurance	November 2020 NDFD	-249.75
11/02/2020	1-41800 · Medical Supplies Expenses	Bill	Airgas Intermountain Inc	Oxygen	-59.88
11/13/2020	1-41800 · Medical Supplies Expenses	Credit Card Charge	Amazon	10 medical emergency utility bags	-68.90
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Super Sani-Cloth Large	-14.97
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Sanizide Pro1 Spray Bottle 32 oz.	-53.22
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	SAM Splint Orange X-large	-32.70
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Dressing 2x2	-9.50
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Cuff MQ Reus Adult 2-Tube	-78.16
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Earloop Mask Surgical L2 Blue	-89.52
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Henry Schein	Isofluid Earloop Mask L1 Blue	-54.74
11/16/2020	1-41800 · Medical Supplies Expenses	Bill	Airgas Intermountain Inc	Oxygen	-49.90
11/30/2020	1-41800 · Medical Supplies Expenses	Bill	Airgas Intermountain Inc	Oxygen	-131.44
11/21/2020	1-41805 · IO	Bill	Teleflex	EZ-IO 25 mm Needle box of 5 plus shipping	-1,115.50
11/16/2020	1-41820 · Consumables	Bill	Henry Schein	Emesis Vomit Bag	-32.94
11/16/2020	1-41820 · Consumables	Bill	Henry Schein	Advanced Patient Mover	-261.40
11/16/2020	1-41820 · Consumables	Bill	Henry Schein	Compress	-10.59
11/16/2020	1-41820 · Consumables	Bill	Henry Schein	Bandage	-18.36
11/16/2020	1-41820 · Consumables	Bill	Henry Schein	Fluff Bandage Roll 4.5x4.6 Ply	-64.00
11/16/2020	1-41840 · Airway	Bill	Henry Schein	Peep Vale Mw/Adapter Disposable	-28.90
11/18/2020	1-41840 · Airway	Bill	Henry Schein	Peep Vale Mw/Adapter Disposable	-57.80
11/16/2020	1-41860 · Airway, Suction	Bill	Henry Schein	Catheter Suction 18FR	-3.30
11/16/2020	1-41860 · Airway, Suction	Bill	Henry Schein	Catheter Suction 16FR	-11.00
11/02/2020	1-41895 · Infection Control	Credit Card Charge	Amazon	2 reversible tips for airless paint spray guns for C	-75.98
11/02/2020	1-41895 · Infection Control	Credit Card Charge	Amazon	2 Graco Ultra cordless airless handheld paint sp	-1,138.00
11/20/2020	1-41895 · Infection Control	Bill	Paul Davis Restoration of Utah	Mitigation Emergency	-2,470.12
11/16/2020	1-41895 · Infection Control	Bill	Henry Schein	Cavicide 1 Refill	-91.48
11/01/2020	1-41899 · COVID	Credit Card Charge	Sam's Club	Clorox wipes	-59.92
11/13/2020	1-41900 · Misc Services	Bill	Utah Valley University	Recertification J. Peters	-5.00
11/13/2020	1-41900 · Misc Services	Bill	Utah Valley University	Exam and certification of Ropes I, II for C. Langs	-80.00



## North Davis Fire District Custom Transaction Detail Report November 2020

11/22/2020	1-41900 · Misc Services	Credit Card Charge	UDOH-BUREAUEMRGMEDSRVS	Licensing Fee - A. Hadley	-30.00
11/21/2020	1-41940 · Recert of AMETs	Credit Card Charge	National Registry EMT	Renewal Fee - C. King	-20.00
11/24/2020	1-41940 · Recert of AMETs	Credit Card Charge	National Registry EMT	Renewal Fee - D. Youngberg	-20.00
11/23/2020	1-41940 · Recert of AMETs	Credit Card Charge	National Registry EMT	Renewal Fee - M. Combe	-20.00
11/24/2020	1-41940 · Recert of AMETs	Credit Card Charge	National Registry EMT	Renewal Fee - M. Hone	-20.00
11/25/2020	1-41940 · Recert of AMETs	Credit Card Charge	National Registry EMT	Renewal fee - C Langston	-20.00
11/16/2020	1-42010 · Turnout Gear	Bill	LN Curtis and Sons	22 closed loop dry kwik coat hangers	-198.00
11/09/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	Two keyboards	-139.98
11/12/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	Mousepad (M. Becraft)	-10.99
11/18/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	Label printer and labels	-78.58
11/16/2020	1-42200 · Office supply & expenses	Bill	Purchase Power	Postage	-201.00
11/19/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	Staples, staple remover, scotch tape	-29.70
11/23/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	3 boxes of push pins	-13.05
11/23/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	3 36 x 48 cork boards	-122.28
11/09/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Toner - Brother Printer	-101.02
11/30/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	Ultra 10 pack memory cards	-42.25
11/30/2020	1-42200 · Office supply & expenses	Credit Card Charge	Amazon	2 x 5 pack Sandisk class 4 flash memory cards	-48.50
11/17/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Bic Pens - Blue	-21.28
11/17/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Bic Pens - Black	-21.28
11/16/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Chair Mat 36x48	-47.89
11/18/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Stapler	-8.26
11/18/2020	1-42200 · Office supply & expenses	Bill	Office Depot	Tape dispenser, post-it dispenser, paper clip holder	-132.97
11/23/2020	1-42300 · Paramedics	Bill	DCSO	October 2020	-9,547.37
11/30/2020	1-42410 · Accountant Fees	Bill	Child Richards (CPA)	November 2020	-2,375.00
11/30/2020	1-42440 · Blueline Drug Testin	Bill	Blueline Services	Randoms	-80.00
11/30/2020	1-42441 · Blueline New Hire Testing	Bill	Blueline Services	New Hire (J Bezzant)	-50.00
11/01/2020	1-42470 · Medical Advisor	Bill	Shay Holley	November 2020	-700.00
11/17/2020	1-42470 · Medical Advisor	Bill	Shay Holley	December 2020	-700.00
11/13/2020	1-42500 · Retirement	Check	Utah Retirement Systems	Payroll Date: 11/13/2020	-10,838.11
11/27/2020	1-42500 · Retirement	Check	Utah Retirement Systems	Payroll Date: 11/27/2020	-19,227.53
11/12/2020	1-42700 · Special Department Allowance	Bill	Four Sisters Floral	Flower arrangement	-100.00
11/09/2020	1-42700 · Special Department Allowance	Credit Card Charge	Maverik	Drinks for crew	-14.36
11/30/2020	1-42700 · Special Department Allowance	Credit Card Charge	Amazon	The Pin People Blue and Pink stork delivery bar	-134.29
11/30/2020	1-42800 · Subscriptions, Memberships	Credit Card Credit	Clover Support	Clover services	15.00
11/30/2020	1-42800 · Subscriptions, Memberships	Credit Card Charge	Zoom Video Communications	Webinar - Board Meeting December 2020	-85.72

## North Davis Fire District Custom Transaction Detail Report November 2020

11/16/2020	1-43000 · Travel and Training	Credit Card Charge	Weber State University E-Store	ACLS Cards	-84.00
11/04/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Clearfield City Corp	9/21/2020-10/21/2020	-251.20
11/01/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Econo Waste	Station 41 - November 2020	-56.00
11/13/2020	1-43200 · Utilities (Gas,Power,Phones)	Check	Payroll	Payroll Date: 11/13/2020	12.75
11/11/2020	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	Tricked Out Accessories	Replace screen protector and new case	-32.16
11/10/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Dominion Energy	Station 41 - 10/13/20 to 11/10/20	-260.90
11/12/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Dominion Energy	Station 42 - 10/14/20 to 11/12/20	-158.99
11/12/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Rocky Mountain Power	10/12/2020 to 11/9/2020	-1,082.88
11/13/2020	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	Amazon	Apple certified lightning car charger for iPhone	-22.77
11/20/2020	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	Amazon	Phone case for Jessica's phone	-19.30
11/23/2020	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Credit	Amazon	Return case for Jessica's phone	19.30
11/23/2020	1-43200 · Utilities (Gas,Power,Phones)	Credit Card Charge	Tricked Out Accessories	Screen protector and case for Jessica's phone	-110.00
11/27/2020	1-43200 · Utilities (Gas,Power,Phones)	Check	Payroll	Payroll Date: 11/27/2020	12.75
11/15/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Comcast Business	November 15, 2020 to December 14, 2020	-529.68
11/19/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Comcast	11/28/20 to 12/27/20	-349.89
11/24/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Waste Management	Station 42 - December 2020	-127.02
11/23/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	Comcast	12/01/20 to 12/31/20	-688.23
11/10/2020	1-43200 · Utilities (Gas,Power,Phones)	Check	Clover Support	Clover internet connection fee. Accidentally tur	-16.08
11/20/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	AT&T Mobility	10/21/20 to 11/20/20	-1,379.40
11/30/2020	1-43200 · Utilities (Gas,Power,Phones)	Bill	West Point City (2)	November 2020	-91.55
11/03/2020	1-43300 · Vehicle Maintenance	Bill	Ed Kenley Ford	2013 Ford Ambulance - Turbo Repair	-4,668.90
11/16/2020	1-43300 · Vehicle Maintenance	Bill	Les Schwab Tire Center	2011 F350 - Flat Repair & Ford C Extension	-159.99
11/03/2020	1-43300 · Vehicle Maintenance	Bill	Napa Auto	Battery	-279.98
11/09/2020	1-43300 · Vehicle Maintenance	Bill	Young Chevrolet	402 - Oil Change, Filters, Rotation	-314.31
11/11/2020	1-43300 · Vehicle Maintenance	Bill	Napa Auto	Cable tie - truck 41	-11.99
11/12/2020	1-43300 · Vehicle Maintenance	Bill	Napa Auto	Engine 42 - E tools	-12.89
11/12/2020	1-43300 · Vehicle Maintenance	Bill	O'Reilly Auto Parts	3 pc brush st, sharpener, solder, terminal kit, pri	-69.22
11/10/2020	1-43300 · Vehicle Maintenance	Credit Card Charge	Pirtek	Hose for T41	-134.74
11/16/2020	1-43300 · Vehicle Maintenance	Bill	Cardwell Distributing Inc.	Station 41 Vault	-460.26
11/16/2020	1-43300 · Vehicle Maintenance	Bill	Cardwell Distributing Inc.	Station 42 Valut	-458.03
11/19/2020	1-43300 · Vehicle Maintenance	Bill	Charlie's Service Center	2007 Spartan firetruck: Replace heater control v	-537.51
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	America La France	-61.98
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	07 Spartan Pumper	-292.43
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	09 Spartan Aerial	-101.82
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	F-350 Brush	-28.13

