



NORTH DAVIS FIRE DISTRICT
ADMINISTRATIVE CONTROL BOARD
Station 41, 381 North 3150 West
West Point City, UT 84015
(801)525-2850

Gary Petersen, Chairman
Mark Shepherd, Vice-Chairman
Erik Craythorne, Member
Howard Madsen, Member
Jerry Chatterton, Member
Nike Peterson, Member
Tim Roper, Member
Scott Wiggill, Member
Dave Nelson, Member

Mark Becraft, Fire Chief
John Taylor, Deputy Fire Chief

NOTICE & AGENDA
December 20, 2018 – 6:00 PM

1. Call to Order
2. Invocation or Inspirational Thought (*Please contact the District Clerk to request permission to offer the invocation or inspirational thought*)
3. Pledge of Allegiance
4. Citizen Comment (*If you wish to make comment to the Board, please use the podium and clearly state your name, address, keeping your comments to a maximum of 2 ½ minutes. Please do not repeat positions already stated. Public comment is a time for the Board to receive new information and perspectives*)
5. Consideration of Approval of Minutes from the November 15, 2018 Board Meeting
6. Consideration of Approval of the North Davis Fire District Bills for November 2018
7. Consideration of Approval of the North Davis Fire District Financial Report
8. Presentation and Consideration of Approval of the FY2018 Audit Report for the North Davis Fire District
9. Discussion and Consideration of Approval of Resolution 2018R-12, A Resolution of the Administrative Control Board of the North Davis Fire District (“District”), Petitioning Clearfield City, acting as the Governing Authority of the District to Take All Necessary and Appropriate Actions Required by Law to Reorganize the District as a Service Area as Defined and Subject to Provisions of Title 17B, Chapter 2A, Part 9 of the Utah Code Entitled “Service Area Act” and Providing for an Effective Date
 - a. Discussion
 - b. Possible Action
10. Discussion and Consideration of Approval of Resolution 2018R-13 an Amendment to the North Davis Fire District Policy and Procedures Manual, 502 Vacation Leave; and 503 Sick Leave
 - a. Discussion
 - b. Possible Action
11. Fire Chiefs Report
12. Other
13. Motion to Adjourn

Dated this 18th day of December, 2018

Misty Rogers, District Clerk

On December 18, 2018, a copy of the foregoing notice was posted in conspicuous view in the front foyer of the North Davis Fire District Offices, on the North Davis Fire District website at <http://northdavisfiredistrict.com> and State of Utah Public Meeting Notice website at <http://pmn.utah.gov>. – Misty Rogers, District Clerk.

Board Members may participate in the meeting via telephonic communication. If a Board Member does participate via telephonic communication, the Board Member will be on speakerphone. The speakerphone will be amplified so that the other Board Members and all other persons' present will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall notify Misty Rogers, District Clerk, at (801) 525-2850 ext. 102 at least 24 hours prior to the meeting. If you would like to submit written comments on any agenda item they should be received by the District Clerk no later than the Wednesday prior to the meeting at noon. Comments can be emailed [to mrogers@nofires.org](mailto:tmrogers@nofires.org).



December 20, 2018
Agenda Item Summary
Board Meeting Minutes

Agenda Item: Consideration of Approval of the North Davis Fire District Administrative Control Board Meeting Minutes hold on November 15, 2018.

Recommendation: Approve the minutes as presented or amended. Please contact the District Clerk with any corrections.



**North Davis Fire District
Administrative Control Board Meeting
381 North 3150 West
West Point City, UT 84015**

November 15, 2018 – 6:00 PM

Minutes from the North Davis Fire District Administrative Control Board Meeting held at 6:00 PM on November 15, 2018 at Station 41, 381 North 3150 West, West Point City, Utah 84015 with Chairman Gary Petersen presiding.

Board Members Present: Chairman Gary Petersen, Howard Madsen, Nike Peterson, Tim Roper, Erik Craythorne, Jerry Chatterton, Scott Wiggill and David Nelson

Board Members Excused: Vice-Chairman Mark Shepherd

Staff Present: Fire Chief Mark Becraft and District Clerk Misty Rogers

Visitors: None

- 1. Call to Order:** Chairman G. Petersen opened the Administrative Control Board Meeting.
- 2. Invocation or Inspirational Thoughts:** Board Member Roper provided the invocation.
- 3. Pledge of Allegiance**
- 4. Citizen Comment:** None
- 5. Consideration of Approval of Minutes from the August 6, 2018 Administrative Control Board Meeting**
Board Member Chatterton motioned to approve minutes from the August 6, 2018 Administrative Control Board Meeting. Board Member Craythorne seconded the motion. The motion passed unanimously.
- 6. Consideration of Approval of the August, September and October 2018 Bills for the North Davis Fire District**
Board Member Craythorne motioned to approve the North Davis Fire District bills for August, September and October 2018. Board Member N. Peterson seconded the motion. The motion passed unanimously.
- 7. Consideration of Approval of the Financial Report for the North Davis Fire District**
Chief Becraft stated Ms. Rogers had provided an updated profit and loss to each board member prior to the meeting. He then reminded the board that once the audit is complete, journal entries will need to be made in order to reflect expenditures and revenues in the correct fiscal year. Chief Becraft stated that ambulance revenue collections are on target, but reminded the board that some property tax and ambulance revenue collected in July, August and September will be reversed into fiscal year 2018. Chief Becraft stated the sale of the Contender and Becker Fire Engine have

Board Member Roper motioned to approve the North Davis Fire District Financial Report. Board Member Nelson seconded the motion. The motion passed unanimously.
- 8. Consideration of the Appointment of Misty Rogers as the Human Resource Manager of the District as Required by UCA 17B-1-805**
Chief Becraft informed the board that State statute requires the district have a formally appointed Human Resource Manager. He stated Ms. Rogers has been and will continue to assist with the human resource needs of the district, the formal appointment is merely a formality.

Board Member Craythorne motioned to appoint Misty Rogers as the Human Resource Manager of the district. Board Member N. Peterson seconded the motion. The motion passed unanimously.

