

NORTH TOOELE FIRE DISTRICT
COMBINED CASH INVESTMENT
DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	1,000.00
3 ALLOCATION TO CAPITAL PROJECTS FUND	(1,000.00)

TOTAL ALLOCATIONS TO OTHER FUNDS	.00

ZERO PROOF IF ALLOCATIONS BALANCE	.00

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

1-101000	CASH - COMBINED FUND	1,000.00	
1-101150	CASH IN BANK-GENERAL FUND ZION	1,271,663.61	
1-101165	UTAH STATE TREASURERS FUND-GF	18,967.51	
1-101350	TAXES RECEIVABLE - CURRENT	(543.99)	
1-101355	TAXES RECEIVABLE - DELINQUENT	165,554.00	
1-101400	PREPAID INSURANCE	21,780.12	
	TOTAL ASSETS		1,478,421.25

LIABILITIES AND EQUITY

LIABILITIES

1-202000	ACCOUNTS PAYABLE	248,835.62	
1-202200	ACCRUED EMPLOYEE BENEFITS	9,082.75	
1-202250	ACCRUED RETIREMENT BENEFITS	5,392.63	
1-202300	ACCRUED WAGES	35,186.66	
1-202350	ACCRUED PAYROLL TAX	12,802.40	
1-208000	UNEARNED REVENUE	1,600.00	
1-209000	DEFERRED INFLOW-TAXES	165,554.00	
	TOTAL LIABILITIES		478,454.06

FUND EQUITY

1-308000	GENERAL FUND BALANCE	1,218,712.28	
	REVENUE OVER EXPENDITURES - YTD	(218,745.09)	
	BALANCE - CURRENT DATE	999,967.19	
	TOTAL FUND EQUITY		999,967.19
	TOTAL LIABILITIES AND EQUITY		1,478,421.25

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE - FIRE PROTECTION</u>					
1-40-1050 TRANSFER FROM CAP PROJECT FUND	122,000.00	422,000.00	422,000.00	.00	100.0
1-40-3110 PROPERTY TAXES	1,350,633.28	1,552,512.22	2,051,286.00	498,773.78	75.7
1-40-3115 PROPERTY TAXES - OTHER	14,766.61	110,450.96	100,000.00	(10,450.96)	110.5
1-40-3125 PROPERTY TAXES RDA	.00	.00	30,000.00	30,000.00	.0
1-40-3130 MITIGATION FEES	20,000.00	20,000.00	20,000.00	.00	100.0
1-40-3610 INTEREST INCOME	2,201.13	4,708.57	3,000.00	(1,708.57)	157.0
1-40-3620 GRANTS	5,158.41	10,327.41	40,000.00	29,672.59	25.8
1-40-3630 WILDLAND REIMBURSEMENTS	291.75	12,686.12	68,000.00	55,313.88	18.7
1-40-3680 OTHER REVENUE	729.75	3,098.28	2,500.00	(598.28)	123.9
1-40-3681 LEASE AGREEMENTS	.00	9,600.00	9,600.00	.00	100.0
TOTAL REVENUE - FIRE PROTECTION	1,515,780.93	2,145,383.56	2,746,386.00	601,002.44	78.1
TOTAL FUND REVENUE	1,515,780.93	2,145,383.56	2,746,386.00	601,002.44	78.1

