

NORTH TOOELE FIRE DISTRICT
COMBINED CASH INVESTMENT
MAY 31, 2024

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	27,162.77
2 ALLOCATION TO IMPACT FEE FUND	(26,162.77)
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
MAY 31, 2024

GENERAL FUND

ASSETS

1-101000	CASH - COMBINED FUND	27,162.77	
1-101150	CASH IN BANK-GENERAL FUND ZION	401,294.03	
1-101165	UTAH STATE TREASURERS FUND-GF	118,046.56	
1-101350	TAXES RECEIVABLE - CURRENT	(543.99)	
1-101355	TAXES RECEIVABLE - DELINQUENT	165,554.00	
1-101400	PREPAID INSURANCE	3,992.20	
	TOTAL ASSETS		715,505.57

LIABILITIES AND EQUITY

LIABILITIES

1-202000	ACCOUNTS PAYABLE	183.53	
1-202200	ACCRUED EMPLOYEE BENEFITS	11,221.15	
1-202250	ACCRUED RETIREMENT BENEFITS	6,452.06	
1-202300	ACCRUED WAGES	42,445.56	
1-202350	ACCRUED PAYROLL TAX	8,369.15	
1-208000	UNEARNED REVENUE	1,600.00	
1-209000	DEFERRED INFLOW-TAXES	165,554.00	
	TOTAL LIABILITIES		235,825.45

FUND EQUITY

1-308000	GENERAL FUND BALANCE	1,191,057.16	
	REVENUE OVER EXPENDITURES - YTD	(711,377.04)	
	BALANCE - CURRENT DATE	479,680.12	
	TOTAL FUND EQUITY		479,680.12
	TOTAL LIABILITIES AND EQUITY		715,505.57

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>REVENUE - FIRE PROTECTION</u>						
1-40-3110	PROPERTY TAXES	24,172.12	72,661.26	2,450,182.00	2,377,520.74	3.0
1-40-3115	PROPERTY TAXES - OTHER	24,658.95	53,490.19	110,000.00	56,509.81	48.6
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	692.34	2,701.73	4,000.00	1,298.27	67.5
1-40-3620	GRANTS	206,584.94	284,568.85	513,524.00	228,955.15	55.4
1-40-3630	WILDLAND REIMBURSEMENTS	.00	.00	25,000.00	25,000.00	.0
1-40-3680	OTHER REVENUE	7,023.55	7,480.10	3,000.00	(4,480.10)	249.3
1-40-3681	LEASE AGREEMENTS	.00	.00	9,600.00	9,600.00	.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	263,131.90	420,927.13	3,179,306.00	2,758,378.87	13.2
	TOTAL FUND REVENUE	263,131.90	420,927.13	3,179,306.00	2,758,378.87	13.2