9. Consideration of Adoption of Resolution 2018R-11, a Resolution Requesting That Clearfield City acting as the Governing Authority of the North Davis Fire District Take All Necessary and Appropriate Action to Annex Sunset City and All Real Property Within Its Corporate Limits into the North Davis Fire District

Ms. Rogers stated that the Sunset City Council has held several public meetings to discuss and hear public comment with regards to joining the North Davis Fire District. In October 2018, the Sunset City Council approved a resolution declaring the intent for Sunset City Corporation to petition the North Davis Fire District for annexation. Shortly after the adoption, Sunset City provided the North Davis Fire District with the formal request for annexation. Ms. Rogers stated that the North Davis Fire District Administrative Control Board is being asked to approve Resolution No. 2018R-11, a request for Clearfield City acting as the governing authority of the North Davis Fire District to annex Sunset City and all real property into the corporate limits of the North Davis Fire District.

Ms. Rogers provided the board members with two hypothetical timelines (*attachment B*), *an annexation of Sunset City timeline and reorganization of the North Davis Fire District from a Special Service District to a Local Service District timeline*. Ms. Rogers and Chief Becraft agreed that because of noticing requirements, there would be no possible way for the annexation to be complete before the end of calendar year 2018. Chief Becraft stated that if all goes well, the annexation of Sunset City and the reorganization could be complete in April or May 2019.

Board Member Nelson asked the benefit of reorganizing from a Special Service District to Local Service District. Chief Becraft stated Title 17 of Utah Code will allow for the North Davis Fire District to reorganize from a Special Service District to a Local District. Reorganizing to a Local District will allow for the district to have a local governing body. For example, the North Davis Fire District Administrative Control Board would be the official governing body and it would eliminate the need for Clearfield City to act as the governing body. The North Davis Fire District would no longer need Clearfield City (the current governing body) to approve the district's budget and receive their financial reports.

Board Member Craythorne stated when the North Davis Fire District was created, it was required to have sponsoring agency to act as its governing body. Chairman G. Petersen stated the reorganization of the North Davis Fire District is a benefit to Clearfield City. He stated that currently, the North Davis Fire District is listed as a component of Clearfield City and is included in their financial statement and any debt of the North Davis Fire District counts against Clearfield City.

a. Public Hearing: No Comment

Board Member Craythorne motioned to close the public hearing. Board Member Chatterton seconded the motion. The motion passed unanimously

b. Possible Action

Board Member Chatterton motioned to approve Resolution 2018R-11, a Resolution Requesting That Clearfield City acting as the Governing Authority of the North Davis Fire District Take All Necessary and Appropriate Action to Annex Sunset City and All Real Property Within Its Corporate Limits into the North Davis Fire District to close the public hearing. Board Member N. Peterson seconded the motion. The motion passed unanimously

Roll Call Vote:	Board Member Craythorne - aye	Board Member Chatterton - aye
	Board Member Roper - aye	Board Member N. Peterson - aye
	Chairman G. Petersen – aye	Board Member Nelson – aye

Board Member Wiggill and Board Member Madsen thanked the board. Chairman G. Petersen and other members of the board agreed that the Sunset City Council (Board Member Madsen and Board Member Wiggill) are doing great things for both Sunset the North Davis Fire District.

10. Consideration of Approving the North Davis Fire District Administrative Control Board Meeting Schedule for Calendar Year 2019

Board Member Craythorne motioned to approve the North Davis Fire District Administrative Control Board Meeting Schedule for Calendar Year 2019 Board Member Chatterton seconded the motion. The motion passed unanimously

Chief Becraft reminded the board that the North Davis Fire District Annual Awards Banquet will be held on January 30, 2019 at Timbermine Steakhouse. He stated more information will be provided in the next few weeks.

11. Discussion of North Davis Fire District Approving Current State of Utah Emergency Medical Service (EMS) Guidelines that are Administered Through North Davis Fire District Standard Operating Procedures

Chief Becraft stated that in the North Davis Fire District Standard Operating Procedures, the district always adopts the State Bureau of Emergency Medical Service protocols for districts level of service. He stated that the State of Utah has transitioned into using the National Registry. Tammy Goodin with the Bureau of EMS recommended that minutes from a board meeting include the acknowledgement that the district is following the current State of Utah Emergency Medical Service (EMS) Guidelines that are administered through North Davis Fire District Standard Operating Procedures.

12. Fire Chiefs Report

Chief Becraft provided the following information to the board:

- The North Davis Fire District has received numerous calls from EMAC (Emergency Management Assistance Compact), requested that we send as many firefighters and fire engines as possible to Los Angeles. Chief Becraft expressed his sympathy for Los Angeles and those affected by the fires. He then stated that the North Davis Fire District does not have enough staffing and resources available to send away. Larger agencies send firefighters and equipment and probably not feel the direct impact. Chief Becraft stated the best way for the North Davis Fire District to help is to “back-up” agencies who can send resources.
- AT&T FirstNet – The North Davis Fire District has begun switching cellular devices to the FirstNet program. There are upfront costs for equipment associated with the switch. However, in the future, the district should save nearly \$400 each month just by switching to the FirstNet program.
- The Fire Chiefs within the county who utilize the Davis County Sheriff’s Office for paramedic services are currently working with the sheriff’s office and the Davis County Attorney to draft a fair paramedic service fee agreement. Several meetings have been held and a new agreement will be drafted similar to that of Weber County.
- The Tier 1 Non-Contributory Retirement is underfunded by nearly \$14 million as a result of a mistake at the state level. The State of Utah claims that a software glitch caused the reallocation of money to other departments. If fire departments are required to refund the Tier 1 Non-Contributory Retirement for firefighter, it could increase the retirement contribution of the district 5% (approximately \$80,000). Chief Becraft stated that several committees have been created to find away to create a fix. He then stated he is hopeful of a good administrative solution.

Ms. Rogers stated the Fiscal Year 2018 being conducted by Ulrich and Associates is nearly complete. A report will be provided to the board during the December board meeting.

