

NORTH TOOELE FIRE DISTRICT
COMBINED CASH INVESTMENT
OCTOBER 31, 2024

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	(93,630.54)
2 ALLOCATION TO IMPACT FEE FUND	(3.69)
3 ALLOCATION TO CAPITAL PROJECTS FUND		93,634.23

TOTAL ALLOCATIONS TO OTHER FUNDS		.00

ZERO PROOF IF ALLOCATIONS BALANCE		.00

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
OCTOBER 31, 2024

GENERAL FUND

ASSETS

1-101000	CASH - COMBINED FUND	(93,630.54)	
1-101150	CASH IN BANK-GENERAL FUND ZION	384,325.27	
1-101160	CASH IN BANK-GRANT FUND ZION	3,500.00	
1-101165	UTAH STATE TREASURERS FUND-GF	29,251.98	
1-101350	TAXES RECEIVABLE - CURRENT	(543.99)	
1-101355	TAXES RECEIVABLE - DELINQUENT	85,817.00	
1-101400	PREPAID INSURANCE	11,865.92	
	TOTAL ASSETS		420,585.64

LIABILITIES AND EQUITY

LIABILITIES

1-202000	ACCOUNTS PAYABLE	175.54	
1-202200	ACCRUED EMPLOYEE BENEFITS	(2,076.92)	
1-202250	ACCRUED RETIREMENT BENEFITS	(3,924.51)	
1-202300	ACCRUED WAGES	(35,187.00)	
1-202350	ACCRUED PAYROLL TAX	(16,564.20)	
1-208000	UNEARNED REVENUE	1,600.00	
1-209000	DEFERRED INFLOW-TAXES	85,817.00	
	TOTAL LIABILITIES		29,839.91

FUND EQUITY

1-308000	GENERAL FUND BALANCE	1,237,519.16	
	REVENUE OVER EXPENDITURES - YTD	(846,773.43)	
	BALANCE - CURRENT DATE	390,745.73	
	TOTAL FUND EQUITY		390,745.73
	TOTAL LIABILITIES AND EQUITY		420,585.64

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE - FIRE PROTECTION</u>					
1-40-2000 PROCEEDS FROM TAN	.00	475,000.00	.00	(475,000.00)	.0
1-40-3110 PROPERTY TAXES	19,565.05	116,508.41	7,350,546.00	7,234,037.59	1.6
1-40-3115 PROPERTY TAXES - OTHER	8,666.84	90,150.23	330,000.00	239,849.77	27.3
1-40-3125 PROPERTY TAXES RDA	.00	.00	87,000.00	87,000.00	.0
1-40-3130 MITIGATION FEES	.00	.00	60,000.00	60,000.00	.0
1-40-3610 INTEREST INCOME	.00	4,709.40	12,000.00	7,290.60	39.3
1-40-3620 GRANTS	.00	284,568.85	1,540,572.00	1,256,003.15	18.5
1-40-3621 FEDERAL GRANTS	41,997.52	257,494.56	.00	(257,494.56)	.0
1-40-3622 STATE GRANTS	.00	44,808.75	.00	(44,808.75)	.0
1-40-3623 OTHER GRANTS	.00	2,000.00	.00	(2,000.00)	.0
1-40-3630 WILDLAND COST RECOVERY	186,821.30	211,751.03	75,000.00	(136,751.03)	282.3
1-40-3680 OTHER REVENUE	554.49	8,917.06	9,000.00	82.94	99.1
1-40-3681 LEASE AGREEMENTS	.00	9,600.00	28,800.00	19,200.00	33.3
1-40-3685 PENALTIES/FEES	.00	6.00	.00	(6.00)	.0
1-40-3690 INCIDENT COST RECOVERY	.00	.00	15,000.00	15,000.00	.0
1-40-3695 FIRE PREVENTION FEES	.00	100.00	30,000.00	29,900.00	.3
1-40-4010 COMMUNITY EDUCATION	.00	25.00	.00	(25.00)	.0
TOTAL REVENUE - FIRE PROTECTION	257,605.20	1,505,639.29	9,537,918.00	8,032,278.71	15.8
TOTAL FUND REVENUE	257,605.20	1,505,639.29	9,537,918.00	8,032,278.71	15.8