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES - FIRE PROTECTION</u>					
1-60-2100	.00	.00	29,000.00	29,000.00	.0
1-60-2102	.00	.00	4,000.00	4,000.00	.0
1-60-3000	27,863.64	28,054.44	35,000.00	6,945.56	80.2
1-60-4050	33,941.64	108,345.90	285,340.00	176,994.10	38.0
1-60-4060	21,837.37	74,266.31	208,082.00	133,815.69	35.7
1-60-4070	121,801.51	391,885.50	1,046,580.00	654,694.50	37.4
1-60-4071	15,184.18	68,448.34	120,000.00	51,551.66	57.0
1-60-4075	28,290.41	75,867.48	355,560.00	279,692.52	21.3
1-60-4079	1,200.00	6,000.00	14,400.00	8,400.00	41.7
1-60-4080	.00	.00	2,000.00	2,000.00	.0
1-60-4090	.00	.00	14,000.00	14,000.00	.0
1-60-4110	4.32	44.87	30.00	(14.87)	149.6
1-60-4220	.00	90.49	25,000.00	24,909.51	.4
1-60-4225	.00	.00	5,000.00	5,000.00	.0
1-60-4230	12,903.27	31,353.26	50,000.00	18,646.74	62.7
1-60-4232	10,197.18	14,273.51	8,700.00	(5,573.51)	164.1
1-60-4234	17,435.50	23,893.21	15,620.00	(8,273.21)	153.0
1-60-4236	1,287.00	2,262.42	2,350.00	87.58	96.3
1-60-4240	8,367.50	50,642.25	60,000.00	9,357.75	84.4
1-60-4241	.00	612.69	500.00	(112.69)	122.5
1-60-4242	.00	.00	100.00	100.00	.0
1-60-4250	.00	5,379.00	5,000.00	(379.00)	107.6
1-60-4251	.00	.00	2,000.00	2,000.00	.0
1-60-4260	.00	1,536.00	2,000.00	464.00	76.8
1-60-4290	10.27	18,842.45	75,000.00	56,157.55	25.1
1-60-4292	131.25	4,420.40	30,000.00	25,579.60	14.7
1-60-4294	.00	4,663.70	5,000.00	336.30	93.3
1-60-4296	2,041.01	12,135.01	30,000.00	17,864.99	40.5
1-60-4300	.00	9,858.49	46,000.00	36,141.51	21.4
1-60-4310	.00	1,474.94	3,500.00	2,025.06	42.1
1-60-4315	248.00	11,168.06	23,500.00	12,331.94	47.5
1-60-4320	.00	4,534.22	45,000.00	40,465.78	10.1
1-60-4330	167.50	23,059.11	20,000.00	(3,059.11)	115.3
1-60-4335	25.00	1,923.25	3,000.00	1,076.75	64.1
1-60-4336	.00	8,249.10	50,400.00	42,150.90	16.4
1-60-4338	552.00	3,243.67	5,000.00	1,756.33	64.9
1-60-4339	.00	.00	33,200.00	33,200.00	.0
1-60-4345	.00	13.00	.00	(13.00)	.0
1-60-4350	12,920.13	44,990.72	122,000.00	77,009.28	36.9
1-60-4360	439.70	2,358.24	7,200.00	4,841.76	32.8
1-60-4371	.00	1,571.81	3,500.00	1,928.19	44.9
1-60-4372	.00	9,636.29	15,000.00	5,363.71	64.2
1-60-4373	.00	3,712.61	12,000.00	8,287.39	30.9
1-60-4375	498.48	1,661.60	3,780.00	2,118.40	44.0
1-60-4376	.00	228.00	1,000.00	772.00	22.8
1-60-4377	1,513.38	12,050.95	36,000.00	23,949.05	33.5
1-60-4378	.00	19,034.93	68,000.00	48,965.07	28.0
1-60-4381	.00	8,393.36	80,000.00	71,606.64	10.5
1-60-4382	.00	.00	15,000.00	15,000.00	.0
1-60-4383	.00	2,005.27	7,500.00	5,494.73	26.7
1-60-4384	.00	13,360.00	20,000.00	6,640.00	66.8
1-60-4385	.00	3,142.86	5,000.00	1,857.14	62.9

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
1-60-4386 DISPATCH FEES	.00	5,871.25	23,485.00	17,613.75	25.0
1-60-4387 COMMUNICATIONS EQUIPMENT	.00	1,037.50	20,000.00	18,962.50	5.2
1-60-4388 HR	.00	.00	5,000.00	5,000.00	.0
1-60-4389 ADMIN OTHER	.00	2,629.35	2,500.00	(129.35)	105.2
1-60-4390 MEDICAL SUPPLIES	.00	3,822.10	5,000.00	1,177.90	76.4
1-60-4393 PPE - WILDLAND	.00	1,357.15	16,000.00	14,642.85	8.5
1-60-4520 TECHNOLOGY EQUIPMENT	2,292.49	8,899.11	16,000.00	7,100.89	55.6
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	321,152.73	1,132,304.17	3,179,306.00	2,047,001.83	35.6
TOTAL FUND EXPENDITURES	321,152.73	1,132,304.17	3,179,306.00	2,047,001.83	35.6
NET REVENUE OVER EXPENDITURES	(58,020.83)	(711,377.04)	.00	711,377.04	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
MAY 31, 2024