13. Other: None

14. Motion to Adjourn

Board Member Nelson motioned to adjourn. Board Member Chatterton seconded the motion. The motion passed unanimously.

Passed and adopted the 20th day of December, 2018.

Gary Petersen, Chairman

Misty Rogers, District Clerk



December 20, 2018
Agenda Item Summary
North Davis Fire District Bills

Agenda Item: Consideration of Approval of the North Davis Fire District Transaction for November 2018.

Recommendation: Approve the bills as presented or amended. Please contact the District Clerk with any questions

North Davis Fire District Expenses by Vendor Detail

Accrual Basis

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
A-1 Uniforms								
Bill	11/14/2018	40100	pant	Clothing Allowance		Accounts Paya...	127.88	127.88
Bill	11/16/2018	40114	Duty Boots	Clothing Allowance		Accounts Paya...	100.99	228.87
Total A-1 Uniforms							228.87	228.87
AFLAC								
Bill	11/30/2018	247300	November 2018 - NDFD Cancer Policy	AFLAC Cancer Policy		Accounts Paya...	1,219.86	1,219.86
Total AFLAC							1,219.86	1,219.86
Airgas Intermountain Inc								
Bill	11/05/2018	90812...	Oxygen	Medical Supplies Ex...		Accounts Paya...	37.68	37.68
Bill	11/19/2018	90826...	Oxygen	Medical Supplies Ex...		Accounts Paya...	50.81	88.49
Bill	11/30/2018	99581...	Oxygen	Medical Supplies Ex...		Accounts Paya...	135.00	223.49
Total Airgas Intermountain Inc							223.49	223.49
Airpro								
Bill	11/07/2018	IN11194	Plymovent Supply	Equipment Mainten...		Accounts Paya...	933.65	933.65
Total Airpro							933.65	933.65
Allen Hadley								
Check	11/28/2018	13909	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	745.56	745.56
Total Allen Hadley							745.56	745.56
Anthony Iarossi								
Check	11/28/2018	13910	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	409.22	409.22
Total Anthony Iarossi							409.22	409.22
Apparatus Equipment & Service, Inc								
Bill	11/06/2018		Harrington (Duty Boots)	Clothing Allowance		Accounts Paya...	171.88	171.88
Bill	11/29/2018	18-IV-...	2009 Spartan - Primer Repair on Pump	Vehicle Maintenance		Accounts Paya...	766.14	938.02
Bill	11/29/2018	18-IV-...	2009 Spartan - Repair Rear Brakes, Leaf Spring, Brake...	Vehicle Maintenance		Accounts Paya...	8,323.70	9,261.72
Total Apparatus Equipment & Service, Inc							9,261.72	9,261.72
Blomquist Hale Consulting Group, Inc								
Bill	11/01/2018	NOV1...	October 2018	EA Assistance Prog...		Accounts Paya...	225.00	225.00
Total Blomquist Hale Consulting Group, Inc							225.00	225.00
Blueline Services								
Bill	11/30/2018	39690	November 2018 Random	Blueline Drug Testin		Accounts Paya...	50.00	50.00
Total Blueline Services							50.00	50.00
Charlie's Service Center								
Bill	11/13/2018	78445	Trans Service 2017 Ram	Vehicle Maintenance		Accounts Paya...	331.52	331.52
Bill	11/13/2018	78792	Trans Service 2013 Ford Ambulance (A423)	Vehicle Maintenance		Accounts Paya...	352.35	683.87
Bill	11/30/2018	78938	Repair to 2011 Ford Ambulance	Vehicle Maintenance		Accounts Paya...	106.46	790.33
Total Charlie's Service Center							790.33	790.33
Child Richards (CPA)								
Bill	11/30/2018	96454	Audit Prep and Treasurer Duties	Accountant Fees		Accounts Paya...	4,012.50	4,012.50
Total Child Richards (CPA)							4,012.50	4,012.50
Clearfield City Corp								
Bill	11/30/2018	10/19/...	10/19/18-11/16/18	Utilities (Gas,Power...		Accounts Paya...	231.53	231.53
Total Clearfield City Corp							231.53	231.53
Comcast Business								
Bill	11/15/2018	72203...	11/15/18-12/14/18 Ethernet	Utilities (Gas,Power...		Accounts Paya...	499.50	499.50
Total Comcast Business							499.50	499.50
Crown T-shirts								
Bill	11/01/2018	2215	Duffle Bag	Clothing Allowance		Accounts Paya...	40.00	40.00
Bill	11/01/2018	2215	PT Shorts	Clothing Allowance		Accounts Paya...	36.00	76.00
Bill	11/01/2018	2215	8 Shirt Embroidery	Clothing Allowance		Accounts Paya...	24.00	100.00
Bill	11/01/2018	2215	1 Hat	Clothing Allowance		Accounts Paya...	15.00	115.00
Bill	11/01/2018	2215	2 Beanies	Clothing Allowance		Accounts Paya...	16.00	131.00
Bill	11/06/2018	2216	Duggle Bag	Clothing Allowance		Accounts Paya...	50.00	181.00
Bill	11/06/2018	2216	Zip Jacket	Clothing Allowance		Accounts Paya...	38.00	219.00
Bill	11/06/2018	2216	4 Embroidery	Clothing Allowance		Accounts Paya...	12.00	231.00
Bill	11/06/2018	2216	Beanie	Clothing Allowance		Accounts Paya...	8.00	239.00
Bill	11/06/2018	2217	3 gym shorts	Clothing Allowance		Accounts Paya...	54.00	293.00
Bill	11/06/2018	2217	2 Jackets Embroidered	Clothing Allowance		Accounts Paya...	50.00	343.00
Bill	11/06/2018	2217	2 beanies	Clothing Allowance		Accounts Paya...	16.00	359.00
Bill	11/06/2018	2218	511 Camelon Coat	Clothing Allowance		Accounts Paya...	100.00	459.00
Bill	11/06/2018	2219	Embroidery (4 shirts)	Clothing Allowance		Accounts Paya...	12.00	471.00
Bill	11/06/2018	2219	Embroidery (1/4 Zip)	Clothing Allowance		Accounts Paya...	25.00	496.00
Bill	11/06/2018	2219	Shorts	Clothing Allowance		Accounts Paya...	18.00	514.00
Bill	11/06/2018	2219	Beanie	Clothing Allowance		Accounts Paya...	8.00	522.00
Bill	11/06/2018	2220	Embroidery for 1 jacket	Clothing Allowance		Accounts Paya...	3.00	525.00
Bill	11/06/2018	2221	3 embroidery	Clothing Allowance		Accounts Paya...	9.00	534.00
Bill	11/06/2018	2221	1 hat	Clothing Allowance		Accounts Paya...	15.00	549.00
Bill	11/06/2018	2222	511 Embroidery	Clothing Allowance		Accounts Paya...	25.00	574.00
Bill	11/06/2018	2223	Jacket	Clothing Allowance		Accounts Paya...	10.00	584.00