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES - FIRE PROTECTION</u>					
1-60-2100 ECONOMIC DEVELOPMENT	.00	.00	30,000.00	30,000.00	.0
1-60-2102 FIRE PREVENTION EDUCATION	.00	1,887.40	4,000.00	2,112.60	47.2
1-60-3000 COMMUNITY OUTREACH	.00	33,182.59	35,000.00	1,817.41	94.8
1-60-4050 EMPLOYEE BENEFITS	31,094.22	208,173.84	200,000.00	(8,173.84)	104.1
1-60-4060 RETIREMENT BENEFITS	20,644.13	154,756.96	160,000.00	5,243.04	96.7
1-60-4070 WAGES - FULL TIME	115,772.89	838,503.24	825,000.00	(13,503.24)	101.6
1-60-4071 WAGES - OVERTIME	13,310.30	113,770.95	120,000.00	6,229.05	94.8
1-60-4075 WAGES - PART TIME	13,931.70	155,101.77	155,000.00	(101.77)	100.1
1-60-4079 WAGES - BOARD MEMBER	1,200.00	14,400.00	14,400.00	.00	100.0
1-60-4080 LEGAL NOTICE ADVERTISING	.00	5,577.49	6,000.00	422.51	93.0
1-60-4090 ACCOUNTING	.00	13,250.00	13,250.00	.00	100.0
1-60-4100 ELECTIONS	.00	.00	1,000.00	1,000.00	.0
1-60-4110 BANK CHARGES	.00	217.45	220.00	2.55	98.8
1-60-4220 SERVICE RECOGNITION	750.00	8,744.88	18,000.00	9,255.12	48.6
1-60-4230 INSURANCE - PERSONNEL	.00	41,928.36	50,000.00	8,071.64	83.9
1-60-4232 INSURANCE - BLDG/GROUNDS	.00	8,528.31	8,528.00	(.31)	100.0
1-60-4234 INSURANCE - APPARATUS	.00	15,313.94	15,314.00	.06	100.0
1-60-4236 INSURANCE - EQUIPMENT	.00	2,301.21	2,301.00	(.21)	100.0
1-60-4240 OFFICE EXPENSE	1,603.50	30,952.44	38,000.00	7,047.56	81.5
1-60-4241 POSTAGE AND SHIPPING	.00	309.70	500.00	190.30	61.9
1-60-4242 PRINTING AND BINDING	.00	75.45	100.00	24.55	75.5
1-60-4250 DUES AND MEMBERSHIPS	.00	4,364.70	5,000.00	635.30	87.3
1-60-4251 BOOKS, PUBLICATIONS, SUBSCRIPT	.00	1,767.50	2,000.00	232.50	88.4
1-60-4260 BUILDING SECURITY	.00	3,935.78	4,000.00	64.22	98.4
1-60-4290 REPAIRS & MAINT - APPARATUS	5,682.73	53,421.25	55,000.00	1,578.75	97.1
1-60-4292 REPAIRS & MAINT- BLDG/GROUNDS	.00	23,596.49	25,500.00	1,903.51	92.5
1-60-4294 REPAIRS & MAINT - EQUIPMENT	.00	3,676.28	8,000.00	4,323.72	46.0
1-60-4296 REPAIRS & MAINT - TECHNOLOGY	1,739.00	27,603.59	30,000.00	2,396.41	92.0
1-60-4300 FUEL	.00	32,877.20	35,000.00	2,122.80	93.9
1-60-4310 STATION SUPPLIES	.00	3,513.19	4,000.00	486.81	87.8
1-60-4315 MEDICAL	340.00	16,413.02	20,000.00	3,586.98	82.1
1-60-4320 PUBLIC RELATIONS	107.97	693.03	1,000.00	306.97	69.3
1-60-4330 TRAINING FIRE	.00	18,568.55	16,000.00	(2,568.55)	116.1
1-60-4335 TRAINING MEDICAL	24.00	2,194.20	3,000.00	805.80	73.1
1-60-4336 TRAINING - PARAMEDIC	.00	202.00	250.00	48.00	80.8
1-60-4338 TRAINING STAFF	.00	7,838.15	5,000.00	(2,838.15)	156.8
1-60-4350 PAYROLL TAXES	11,047.99	86,625.26	88,654.00	2,028.74	97.7
1-60-4360 TELEPHONE	480.37	5,899.46	7,113.00	1,213.54	82.9
1-60-4371 WATER AND SEWAGE	150.00	4,177.31	4,300.00	122.69	97.2
1-60-4372 NATURAL GAS	.00	14,319.90	15,000.00	680.10	95.5
1-60-4373 ELECTRICITY	.00	10,747.99	12,000.00	1,252.01	89.6
1-60-4375 PHONE ALLOWANCE	436.17	3,032.42	2,900.00	(132.42)	104.6
1-60-4376 WASTE AND DISPOSAL	.00	964.00	1,000.00	36.00	96.4
1-60-4377 UNIFORMS	4,058.96	14,666.89	20,000.00	5,333.11	73.3
1-60-4378 PPE - STRUCTURE	3,424.15	13,896.50	22,000.00	8,103.50	63.2
1-60-4381 FIRE EQUIPMENT	.00	10,245.82	15,000.00	4,754.18	68.3
1-60-4382 WILDLAND URBAN INTERFACE S/E	.00	775.11	800.00	24.89	96.9
1-60-4383 REHAB SUPPLIES	.00	9,050.10	7,500.00	(1,550.10)	120.7
1-60-4384 PROFESSIONAL FEES	.00	11,785.00	15,000.00	3,215.00	78.6
1-60-4385 MEDICAL EQUIPMENT	.00	4,731.04	6,000.00	1,268.96	78.9
1-60-4386 DISPATCH FEES	11,742.50	21,503.00	21,503.00	.00	100.0
1-60-4387 COMMUNICATIONS EQUIPMENT	.00	22,325.75	25,000.00	2,674.25	89.3