## North Davis Fire District Custom Transaction Detail Report November 2020

11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	11 Wheeled Coach	-32.01
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	13 Wheeled Coach	-68.31
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	14 Chev Silverado	-82.44
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	Rescue Engine	-179.04
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	15 Ford 550 Brush	-13.78
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	16 GMC Silverado	-59.41
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	2017 Wheeled Coach	-295.90
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	2017 Dodge Remount Ambulance	-289.48
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	19 Chev Silverado	-190.22
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	Utility 42 fuel	-16.18
11/30/2020	1-43300 · Vehicle Maintenance	Bill	Wex Bank	17 GMC Silverado	-114.99
11/18/2020	1-43300 · Vehicle Maintenance	Bill	Les Schwab Tire Center	Left rear flat and relearn tpms system	-157.23
11/01/2020	1-43400 · Workmans Comp	Bill	Benchmark Insurance Company	November 2020 payment	-5,283.00
11/17/2020	1-43400 · Workmans Comp	Bill	Benchmark Insurance Company	Policy Number FPD20116-01	-5,283.00
11/09/2020	Fire Recovery	Sales Receipt	Fire Recovery USA	11/9/2020	-1,335.35
<b>November 2020 Expenditures</b>					<b>-361,337.65</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

	Jul '20 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-30100 · Ambulance	536,370.77	1,146,479.68	-610,108.91	46.8%
1-30150 · Fire / Incident Recovery	20,127.74	70,000.00	-49,872.26	28.8%
1-30200 · Contract Services	0.00	0.00	0.00	0.0%
1-31100 · Donations	0.00	250.00	-250.00	0.0%
1-32100 · Fee in Lieu	49,838.75	165,000.00	-115,161.25	30.2%
1-32200 · Property Taxes	2,114,832.86	3,195,813.89	-1,080,981.03	66.2%
1-32300 · PT Contribution to Other Gover.	0.00	402,792.00	-402,792.00	0.0%
1-33100 · Fire Protection	0.00	700.00	-700.00	0.0%
1-33110 · Fire Report	0.00	0.00	0.00	0.0%
1-34100 · Impact Fees	154,138.68	50,000.00	104,138.68	308.3%
1-35100 · Inspection Fees	805.00	1,000.00	-195.00	80.5%
1-36100 · Interest Income-General Fund	4,221.69	25,000.00	-20,778.31	16.9%
1-37100 · Miscellaneous Service Revenues	135.00	1,500.00	-1,365.00	9.0%
<b>1-37200 · Grants</b>				
1-37220 · EMS Competitive (Ambulance)	0.00	0.00	0.00	0.0%
1-37230 · Region 1 Haz-Mat Grant	7,033.95	7,033.95	0.00	100.0%
1-37240 · Firehouse Subs Foundation Grant	0.00	34,793.75	-34,793.75	0.0%
<b>Total 1-37200 · Grants</b>	<b>7,033.95</b>	<b>41,827.70</b>	<b>-34,793.75</b>	<b>16.8%</b>
1-38100 · Permit Fees	0.00	1,500.00	-1,500.00	0.0%
1-38200 · Plan Review Fees	8,240.11	4,500.00	3,740.11	183.1%
<b>1-38300 · Government Stimulus</b>				
1-38310 · Cares Act Funding	178,686.50	141,339.74	37,346.76	126.4%
1-38300 · Government Stimulus - Other	0.00	0.00	0.00	0.0%
<b>Total 1-38300 · Government Stimulus</b>	<b>178,686.50</b>	<b>141,339.74</b>	<b>37,346.76</b>	<b>126.4%</b>
1-39998 · Appn of Restricted Impact Fee	0.00	25,000.00	-25,000.00	0.0%
1-39999 · Appropriation of Fund Balance	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>3,074,431.05</b>	<b>5,272,703.01</b>	<b>-2,198,271.96</b>	<b>58.3%</b>
<b>Gross Profit</b>	<b>3,074,431.05</b>	<b>5,272,703.01</b>	<b>-2,198,271.96</b>	<b>58.3%</b>
<b>Expense</b>				
Administrative Fees	0.00			
Grant Expenses	7,033.95	41,827.70	-34,793.75	16.8%
Utah Disability Death Benefit	0.00	2,470.00	-2,470.00	0.0%
<b>1-40100 · Administrative Control Board</b>				
1-40110 · Board of Directors Payroll	19,000.00	38,000.00	-19,000.00	50.0%
<b>Total 1-40100 · Administrative Control Board</b>	<b>19,000.00</b>	<b>38,000.00</b>	<b>-19,000.00</b>	<b>50.0%</b>
1-40200 · Bank Charges	2,162.98	5,250.00	-3,087.02	41.2%
1-40300 · Clothing Allowance	12,135.52	31,187.50	-19,051.98	38.9%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

	Jul '20 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-40500 · Collection Contract</b>				
Fire Recovery	5,426.55	14,004.00	-8,577.45	38.8%
1-40510 · Health Care Finance Assessment	11,895.20	97,026.72	-85,131.52	12.3%
1-40520 · IRIS Medical	24,864.91	78,000.00	-53,135.09	31.9%
<b>Total 1-40500 · Collection Contract</b>	42,186.66	189,030.72	-146,844.06	22.3%
<b>1-40600 · Communications</b>	2,878.00	3,000.00	-122.00	95.9%
<b>1-40700 · Computer Maintenance &amp; Supply</b>				
1-40705 · Firewall Upgrade	2,652.76	3,000.00	-347.24	88.4%
1-40710 · Computer Purchases	4,238.48	4,500.00	-261.52	94.2%
1-40720 · ERS Annual User Fee	5,244.00	6,100.00	-856.00	86.0%
1-40730 · Eyespy	0.00	4,000.00	-4,000.00	0.0%
1-40740 · IT Equipment	1,839.35	3,000.00	-1,160.65	61.3%
1-40750 · IT Maintenance	715.00	15,000.00	-14,285.00	4.8%
1-40760 · Printers	0.00	500.00	-500.00	0.0%
1-40765 · Phone Maint/Conf. Phone/Recorder	2,018.03	6,000.00	-3,981.97	33.6%
<b>Total 1-40700 · Computer Maintenance &amp; Supply</b>	16,707.62	42,100.00	-25,392.38	39.7%
<b>1-40800 · Contributions to Other Govt</b>	0.00	402,792.00	-402,792.00	0.0%
<b>1-40900 · Dispatch Services</b>	35,420.00	85,008.00	-49,588.00	41.7%
<b>1-41000 · EA Assistance Program</b>	1,350.00	2,940.00	-1,590.00	45.9%
<b>1-41100 · Employees Wages</b>				
<b>1-41110 · Full Time Employee Wages</b>				
1-41111 · Auto Overtime	81,199.84	136,158.89	-54,959.05	59.6%
1-41112 · Differential Pay	888.00			
1-41115 · Salary	136,483.20	295,713.60	-159,230.40	46.2%
1-41116 · Sick Leave	31,683.65	0.00	31,683.65	100.0%
1-41117 · Vacation Leave	40,626.37	0.00	40,626.37	100.0%
1-41130 · Other Wages	0.00	0.00	0.00	0.0%
1-41110 · Full Time Employee Wages - Other	542,622.26	1,393,058.72	-850,436.46	39.0%
<b>Total 1-41110 · Full Time Employee Wages</b>	833,503.32	1,824,931.21	-991,427.89	45.7%
<b>1-41120 · Part-Time Employee Wages</b>	171,777.30	544,161.18	-372,383.88	31.6%
<b>Total 1-41100 · Employees Wages</b>	1,005,280.62	2,369,092.39	-1,363,811.77	42.4%
<b>1-41200 · Equipment Maintenance &amp; Supply</b>	28,469.70	35,184.00	-6,714.30	80.9%
<b>1-41300 · FICA</b>	73,865.91	183,968.25	-110,102.34	40.2%
<b>1-41400 · Insurance (Health)</b>				
1-41410 · AFLAC Cancer Policy	4,523.40	10,572.12	-6,048.72	42.8%
1-41420 · Disability Insurance	126.09	336.00	-209.91	37.5%
1-41430 · Life Insurance	1,248.75	3,207.60	-1,958.85	38.9%
1-41400 · Insurance (Health) - Other	132,738.17	385,015.53	-252,277.36	34.5%
<b>Total 1-41400 · Insurance (Health)</b>	138,636.41	399,131.25	-260,494.84	34.7%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