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES - FIRE PROTECTION</u>					
1-60-2100 ECONOMIC DEVELOPMENT	.00	.00	87,000.00	87,000.00	.0
1-60-2102 FIRE PREVENTION	.00	2,950.31	12,000.00	9,049.69	24.6
1-60-3000 FIRE MITIGATION	.00	53,946.73	105,000.00	51,053.27	51.4
1-60-4050 EMPLOYEE BENEFITS	24,125.76	211,668.82	856,020.00	644,351.18	24.7
1-60-4060 RETIREMENT BENEFITS	15,321.90	146,828.94	624,246.00	477,417.06	23.5
1-60-4070 WAGES - FULL TIME	90,396.40	827,911.40	3,139,740.00	2,311,828.60	26.4
1-60-4071 WAGES - OVERTIME	8,099.84	203,656.19	360,000.00	156,343.81	56.6
1-60-4075 WAGES - PART TIME	16,110.35	159,440.51	1,066,680.00	907,239.49	15.0
1-60-4079 WAGES - BOARD MEMBER	1,200.00	12,000.00	43,200.00	31,200.00	27.8
1-60-4080 LEGAL NOTICE ADVERTISING	.00	400.00	6,000.00	5,600.00	6.7
1-60-4090 ACCOUNTING	.00	13,000.00	42,000.00	29,000.00	31.0
1-60-4110 BANK CHARGES	.00	45.63	90.00	44.37	50.7
1-60-4115 MERCHANT SERVICE FEES GF	.00	46.52	.00	(46.52)	.0
1-60-4220 SERVICE RECOGNITION	.00	1,942.91	75,000.00	73,057.09	2.6
1-60-4225 INCENTIVE RECOGNITION	.00	301.95	15,000.00	14,698.05	2.0
1-60-4230 INSURANCE - PERSONNEL	613.42	43,775.24	150,000.00	106,224.76	29.2
1-60-4232 INSURANCE - BLDG/GROUNDS	.00	14,273.51	26,100.00	11,826.49	54.7
1-60-4234 INSURANCE - APPARATUS	.00	24,338.21	46,860.00	22,521.79	51.9
1-60-4236 INSURANCE - EQUIPMENT	.00	2,262.42	7,050.00	4,787.58	32.1
1-60-4240 OFFICE SUPPLIES AND EQUIPMENT	.00	64,510.44	180,000.00	115,489.56	35.8
1-60-4241 POSTAGE AND SHIPPING	.00	968.74	1,500.00	531.26	64.6
1-60-4242 OFFICE SUBSCRIPTIONS	829.50	1,087.50	300.00	(787.50)	362.5
1-60-4250 DUES AND MEMBERSHIPS	.00	10,262.93	15,000.00	4,737.07	68.4
1-60-4251 BOOKS, PUBLICATIONS, SUBSCRIPT	.00	40.00	6,000.00	5,960.00	.7
1-60-4260 BUILDING SECURITY	.00	1,651.00	6,000.00	4,349.00	27.5
1-60-4290 REPAIRS & MAINT - APPARATUS	4,404.27	72,984.55	225,000.00	152,015.45	32.4
1-60-4292 REPAIRS & MAINT- BLDG/GROUNDS	60.92	8,606.33	90,000.00	81,393.67	9.6
1-60-4294 REPAIRS & MAINT - EQUIPMENT	.00	5,960.70	15,000.00	9,039.30	39.7
1-60-4296 REPAIRS & MAINT - TECHNOLOGY	2,538.78	25,672.74	90,000.00	64,327.26	28.5
1-60-4300 FUEL	.00	24,942.18	138,000.00	113,057.82	18.1
1-60-4310 STATION SUPPLIES	.00	2,999.36	10,500.00	7,500.64	28.6
1-60-4315 EMPLOYEE HEALTH	285.00	19,978.18	70,500.00	50,521.82	28.3
1-60-4320 RECRUITMENT AND RETENTION	.00	6,833.62	135,000.00	128,166.38	5.1
1-60-4330 TRAINING - FIRE	.00	20,076.10	60,000.00	39,923.90	33.5
1-60-4331 TRAINIG - WILDLAND FIRE	.00	1,187.82	.00	(1,187.82)	.0
1-60-4332 TRAINING - HAZMAT	.00	200.00	.00	(200.00)	.0
1-60-4335 TRAINING - EMS	.00	9,204.61	9,000.00	(204.61)	102.3
1-60-4336 TRAINING - PARAMEDIC	.00	18,372.30	151,200.00	132,827.70	12.2
1-60-4338 TRAINING - STAFF	.00	6,851.03	15,000.00	8,148.97	45.7
1-60-4339 TUITION REIMBURSEMENT	.00	.00	99,600.00	99,600.00	.0
1-60-4345 COMMUNITY EDUCATION	.00	13.00	.00	(13.00)	.0
1-60-4350 PAYROLL TAXES	8,733.05	96,276.61	366,000.00	269,723.39	26.3
1-60-4360 TELEPHONE	90.49	4,438.70	21,600.00	17,161.30	20.6
1-60-4370 INTERNET	399.80	399.80	.00	(399.80)	.0
1-60-4371 WATER AND SEWAGE	154.00	4,051.44	10,500.00	6,448.56	38.6
1-60-4372 NATURAL GAS	.00	10,382.59	45,000.00	34,617.41	23.1
1-60-4373 ELECTRICITY	.00	9,592.64	36,000.00	26,407.36	26.7
1-60-4374 WEBSITE	.00	104.00	.00	(104.00)	.0
1-60-4375 PHONE ALLOWANCE - FT STAFF	332.32	3,323.20	11,340.00	8,016.80	29.3
1-60-4376 WASTE AND DISPOSAL	.00	732.00	3,000.00	2,268.00	24.4
1-60-4377 UNIFORMS	1,396.82	25,921.45	108,000.00	82,078.55	24.0
1-60-4378 PPE - STRUCTURE	.00	65,571.15	204,000.00	138,428.85	32.1