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
1-60-4388 HR	.00	5,067.41	5,000.00	(67.41)	101.4
1-60-4389 ADMIN OTHER	.00	1,591.15	1,500.00	(91.15)	106.1
1-60-4390 MEDICAL SUPPLIES	502.10	5,528.60	6,000.00	471.40	92.1
1-60-4391 HAZMAT EQUIPMENT	.00	59.95	75.00	15.05	79.9
1-60-4393 PPE - WILDLAND	.00	11,763.92	12,500.00	736.08	94.1
1-60-4520 TECHNOLOGY EQUIPMENT	.00	7,731.16	8,000.00	268.84	96.6
1-60-4550 CIF TRANSFER	250,000.00	250,000.00	250,000.00	.00	100.0
1-60-8500 CONTRIBUTION TO FUND BALANCE	.00	.00	289,178.00	289,178.00	.0
TOTAL EXPENDITURES - FIRE PROTECTION	488,042.68	2,364,128.65	2,746,386.00	382,257.35	86.1
TOTAL FUND EXPENDITURES	488,042.68	2,364,128.65	2,746,386.00	382,257.35	86.1
NET REVENUE OVER EXPENDITURES	1,027,738.25	(218,745.09)	.00	218,745.09	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
DECEMBER 31, 2023

IMPACT FEE FUND

ASSETS

2-101150	CASH IN BANK-IMPACT ACCT ZIONS	191,455.54	
2-101165	UTAH STATE TREASURERS FUND-IF	236,009.06	
	TOTAL ASSETS		427,464.60

LIABILITIES AND EQUITY

FUND EQUITY

2-308000	FUND BALANCE CAPITAL PROJECTS	413,412.81	
	REVENUE OVER EXPENDITURES - YTD	14,051.79	
	BALANCE - CURRENT DATE	427,464.60	
	TOTAL FUND EQUITY		427,464.60
	TOTAL LIABILITIES AND EQUITY		427,464.60

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
2-40-3620 IMPACT FEE INTEREST	1,115.40	11,997.70	10,000.00	(1,997.70)	120.0
2-40-4131 IMPACT FEES	.00	54,028.43	100,000.00	45,971.57	54.0
2-40-8500 BALANCE CARRY FORWARD	.00	.00	366,901.00	366,901.00	.0
TOTAL REVENUE	1,115.40	66,026.13	476,901.00	410,874.87	13.8
TOTAL FUND REVENUE	1,115.40	66,026.13	476,901.00	410,874.87	13.8