	Jul '20 - Jun...	Budget	\$ Over Bud...	% of Budget
1-41500 · Lease Obligation-interest	14,261.32	14,261.32	0.00	100.0%
1-41600 · Lease Obligations-principal	122,708.14	122,697.14	11.00	100.0%
1-41700 · Liability Insurance (Risk Manag	32,321.76	53,563.01	-21,241.25	60.3%
<b>1-41800 · Medical Supplies Expenses</b>				
1-14815 · IV	3,096.50	0.00	3,096.50	100.0%
1-41805 · IO	3,731.00			
1-41810 · Bag, Trauma	0.00	0.00	0.00	0.0%
1-41820 · Consumables	3,007.33	0.00	3,007.33	100.0%
1-41830 · Medication	1,574.50	0.00	1,574.50	100.0%
1-41834 · Diabetic Medication	38.64			
1-41840 · Airway	922.94	0.00	922.94	100.0%
1-41845 · Airway, Advanced	350.07	0.00	350.07	100.0%
1-41850 · IV Medication	142.90	0.00	142.90	100.0%
1-41860 · Airway, Suction	14.30			
1-41865 · Zoll	2,713.51	0.00	2,713.51	100.0%
1-41875 · Bag, O2	-87.00	0.00	-87.00	100.0%
1-41880 · Misc	199.90	0.00	199.90	100.0%
1-41885 · PPE	1,706.68	0.00	1,706.68	100.0%
1-41890 · Equipment	0.00	0.00	0.00	0.0%
1-41895 · Infection Control	3,937.86	0.00	3,937.86	100.0%
1-41899 · COVID	2,913.05			
1-41800 · Medical Supplies Expenses - Other	6,531.34	65,597.88	-59,066.54	10.0%
<b>Total 1-41800 · Medical Supplies Expenses</b>	<b>30,793.52</b>	<b>65,597.88</b>	<b>-34,804.36</b>	<b>46.9%</b>
<b>1-41900 · Misc Services</b>				
1-41920 · Yearly Ambulance License Fees	0.00	0.00	0.00	0.0%
1-41930 · Firefighter Testing	0.00	0.00	0.00	0.0%
1-41940 · Recert of AMETs	100.00	0.00	100.00	100.0%
1-41990 · Other Misc Charges	0.00	0.00	0.00	0.0%
1-41900 · Misc Services - Other	240.00	10,065.00	-9,825.00	2.4%
<b>Total 1-41900 · Misc Services</b>	<b>340.00</b>	<b>10,065.00</b>	<b>-9,725.00</b>	<b>3.4%</b>
<b>1-42000 · Misc. Equipment</b>				
1-42005 · Safety Equipment	61.00	500.00	-439.00	12.2%
1-42010 · Turnout Gear	5,792.00	33,000.00	-27,208.00	17.6%
1-42015 · Ansi Coats	0.00	500.00	-500.00	0.0%
1-42025 · Haz-Mat Supplies	676.64	1,000.00	-323.36	67.7%
1-42030 · Active Shooter Equip PPE	6,580.00	6,680.00	-100.00	98.5%
42020 · Safety / PPE	3,423.30	5,600.00	-2,176.70	61.1%
1-42000 · Misc. Equipment - Other	0.00	0.00	0.00	0.0%
<b>Total 1-42000 · Misc. Equipment</b>	<b>16,532.94</b>	<b>47,280.00</b>	<b>-30,747.06</b>	<b>35.0%</b>
1-42200 · Office supply & expenses	7,068.74	13,150.00	-6,081.26	53.8%
1-42300 · Paramedics	33,348.56	104,886.60	-71,538.04	31.8%

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through June 2021

	Jul '20 - Jun...	Budget	\$ Over Bud...	% of Budget
<b>1-42400 · Professional Services</b>				
1-42410 · Accountant Fees	10,963.75	15,600.00	-4,636.25	70.3%
1-42420 · Attorney	500.00	14,000.00	-13,500.00	3.6%
1-42430 · Auditor	0.00	8,000.00	-8,000.00	0.0%
1-42440 · Blueline Drug Testin	390.00	1,200.00	-810.00	32.5%
1-42441 · Blueline New Hire Testing	250.00	650.00	-400.00	38.5%
1-42450 · Bond Trustee (Zions Bond)	0.00	2,000.00	-2,000.00	0.0%
1-42460 · Bonding	0.00	700.00	-700.00	0.0%
1-42465 · Crew Sense	2,804.76	3,000.00	-195.24	93.5%
1-42470 · Medical Advisor	4,200.00	8,400.00	-4,200.00	50.0%
1-42475 · Employers Council	3,360.00	8,500.00	-5,140.00	39.5%
1-42480 · Payroll Administration	2,843.70	8,400.00	-5,556.30	33.9%
1-42485 · Consultant for RDA Matrix	0.00	0.00	0.00	0.0%
1-42490 · Prof. Services - Plats, Etc.	0.00	0.00	0.00	0.0%
1-42400 · Professional Services - Other	0.00	0.00	0.00	0.0%
<b>Total 1-42400 · Professional Services</b>	<b>25,312.21</b>	<b>70,450.00</b>	<b>-45,137.79</b>	<b>35.9%</b>
<b>1-42500 · Retirement</b>	<b>149,606.22</b>	<b>313,997.22</b>	<b>-164,391.00</b>	<b>47.6%</b>
<b>1-42700 · Special Department Allowance</b>	<b>5,629.29</b>	<b>16,935.00</b>	<b>-11,305.71</b>	<b>33.2%</b>
<b>1-42800 · Subscriptions, Memberships</b>				
Flex Plan Admin Fee	0.00	0.00	0.00	0.0%
1-42800 · Subscriptions, Memberships - Other	8,480.24	16,306.00	-7,825.76	52.0%
<b>Total 1-42800 · Subscriptions, Memberships</b>	<b>8,480.24</b>	<b>16,306.00</b>	<b>-7,825.76</b>	<b>52.0%</b>
<b>1-42850 · Surviving Spouse Trust Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>1-42900 · Transfer Out General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>1-43000 · Travel and Training</b>				
1-43010 · Airfare	0.00	0.00	0.00	0.0%
1-43020 · Pub Ed Supplies for Clowns	0.00	2,700.00	-2,700.00	0.0%
1-43030 · Travel Per Diem	0.00	5,000.00	-5,000.00	0.0%
1-43000 · Travel and Training - Other	746.13	19,905.00	-19,158.87	3.7%
<b>Total 1-43000 · Travel and Training</b>	<b>746.13</b>	<b>27,605.00</b>	<b>-26,858.87</b>	<b>2.7%</b>
<b>1-43100 · Unemployment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>1-43200 · Utilities (Gas,Power,Phones)</b>	<b>27,498.40</b>	<b>74,798.00</b>	<b>-47,299.60</b>	<b>36.8%</b>
<b>1-43300 · Vehicle Maintenance</b>	<b>55,537.13</b>	<b>113,350.00</b>	<b>-57,812.87</b>	<b>49.0%</b>
<b>1-43400 · Workmans Comp</b>	<b>27,325.00</b>	<b>56,324.00</b>	<b>-28,999.00</b>	<b>48.5%</b>
<b>1-45000 · Impact Fee Expense</b>	<b>0.16</b>	<b>0.00</b>	<b>0.16</b>	<b>100.0%</b>
<b>1-48000 · Transfer to Debt Service</b>	<b>0.00</b>	<b>257,247.50</b>	<b>-257,247.50</b>	<b>0.0%</b>
<b>1-49000 · Fleet Fund Capital Exp</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**North Davis Fire District**  
**Profit & Loss Budget vs. Actual**  
**July 2020 through June 2021**

	Jul '20 - Jun...	Budget	\$ Over Bud...	% of Budget
41350 · Finger Printing	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>1,942,637.13</b>	<b>5,209,495.48</b>	<b>-3,266,858.35</b>	<b>37.3%</b>
<b>Net Ordinary Income</b>	<b>1,131,793.92</b>	<b>63,207.53</b>	<b>1,068,586.39</b>	<b>1,790.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Projects Inc 3</b>				
3-39100 · Capital Projects-Transfer In	0.00	0.00	0.00	0.0%
3-39200 · Gain on Sale of Assets	0.00	0.00	0.00	0.0%
<b>Total Capital Projects Inc 3</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Debt Service Inc 2</b>				
2-36100 · Interest Income	0.00	15,623.00	-15,623.00	0.0%
2-39100 · Transfers In Debt Service	0.00	257,247.50	-257,247.50	0.0%
<b>Total Debt Service Inc 2</b>	<b>0.00</b>	<b>272,870.50</b>	<b>-272,870.50</b>	<b>0.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>272,870.50</b>	<b>-272,870.50</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Debt Service Exp 2</b>				
2-45100 · Interest Expense	24,082.50	48,165.00	-24,082.50	50.0%
2-45200 · Principal	0.00	209,082.50	-209,082.50	0.0%
<b>Total Debt Service Exp 2</b>	<b>24,082.50</b>	<b>257,247.50</b>	<b>-233,165.00</b>	<b>9.4%</b>
<b>3-44100 · Capital Projects Exp 3</b>				
Station 42 Garage	0.00	0.00	0.00	0.0%
3-44200 · Equipment	30,678.16	35,000.00	-4,321.84	87.7%
3-44225 · Multi-Use Helmets	52,937.08	70,200.00	-17,262.92	75.4%
3-44300 · Vehicles	0.00	0.00	0.00	0.0%
<b>Total 3-44100 · Capital Projects Exp 3</b>	<b>83,615.24</b>	<b>105,200.00</b>	<b>-21,584.76</b>	<b>79.5%</b>
<b>Total Other Expense</b>	<b>107,697.74</b>	<b>362,447.50</b>	<b>-254,749.76</b>	<b>29.7%</b>
<b>Net Other Income</b>	<b>-107,697.74</b>	<b>-89,577.00</b>	<b>-18,120.74</b>	<b>120.2%</b>
<b>Net Income</b>	<b>1,024,096.18</b>	<b>-26,369.47</b>	<b>1,050,465.65</b>	<b>-3,883.6%</b>



**NORTH DAVIS FIRE DISTRICT**

**FINANCIAL REPORT**

**JUNE 30, 2020**

**DRAFT**

# North Davis Fire District

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**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2020

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## **INTRODUCTION**

The following is a discussion and analysis of North Davis Fire District's financial performance and activities for the year ended June 30, 2020. Please read it in conjunction with the financial statements that follow.