North Davis Fire District Expenses by Vendor Detail

Accrual Basis

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Bill	11/06/2018	2224	embroidery	Clothing Allowance		Accounts Paya...	3.00	587.00
Bill	11/06/2018	2225	embroidery	Clothing Allowance		Accounts Paya...	3.00	590.00
Bill	11/06/2018	2226	Embroidery	Clothing Allowance		Accounts Paya...	25.00	615.00
Bill	11/06/2018	2227	embroidery	Clothing Allowance		Accounts Paya...	6.00	621.00
Bill	11/06/2018	2228	embroidery	Clothing Allowance		Accounts Paya...	25.00	646.00
Bill	11/06/2018	2229	embroidery	Clothing Allowance		Accounts Paya...	25.00	671.00
Bill	11/06/2018	2230	embroidery	Clothing Allowance		Accounts Paya...	9.00	680.00
Bill	11/06/2018	2230	hat	Clothing Allowance		Accounts Paya...	3.00	683.00
Bill	11/06/2018	2231	embroidery	Clothing Allowance		Accounts Paya...	25.00	708.00
Bill	11/06/2018	2231	hat	Clothing Allowance		Accounts Paya...	15.00	723.00
Bill	11/06/2018	2232	embroidery	Clothing Allowance		Accounts Paya...	25.00	748.00
Bill	11/06/2018	2233	embroidery	Clothing Allowance		Accounts Paya...	25.00	773.00
Bill	11/06/2018	2234	embroidery	Clothing Allowance		Accounts Paya...	25.00	798.00
Bill	11/06/2018	2235	2 embroidery	Clothing Allowance		Accounts Paya...	50.00	848.00
Bill	11/06/2018	2236	1 Gildan	Clothing Allowance		Accounts Paya...	16.00	864.00
Bill	11/06/2018	2236	1 Softshell	Clothing Allowance		Accounts Paya...	44.00	908.00
Bill	11/06/2018	2236	3 embroidery	Clothing Allowance		Accounts Paya...	9.00	917.00
Total Crown T-shirts							917.00	917.00
Crown Trophy								
Bill	11/01/2018	36095	1 2x10 Name Plate Silver w/Black Beveled For Locker	Special Department ...		Accounts Paya...	8.50	8.50
Bill	11/01/2018	36095	17 Sublimated Plate 0.5x2.5 Gold w/Black Tape on Bac...	Special Department ...		Accounts Paya...	127.50	136.00
Total Crown Trophy							136.00	136.00
Dave Youngberg								
Check	11/28/2018	13968	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	1,018.36	1,018.36
Total Dave Youngberg							1,018.36	1,018.36
Dominion Energy								
Bill	11/09/2018	10/12/...	10/12/18-11/9/18 Station 41	Utilities (Gas,Power...		Accounts Paya...	166.40	166.40
Bill	11/10/2018	10/11/...	10/18/18-11/10/18 Station 42	Utilities (Gas,Power...		Accounts Paya...	63.15	229.55
Total Dominion Energy							229.55	229.55
Doug Robison								
Bill	11/05/2018	Shift ...	2019 Pocket Size Shift Calendars	Office supply & exp...		Accounts Paya...	250.00	250.00
Total Doug Robison							250.00	250.00
Econo Waste								
Bill	11/01/2018	468114	November 2018 - Station 41	Utilities (Gas,Power...		Accounts Paya...	56.00	56.00
Total Econo Waste							56.00	56.00
Henry Schein								
Bill	11/05/2018	59011...	Sodium Chloride	Medical Supplies Ex...		Accounts Paya...	78.00	78.00
Bill	11/24/2018	58657...	NS 1000 cc	Medical Supplies Ex...		Accounts Paya...	71.76	149.76
Bill	11/24/2018	58657...	Ondansetron	Medical Supplies Ex...		Accounts Paya...	0.00	149.76
Bill	11/28/2018	59554...	Gauze Bandage 4x5x4Y	Medical Supplies Ex...		Accounts Paya...	89.00	238.76
Bill	11/28/2018	59554...	C-A-T Combat Application Tourniquet	Medical Supplies Ex...		Accounts Paya...	287.50	526.26
Bill	11/28/2018	59554...	Canister E-Z Suction	Medical Supplies Ex...		Accounts Paya...	63.80	590.06
Bill	11/28/2018	59554...	padlock heavy duty yellow	Medical Supplies Ex...		Accounts Paya...	0.00	590.06
Bill	11/28/2018	59554...	Lidocaine	Medical Supplies Ex...		Accounts Paya...	0.00	590.06
Bill	11/28/2018	59554...	Selectable I.V. Set, Needlefree Set	Medical Supplies Ex...		Accounts Paya...	267.50	857.56
Bill	11/28/2018	59554...	IV Start Kit	Medical Supplies Ex...		Accounts Paya...	252.00	1,109.56
Bill	11/28/2018	59554...	Introcann3 IV Safety Catheter, 22GA x 1"	Medical Supplies Ex...		Accounts Paya...	89.50	1,199.06
Bill	11/28/2018	59554...	Extension Set, Needle Free Site 6.5"	Medical Supplies Ex...		Accounts Paya...	129.00	1,328.06
Bill	11/28/2018	59554...	Supremo SE PF Nitrile Glove, Medium	Medical Supplies Ex...		Accounts Paya...	93.50	1,421.56
Bill	11/28/2018	59554...	SHARPS DARD NEEDLE HOLDER	Medical Supplies Ex...		Accounts Paya...	40.56	1,462.12
Bill	11/28/2018	59554...	Convenience Emesis/Vomit Bag	Medical Supplies Ex...		Accounts Paya...	23.76	1,485.88
Bill	11/28/2018	59554...	System 5 BP Tubing Connector	Medical Supplies Ex...		Accounts Paya...	3.90	1,489.78
Bill	11/28/2018	59554...	Non-Rebreather Mask Adult	Medical Supplies Ex...		Accounts Paya...	59.50	1,549.28
Bill	11/28/2018	59554...	Berman Airway, Newborn	Medical Supplies Ex...		Accounts Paya...	7.25	1,556.53
Total Henry Schein							1,556.53	1,556.53
Holly Bassett								
Check	11/28/2018	13906	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	494.61	494.61
Total Holly Bassett							494.61	494.61
IRS Deposit								
Check	11/02/2018	eftps	Payroll Date: 11/2/2018	FICA		Cash Zions Ba...	4,939.91	4,939.91
Check	11/16/2018	eftps	Payroll Date: 11/16/2018	FICA		Cash Zions Ba...	5,020.25	9,960.16
Check	11/28/2018	eftps	Sick Leave Sell Back 11/28/2018	FICA		Cash Zions Ba...	959.14	10,919.30
Check	11/29/2018	eftps	Payroll Date 11/29/2018	FICA		Cash Zions Ba...	3,620.02	14,539.32
Check	11/30/2018	eftps	Payroll Date 11/30/2018	FICA		Cash Zions Ba...	5,034.83	19,574.15
Total IRS Deposit							19,574.15	19,574.15
Jeffrey Peters								
Check	11/28/2018	13963	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	691.03	691.03
Total Jeffrey Peters							691.03	691.03
Kevin Lloyd								
Check	11/28/2018	13913	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	788.62	788.62
Total Kevin Lloyd							788.62	788.62

