

NORTH TOOELE FIRE DISTRICT
COMBINED CASH INVESTMENT
AUGUST 31, 2024

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	(99,000.00)
3 ALLOCATION TO CAPITAL PROJECTS FUND		99,000.00

TOTAL ALLOCATIONS TO OTHER FUNDS		.00

ZERO PROOF IF ALLOCATIONS BALANCE		.00

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
AUGUST 31, 2024

GENERAL FUND

ASSETS

1-101000	CASH - COMBINED FUND	(99,000.00)	
1-101122	AR CLEARING ACCOUNT	(5,214.31)	
1-101150	CASH IN BANK-GENERAL FUND ZION	128,758.48	
1-101160	CASH IN BANK-GRANT FUND ZION	3,500.00	
1-101165	UTAH STATE TREASURERS FUND-GF	32,768.59	
1-101300	ACCOUNTS RECEIVABLE	5,214.31	
1-101350	TAXES RECEIVABLE - CURRENT	(543.99)	
1-101355	TAXES RECEIVABLE - DELINQUENT	85,817.00	
1-101400	PREPAID INSURANCE	3,992.20	
	TOTAL ASSETS		155,292.28

LIABILITIES AND EQUITY

LIABILITIES

1-202000	ACCOUNTS PAYABLE	618.86	
1-202200	ACCRUED EMPLOYEE BENEFITS	(2,076.93)	
1-202250	ACCRUED RETIREMENT BENEFITS	4,546.01	
1-202300	ACCRUED WAGES	(35,187.00)	
1-202350	ACCRUED PAYROLL TAX	2,531.57	
1-208000	UNEARNED REVENUE	1,600.00	
1-209000	DEFERRED INFLOW-TAXES	85,817.00	
	TOTAL LIABILITIES		57,849.51

FUND EQUITY

1-308000	GENERAL FUND BALANCE	1,237,519.16	
	REVENUE OVER EXPENDITURES - YTD	(1,140,076.39)	
	BALANCE - CURRENT DATE	97,442.77	
	TOTAL FUND EQUITY		97,442.77
	TOTAL LIABILITIES AND EQUITY		155,292.28

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE - FIRE PROTECTION</u>					
1-40-3110	PROPERTY TAXES	8,897.28	92,202.53	2,450,182.00	2,357,979.47 3.8
1-40-3115	PROPERTY TAXES - OTHER	10,935.52	73,031.81	110,000.00	36,968.19 66.4
1-40-3125	PROPERTY TAXES RDA	.00	.00	29,000.00	29,000.00 .0
1-40-3130	MITIGATION FEES	.00	.00	20,000.00	20,000.00 .0
1-40-3610	INTEREST INCOME	271.38	4,613.72	4,000.00	(613.72) 115.3
1-40-3620	GRANTS	.00	284,568.85	513,524.00	228,955.15 55.4
1-40-3621	FEDERAL GRANTS	.00	174,026.67	.00	(174,026.67) .0
1-40-3622	STATE GRANTS	37,948.75	44,808.75	.00	(44,808.75) .0
1-40-3630	WILDLAND REIMBURSEMENTS	9,107.49	12,297.99	25,000.00	12,702.01 49.2
1-40-3680	OTHER REVENUE	100.00	8,234.08	3,000.00	(5,234.08) 274.5
1-40-3681	LEASE AGREEMENTS	.00	9,600.00	9,600.00	.00 100.0
1-40-3690	INCIDENT FEES	.00	.00	5,000.00	5,000.00 .0
1-40-3695	INSPECTION FEES, PERMITS & SVC	.00	.00	10,000.00	10,000.00 .0
1-40-4010	COMMUNITY EDUCATION	.00	25.00	.00	(25.00) .0
	TOTAL REVENUE - FIRE PROTECTION	67,260.42	703,409.40	3,179,306.00	2,475,896.60 22.1
	TOTAL FUND REVENUE	67,260.42	703,409.40	3,179,306.00	2,475,896.60 22.1

