

NORTH TOOELE FIRE DISTRICT
COMBINED CASH INVESTMENT
NOVEMBER 30, 2024

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	(179,630.54)
2 ALLOCATION TO IMPACT FEE FUND	(3.69)
3 ALLOCATION TO CAPITAL PROJECTS FUND		179,634.23

TOTAL ALLOCATIONS TO OTHER FUNDS		.00

ZERO PROOF IF ALLOCATIONS BALANCE		.00

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL FUND

ASSETS

1-101000	CASH - COMBINED FUND	(179,630.54)	
1-101150	CASH IN BANK-GENERAL FUND ZION	179,710.00	
1-101160	CASH IN BANK-GRANT FUND ZION	3,500.00	
1-101165	UTAH STATE TREASURERS FUND-GF	114,766.38	
1-101300	ACCOUNTS RECEIVABLE	35.00	
1-101350	TAXES RECEIVABLE - CURRENT	(543.99)	
1-101355	TAXES RECEIVABLE - DELINQUENT	85,817.00	
1-101400	PREPAID INSURANCE	14,499.28	
	TOTAL ASSETS		218,153.13

LIABILITIES AND EQUITY

LIABILITIES

1-202000	ACCOUNTS PAYABLE	175.54	
1-202200	ACCRUED EMPLOYEE BENEFITS	(2,479.90)	
1-202250	ACCRUED RETIREMENT BENEFITS	(3,924.51)	
1-202300	ACCRUED WAGES	(35,187.00)	
1-202350	ACCRUED PAYROLL TAX	(11,988.86)	
1-208000	UNEARNED REVENUE	1,600.00	
1-209000	DEFERRED INFLOW-TAXES	85,817.00	
	TOTAL LIABILITIES		34,012.27

FUND EQUITY

1-308000	GENERAL FUND BALANCE	1,237,519.16	
	REVENUE OVER EXPENDITURES - YTD	(1,053,378.30)	
	BALANCE - CURRENT DATE	184,140.86	
	TOTAL FUND EQUITY		184,140.86
			218,153.13

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE - FIRE PROTECTION</u>					
1-40-1050 TRANSFER FROM CAP PROJECT FUND	.00	.00	100,000.00	100,000.00	.0
1-40-2000 PROCEEDS FROM TAN	.00	475,000.00	475,000.00	.00	100.0
1-40-3110 PROPERTY TAXES	76,769.82	193,278.23	2,156,753.00	1,963,474.77	9.0
1-40-3115 PROPERTY TAXES - OTHER	8,654.49	98,804.72	110,000.00	11,195.28	89.8
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	.00	4,856.00	5,300.00	444.00	91.6
1-40-3620 GRANTS	.00	.00	550,000.00	550,000.00	.0
1-40-3621 FEDERAL GRANTS	.00	529,012.16	.00	(529,012.16)	.0
1-40-3622 STATE GRANTS	.00	57,860.00	.00	(57,860.00)	.0
1-40-3623 OTHER GRANTS	.00	2,000.00	.00	(2,000.00)	.0
1-40-3630 WILDLAND COST RECOVERY	.00	.00	25,000.00	25,000.00	.0
1-40-3631 EMAC WILDLAND REIMBURSEMENTS	.00	184,246.67	246,000.00	61,753.33	74.9
1-40-3632 IROC WILDLAND REIMBURSEMENTS	.00	.00	40,000.00	40,000.00	.0
1-40-3633 STATE WILDLAND REIMBURSEMENTS	7,692.58	31,313.69	.00	(31,313.69)	.0
1-40-3634 COUNTY WILDLAND REIMBURSEMENTS	.00	3,883.25	.00	(3,883.25)	.0
1-40-3680 OTHER REVENUE	.00	3,220.91	8,500.00	5,279.09	37.9
1-40-3681 LEASE AGREEMENTS	.00	9,600.00	9,600.00	.00	100.0
1-40-3685 PENALTIES/FEES	.00	6.00	.00	(6.00)	.0
1-40-3695 FIRE PREVENTION FEES	.00	580.00	500.00	(80.00)	116.0
1-40-4010 COMMUNITY EDUCATION	.00	25.00	25.00	.00	100.0
TOTAL REVENUE - FIRE PROTECTION	93,116.89	1,593,686.63	3,775,678.00	2,181,991.37	42.2
TOTAL FUND REVENUE	93,116.89	1,593,686.63	3,775,678.00	2,181,991.37	42.2