## **HIGHLIGHTS**

### **Government-wide**

- Total net position increased \$10,955 or 0.3 percent from the prior year.
- The District added a new truck, a garage door, and some defibrillators to capital assets.

### **Fund Level**

- Fund balances in the District's combined governmental funds decreased \$240,262 or 8.6 percent from the prior year. The decrease was substantially due to the decrease of revenue from Sunset City as it was annexed into the District in January and did not pay a contract amount to the District for six months.
- The Debt Service Fund paid \$229,080 in principal and interest payments towards the Series 2008 Revenue Bonds. Of the amount paid, \$175,000 was applied toward outstanding principal, leaving an outstanding balance of \$1,425,000. Debt Service Fund balance is \$58,557 at year end.
- The fund balance in the General Fund decreased by \$197,140, a decrease of 10.7 percent. A budgeted transfer was made to the Capital Projects Fund of \$75,000. There was also a transfer from the General Fund to the Debt Service Fund in the amount of \$227,854. General fund balance is \$1,653,871 at year end.
- The Capital Projects fund balance decreased \$43,904 or 13.0 percent over the year. Capital Projects fund balance is \$831,455 at year end.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2020

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

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

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

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

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

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

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

**Notes to the Financial Statements**

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

**Required Supplementary Information**

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

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2020

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

**Net Position**

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

The majority of the District's net position, 62.3 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 7.7 percent is restricted net position which includes funds for debt service and impact fees.

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

<b>North Davis Fire District</b>			
<b>Net Position</b>			
<b>June 30, 2020</b>		<b>Governmental</b>	
		<b>Activities</b>	
	<b>2020</b>	<b>2019</b>	
Current and other assets	\$ 5,739,545	\$ 5,454,753	
Noncurrent assets	3,434,733	3,255,662	
Deferred outflows of resources relating to pensions	310,057	548,913	
<b>Total assets and deferred outflows of resources</b>	<b>9,484,335</b>	<b>9,259,328</b>	
Current and other liabilities	235,011	234,306	
Long-term liabilities	2,256,805	2,780,284	
<b>Total liabilities</b>	<b>2,491,816</b>	<b>3,014,590</b>	
Deferred inflow of resources relating to property taxes	2,987,691	2,466,214	
Deferred inflow of resources relating to pensions	323,787	108,438	
<b>Total liabilities and deferred inflows of resources</b>	<b>5,803,294</b>	<b>5,589,242</b>	
Net position:			
Net investment in capital assets	1,103,729	1,099,336	
Restricted net position	282,308	436,270	
Unrestricted	2,295,004	2,134,480	
<b>Total net position</b>	<b>\$ 3,681,041</b>	<b>\$ 3,670,086</b>	
Percentage change from prior year	0.3%	-1.0%	

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2020

**Governmental Activities**

Total revenues increased an overall \$296,206, or 6.3 percent during 2020, consisting of a 3.4 percent increase, or \$102,356 in property tax revenues and an increase of \$330,728 or 406.2 percent in non-employer contributions relating to pensions. Investment earnings were \$46,619 for the year. The District sold equipment for a gain of \$20,298.

Total expenses increased by 5.3 percent or \$248,896 for the year due to increased administrative and operations costs. Interest on long-term debt decreased by \$9,480 or 12.0 percent.

**North Davis Fire District**  
**Changes in Net Position**  
Fiscal Year Ended June 30, 2020

	<b>Governmental Activities</b>		<b>Total Percentage Change 2019-2020</b>
	<b>2020</b>	<b>2019</b>	
<b>Revenues</b>			
General revenues:			
Taxes	\$ 3,121,139	\$ 3,018,783	3.4%
Other general revenues/(expenses)	114,612	103,450	10.8%
Non-employer contributions relating to pensions	330,728	65,341	406.2%
Program revenues:			
Charges for services	1,407,048	1,489,747	-5.6%
<b>Total revenues</b>	<u>4,973,527</u>	<u>4,677,321</u>	<u>6.3%</u>
<b>Expenses</b>			
Administration	566,534	369,179	53.5%
Operations	4,326,798	4,265,777	1.4%
Interest on long-term debt	69,240	78,720	-12.0%
<b>Total expenses</b>	<u>4,962,572</u>	<u>4,713,676</u>	<u>5.3%</u>
<b>Change in net position</b>	10,955	(36,355)	-130.1%
Net position - beginning	3,670,086	3,706,441	-1.0%
<b>Net position - ending</b>	<u>\$ 3,681,041</u>	<u>\$ 3,670,086</u>	<u>0.3%</u>

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2020

The table below shows to what extent the District's governmental activities relied on taxes and other general revenue to cover all their costs. For fiscal year 2020, these programs generated \$1,407,048 or 32.5 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 67.5 percent of expenses.

**North Davis Fire District**  
**Net Cost of Government Activities**  
**Fiscal Year Ended June 30, 2020**

	Total program expenses	Total program revenues	Net program costs		Program revenues as a percentage of total expenses	
			2020	2019	2020	2019
<b>Activities:</b>						
Administration	\$ 566,534	\$ -	\$ 566,534	\$ 369,179	-	-
Operations	4,326,798	1,407,048	2,919,750	2,776,030	32.5%	34.9%
Interest on long-term debt	69,240	-	69,240	78,720	-	-
Total governmental activities	\$ <u>4,962,572</u>	\$ <u>1,407,048</u>	\$ <u>3,555,524</u>	\$ <u>3,223,929</u>	<u>28.4%</u>	<u>30.8%</u>

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

**Capital Assets**

North Davis Fire District added \$289,795 in new capital assets. This includes a new garage door, a truck and five defibrillators. The District also disposed of one older truck and five older defibrillators that were traded in as part of the purchase of the new ones for gain on the sale of \$20,298.

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

**Long-term Debt**

In 2008, the District issued \$3,100,000 in revenue bonds, refinanced in fiscal year 2013. Principal and interest paid on the bonds totaled \$229,080 in fiscal year 2020. The outstanding bond payable balance is \$1,425,000, which will be paid over the remaining 7 years of the bond repayment schedule. In November, 2011, the District contracted a capital lease for the purchase of a new aerial engine. During the year, interest and principal in the amount of \$69,991 were paid. The remaining balance of \$133,944 will be paid in 2 annual payments of \$69,991. The District entered into a lease agreement with Oshkosh Capital in October 2014 for the purchase of a new rescue engine. The remaining balance of \$303,444 will be paid in 5 annual payments of \$66,979, ending in 2024. The District entered into a purchase agreement for five defibrillators. During the year, \$30,678 was paid. The remaining \$122,713 will be paid in 4 annual installments of \$30,678.

**North Davis Fire District**  
**Long-term Liabilities**  
**June 30, 2020**

	Governmental activities
Revenue bonds	\$ 1,425,000
Capital leases	437,388
Purchase financing	122,713
Compensated absences	<u>222,784</u>
<b>Total</b>	<u>\$ 2,207,885</u>

**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
 Fiscal Year Ended June 30, 2020

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

**Fund Balances**

At June 30, 2020 North Davis Fire District's governmental funds reported combined fund balances of \$2,543,883. Restricted fund balances include \$223,751 for unspent impact fees and \$58,557 for debt service payments. Non-spendable fund balance includes \$16,655 for prepaid expenses. There was one vehicle purchase in the current year, leaving \$138,237 left in a committed fund for vehicle replacement. Assigned fund balance is \$693,218 and is for future capital projects. The remaining balance of \$1,413,465 remains unassigned and is available for future spending. The following chart presents the District's 2020 ending fund balances.

**North Davis Fire District**  
**Governmental Fund Balances**  
**Fiscal Year Ended June 30, 2020**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Fund Balance</b>				
Restricted for:				
Impact fees	\$ 223,751	\$ -	\$ -	\$ 223,751
Debt service	-	58,557	-	58,557
Committed	-	-	138,237	138,237
Non-spendable	16,655	-	-	16,655
Assigned for capital projects	-	-	693,218	693,218
Unassigned reported in:				
General Fund	1,413,465	-	-	1,413,465
<b>Total fund balance</b>	<u>\$ 1,653,871</u>	<u>\$ 58,557</u>	<u>\$ 831,455</u>	<u>\$ 2,543,883</u>

**General Fund**

During 2020, the fund balance in the General Fund decreased \$197,140 or 10.7 percent due primarily to a reduction in contract revenue from the annexation of Sunset City in January 2020 and increase in expenditures in the General Fund due to settlement. Total revenues decreased \$46,408 or 1.02 percent from the prior year, due primarily to the annexation of Sunset City in January 2020 as well as a decrease in ambulance receipts of \$106,036. Impact Fee revenues decreased by \$153,458, or 200 percent. Total General Fund expenditures increased \$339,745 or 8.29 percent, due primarily to an increase in salaries and benefits. The General Fund transferred \$302,854 to other funds, down from \$307,380 transferred in 2019. \$402,472 was recorded as the contribution to the Clearfield RDA compared to \$352,496 in 2019 and \$204,382 in 2018.