North Davis Fire District Expenses by Vendor Detail

Accrual Basis

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
King & King								
Bill	11/09/2018	1270	Attorney Fees - Sunset Annexation	Attorney		Accounts Paya...	700.00	700.00
Total King & King							700.00	700.00
Life-Assist Inc								
Bill	11/06/2018	885722	Diphenhydramine 50mg	Medical Supplies Ex...		Accounts Paya...	45.00	45.00
Bill	11/19/2018	887947	Taylor TitanPC Soft Stretcher	Medical Supplies Ex...		Accounts Paya...	467.00	512.00
Bill	11/19/2018	887947	The Barf bib	Medical Supplies Ex...		Accounts Paya...	32.60	544.60
Total Life-Assist Inc							544.60	544.60
Lowes								
Bill	11/21/2018	913555	Electrical Testers & Station Tools	Equipment Mainten...		Accounts Paya...	393.94	393.94
Total Lowes							393.94	393.94
Mark Becraft								
Check	11/28/2018	13907	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	1,331.52	1,331.52
Total Mark Becraft							1,331.52	1,331.52
Mark Weekes								
Check	11/28/2018	13967	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	1,084.62	1,084.62
Total Mark Weekes							1,084.62	1,084.62
Misty Rogers								
Bill	11/07/2018	FY19 ...	FY2019 Tuition Reimbursement	Travel and Training		Accounts Paya...	3,500.00	3,500.00
Check	11/28/2018	13965	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	727.44	4,227.44
Total Misty Rogers							4,227.44	4,227.44
Moreton								
Bill	11/05/2018	278931	Client Code: NORTHDAV2 (Installment 5 of 9)	Liability Insurance (...)		Accounts Paya...	6,318.00	6,318.00
Total Moreton							6,318.00	6,318.00
Myles Combe								
Check	11/28/2018	13908	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	332.09	332.09
Total Myles Combe							332.09	332.09
Napa Auto								
Bill	11/01/2018	023939	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	0.00
Bill	11/01/2018	023939	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	0.00
Bill	11/01/2018	023939	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	0.00
Bill	11/01/2018	023939	BK 1-A10-B	Vehicle Maintenance		Accounts Paya...	49.99	49.99
Bill	11/10/2018	028859	Fuse	Vehicle Maintenance		Accounts Paya...	3.19	53.18
Bill	11/10/2018	028859	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	53.18
Bill	11/10/2018	028859	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	53.18
Bill	11/12/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	53.18
Bill	11/12/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	53.18
Bill	11/12/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	53.18
Bill	11/12/2018	408-0...	NAF Dex Cool RTU	Vehicle Maintenance		Accounts Paya...	34.17	87.35
Bill	11/18/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	87.35
Bill	11/18/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	87.35
Bill	11/18/2018	408-0...	Acct # 1091	Vehicle Maintenance		Accounts Paya...	0.00	87.35
Bill	11/18/2018	408-0...	Weather Strip	Vehicle Maintenance		Accounts Paya...	8.46	95.81
Bill	11/18/2018	408-0...	Weatherstrip	Vehicle Maintenance		Accounts Paya...	14.49	110.30
Total Napa Auto							110.30	110.30
Office Depot								
Bill	11/29/2018	23899...	Post-It 3x3 Pop-up Notes	Office supply & exp...		Accounts Paya...	7.56	7.56
Bill	11/30/2018	23557...	Pentel EnerGel Pens	Office supply & exp...		Accounts Paya...	0.00	7.56
Bill	11/30/2018	23557...	Pentel EnerGel Pens, Blue Ink	Office supply & exp...		Accounts Paya...	0.00	7.56
Bill	11/30/2018	23557...	Pentel EnerGel Pens	Office supply & exp...		Accounts Paya...	0.00	7.56
Bill	11/30/2018	23557...	Pentel Mechanical Pencils .7	Office supply & exp...		Accounts Paya...	0.00	7.56
Bill	11/30/2018	23557...	Sharpie fine point markers	Office supply & exp...		Accounts Paya...	0.00	7.56
Bill	11/30/2018	23557...	Uni-Pain Marker	Office supply & exp...		Accounts Paya...	24.62	32.18
Bill	11/30/2018	23557...	Uni-Paint Marker Red	Office supply & exp...		Accounts Paya...	19.20	51.38
Bill	11/30/2018	23556...	Pentel EnerGel Pens	Office supply & exp...		Accounts Paya...	27.06	78.44
Bill	11/30/2018	23556...	Pentel EnerGel Pens, Blue Ink	Office supply & exp...		Accounts Paya...	13.53	91.97
Bill	11/30/2018	23556...	Pentel EnerGel Pens	Office supply & exp...		Accounts Paya...	27.06	119.03
Bill	11/30/2018	23556...	Pentel Mechanical Pencils .7	Office supply & exp...		Accounts Paya...	16.49	135.52
Bill	11/30/2018	23556...	Sharpie fine point markers	Office supply & exp...		Accounts Paya...	7.30	142.82
Total Office Depot							142.82	142.82