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	.00	4,980.70	4,000.00	(980.70)	124.5
1-60-3000 FIRE MITIGATION	(2,596.40)	51,806.13	52,000.00	193.87	99.6
1-60-4050 EMPLOYEE BENEFITS	23,690.58	235,359.40	282,224.00	46,864.60	83.4
1-60-4060 RETIREMENT BENEFITS	16,290.44	163,119.38	195,772.00	32,652.62	83.3
1-60-4070 WAGES - FULL TIME	86,131.23	914,042.63	1,281,066.00	367,023.37	71.4
1-60-4071 WAGES - OVERTIME	5,530.56	209,186.75	226,284.00	17,097.25	92.4
1-60-4075 WAGES - PART TIME	15,626.85	175,067.36	212,587.00	37,519.64	82.4
1-60-4079 WAGES - BOARD MEMBER	1,200.00	13,200.00	14,400.00	1,200.00	91.7
1-60-4080 LEGAL NOTICE ADVERTISING	164.30	164.30	800.00	635.70	20.5
1-60-4090 ACCOUNTING	.00	13,000.00	13,000.00	.00	100.0
1-60-4110 BANK CHARGES	.00	45.63	50.00	4.37	91.3
1-60-4115 MERCHANT SERVICE FEES GF	.98	70.95	50.00	(20.95)	141.9
1-60-4220 SERVICE RECOGNITION	5,828.16	7,767.97	25,000.00	17,232.03	31.1
1-60-4225 INCENTIVE RECOGNITION	.00	301.95	1,000.00	698.05	30.2
1-60-4230 INSURANCE - PERSONNEL	8,340.42	52,135.66	50,000.00	(2,135.66)	104.3
1-60-4232 INSURANCE - BLDG/GROUNDS	.00	14,273.51	8,700.00	(5,573.51)	164.1
1-60-4234 INSURANCE - APPARATUS	.00	24,338.21	15,620.00	(8,718.21)	155.8
1-60-4236 INSURANCE - EQUIPMENT	.00	2,262.42	2,350.00	87.58	96.3
1-60-4240 OFFICE SUPPLIES AND EQUIPMENT	.00	5,806.17	80,000.00	74,193.83	7.3
1-60-4241 POSTAGE AND SHIPPING	.00	968.74	1,000.00	31.26	96.9
1-60-4242 OFFICE SUBSCRIPTIONS	.00	26,909.66	1,100.00	(25,809.66)	2446.3
1-60-4250 DUES AND MEMBERSHIPS	75.00	10,634.95	11,000.00	365.05	96.7
1-60-4251 BOOKS, PUBLICATIONS, SUBSCRIPT	.00	40.00	100.00	60.00	40.0
1-60-4260 BUILDING SECURITY	.00	1,651.00	2,000.00	349.00	82.6
1-60-4290 REPAIRS & MAINT - APPARATUS	2,689.00	77,111.40	75,000.00	(2,111.40)	102.8
1-60-4291 MOBILE DATA TERMINAL	319.00	3,858.93	.00	(3,858.93)	.0
1-60-4292 REPAIRS & MAINT- BLDG/GROUNDS	715.12	13,907.76	10,000.00	(3,907.76)	139.1
1-60-4294 REPAIRS & MAINT - EQUIPMENT	.00	8,549.89	7,500.00	(1,049.89)	114.0
1-60-4296 REPAIRS & MAINT - TECHNOLOGY	.00	25,027.81	30,000.00	4,972.19	83.4
1-60-4300 FUEL	.00	28,280.02	35,000.00	6,719.98	80.8
1-60-4310 STATION SUPPLIES	.00	3,221.84	3,500.00	278.16	92.1
1-60-4315 EMPLOYEE HEALTH	285.00	15,335.84	23,500.00	8,164.16	65.3
1-60-4316 ANNUAL PHYSICAL EXAM	32.93	6,166.80	.00	(6,166.80)	.0
1-60-4320 RECRUITMENT AND RETENTION	.00	1,905.32	10,000.00	8,094.68	19.1
1-60-4322 MARKETING AND PR - WILDLAND	.00	8,008.51	.00	(8,008.51)	.0
1-60-4330 TRAINING - FIRE	40.00	22,904.42	20,000.00	(2,904.42)	114.5
1-60-4331 TRAINIG - WILDLAND FIRE	.00	630.66	1,500.00	869.34	42.0
1-60-4332 TRAINING - HAZMAT	.00	145.46	200.00	54.54	72.7
1-60-4335 TRAINING - EMS	.00	9,249.61	10,000.00	750.39	92.5
1-60-4336 TRAINING - PARAMEDIC	.00	18,372.30	20,000.00	1,627.70	91.9
1-60-4338 TRAINING - STAFF	36.18	9,150.88	10,000.00	849.12	91.5
1-60-4345 COMMUNITY EDUCATION	.00	13.00	13.00	.00	100.0
1-60-4350 PAYROLL TAXES	8,171.16	104,447.77	128,368.00	23,920.23	81.4
1-60-4360 TELEPHONE	44.10	468.78	2,400.00	1,931.22	19.5
1-60-4370 INTERNET	399.80	4,397.80	4,800.00	402.20	91.6
1-60-4371 WATER AND SEWAGE	154.00	4,568.99	4,500.00	(68.99)	101.5
1-60-4372 NATURAL GAS	498.36	10,880.95	15,000.00	4,119.05	72.5
1-60-4373 ELECTRICITY	.00	10,360.22	12,000.00	1,639.78	86.3
1-60-4374 WEBSITE	107.18	7,937.84	5,000.00	(2,937.84)	158.8
1-60-4375 PHONE ALLOWANCE	332.32	3,655.52	3,780.00	124.48	96.7
1-60-4376 WASTE AND DISPOSAL	.00	732.00	1,000.00	268.00	73.2