**General Fund Budgetary Highlights**

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

Actual General Fund revenues were \$4,528,187, which is 1.02 percent below and 0.2 percent below the original budget and the final budget respectively. Actual expenditures were \$4,096,253 or 1.5 percent above and 1.4 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$75,000 from the General Fund to the Capital Projects Fund to cover capital asset expenditures, and a transfer of \$227,854 to the Debt Service Fund to cover debt service obligations, the General Fund decreased \$197,140 to a balance of \$ 1,851,011 as of June 30, 2020.



**North Davis Fire District**  
**Management's Discussion and Analysis (Unaudited)**  
Fiscal Year Ended June 30, 2020

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**Debt Service Fund**

The Debt Service Fund is primarily used to account for the collection of funds and repayment of debt related to the revenue bonds. In fiscal year 2020, \$227,854 was transferred from the General Fund to the Debt Service Fund to cover current principal and interest obligations relating to the revenue bonds. After principal and interest payments of \$229,080, the Debt Service Fund showed a slight decrease due to a timing difference in the amount transferred from the General Fund. Fund balance was \$58,557 at June 30, 2020.

**Capital Projects Fund**

During the current year, the Capital Projects Fund accounts for certain purchases of capital assets. During 2020, the Capital Projects fund balance decreased \$43,904, or 5.0 percent to a balance of \$831,455. A transfer in from the General Fund of \$75,000 was made for the budgeted increase in the committed fleet reserve. There were capital expenditures totaling \$289,795 for a truck, garage door and five defibrillators. Proceeds of \$32,517 on the sale of one truck and five older defibrillators were received.

**REQUESTS FOR INFORMATION**

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

DRAFT

**North Davis Fire District  
Statement of Net Position  
June 30, 2020**

	Primary Government
	Governmental Activities
<b>Assets and deferred outflows of resources</b>	
<i>Current assets</i>	
Cash and cash equivalents	\$ 1,886,575
Accounts receivable	259,589
Prepaid expenses	16,655
Due from other government unit	3,294,418
<b>Total current assets</b>	<b>5,457,237</b>
<i>Noncurrent assets</i>	
Restricted cash	282,308
Land	200,110
Buildings	3,048,495
Vehicles	2,793,330
Equipment	866,097
Accumulated depreciation	(3,819,202)
Net pension asset	345,903
<b>Total noncurrent assets</b>	<b>3,717,041</b>
<i>Deferred outflows of resources relating to pensions</i>	310,057
<b>Total assets and deferred outflows of resources</b>	<b>9,484,335</b>
<b>Liabilities and deferred inflows of resources</b>	
<i>Current liabilities</i>	
Accounts payable	33,373
Payroll liabilities	174,598
Accrued interest payable	27,040
<b>Total current liabilities</b>	<b>235,011</b>
<i>Noncurrent liabilities</i>	
Noncurrent liabilities due in less than one year	338,386
Noncurrent liabilities due in more than one year	1,646,715
Compensated absences	222,784
Net pension liability	48,920
<b>Total noncurrent liabilities</b>	<b>2,256,805</b>
<i>Deferred inflows of resources relating to property taxes</i>	2,987,691
<i>Deferred inflows of resources relating to pensions</i>	323,787
<b>Total liabilities and deferred inflows of resources</b>	<b>5,803,294</b>
<b>Net position</b>	
Net investment in capital assets	1,103,729
<i>Restricted for:</i>	
Restricted for debt service	58,557
Restricted for impact fees	223,751
<i>Unrestricted</i>	2,295,004
<b>Total net position</b>	<b>\$ 3,681,041</b>

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

**North Davis Fire District  
Statement of Activities  
For the Fiscal Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government		
					Governmental activities	Business-type activities	Total
<b>Primary government</b>							
<b>Governmental activities:</b>							
Administration	\$ 566,534	\$ -	\$ -	\$ -	\$ (566,534)	\$ -	\$ (566,534)
Operations	4,326,798	1,407,048	-	-	(2,919,750)	-	(2,919,750)
Interest on long-term debt	69,240	-	-	-	(69,240)	-	(69,240)
<b>Total governmental activities</b>	<b>\$ 4,962,572</b>	<b>\$ 1,407,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(3,555,524)</b>	<b>-</b>	<b>(3,555,524)</b>
<b>General purpose revenues and transfers:</b>							
<b>Revenues</b>							
					3,121,139	-	3,121,139
					46,619	-	46,619
					20,298	-	20,298
					47,695	-	47,695
					330,728	-	330,728
					<u>3,566,479</u>	<u>-</u>	<u>3,566,479</u>
					<b>10,955</b>	<b>-</b>	<b>10,955</b>
					<u>3,670,086</u>	<u>-</u>	<u>3,670,086</u>
					<b>\$ 3,681,041</b>	<b>\$ -</b>	<b>\$ 3,681,041</b>

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

**North Davis Fire District  
Balance Sheet  
Governmental Funds  
June 30, 2020**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 1,055,120	\$ -	\$ 831,455	\$ 1,886,575
Accounts receivable (net of allowance)	259,589	-	-	259,589
Prepaid expenses	16,655	-	-	16,655
Intergovernmental receivables	3,294,418	-	-	3,294,418
Restricted cash	223,751	58,557	-	282,308
<b>Total assets</b>	<b>\$ 4,849,533</b>	<b>\$ 58,557</b>	<b>\$ 831,455</b>	<b>\$ 5,739,545</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 33,373	\$ -	\$ -	\$ 33,373
Accrued liabilities	174,598	-	-	174,598
<b>Total liabilities</b>	<b>207,971</b>	<b>-</b>	<b>-</b>	<b>207,971</b>
<b>Deferred inflows of resources</b>	<b>2,987,691</b>	<b>-</b>	<b>-</b>	<b>2,987,691</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>3,195,662</b>	<b>-</b>	<b>-</b>	<b>3,195,662</b>
<b>Fund Balances</b>				
Restricted for:				
Impact fees	223,751	-	-	223,751
Debt service	-	58,557	-	58,557
Committed	-	-	138,237	138,237
Non-spendable	16,655	-	-	16,655
Assigned for capital projects	-	-	693,218	693,218
Unassigned	1,413,465	-	-	1,413,465
<b>Total fund balance</b>	<b>1,653,871</b>	<b>58,557</b>	<b>831,455</b>	<b>2,543,883</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,849,533</b>	<b>\$ 58,557</b>	<b>\$ 831,455</b>	<b>\$ 5,739,545</b>

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

**North Davis Fire District  
Reconciliation of the Governmental Funds Balance Sheet to  
The Government-wide Statement of Net Position  
For the Year Ended June 30, 2020**

**Total governmental fund balances .....** \$ 2,543,883

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

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

Land.....	200,110	
Buildings.....	3,048,495	
Vehicles.....	2,793,330	
Equipment.....	866,097	
Construction in progress.....	-	
Accumulated depreciation.....	<u>(3,819,202)</u>	3,088,830
Net pension asset.....	345,903	
Deferred outflows of resources relating to pensions...	<u>310,057</u>	655,960

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

Accrued interest payable.....	(27,040)	
Capital leases and bonds payable.....	(1,985,101)	
Compensated absences.....	<u>(222,784)</u>	(2,234,925)
Net pension liability.....	(48,920)	
Deferred inflows of resources relating to pensions...	<u>(323,787)</u>	(372,707)

**Net position of governmental activities.....** \$ 3,681,041

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

**North Davis Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2020**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property taxes	\$ 3,121,139	\$ -	\$ -	\$ 3,121,139
Ambulance	1,137,662	-	-	1,137,662
Contract services	120,880	-	-	120,880
Incident recovery	50,873	-	-	50,873
Impact fees	76,903	-	-	76,903
Other income	20,730	-	-	20,730
<b>Total revenues</b>	<b>4,528,187</b>	<b>-</b>	<b>-</b>	<b>4,528,187</b>
<b>Expenditures</b>				
Salaries and benefits	3,087,543	-	-	3,087,543
Emergency services	871,740	-	393	872,133
Debt service-principal	118,938	175,000	30,678	324,616
Debt service-interest	18,032	54,080	-	72,112
Capital outlay	-	-	289,795	289,795
<b>Total expenditures</b>	<b>4,096,253</b>	<b>229,080</b>	<b>320,866</b>	<b>4,646,199</b>
<b>Excess of revenues over (under) expenditures</b>	<b>431,934</b>	<b>(229,080)</b>	<b>(320,866)</b>	<b>(118,012)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	227,854	75,000	302,854
Interest income	28,557	2,008	16,054	46,619
Lease revenue proceeds	-	-	153,391	153,391
Proceeds from sale of assets	-	-	32,517	32,517
CARES Act funding	47,695	-	-	47,695
Contributions to other governments	(402,472)	-	-	(402,472)
Transfers out	(302,854)	-	-	(302,854)
<b>Net other financing sources (uses)</b>	<b>(629,074)</b>	<b>229,862</b>	<b>276,962</b>	<b>(122,250)</b>
<b>Net change in fund balance</b>	<b>(197,140)</b>	<b>782</b>	<b>(43,904)</b>	<b>(240,262)</b>
<b>Fund balance at beginning of period</b>	<b>1,851,011</b>	<b>57,775</b>	<b>875,359</b>	<b>2,784,145</b>
<b>Fund balance at end of period</b>	<b>\$ 1,653,871</b>	<b>\$ 58,557</b>	<b>\$ 831,455</b>	<b>\$ 2,543,883</b>

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

**North Davis Fire District**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures and**  
**Changes in Fund Balances to the Government-wide Statement of Activities**  
**For the Year Ended June 30, 2020**

**Net change in fund balances - total governmental funds.....** \$ (240,262)

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

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

Capital outlay.....	289,795	
Depreciation expense.....	(444,408)	(154,613)

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

Proceeds from sale of assets.....	(32,517)	
Gain on sale of assets.....	20,298	(12,219)

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

Issuance of debt	(153,391)	
Repayment of bond and lease principal	324,616	171,225

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

Pension benefit/(expense).....	(78,083)	
Accrued interest.....	2,872	
Increase in compensated absences.....	(8,693)	(83,904)

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

Nonemployer contributions relating to pensions.....	330,728
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**Change in net position of governmental activities.....** **\$ 10,955**

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

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

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

**A. Reporting Entity**

North Davis Fire District is an independent special service district created in 2004 by Clearfield City to provide fire protection services to Clearfield City and West Point City. Sunset City was annexed into the District as of January 1, 2020.