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
1-60-4381 FIRE EQUIPMENT	255.00	16,871.64	240,000.00	223,128.36	7.0
1-60-4382 WILDLAND URBAN INTERFACE EQUIP	.00	294.99	45,000.00	44,705.01	.7
1-60-4383 REHAB SUPPLIES - FIRE PREV	.00	3,907.31	22,500.00	18,592.69	17.4
1-60-4384 PROFESSIONAL FEES - MD	.00	26,415.00	60,000.00	33,585.00	44.0
1-60-4385 EMS EQUIPMENT	.00	3,142.86	15,000.00	11,857.14	21.0
1-60-4386 DISPATCH FEES	.00	18,167.50	70,455.00	52,287.50	25.8
1-60-4387 COMMUNICATIONS EQUIPMENT	.00	1,037.50	60,000.00	58,962.50	1.7
1-60-4388 PERSONNEL RESOURCES	.00	4,955.39	15,000.00	10,044.61	33.0
1-60-4389 ADMIN OTHER	.00	3,056.30	7,500.00	4,443.70	40.8
1-60-4390 EMS SUPPLIES	.00	4,473.16	15,000.00	10,526.84	29.8
1-60-4391 HAZMAT EQUIPMENT	.00	54.01	.00	(54.01)	.0
1-60-4392 PPE - EMS	.00	116.00	.00	(116.00)	.0
1-60-4393 PPE - WILDLAND	.00	8,900.25	48,000.00	39,099.75	18.5
1-60-4520 TECHNOLOGY EQUIPMENT	.00	11,724.61	48,000.00	36,275.39	24.4
1-60-4550 CIF TRANSFER	.00	.00	45,000.00	45,000.00	.0
1-60-4710 EMAC	.00	5,711.82	.00	(5,711.82)	.0
1-60-4711 IROC	609.95	1,598.38	.00	(1,598.38)	.0
1-60-8500 CONTRIBUTION TO FUND BALANCE	.00	.00	61,437.00	61,437.00	.0
TOTAL EXPENDITURES - FIRE PROTECTION	175,957.57	2,352,412.72	9,537,918.00	7,185,505.28	24.7
TOTAL FUND EXPENDITURES	175,957.57	2,352,412.72	9,537,918.00	7,185,505.28	24.7
NET REVENUE OVER EXPENDITURES	81,647.63	(846,773.43)	.00	846,773.43	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
OCTOBER 31, 2024

IMPACT FEE FUND

ASSETS

2-101000	CASH - COMBINED FUND	(3.69)
2-101150	CASH IN BANK-IMPACT ACCT ZIONS		278,536.38
2-101165	UTAH STATE TREASURERS FUND-IF		245,808.30
			524,340.99
	TOTAL ASSETS		524,340.99

LIABILITIES AND EQUITY

FUND EQUITY

2-308000	FUND BALANCE CAPITAL PROJECTS REVENUE OVER EXPENDITURES - YTD		455,191.90
		69,149.09	
	BALANCE - CURRENT DATE		524,340.99
	TOTAL FUND EQUITY		524,340.99
	TOTAL LIABILITIES AND EQUITY		524,340.99