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
2-60-4500 CAPITAL OUTLAY	.00	51,084.34	52,000.00	915.66	98.2
2-60-5300 BANK CHARGES	.00	20.00	20.00	.00	100.0
2-60-6500 OTHER EXPENSE	.00	870.00	1,000.00	130.00	87.0
2-60-8500 FUND ENCUMBERED-FUTURE PROJECT	.00	.00	423,881.00	423,881.00	.0
TOTAL EXPENDITURES	.00	51,974.34	476,901.00	424,926.66	10.9
TOTAL FUND EXPENDITURES	.00	51,974.34	476,901.00	424,926.66	10.9
NET REVENUE OVER EXPENDITURES	1,115.40	14,051.79	.00	(14,051.79)	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
DECEMBER 31, 2023

CAPITAL PROJECTS FUND

ASSETS

3-101000	CASH - COMBINED FUND	(1,000.00)
3-101150	CASH IN BANK-CAPITAL ACCT ZION		143.06
3-101200	ACCOUNTS RECEIVABLE		250,000.00
			249,143.06
	TOTAL ASSETS		249,143.06

LIABILITIES AND EQUITY

LIABILITIES

3-202000	ACCOUNTS PAYABLE	(175.54)
	TOTAL LIABILITIES		(175.54)

FUND EQUITY

3-308000	RETAINED EARNINGS		444,796.23
	REVENUE OVER EXPENDITURES - YTD	(195,477.63)
	BALANCE - CURRENT DATE		249,318.60
	TOTAL FUND EQUITY		249,318.60
	TOTAL LIABILITIES AND EQUITY		249,143.06

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
3-40-1050 CAPITAL PROJECT FUNDS	250,000.00	250,000.00	250,000.00	.00	100.0
3-40-1055 GRANT REIMBURSEMENT FUNDS	.00	.00	120,000.00	120,000.00	.0
3-40-2000 INTEREST EARNED	1.52	583.00	800.00	217.00	72.9
3-40-8500 BALANCE CARRY FORWARD	.00	.00	346,658.00	346,658.00	.0
TOTAL REVENUE	250,001.52	250,583.00	717,458.00	466,875.00	34.9
TOTAL FUND REVENUE	250,001.52	250,583.00	717,458.00	466,875.00	34.9

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
3-60-1150 CAPITAL PROJECTS	.00	24,025.63	150,000.00	125,974.37	16.0
3-60-4110 OFFICE/ACCOUNT FEES	15.00	35.00	20.00	(15.00)	175.0
3-60-4550 TRANSFER TO GENERAL FUND	122,000.00	422,000.00	422,000.00	.00	100.0
3-60-8500 FUNDS ENCUMBERED NEW PROJECTS	.00	.00	145,438.00	145,438.00	.0
TOTAL EXPENDITURES	122,015.00	446,060.63	717,458.00	271,397.37	62.2
TOTAL FUND EXPENDITURES	122,015.00	446,060.63	717,458.00	271,397.37	62.2
NET REVENUE OVER EXPENDITURES	127,986.52	(195,477.63)	.00	195,477.63	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FIXED ASSETS

ASSETS

4-101610	LAND	240,777.69	
4-101615	WATER RIGHTS	8,500.00	
4-101620	BUILDINGS AND IMPROVEMENTS	3,238,597.64	
4-101630	FIRE STATION IMPROVEMENTS	50,434.00	
4-101645	CIP-ARROWHEAD FIRE STATION	1,700.00	
4-101646	CIP-LP EXPANSION	104,585.32	
4-101648	CIP - SP REMODEL	45,358.02	
4-101650	MACHINERY & EQUIPMENT	574,472.25	
4-101660	VEHICLES	1,959,860.94	
4-101665	CIP VEHICLES	636,173.81	
	TOTAL ASSETS		6,860,459.67

LIABILITIES AND EQUITY

FUND EQUITY

4-308000	INVSTMNT IN GENRL FIXED ASSETS	6,860,459.67	
	TOTAL FUND EQUITY		6,860,459.67
	TOTAL LIABILITIES AND EQUITY		6,860,459.67