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES - FIRE PROTECTION</u>					
1-60-2100	ECONOMIC DEVELOPMENT	.00	.00	29,000.00	29,000.00 .0
1-60-2102	FIRE PREVENTION EDUCATION	.00	1,726.78	4,000.00	2,273.22 43.2
1-60-3000	COMMUNITY OUTREACH	.00	28,234.21	35,000.00	6,765.79 80.7
1-60-4050	EMPLOYEE BENEFITS	11,313.88	164,915.30	285,340.00	120,424.70 57.8
1-60-4060	RETIREMENT BENEFITS	13,245.55	116,348.23	208,082.00	91,733.77 55.9
1-60-4070	WAGES - FULL TIME	84,449.88	636,084.35	1,046,580.00	410,495.65 60.8
1-60-4071	WAGES - OVERTIME	59,881.34	175,674.60	120,000.00	(55,674.60) 146.4
1-60-4075	WAGES - PART TIME	20,915.36	124,165.00	355,560.00	231,395.00 34.9
1-60-4079	WAGES - BOARD MEMBER	1,200.00	9,600.00	14,400.00	4,800.00 66.7
1-60-4080	LEGAL NOTICE ADVERTISING	.00	400.00	2,000.00	1,600.00 20.0
1-60-4090	ACCOUNTING	.00	13,000.00	14,000.00	1,000.00 92.9
1-60-4110	BANK CHARGES	.00	45.02	30.00	(15.02) 150.1
1-60-4115	MERCHANT SERVICE FEES GF	.00	2.50	.00	(2.50) .0
1-60-4220	SERVICE RECOGNITION	675.00	765.49	25,000.00	24,234.51 3.1
1-60-4225	INCENTIVE RECOGNITION	.00	.00	5,000.00	5,000.00 .0
1-60-4230	INSURANCE - PERSONNEL	4,965.04	41,273.78	50,000.00	8,726.22 82.6
1-60-4232	INSURANCE - BLDG/GROUNDS	.00	14,273.51	8,700.00	(5,573.51) 164.1
1-60-4234	INSURANCE - APPARATUS	.00	23,893.21	15,620.00	(8,273.21) 153.0
1-60-4236	INSURANCE - EQUIPMENT	.00	2,262.42	2,350.00	87.58 96.3
1-60-4240	OFFICE EXPENSE	.00	56,723.42	60,000.00	3,276.58 94.5
1-60-4241	POSTAGE AND SHIPPING	.00	680.83	500.00	(180.83) 136.2
1-60-4242	PRINTING AND BINDING	.00	258.00	100.00	(158.00) 258.0
1-60-4250	DUES AND MEMBERSHIPS	.00	5,801.94	5,000.00	(801.94) 116.0
1-60-4251	BOOKS, PUBLICATIONS, SUBSCRIPT	.00	.00	2,000.00	2,000.00 .0
1-60-4260	BUILDING SECURITY	.00	1,536.00	2,000.00	464.00 76.8
1-60-4290	REPAIRS & MAINT - APPARATUS	58.00	43,315.01	75,000.00	31,684.99 57.8
1-60-4292	REPAIRS & MAINT- BLDG/GROUNDS	(119.98)	10,204.54	30,000.00	19,795.46 34.0
1-60-4294	REPAIRS & MAINT - EQUIPMENT	.00	5,060.70	5,000.00	(60.70) 101.2
1-60-4296	REPAIRS & MAINT - TECHNOLOGY	.00	17,751.38	30,000.00	12,248.62 59.2
1-60-4300	FUEL	.00	20,504.87	46,000.00	25,495.13 44.6
1-60-4310	STATION SUPPLIES	.00	2,105.14	3,500.00	1,394.86 60.2
1-60-4315	MEDICAL	285.00	15,732.78	23,500.00	7,767.22 67.0
1-60-4320	PUBLIC RELATIONS	.00	4,870.88	45,000.00	40,129.12 10.8
1-60-4330	TRAINING FIRE	(438.96)	23,762.31	20,000.00	(3,762.31) 118.8
1-60-4335	TRAINING MEDICAL	.00	4,730.94	3,000.00	(1,730.94) 157.7
1-60-4336	TRAINING - PARAMEDIC	.00	16,131.65	50,400.00	34,268.35 32.0
1-60-4338	TRAINING STAFF	.00	5,312.06	5,000.00	(312.06) 106.2
1-60-4339	TUITION REIMBURSEMENT	.00	.00	33,200.00	33,200.00 .0
1-60-4345	COMMUNITY EDUCATION	.00	13.00	.00	(13.00) .0
1-60-4350	PAYROLL TAXES	12,800.55	75,905.91	122,000.00	46,094.09 62.2
1-60-4360	TELEPHONE	439.70	3,815.81	7,200.00	3,384.19 53.0
1-60-4371	WATER AND SEWAGE	154.00	2,984.04	3,500.00	515.96 85.3
1-60-4372	NATURAL GAS	.00	10,192.85	15,000.00	4,807.15 68.0
1-60-4373	ELECTRICITY	.00	7,389.05	12,000.00	4,610.95 61.6
1-60-4375	PHONE ALLOWANCE	332.32	2,658.56	3,780.00	1,121.44 70.3
1-60-4376	WASTE AND DISPOSAL	.00	414.00	1,000.00	586.00 41.4
1-60-4377	UNIFORMS	2,057.70	21,378.36	36,000.00	14,621.64 59.4
1-60-4378	PPE - STRUCTURE	.00	64,577.03	68,000.00	3,422.97 95.0
1-60-4381	FIRE EQUIPMENT	.00	13,610.84	80,000.00	66,389.16 17.0
1-60-4382	WILDLAND URBAN INTERFACE S/E	.00	433.59	15,000.00	14,566.41 2.9
1-60-4383	REHAB SUPPLIES	.00	2,686.24	7,500.00	4,813.76 35.8
1-60-4384	PROFESSIONAL FEES	.00	8,430.00	20,000.00	11,570.00 42.2