IMPACT FEE FUND

ASSETS

2-101000	CASH - COMBINED FUND	(26,162.77)	
2-101150	CASH IN BANK-IMPACT ACCT ZIONS	251,418.59	
2-101165	UTAH STATE TREASURERS FUND-IF	267,583.76	
	TOTAL ASSETS		492,839.58

LIABILITIES AND EQUITY

FUND EQUITY

2-308000	FUND BALANCE CAPITAL PROJECTS REVENUE OVER EXPENDITURES - YTD	455,191.90	
		37,647.68	
	BALANCE - CURRENT DATE	492,839.58	
	TOTAL FUND EQUITY		492,839.58
	TOTAL LIABILITIES AND EQUITY		492,839.58

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
2-40-3620 IMPACT FEE INTEREST	1,140.51	5,549.03	10,000.00	4,450.97	55.5
2-40-4131 IMPACT FEES	32,763.65	32,763.65	100,000.00	67,236.35	32.8
2-40-8500 BALANCE CARRY FORWARD	.00	.00	423,881.00	423,881.00	.0
TOTAL REVENUE	33,904.16	38,312.68	533,881.00	495,568.32	7.2
TOTAL FUND REVENUE	33,904.16	38,312.68	533,881.00	495,568.32	7.2

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 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
2-60-6500 OTHER EXPENSE	.00	645.00	1,500.00	855.00	43.0
2-60-8500 FUND ENCUMBERED-FUTURE PROJECT	.00	.00	512,361.00	512,361.00	.0
TOTAL EXPENDITURES	.00	665.00	533,881.00	533,216.00	.1
TOTAL FUND EXPENDITURES	.00	665.00	533,881.00	533,216.00	.1
NET REVENUE OVER EXPENDITURES	33,904.16	37,647.68	.00	(37,647.68)	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
MAY 31, 2024

CAPITAL PROJECTS FUND

ASSETS

3-101000	CASH - COMBINED FUND	(1,000.00)	
3-101150	CASH IN BANK-CAPITAL ACCT ZION		120,210.90	
3-101300	RESTRICTED CASH		547,739.66	
	TOTAL ASSETS			666,950.56

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

3-308000	RETAINED EARNINGS		772,384.90	
	REVENUE OVER EXPENDITURES - YTD	(105,258.80)	
	BALANCE - CURRENT DATE		667,126.10	
	TOTAL FUND EQUITY			667,126.10
	TOTAL LIABILITIES AND EQUITY			666,950.56

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
3-40-1050 CAPITAL PROJECT FUNDS	.00	.00	15,000.00	15,000.00	.0
3-40-1055 GRANT REIMBURSEMENT FUNDS	.00	.00	8,000.00	8,000.00	.0
3-40-2000 INTEREST EARNED	15.68	11,840.72	600.00	(11,240.72)	1973.5
3-40-8500 BALANCE CARRY FORWARD	.00	.00	145,438.00	145,438.00	.0
TOTAL REVENUE	15.68	11,840.72	169,038.00	157,197.28	7.0
TOTAL FUND REVENUE	15.68	11,840.72	169,038.00	157,197.28	7.0

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 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	3,253.43	15,991.62	93,000.00	77,008.38	17.2
3-60-4110 OFFICE/ACCOUNT FEES	.00	35.00	20.00	(15.00)	175.0
3-60-8500 FUNDS ENCUMBERED NEW PROJECTS	.00	.00	76,018.00	76,018.00	.0
TOTAL EXPENDITURES	3,253.43	117,099.52	169,038.00	51,938.48	69.3
TOTAL FUND EXPENDITURES	3,253.43	117,099.52	169,038.00	51,938.48	69.3
NET REVENUE OVER EXPENDITURES	(3,237.75)	(105,258.80)	.00	105,258.80	.0

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
MAY 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		<u>7,020,432.25</u>

LIABILITIES AND EQUITY

FUND EQUITY

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