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

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

**B. Government-wide and Fund Financial Statements**

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

***Government-wide Financial Statements***

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

The *Statement of Net Position* presents the District's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The District does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

***Fund Financial Statements***

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

The District reports the following major governmental funds:

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

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

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

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

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

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

***Pooled Cash and Temporary Investments***

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

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

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

***Inventories***

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

***Restricted Assets***

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

***Capital Assets***

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

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

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

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

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

***Net Position/Fund Balances***

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

**Governmental Funds**

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

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

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

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

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

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

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

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

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

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

**Interfund Transactions**

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

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

**E. Revenues and Expenditures**

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

***Revenue Availability***

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

***Expenditure Recognition***

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

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

**F. Budgets and Budgetary Accounting**

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

Summary of the District Budget Procedures and Calendar

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

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

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

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

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

**G. Pensions**

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

**H. Deferred Outflows of Resources**

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

**I. Deferred Inflows of Resources**

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

**NOTE 2. DEPOSITS AND INVESTMENTS**

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

**A. Custodial Credit Risk**

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

The District’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized. State statutes do not require them to be collateralized. The District’s deposits at June 30, 2020 were \$262,393, all but \$12,393 of which was insured under the FDIC.

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

**B. Credit Risk**

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

Following are the District's investments at June 30, 2020:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 1,946,625	less than 1 year	not rated
Zion's (PTIF)	<u>58,557</u>	less than 1 year	not rated
Total	\$ <u>2,005,182</u>		

**C. Interest Rate Risk**

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

**D. Concentration of Credit Risk**

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

**E. Fair Value of Investments**

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

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

At June 30, 2020, the District had \$1,946,625, in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2020 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

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

Cash on hand and on deposit:	
Cash on deposit	\$ 163,701
Zion's PTIF	58,557
PTIF investment	<u>1,946,625</u>
Total cash and investments	<u>\$ 2,168,883</u>

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

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

Cash	\$	1,886,575
Restricted cash		282,308
Total cash and investments	\$	2,168,883

**NOTE 3. INTERFUND TRANSFERS/LOANS**

The District transferred \$227,854 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2008 issued revenue bonds. A General Fund transfer of \$75,000 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

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

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2020, are as follows:

	General	Debt Service	Capital	Total
User fee receivables	\$ 1,002,875	\$ -	\$ -	\$ 1,002,875
Other receivables	11,433	-	-	11,433
Interfund receivable	-	-	-	-
Intergovernmental:				
Property taxes	270,718	-	-	270,718
Deferred property taxes	2,987,691	-	-	2,987,691
Impact fees	29,067	-	-	29,067
CARES Act Funding	36,009	-	-	36,009
Total intergovernmental	3,323,485	-	-	3,323,485
Gross receivables	4,337,793	-	-	4,337,793
Less: allowance for uncollectibles	(783,786)	-	-	(783,786)
Net total receivables	\$ 3,554,007	\$ -	\$ -	\$ 3,554,007
Accounts receivable	\$ 259,589	\$ -	\$ -	\$ 259,589
Due from other governments	3,294,418	-	-	3,294,418
	\$ 3,554,007	\$ -	\$ -	\$ 3,554,007



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 5. CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2020 was as follows:

North Davis Fire District Fixed Assets at June 30, 2020				
	Balance			Balance
	<u>6/30/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2020</u>
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Land	200,110	-	-	200,110
Total capital assets, not being depreciated	<u>200,110</u>	<u>-</u>	<u>-</u>	<u>200,110</u>
Capital assets, being depreciated:				
Buildings	3,006,948	41,547	-	3,048,495
Vehicles	2,720,973	72,357	-	2,793,330
Machinery and equipment	716,389	175,891	26,183	866,097
Capital assets being depreciated	<u>6,444,310</u>	<u>289,795</u>	<u>26,183</u>	<u>6,707,922</u>
Less accumulated depreciation for:				
Buildings and improvements	814,262	76,732	-	890,994
Equipment and vehicles	2,574,496	367,676	13,964	2,928,208
Total accumulated depreciation	<u>3,388,759</u>	<u>444,408</u>	<u>13,964</u>	<u>3,819,202</u>
Total capital assets being depreciated, net	<u>3,055,552</u>	<u>(154,613)</u>	<u>12,219</u>	<u>2,888,720</u>
Governmental activities capital assets, net	<u>\$ 3,255,662</u>	<u>\$ (154,613)</u>	<u>\$ 12,219</u>	<u>\$ 3,088,830</u>

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

General Administration	\$ 3,161
Operations	\$ <u>441,247</u>
Total	\$ <u><u>444,408</u></u>

The District expended \$289,795 on capital assets during the current year, including a truck, a garage door and five defibrillators. One truck was sold and five old defibrillators were traded-in for credit on the new ones for a total of \$32,517.

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 6. LEASE COMMITMENTS**

The District purchased an aerial fire truck on November 21, 2011, financed with a capital lease in the principal amount of \$600,000, with an interest rate of 2.99%, and 10 annual principal and interest payments of \$69,990 starting on September 21, 2012. On October 29, 2014, the District financed Rescue Engine #41 with a capital lease from OshKosh Capital in the amount of \$669,789 with an interest rate of 3.38% and 10 annual principal and interest payments of \$66,979. Leases that in substance are purchases are reported as capital lease obligations. In the government-wide statement, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In government fund statements, both the principal and interest portion of capital lease payments are recorded as expenditures. The District made principal and interest payments during the current year in the amount of \$118,938 and \$18,032 respectively.

Future minimum lease payments for capital leases as of June 30, 2020 are as follows:

Fiscal Year	Capital Leases		Total Principal and Interest
	Principal	Interest	
2021	\$ 122,708	\$ 14,261	\$ 136,969
2022	126,598	10,371	136,969
2023	60,622	6,357	66,979
2024	62,671	4,308	66,979
2025	64,789	2,190	66,979
Total	\$ 437,388	\$ 37,487	\$ 474,875

**NOTE 7. LONG-TERM DEBT**

The changes in long-term debt for year ending June 30, 2020 are as follows:

**NORTH DAVIS FIRE DISTRICT**  
**LONG-TERM DEBT SCHEDULE**  
at JUNE 30, 2020

	Interest Rate	Balance 6/30/2019	Additions	Reductions	Balance Outstanding 6/30/2020	Current Portion
Revenue Bonds	3.38%	\$ 1,600,000	\$ -	\$ 175,000	\$ 1,425,000	\$ 185,000
Capital Leases	2.99% - 3.38%	556,326	-	118,938	437,388	122,708
Purchase Financing	0.00%	-	153,390	30,678	122,713	30,678
Compensated Absences		214,091	8,693	-	222,784	-
Total Long-Term Debt		\$ 2,370,417	\$ 162,084	\$ 324,616	\$ 2,207,885	\$ 338,386

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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

***Long-term Obligations***

In the government-wide statements, long-term debt obligations are reported as liabilities. The District issued \$3,100,000 in revenue bonds on January 9, 2008 with an interest rate of 4.63%. Bond proceeds were used to fund the construction of the new fire station and administrative offices in West Point City which were completed in March, 2008. In February of 2015, the District amended the terms of the bonds at a lower 3.38% interest rate adding \$18,000 in bond issuance costs to the bond payable. The transaction resulted in future savings on debt service payments of \$252,192 over the remaining 14 years of the bonds. The District has pledged future revenues to repay these bonds. Principal and interest for the current year was \$229,080. At year end, pledged future revenues totaled \$1,629,828 which was the amount of the remaining principal and interest on the bonds. The bond repayment schedule is shown below:

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

Fiscal Year	Revenue Bonds		Total
	Principal	Interest	Principal and Interest
2021	\$ 185,000	\$ 54,080	\$ 239,080
2022	190,000	41,912	231,912
2023	195,000	35,490	230,490
2024	205,000	28,899	233,899
2025	210,000	21,970	231,970
2026-2027	440,000	22,477	462,477
Total	\$ 1,425,000	\$ 204,828	\$ 1,629,828

***Purchase Financing***

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

Fiscal Year	Purchase Financing		Total
	Principal	Interest	Principal and Interest
2021	\$ 30,678	\$ -	\$ 30,678
2022	30,678	-	30,678
2023	30,678	-	30,678
2024	30,679	-	30,679
Total	\$ 122,713	\$ -	\$ 122,713

**NOTE 8. RISK MANAGEMENT**

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

As of June 30, 2020, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. A settlement caused the District to pay \$89,303 out in fiscal year 2020.