North Davis Fire District Expenses by Vendor Detail

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Payroll								
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Salary		Cash Zions Ba...	4,438.40	4,438.40
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Auto Overtime		Cash Zions Ba...	6,659.88	11,098.28
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Full Time Employee...		Cash Zions Ba...	48,538.48	59,636.76
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Part-Time Employee...		Cash Zions Ba...	9,377.76	69,014.52
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Sick Leave		Cash Zions Ba...	0.00	69,014.52
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Full Time Employee...		Cash Zions Ba...	136.75	69,151.27
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Vacation Leave		Cash Zions Ba...	615.38	69,766.65
Check	11/02/2018	prdd	Payroll Date: 11/2/2018	Utilities (Gas,Power...		Cash Zions Ba...	-5.00	69,761.65
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Salary		Cash Zions Ba...	4,438.40	74,200.05
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Auto Overtime		Cash Zions Ba...	6,684.46	80,884.51
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Full Time Employee...		Cash Zions Ba...	43,553.64	124,438.15
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Part-Time Employee...		Cash Zions Ba...	9,974.07	134,412.22
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Full Time Employee...		Cash Zions Ba...	538.35	134,950.57
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Vacation Leave		Cash Zions Ba...	5,638.57	140,589.14
Check	11/16/2018	prdd	Payroll Date: 11/16/2018	Utilities (Gas,Power...		Cash Zions Ba...	-5.00	140,584.14
Check	11/29/2018	prdd	Payroll Date 11/29/2018	Hourly Acting Captain		Cash Zions Ba...	37,676.95	178,261.09
Check	11/29/2018	prdd	Payroll Date 11/29/2018	Auto Overtime		Cash Zions Ba...	4,084.16	182,345.25
Check	11/29/2018	prdd	Payroll Date 11/29/2018	Sick Leave		Cash Zions Ba...	1,707.12	184,052.37
Check	11/29/2018	prdd	Payroll Date 11/29/2018	Full Time Employee...		Cash Zions Ba...	424.20	184,476.57
Check	11/29/2018	prdd	Payroll Date 11/29/2018	Vacation Leave		Cash Zions Ba...	3,428.32	187,904.89
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Salary		Cash Zions Ba...	4,438.40	192,343.29
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Full Time Employee...		Cash Zions Ba...	43,192.98	235,536.27
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Auto Overtime		Cash Zions Ba...	3,700.55	239,236.82
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Part-Time Employee...		Cash Zions Ba...	8,750.26	247,987.08
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Full Time Employee...		Cash Zions Ba...	955.30	248,942.38
Check	11/30/2018	prdd	Payroll Date 11/30/2018	Vacation Leave		Cash Zions Ba...	5,960.87	254,903.25
Total Payroll							254,903.25	254,903.25
PEHP Group Insurance								
Bill	11/01/2018	01225...	November 2018	Insurance (Health)		Accounts Paya...	21,924.30	21,924.30
Total PEHP Group Insurance							21,924.30	21,924.30
PEHP Long Term Disability								
Bill	11/30/2018	Octob...	10/28/2018 - 11/24/2018 Rogers	Disability Insurance		Accounts Paya...	27.43	27.43
Total PEHP Long Term Disability							27.43	27.43
Physio-Control, Inc								
Bill	11/01/2018	41821...	Acct # 11492803	Medical Supplies Ex...		Accounts Paya...	0.00	0.00
Bill	11/01/2018	41821...	Battery	Medical Supplies Ex...		Accounts Paya...	475.14	475.14
Total Physio-Control, Inc							475.14	475.14
Purchase Power								
Bill	11/16/2018	PBP 4...	Postage	Office supply & exp...		Accounts Paya...	100.00	100.00
Total Purchase Power							100.00	100.00
Scott Call								
Bill	11/06/2018	EC12...	KIT, IV Constricting Band	Medical Supplies Ex...		Accounts Paya...	57.97	57.97
Bill	11/19/2018	IN339...	Kit, IV COncstricting Band	Medical Supplies Ex...	X	Accounts Paya...	0.00	57.97
Bill	11/19/2018	IN339...	Kit, IV COncstricting Band	Medical Supplies Ex...	X	Accounts Paya...	0.00	57.97
Total Scott Call							57.97	57.97
Shay Holley								
Bill	11/02/2018	Nove...	November 2018	Medical Advisor		Accounts Paya...	700.00	700.00
Total Shay Holley							700.00	700.00
ShayLynn McGuire								
Check	11/28/2018	13959	Sick Leave Sell Back 11/28/2018	Sick Leave		Cash Zions Ba...	403.59	403.59
Total ShayLynn McGuire							403.59	403.59
Standard Examiner								
Bill	11/30/2018	11183...	Public Hearing - Annexation	Special Department ...		Accounts Paya...	72.25	72.25
Total Standard Examiner							72.25	72.25
Standard Plumbing Supply								
Bill	11/26/2018	HZJF60	Supplies for Water Heater Replacement - Station 42	Equipment Mainten...		Accounts Paya...	32.88	32.88
Bill	11/26/2018	HZHR...	Water Heater and Supplies for Replacement - St 42	Equipment Mainten...		Accounts Paya...	1,054.99	1,087.87
Total Standard Plumbing Supply							1,087.87	1,087.87
Stucco Connection, Inc								
Bill	11/15/2018	858	Station 41 Stucco Repair	Capital Projects Exp 3		Accounts Paya...	6,692.00	6,692.00
Total Stucco Connection, Inc							6,692.00	6,692.00
Utah Communications Inc								
Bill	11/07/2018	123112	Service Call	Equipment Mainten...		Accounts Paya...	157.50	157.50
Total Utah Communications Inc							157.50	157.50
Utah Retirement Systems								
Check	11/16/2018	ach	Payroll Date: 11/16/2018	Retirement		Cash Zions Ba...	9,449.33	9,449.33
Check	11/30/2018	eftps	Payroll Date 11/30/2018	Retirement		Cash Zions Ba...	16,692.10	26,141.43
Total Utah Retirement Systems							26,141.43	26,141.43