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
1-60-4385 MEDICAL EQUIPMENT	.00	3,142.86	5,000.00	1,857.14	62.9
1-60-4386 DISPATCH FEES	.00	11,742.50	23,485.00	11,742.50	50.0
1-60-4387 COMMUNICATIONS EQUIPMENT	.00	1,037.50	20,000.00	18,962.50	5.2
1-60-4388 HR	.00	4,901.51	5,000.00	98.49	98.0
1-60-4389 ADMIN OTHER	.00	2,931.55	2,500.00	(431.55)	117.3
1-60-4390 MEDICAL SUPPLIES	.00	4,362.45	5,000.00	637.55	87.3
1-60-4391 HAZMAT EQUIPMENT	.00	54.01	.00	(54.01)	.0
1-60-4393 PPE - WILDLAND	.00	1,952.67	16,000.00	14,047.33	12.2
1-60-4520 TECHNOLOGY EQUIPMENT	.00	11,724.61	16,000.00	4,275.39	73.3
1-60-4550 CIF TRANSFER	.00	.00	15,000.00	15,000.00	.0
1-60-8500 CONTRIBUTION TO FUND BALANCE	.00	.00	20,479.00	20,479.00	.0
TOTAL EXPENDITURES - FIRE PROTECTION	212,214.38	1,843,485.79	3,179,306.00	1,335,820.21	58.0
TOTAL FUND EXPENDITURES	212,214.38	1,843,485.79	3,179,306.00	1,335,820.21	58.0
NET REVENUE OVER EXPENDITURES	(144,953.96)	(1,140,076.39)	.00	1,140,076.39	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
AUGUST 31, 2024

IMPACT FEE FUND

ASSETS

2-101150	CASH IN BANK-IMPACT ACCT ZIONS	252,259.25	
2-101165	UTAH STATE TREASURERS FUND-IF	244,737.33	
	TOTAL ASSETS		496,996.58