**North Davis Fire District**  
**Notes to the Financial Statements**  
 Fiscal Year Ended June 30, 2020

**NOTE 9. RETIREMENT**

**Pension Plans**

General Information about the Pension Plan

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

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

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

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

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Firefighter system	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Safety and Firefighter system	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all year to June 2020 2.00% per year July 2020 to present	Up to 2.5%

*\*Actuarial reductions are applied.*

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 9. RETIREMENT (Continued)**

***Contribution Rate Summary***

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2020 are as follows:

	Employee	Employer	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Government Division Tier 2	N/A	15.66%	1.03%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Firefighters System			
31 - Other Division A	15.05%	4.61%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	11.38%	0.70%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
232 - Firefighters	N/A	0.08%	12.00%

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

For fiscal year ended June 30, 2020, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 12,100	N/A
Firefighters System	43,719	142,728
Tier 2 Public Safety and Firefighter System	57,068	-
Tier 2 DC Public Safety and Firefighter System	42	N/A
Total Contributions	<u>\$ 112,929</u>	<u>\$ 142,728</u>

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 9. RETIREMENT (Continued)**

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

At June 30, 2020, we reported a net pension asset of \$345,903 and a net pension liability of \$48,920.

	(Measurement Date): December 31, 2019				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2018	Change (Decrease)
Noncontributory System	\$ -	\$ 24,826	0.0065870%	0.0065856%	0.0000014%
Firefighters System	345,903	-	2.7890911%	2.7279109%	0.0611802%
Tier 2 Public Employees System	-	-	0.0000000%	0.0003799%	(0.0003799%)
Tier 2 Public Safety and Firefighter System	-	24,094	0.2561436%	0.2793127%	(0.0231691%)
<b>Total Net Pension Asset/Liability</b>	<b>\$ 345,903</b>	<b>\$ 48,920</b>			

The net pension asset and liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2020, we recognized a pension expense of \$(140,399). At June 30, 2020, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 76,668	\$ 48,736
Changes in assumptions	155,847	28,198
Net difference between projected and actual earnings on pension plan investments	-	245,010
Changes in proportion and differences between contributions and proportionate share of contributions	17,122	1,843
Contributions subsequent to the measurement date	60,420	-
<b>Total</b>	<b>\$ 310,057</b>	<b>\$ 323,787</b>

\$60,420 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2019. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 9. RETIREMENT (Continued)**

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2020	(\$43,976)
2021	(\$33,528)
2022	\$55,426
2023	(\$68,964)
2024	\$5,609
Thereafter	\$11,281

Actuarial assumptions: The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

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

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

**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

**NOTE 9. RETIREMENT (Continued)**

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

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

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1-percentage-point higher (7.95%) than the current rate:

	1% Decrease 5.95%	Discount Rate 6.95%	1% Increase 7.95%
Noncontributory System	\$ 77,539	\$ 24,826	\$ (19,137)
Firefighters System	707,377	(345,903)	(1,200,331)
Tier 2 Public Safety and Firefighter	85,115	24,094	(21,204)
	\$ 870,031	\$ (296,983)	\$ (1,240,672)

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

**Defined Contribution Savings Plans**

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

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

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



**North Davis Fire District**  
**Notes to the Financial Statements**  
Fiscal Year Ended June 30, 2020

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**NOTE 9. RETIREMENT (Continued)**

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

<b>401(k) Plan</b>	2020	2019	2018
Employer Contributions	\$ 21,215	\$ 10,348	\$ 5,403
Employee Contributions	3,604	7,798	4,282
 <b>457 Plan</b>			
Employer Contributions	-	-	-
Employee Contributions	2,810	5,015	2,835

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

**NOTE 10. SUBSEQUENT EVENTS**

Management has reviewed the financial statements as of the date of this report. The District received \$141,340 in CARES Act funding from the cities within the District. This was to fund additional wages due to the COVID-19 pandemic. The District received \$31,622 from West Point City on August 31, 2020, \$94,010 from Clearfield City on September 11, 2020 and \$15,708 from Sunset City on October 28, 2020. \$36,009 was for additional wages paid prior to June 30, 2020, and was accrued as a receivable in the June 30, 2020 financial statements. The remaining amount will be used in the 2021 fiscal year.

**North Davis Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Favorable</u>
	<u>Original</u>	<u>Final</u>		<u>(Unfavorable)</u>
<b>Revenues</b>				
Property taxes	\$ 3,158,923	\$ 3,208,899	\$ 3,121,139	\$ (87,760)
Ambulance	1,146,480	1,146,480	1,137,662	(8,818)
Contract services	116,650	116,650	120,880	4,230
Incident recovery	50,000	50,000	50,873	873
Impact fees	45,000	45,000	76,903	31,903
Other income	11,200	18,500	20,730	2,230
<b>Total revenues</b>	<u>4,528,253</u>	<u>4,585,529</u>	<u>4,528,187</u>	<u>(57,342)</u>
<b>Expenditures</b>				
Current operating:				
Salaries and wages	2,150,957	2,245,260	2,250,696	(5,436)
Employee taxes and benefits	876,753	854,753	836,847	17,906
Professional fees	202,761	233,761	225,993	7,768
Vehicle maintenance	93,350	113,350	102,996	10,354
Dispatch and radio	88,008	88,008	93,721	(5,713)
Paramedics	80,000	93,000	88,844	4,156
Equipment maintenance and supplies	72,144	87,144	79,199	7,945
Utilities	74,618	68,618	62,629	5,989
Fire and medical supplies	44,750	55,000	51,596	3,404
Insurance	52,173	45,173	51,026	(8,853)
Computer equipment and support	33,040	36,040	31,172	4,868
Training and travel	55,055	33,055	30,557	2,498
Miscellaneous	49,060	44,060	30,067	13,993
Subscriptions, memberships and fees	19,510	16,510	15,608	902
Office expense	8,350	8,350	8,332	18
Debt service - lease principal	118,938	118,938	118,938	-
Debt service - interest and fees	18,032	18,032	18,032	-
<b>Total expenditures</b>	<u>4,037,499</u>	<u>4,159,052</u>	<u>4,096,253</u>	<u>62,799</u>
<b>Other financing sources (uses)</b>				
Interest Earnings	14,000	30,000	28,557	(1,443)
CARES Act funding	-	18,500	47,695	29,195
Contributions to other gots	(352,496)	(402,472)	(402,472)	-
Unappropriated fund balance	151,822	231,575	-	-
Transfers in	-	-	-	-
Transfers out	(304,080)	(304,080)	(302,854)	1,226
<b>Total other financing sources</b>	<u>(490,754)</u>	<u>(426,477)</u>	<u>(629,074)</u>	<u>28,978</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>-</u>	<u>-</u>	<u>(197,140)</u>	<u>34,435</u>
<b>Fund balance at beginning of period</b>	<u>1,851,011</u>	<u>1,851,011</u>	<u>1,851,011</u>	<u>-</u>
<b>Fund balance at end of period</b>	<u>\$ 1,851,011</u>	<u>\$ 1,851,011</u>	<u>\$ 1,653,871</u>	<u>\$ 34,435</u>

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

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**NORTH DAVIS FIRE DISTRICT**  
**Utah Retirement Systems**  
**June 30, 2020**  
**with a measurement date of December 31, 2019**  
Last 10 fiscal years\*

		Noncontributory Retirement System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2020	0.0065870%	2.7890911%	0.0000000%	0.2561436%
	2019	0.0065856%	2.7279109%	0.0003799%	0.2793127%
	2018	0.0061272%	2.6718695%	0.0000000%	0.3043000%
	2017	0.0056958%	2.7514108%	0.0000000%	0.3037219%
	2016	0.0060111%	3.1459623%	0.0000000%	0.2113441%
	2015	0.0060111%	3.1883176%	0.0000000%	0.1877426%
Proportionate share of the net pension liability (asset)	2020	\$ 24,826	\$ (345,903)	\$ -	\$ 24,094
	2019	\$ 48,495	\$ 354,212	\$ 163	\$ 6,998
	2018	\$ 26,845	\$ (166,872)	\$ -	\$ (3,521)
	2017	\$ 38,084	\$ (21,691)	\$ -	\$ (2,636)
	2016	\$ 32,230	\$ (56,980)	\$ -	\$ (3,088)
	2015	\$ 26,102	\$ (181,938)	\$ -	\$ (2,777)
Covered employee payroll	2020	\$ 64,255	\$ 892,988	\$ -	\$ 422,168
	2019	\$ 60,780	\$ 843,244	\$ 4,554	\$ 372,992
	2018	\$ 56,870	\$ 781,687	\$ -	\$ 321,145
	2017	\$ 54,818	\$ 772,316	\$ -	\$ 250,944
	2016	\$ 50,735	\$ 845,191	\$ -	\$ 125,797
	2015	\$ 52,837	\$ 840,587	\$ -	\$ 77,572
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2020	38.64%	-38.74%	0.00%	5.71%
	2019	79.79%	42.01%	3.58%	1.88%
	2018	47.20%	-21.35%	0.00%	-1.10%
	2017	69.47%	-2.81%	0.00%	-1.05%
	2016	63.53%	-6.74%	0.00%	-2.45%
	2015	49.40%	-21.60%	0.00%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability	2020	93.70%	105.00%	0.00%	89.60%
	2019	87.00%	94.30%	90.80%	95.60%
	2018	91.90%	103.00%	0.00%	103.00%
	2017	87.30%	100.40%	0.00%	103.60%
	2016	87.80%	101.00%	0.00%	110.70%
	2015	90.20%	103.50%	0.00%	120.50%