North Davis Fire District Expenses by Vendor Detail

Accrual Basis

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Vantagepoint Transfer Agents - 401								
Check	11/02/2018	13900	Payroll Date: 11/2/2018 Becraft	Retirement		Cash Zions Ba...	842.41	842.41
Check	11/16/2018	13904	Payroll Date: 11/16/2018 Becraft	Retirement		Cash Zions Ba...	842.41	1,684.82
Check	11/30/2018	13972	Payroll Date 11/30/2018 Becraft	Retirement		Cash Zions Ba...	842.41	2,527.23
Total Vantagepoint Transfer Agents - 401							2,527.23	2,527.23
Verizon Wireless								
Bill	11/30/2018	98192...	10/29/18-11/28/18	Utilities (Gas,Power...		Accounts Paya...	4.38	4.38
Total Verizon Wireless							4.38	4.38
Visa Zions								
Check	11/05/2018	eftps	Costco - Safety Glasses (Becraft)	Misc. Equipment		Cash Zions Ba...	224.89	224.89
Check	11/05/2018	eftps	Costa Vida - County Chiefs Lunch (Becraft)	Special Department ...		Cash Zions Ba...	8.61	233.50
Check	11/05/2018	eftps	Culvers - 401 & 402 Lunch to Discuss Personnel (Becra...	Special Department ...		Cash Zions Ba...	18.30	251.80
Check	11/05/2018	eftps	Big 5 Sporting - 401 Computer Bag/Backpack (Becraft)	Office supply & exp...		Cash Zions Ba...	29.99	281.79
Check	11/05/2018	eftps	RC Willey - Speakers for Pub Ed (Taylor)	Travel and Training		Cash Zions Ba...	599.98	881.77
Check	11/05/2018	eftps	Best Buy - Go Pro Batteries and Chargers (Taylor)	Travel and Training		Cash Zions Ba...	461.34	1,343.11
Check	11/05/2018	eftps	Amazon - Music for Pub Ed & Open House (Taylor)	Travel and Training		Cash Zions Ba...	9.60	1,352.71
Check	11/05/2018	eftps	Amazon - Music for Pub Ed & Open House (Taylor)	Travel and Training		Cash Zions Ba...	10.13	1,362.84
Check	11/05/2018	eftps	Amazon - Music for Pub Ed & Open House (Taylor)	Travel and Training		Cash Zions Ba...	11.20	1,374.04
Check	11/05/2018	eftps	Amazon - Music for Pub Ed & Open House (Taylor)	Travel and Training		Cash Zions Ba...	10.13	1,384.17
Check	11/05/2018	eftps	Best Buy - 401 & 402 Computer (Taylor)	Computer Maintena...		Cash Zions Ba...	2,125.98	3,510.15
Check	11/05/2018	eftps	Amazon - Laptop Chargers (Taylor)	Computer Maintena...		Cash Zions Ba...	59.97	3,570.12
Check	11/05/2018	eftps	Walgreens - Dept Photos (Taylor)	Office supply & exp...		Cash Zions Ba...	17.07	3,587.19
Check	11/05/2018	eftps	Cafe Rio - County Chiefs Lunch (Taylor)	Special Department ...		Cash Zions Ba...	44.49	3,631.68
Check	11/05/2018	eftps	Amazon - SD Card Reader (Taylor)	Computer Maintena...		Cash Zions Ba...	12.98	3,644.66
Check	11/05/2018	eftps	Amazon - Pens, Folders (Rogers)	Office supply & exp...		Cash Zions Ba...	57.42	3,702.08
Check	11/05/2018	eftps	Amazon - Cords for Iphone 401 (Rogers)	Utilities (Gas,Power...		Cash Zions Ba...	32.38	3,734.46
Check	11/05/2018	eftps	Colonial Supply - Door for Station 41 (Rogers)	Equipment Mainten...		Cash Zions Ba...	324.24	4,058.70
Check	11/05/2018	eftps	Amazon - Camera & Supplies for Rig (Rogers)	Misc. Equipment		Cash Zions Ba...	108.93	4,167.63
Check	11/05/2018	eftps	UASD - Conference 401 & Rogers (Rogers)	Travel and Training		Cash Zions Ba...	500.00	4,667.63
Check	11/05/2018	eftps	Smiths - Sunset Open House (Rogers)	Travel and Training		Cash Zions Ba...	58.55	4,726.18
Check	11/05/2018	eftps	Amazon - Certificates (Rogers)	Office supply & exp...		Cash Zions Ba...	27.96	4,754.14
Check	11/05/2018	eftps	Amazon - Camera & Supplies for Rig (Rogers)	Misc. Equipment		Cash Zions Ba...	108.93	4,863.07
Check	11/05/2018	eftps	Amazon - Cable for Cameras (Rogers)	Misc. Equipment		Cash Zions Ba...	16.82	4,879.89
Check	11/05/2018	eftps	BDO Outlet - Open House (Rogers)	Travel and Training		Cash Zions Ba...	80.28	4,960.17
Check	11/05/2018	eftps	Amazon - Return of Frame (Rogers)	Office supply & exp...		Cash Zions Ba...	-13.91	4,946.26
Check	11/05/2018	eftps	Amazon - Return of Frames (Rogers)	Office supply & exp...		Cash Zions Ba...	-168.63	4,777.63
Check	11/05/2018	eftps	Hobby Lobby - Dept Pictures Framed (Rogers)	Special Department ...		Cash Zions Ba...	387.00	5,164.63
Check	11/05/2018	eftps	Amazon - SD Cards & Flash Drives (Rogers)	Office supply & exp...		Cash Zions Ba...	63.46	5,228.09
Check	11/05/2018	eftps	Walmart - Jacket (Rogers)	Clothing Allowance		Cash Zions Ba...	26.58	5,254.67
Check	11/05/2018	eftps	Microsoft Store - Programs for 401 Computer (Rogers)	Computer Maintena...		Cash Zions Ba...	266.86	5,521.53
Check	11/05/2018	eftps	Walmart - Jackets (Rogers)	Clothing Allowance		Cash Zions Ba...	106.24	5,627.77
Check	11/05/2018	eftps	Amazon - Charging Cords (Rogers)	Computer Maintena...		Cash Zions Ba...	18.98	5,646.75
Check	11/05/2018	eftps	Walmart - Jackets (Rogers)	Clothing Allowance		Cash Zions Ba...	49.76	5,696.51
Check	11/05/2018	eftps	Amazon - Phone Case for 401 (Rogers)	Utilities (Gas,Power...		Cash Zions Ba...	33.20	5,729.71
Check	11/05/2018	eftps	Amazon - Charging Cords for 401 (Rogers)	Computer Maintena...		Cash Zions Ba...	11.75	5,741.46
Check	11/05/2018	eftps	Amazon - Return of Cords for 401 (Rogers)	Computer Maintena...		Cash Zions Ba...	-12.99	5,728.47
Check	11/05/2018	eftps	GWIS - Flashlights, Vests (Rogers)	Misc. Equipment		Cash Zions Ba...	365.76	6,094.23
Check	11/05/2018	eftps	Amazon - Bags for Clothing Orders (Rogers)	Clothing Allowance		Cash Zions Ba...	16.99	6,111.22
Check	11/05/2018	eftps	Smiths - Binders for Ambulances (Roger)	Office supply & exp...		Cash Zions Ba...	53.35	6,164.57
Check	11/05/2018	eftps	Amazon - Phone Case Rogers (Rogers)	Utilities (Gas,Power...		Cash Zions Ba...	21.99	6,186.56
Check	11/05/2018	eftps	Napa - Battery (Montgomery)	Vehicle Maintenance		Cash Zions Ba...	49.99	6,236.55
Check	11/05/2018	eftps	Smiths - Hooks for Stations (Lloyd)	Equipment Mainten...		Cash Zions Ba...	9.06	6,245.61
Check	11/05/2018	eftps	Sams Club - Janitorial Supplies (Hadley)	Equipment Mainten...		Cash Zions Ba...	258.56	6,504.17
Total Visa Zions							6,504.17	6,504.17
Waste Management								
Bill	11/01/2018	19297...	11/1/2018-11/30/2018 Station 42	Utilities (Gas,Power...		Accounts Paya...	63.75	63.75
Total Waste Management							63.75	63.75
West Point City (2)								
Bill	11/30/2018	11/1/1...	11/1/18-11/30/18	Utilities (Gas,Power...		Accounts Paya...	88.75	88.75
Total West Point City (2)							88.75	88.75
Wiggins & Co								
Bill	11/30/2018	103074	November 2018 Payroll Administration	Payroll Administration		Accounts Paya...	601.00	601.00
Total Wiggins & Co							601.00	601.00
Workers Comp Fund Insurance								
Bill	11/30/2018	71993...	October 2018	Workmans Comp		Accounts Paya...	7,444.00	7,444.00
Total Workers Comp Fund Insurance							7,444.00	7,444.00