LIABILITIES AND EQUITY

FUND EQUITY

2-308000	FUND BALANCE CAPITAL PROJECTS	455,191.90	
	REVENUE OVER EXPENDITURES - YTD	41,804.68	
	BALANCE - CURRENT DATE	496,996.58	
	TOTAL FUND EQUITY		496,996.58
	TOTAL LIABILITIES AND EQUITY		496,996.58

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
2-40-3620 IMPACT FEE INTEREST	1,159.91	8,990.67	10,000.00	1,009.33	89.9
2-40-4131 IMPACT FEES	.00	33,931.51	100,000.00	66,068.49	33.9
2-40-8500 BALANCE CARRY FORWARD	.00	.00	423,881.00	423,881.00	.0
TOTAL REVENUE	1,159.91	42,922.18	533,881.00	490,958.82	8.0
TOTAL FUND REVENUE	1,159.91	42,922.18	533,881.00	490,958.82	8.0

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
2-60-4500 CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
2-60-5300 BANK CHARGES	.00	20.00	20.00	.00	100.0
2-60-5305 MERCHANT SERVICE FEES IF	.00	2.50	.00	(2.50)	.0
2-60-6500 OTHER EXPENSE	.00	1,095.00	1,500.00	405.00	73.0
2-60-8500 FUND ENCUMBERED-FUTURE PROJECT	.00	.00	512,361.00	512,361.00	.0
TOTAL EXPENDITURES	.00	1,117.50	533,881.00	532,763.50	.2
TOTAL FUND EXPENDITURES	.00	1,117.50	533,881.00	532,763.50	.2
NET REVENUE OVER EXPENDITURES	1,159.91	41,804.68	.00	(41,804.68)	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
AUGUST 31, 2024

CAPITAL PROJECTS FUND

ASSETS

3-101000	CASH - COMBINED FUND	99,000.00	
3-101150	CASH IN BANK-CAPITAL ACCT ZION	11,073.75	
3-101300	RESTRICTED CASH	1,184,790.66	
	TOTAL ASSETS		1,294,864.41

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	(114,395.95)	
	BALANCE - CURRENT DATE	1,295,039.95	
	TOTAL FUND EQUITY		1,295,039.95
	TOTAL LIABILITIES AND EQUITY		1,294,864.41

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
3-40-1050 CAPITAL PROJECT FUNDS	100,000.00	100,000.00	15,000.00	(85,000.00)	666.7
3-40-1055 GRANT REIMBURSEMENT FUNDS	.00	.00	8,000.00	8,000.00	.0
3-40-2000 INTEREST EARNED	13.45	11,884.29	600.00	(11,284.29)	1980.7
3-40-8500 BALANCE CARRY FORWARD	.00	.00	145,438.00	145,438.00	.0
TOTAL REVENUE	100,013.45	111,884.29	169,038.00	57,153.71	66.2
TOTAL FUND REVENUE	100,013.45	111,884.29	169,038.00	57,153.71	66.2

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
3-60-1110 CAPITAL OUTLAY	.00	101,072.90	.00	(101,072.90)	.0
3-60-1150 CAPITAL PROJECTS	.00	25,172.34	93,000.00	67,827.66	27.1
3-60-4110 OFFICE/ACCOUNT FEES	.00	35.00	20.00	(15.00)	175.0
3-60-4550 TRANSFER TO GENERAL FUND	100,000.00	100,000.00	.00	(100,000.00)	.0
3-60-8500 FUNDS ENCUMBERED NEW PROJECTS	.00	.00	76,018.00	76,018.00	.0
TOTAL EXPENDITURES	100,000.00	226,280.24	169,038.00	(57,242.24)	133.9
TOTAL FUND EXPENDITURES	100,000.00	226,280.24	169,038.00	(57,242.24)	133.9
NET REVENUE OVER EXPENDITURES	13.45	(114,395.95)	.00	114,395.95	.0

NORTH TOOELE FIRE DISTRICT
 BALANCE SHEET
 AUGUST 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