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

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2020  
with a measurement date of December 31, 2019  
Last 10 fiscal years\*\***

	<u>As of fiscal year ended December 31,</u>	<u>Actuarial Determined Contributions</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered employee payroll</u>	<u>Contributions as a percentage of covered employee payroll</u>
Noncontributory System	2010	\$ 4,642	\$ 4,642	\$ -	\$ 39,811	11.66%
	2011	5,468	5,468	-	37,785	14.47%
	2012	6,018	6,018	-	43,700	13.77%
	2013	6,941	6,941	-	43,275	16.04%
	2014	8,728	8,728	-	50,482	17.29%
	2015	10,287	10,287	-	55,697	18.47%
	2016	8,989	8,989	-	48,670	18.47%
	2017	10,325	10,325	-	55,902	18.47%
	2018	10,703	10,703	-	57,946	18.47%
	2019	11,632	11,632	-	62,977	18.47%
	2020	12,100	12,100	-	65,513	18.47%
Firefighters System	2010	\$ -	\$ -	\$ -	\$ 884,731	0.00%
	2011	15,793	15,793	-	848,109	0.00%
	2012	4,925	4,925	-	984,857	1.86%
	2013	24,953	24,953	-	938,120	0.50%
	2014	25,761	25,761	-	870,292	2.66%
	2015	30,992	30,992	-	811,537	2.96%
	2016	33,883	33,883	-	849,193	3.82%
	2017	29,414	29,414	-	756,157	3.99%
	2018	31,256	31,256	-	795,310	3.93%
	2019	41,658	41,658	-	903,634	4.61%
	2020	43,719	43,719	-	1,008,366	4.34%
Tier 2 Public Employees System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	-	-	-	-	0.00%

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2020  
with a measurement date of December 31, 2019  
Last 10 fiscal years\*\***

Tier 2 Public Employees System* (Continued)	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	688	688	-	4,554	15.11%
	2019	-	-	-	-	0.00%
	2020	-	-	-	-	0.00%
Tier 2 Public Safety and Firefighters System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	5,457	5,457	-	49,519	11.02%
	2015	9,785	9,785	-	90,606	10.80%
	2016	18,732	18,732	-	174,251	10.75%
	2017	31,556	31,556	-	293,546	10.75%
	2018	36,849	36,849	-	340,561	10.82%
	2019	46,162	46,162	-	407,074	11.34%
	2020	57,068	57,068	-	501,478	11.38%
Tier 2 Public Employees DC Only System*	2010	\$ -	\$ -	\$ -	\$ -	0.00%
	2011	-	-	-	-	0.00%
	2012	-	-	-	-	0.00%
	2013	-	-	-	-	0.00%
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	7	7	-	8,670	0.08%
	2019	49	49	-	61,131	0.08%
	2020	42	42	-	52,628	0.08%

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

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

See accompanying notes to required supplementary information

**NORTH DAVIS FIRE DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
UTAH RETIREMENT SYSTEMS  
JUNE 30, 2020**

**Changes in Assumptions:**

As a result of the passage of SB 129, the retirement rates for members in the Tier 2 Public Safety and Firefighter Hybrid System have been modified to be the same as the assumption used to model the retirement pattern in the Tier 1 Public Safety and Firefighter Systems, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

DRAFT

## RESOLUTION 2020R-17

### **A RESOLUTION APPROVING AND ADOPTING AN AMENDMENT TO THE FISCAL YEAR 2021 BUDGET FOR THE NORTH DAVIS FIRE DISTRICT FOR THE PERIOD BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, FOR THE REMAINDER OF THE BUDGET YEAR**

**WHEREAS**, on August 13, 2020, the Board of Trustees of the North Davis Fire District (hereinafter referred to sometimes as the “District”) adopted Resolution No. 2020R-12 adopting a Budget for the 2020/2021 Budget Year in accordance with the “Uniform Fiscal Procedures for Special Districts Act,” §§17B-1-601, et seq., Utah Code Annotated, 1953; and,

**WHEREAS**, it now appears necessary and desirable for the Board of Trustees of the District to adopt an amendment to the Budget for the remainder of the 2020/2021 Budget Year in accordance with the said statutory provisions; and,

**WHEREAS**, the District Treasurer has heretofore caused to be prepared and submitted to the Board of Trustees an amendment to the Budget of the District for the remainder of the 2021 Budget Year; and,

**WHEREAS**, it appears that the amendment to the Budget is necessary and desirable and in the best interest of the District.

**WHEREAS**, a public hearing on said amendment to the Budget was duly advertised and held according to law.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Trustees of the North Davis Fire District as follows:

#### **Section 1: ADOPTION OF AMENDMENT TO BUDGET**

That the hereto attached proposed amendment to the Budget be and the same is hereby adopted and incorporated into the budget for the District for the remainder of the 2021 Budget Year, and the Budget adopted on August 13, 2020 as amended by this Resolution, is and shall be the Amended Budget of the District.

#### **Section 2: NOTICE OF AMENDED BUDGET**

That a copy of said Amended Budget as adopted by this Resolution be deposited with the Clerk of Davis County and be available for public review there and in the District Office.

**Section 3: EFFECTIVE DATE**

This Resolution shall be effective immediately upon passage and adoption.

**PASSED AND ADOPTED** by the Board of Trustees of the North Davis Fire District  
this 17<sup>th</sup> day of December 2020.

NORTH DAVIS FIRE DISTRICT

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Tim Roper, Chairman

ATTEST:

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Misty Rogers, District Clerk



# North Davis Fire District

## General Fund Amended Budget Changes By Account Fiscal Year Ending June 30, 2021

Account	Current Budget	Proposed Budget	Change Fav (UnFav)
<b>Revenue:</b>			
CARES Act Funding	\$ -	\$ 37,248	\$ 37,248
<b>Total Revenue Changes</b>	<b>\$ -</b>	<b>\$ 37,248</b>	<b>\$ 37,248</b>
<b>Expenditures:</b>			
Travel and Training	\$ 27,605	\$ 62,605	\$ (35,000)
Permantant Employee Wages	1,684,215	1,694,215	(10,000)
Equipment Maintenance Supply	35,184	43,184	(8,000)
Computer (CARES Act)	42,200	49,700	(7,500)
Medical Supplies	65,598	77,346	(11,748)
Transfer to Capital Projects Fund	-	18,000	(18,000)
<b>Total Expenditure Changes</b>	<b>\$ 1,854,802</b>	<b>\$ 1,945,050</b>	<b>\$ (90,248)</b>
Contribution from Fund Balance	\$ -	\$ -	\$ 53,000
<b>Total Account Changes</b>			<b>\$ -</b>

## Capital Projects Fund Amended Budget Changes By Account Fiscal Year Ending June 30, 2021

Account	Current Budget	Proposed Budget	Change Fav (UnFav)
<b>Revenue:</b>			
Transfer from General	\$ -	\$ 18,000	\$ 18,000
	-	-	-
	-	-	-
<b>Total Revenue Changes</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>
<b>Expenditures:</b>			
CARES ACT - Ventilator	\$ -	\$ 18,000	(18,000)
	-	-	-
	-	-	-
<b>Total Expenditure Changes</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ (18,000)</b>
<b>Total Account Changes</b>			<b>\$ -</b>



**North Davis Fire District  
Board of Trustees  
Annual Meeting Schedule  
Calendar Year 2021**

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

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

Pursuant to §52-4-202 (2)(a) of Utah Code, the North Davis Fire District hereby gives notice that the Board of Trustees will generally hold its scheduled Board Meetings for the 2021 calendar year on the third Thursday of each month. Work sessions will begin at 6:00 p.m. and Board Meetings will begin at 6:30 p.m. Board Meetings will be held at Station 41 of North Davis Fire District, 381 North 3150 West, West Point, Utah. Meeting location, dates, times, and discussion items are subject to change with proper noticing.

Board of Trustee meetings and work sessions are open to the public unless closed pursuant to Sections 52-4-204 and 52-4-205 of the Utah Code are relative to the applicable provisions of the Utah Open Meetings Act. Work, special, or emergency meetings in addition to those specified may be held as necessary. Noticing requirements in UCA 52-4-202 will be followed for work, special or emergency meetings.

In accordance with the Americans with Disabilities Act, the North Davis Fire District will accommodate reasonable requests to assist the disabled to participate in the meetings. Request for assistance can be made by contacting the District Clerk of the North Davis Fire District at 801.525.2850 ext. 102 between the hours of 8:00 a.m. to 5:00 p.m. Monday through Friday at least 24 hours in advance of the meeting to be attended.

Board Members may participate in the meeting via telephonic communication. If a Board Member does participate via telephonic communication, the Board Member will be on speakerphone. The speakerphone will be amplified so that the other Board Members and all other persons' present will be able to hear all discussions.

**North Davis Fire District Board of Trustee Meetings for 2021 Calendar Year are as follows:**

(locations, dates, times, and agenda items are subject to change)

- January 21, 2021
- February 18, 2021
- March 18, 2021
- April 15, 2021
- May 20, 2021
- June 17, 2021
- July 15, 2021
- August 19, 2021
- September 16, 2021
- October 21, 2021
- November 18, 2021
- December 16, 2021