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
2-40-3620 IMPACT FEE INTEREST	.00	10,102.47	30,000.00	19,897.53	33.7
2-40-4131 IMPACT FEES	583.93	60,396.71	300,000.00	239,603.29	20.1
2-40-8500 BALANCE CARRY FORWARD	.00	.00	1,271,643.00	1,271,643.00	.0
TOTAL REVENUE	583.93	70,499.18	1,601,643.00	1,531,143.82	4.4
TOTAL FUND REVENUE	583.93	70,499.18	1,601,643.00	1,531,143.82	4.4

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
2-60-4500 CAPITAL OUTLAY	.00	.00	60,000.00	60,000.00	.0
2-60-5300 BANK CHARGES	.00	20.00	60.00	40.00	33.3
2-60-5305 MERCHANT SERVICE FEES IF	.00	15.09	.00	(15.09)	.0
2-60-6500 OTHER EXPENSE	.00	1,315.00	4,500.00	3,185.00	29.2
2-60-8500 FUND ENCUMBERED-FUTURE PROJECT	.00	.00	1,537,083.00	1,537,083.00	.0
TOTAL EXPENDITURES	.00	1,350.09	1,601,643.00	1,600,292.91	.1
TOTAL FUND EXPENDITURES	.00	1,350.09	1,601,643.00	1,600,292.91	.1
NET REVENUE OVER EXPENDITURES	583.93	69,149.09	.00	(69,149.09)	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
OCTOBER 31, 2024

CAPITAL PROJECTS FUND

ASSETS

3-101000	CASH - COMBINED FUND	93,634.23	
3-101150	CASH IN BANK-CAPITAL ACCT ZION	96,910.15	
3-101300	RESTRICTED CASH	796,528.04	
	TOTAL ASSETS		987,072.42

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

3-308000	RETAINED EARNINGS	1,409,435.90	
	REVENUE OVER EXPENDITURES - YTD	(422,187.94)	
	BALANCE - CURRENT DATE	987,247.96	
	TOTAL FUND EQUITY		987,247.96
	TOTAL LIABILITIES AND EQUITY		987,072.42

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
3-40-1050 CAPITAL PROJECT FUNDS	86,000.00	186,000.00	45,000.00	(141,000.00)	413.3
3-40-1055 GRANT REIMBURSEMENT FUNDS	.00	.00	24,000.00	24,000.00	.0
3-40-2000 INTEREST EARNED	.00	21,992.87	1,800.00	(20,192.87)	1221.8
3-40-8500 BALANCE CARRY FORWARD	.00	.00	436,314.00	436,314.00	.0
TOTAL REVENUE	86,000.00	207,992.87	507,114.00	299,121.13	41.0
TOTAL FUND REVENUE	86,000.00	207,992.87	507,114.00	299,121.13	41.0

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
3-60-1110 CAPITAL OUTLAY	2,920.08	499,443.23	.00	(499,443.23)	.0
3-60-1150 CAPITAL PROJECTS	.00	30,702.58	279,000.00	248,297.42	11.0
3-60-4110 OFFICE/ACCOUNT FEES	.00	35.00	60.00	25.00	58.3
3-60-4550 TRANSFER TO GENERAL FUND	.00	100,000.00	.00	(100,000.00)	.0
3-60-8500 FUNDS ENCUMBERED NEW PROJECTS	.00	.00	228,054.00	228,054.00	.0
TOTAL EXPENDITURES	2,920.08	630,180.81	507,114.00	(123,066.81)	124.3
TOTAL FUND EXPENDITURES	2,920.08	630,180.81	507,114.00	(123,066.81)	124.3
NET REVENUE OVER EXPENDITURES	83,079.92	(422,187.94)	.00	422,187.94	.0

NORTH TOOELE FIRE DISTRICT
 BALANCE SHEET
 OCTOBER 31, 2024

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	133,115.83	
4-101648	CIP - SP REMODEL	64,371.38	
4-101650	MACHINERY & EQUIPMENT	681,406.01	
4-101660	VEHICLES	2,601,529.70	
	TOTAL ASSETS		7,020,432.25

LIABILITIES AND EQUITY

FUND EQUITY

4-308000	INVSTMNT IN GENRL FIXED ASSETS	7,020,432.25	
	TOTAL FUND EQUITY		7,020,432.25
	TOTAL LIABILITIES AND EQUITY		7,020,432.25