NORTH TOOELE FIRE DISTRICT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
1-60-4377 UNIFORMS	110.00	26,457.44	36,000.00	9,542.56	73.5
1-60-4378 PPE - STRUCTURE	.00	73,043.10	68,000.00	(5,043.10)	107.4
1-60-4380 PROFESSIONAL FEES - LEGAL	.00	5,616.50	20,000.00	14,383.50	28.1
1-60-4381 FIRE EQUIPMENT	.00	15,821.64	20,000.00	4,178.36	79.1
1-60-4382 WILDLAND URBAN INTERFACE EQUIP	72.95	367.94	1,000.00	632.06	36.8
1-60-4383 REHAB SUPPLIES - FIRE PREV	.00	2,222.59	4,500.00	2,277.41	49.4
1-60-4384 PROFESSIONAL FEES - MD	1,200.00	6,000.00	7,200.00	1,200.00	83.3
1-60-4385 EMS EQUIPMENT	.00	3,142.86	3,200.00	57.14	98.2
1-60-4386 DISPATCH FEES	.00	18,167.50	23,485.00	5,317.50	77.4
1-60-4387 COMMUNICATIONS EQUIPMENT	.00	1,658.99	20,000.00	18,341.01	8.3
1-60-4388 PERSONNEL RESOURCES	.00	30,716.31	5,000.00	(25,716.31)	614.3
1-60-4389 ADMIN OTHER	.00	2,883.57	3,500.00	616.43	82.4
1-60-4390 EMS SUPPLIES	66.85	5,361.29	5,000.00	(361.29)	107.2
1-60-4391 HAZMAT EQUIPMENT	.00	54.01	100.00	45.99	54.0
1-60-4392 PPE - EMS	.00	116.00	200.00	84.00	58.0
1-60-4393 PPE - WILDLAND	.00	8,995.17	16,000.00	7,004.83	56.2
1-60-4396 REHAB SUPPLIES - WILDLAND	.00	1,374.20	3,000.00	1,625.80	45.8
1-60-4397 PROFESSIONAL FEES - OTHER	.00	16,000.00	.00	(16,000.00)	.0
1-60-4520 TECHNOLOGY EQUIPMENT	.00	8,869.62	16,000.00	7,130.38	55.4
1-60-4550 CIF TRANSFER	86,000.00	86,000.00	86,000.00	.00	100.0
1-60-4600 DEBT SERVICE - TAN PRINCIPAL	.00	.00	475,000.00	475,000.00	.0
1-60-4710 EMAC	.00	5,711.82	6,000.00	288.18	95.2
1-60-4711 IROC	.00	1,598.38	2,000.00	401.62	79.9
1-60-5044 PAYROLL TAXES - BOARD	.00	.00	1,642.00	1,642.00	.0
1-60-8500 CONTRIBUTION TO FUND BALANCE	.00	.00	20,479.00	20,479.00	.0
TOTAL EXPENDITURES - FIRE PROTECTION	261,556.07	2,646,602.72	3,785,470.00	1,138,867.28	69.9
PERSONNEL EXPENSES					
1-61-4321 CELL PHONE - CHIEF	46.39	462.21	.00	(462.21)	.0
TOTAL PERSONNEL EXPENSES	46.39	462.21	.00	(462.21)	.0
TOTAL FUND EXPENDITURES	261,602.46	2,647,064.93	3,785,470.00	1,138,405.07	69.9
NET REVENUE OVER EXPENDITURES	(168,485.57)	(1,053,378.30)	(9,792.00)	1,043,586.30	(10757)

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
NOVEMBER 30, 2024

IMPACT FEE FUND

ASSETS

2-101000	CASH - COMBINED FUND	(3.69)
2-101150	CASH IN BANK-IMPACT ACCT ZIONS		278,469.88
2-101165	UTAH STATE TREASURERS FUND-IF		246,860.01
			525,326.20
	TOTAL ASSETS		525,326.20

LIABILITIES AND EQUITY

FUND EQUITY

2-308000	FUND BALANCE CAPITAL PROJECTS		455,191.90
	REVENUE OVER EXPENDITURES - YTD	70,134.30	
		525,326.20	
	BALANCE - CURRENT DATE		525,326.20
	TOTAL FUND EQUITY		525,326.20
	TOTAL LIABILITIES AND EQUITY		525,326.20

NORTH TOOELE FIRE DISTRICT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
2-40-3620 IMPACT FEE INTEREST	.00	11,187.18	14,000.00	2,812.82	79.9
2-40-4131 IMPACT FEES	.00	60,396.71	100,000.00	39,603.29	60.4
2-40-8500 BALANCE CARRY FORWARD	.00	.00	423,881.00	423,881.00	.0
TOTAL REVENUE	.00	71,583.89	537,881.00	466,297.11	13.3
TOTAL FUND REVENUE	.00	71,583.89	537,881.00	466,297.11	13.3

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
2-60-5300 BANK CHARGES	.00	20.00	20.00	.00	100.0
2-60-5305 MERCHANT SERVICE FEES IF	.00	24.59	50.00	25.41	49.2
2-60-6500 OTHER EXPENSE	90.00	1,405.00	1,500.00	95.00	93.7
2-60-8500 FUND ENCUMBERED-FUTURE PROJECT	.00	.00	536,361.00	536,361.00	.0
TOTAL EXPENDITURES	90.00	1,449.59	537,931.00	536,481.41	.3
TOTAL FUND EXPENDITURES	90.00	1,449.59	537,931.00	536,481.41	.3
NET REVENUE OVER EXPENDITURES	(90.00)	70,134.30	(50.00)	(70,184.30)	14026

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
NOVEMBER 30, 2024

CAPITAL PROJECTS FUND

ASSETS

3-101000	CASH - COMBINED FUND	179,634.23	
3-101150	CASH IN BANK-CAPITAL ACCT ZION	(160,251.16)	
3-101300	RESTRICTED CASH	740,357.73	
	TOTAL ASSETS		759,740.80

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	(649,519.56)	
	BALANCE - CURRENT DATE	759,916.34	
	TOTAL FUND EQUITY		759,916.34
	TOTAL LIABILITIES AND EQUITY		759,740.80

NORTH TOOELE FIRE DISTRICT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
3-40-1050 CAPITAL PROJECT FUNDS	.00	100,000.00	86,000.00	(14,000.00)	116.3
3-40-1055 GRANT REIMBURSEMENT FUNDS	.00	.00	8,000.00	8,000.00	.0
3-40-2000 INTEREST EARNED	.00	21,993.43	30,000.00	8,006.57	73.3
3-40-8500 BALANCE CARRY FORWARD	.00	.00	145,438.00	145,438.00	.0
TOTAL REVENUE	.00	121,993.43	269,438.00	147,444.57	45.3
TOTAL FUND REVENUE	.00	121,993.43	269,438.00	147,444.57	45.3

NORTH TOOELE FIRE DISTRICT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
3-60-1110 CAPITAL OUTLAY	57,023.94	555,613.54	650,000.00	94,386.46	85.5
3-60-1150 CAPITAL PROJECTS	.00	30,702.58	31,000.00	297.42	99.0
3-60-4110 OFFICE/ACCOUNT FEES	.00	35.00	35.00	.00	100.0
3-60-4550 TRANSFER TO GENERAL FUND	.00	100,000.00	100,000.00	.00	100.0
3-60-4610 DEBT SERVICE - PRINCIPLE	.00	51,101.88	87,000.00	35,898.12	58.7
3-60-4629 DEBT SERVICE - INTEREST	.00	34,059.99	.00	(34,059.99)	.0
3-60-8500 FUNDS ENCUMBERED NEW PROJECTS	.00	.00	138,403.00	138,403.00	.0
TOTAL EXPENDITURES	57,023.94	771,512.99	1,006,438.00	234,925.01	76.7
TOTAL FUND EXPENDITURES	57,023.94	771,512.99	1,006,438.00	234,925.01	76.7
NET REVENUE OVER EXPENDITURES	(57,023.94)	(649,519.56)	(737,000.00)	(87,480.44)	(88.1)

NORTH TOOELE FIRE DISTRICT
BALANCE SHEET
NOVEMBER 30, 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>