North Davis Fire District Expenses by Vendor Detail

November 2018

Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
No name								
Deposit	11/01/2018		Lockbox	Ambulance		Cash Zions Ba...	-2,008.17	-2,008.17
Deposit	11/02/2018		Noridian	Ambulance		Cash Zions Ba...	-3,936.97	-5,945.14
Deposit	11/02/2018		Lockbox	Ambulance		Cash Zions Ba...	-240.00	-6,185.14
Deposit	11/03/2018		Noridian	Ambulance		Cash Zions Ba...	-1,711.37	-7,896.51
Deposit	11/05/2018		Lockbox	Ambulance		Cash Zions Ba...	-13,864.09	-21,760.60
Deposit	11/06/2018		UT Medicaid	Ambulance		Cash Zions Ba...	-3,181.71	-24,942.31
Deposit	11/06/2018		Lockbox	Ambulance		Cash Zions Ba...	-3,748.80	-28,691.11
Deposit	11/06/2018		Interest	Interest Income-Ge...		Trustee Acct- ...	-191.68	-28,882.79
Deposit	11/07/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,606.15	-30,488.94
Deposit	11/08/2018		Lockbox	Ambulance		Cash Zions Ba...	-796.98	-31,285.92
Deposit	11/09/2018		Lockbox	Ambulance		Cash Zions Ba...	-4,950.71	-36,236.63
Deposit	11/13/2018		Lockbox	Ambulance		Cash Zions Ba...	-8,764.26	-45,000.89
Deposit	11/14/2018		UT Medicaid	Ambulance		Cash Zions Ba...	-5,140.97	-50,141.86
Deposit	11/14/2018		Noridian	Ambulance		Cash Zions Ba...	-2,117.47	-52,259.33
Deposit	11/14/2018		Lockbox	Ambulance		Cash Zions Ba...	-584.25	-52,843.58
Deposit	11/15/2018		Lockbox	Ambulance		Cash Zions Ba...	-671.42	-53,515.00
Deposit	11/16/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,460.14	-54,975.14
Deposit	11/19/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,947.37	-56,922.51
Deposit	11/20/2018		UT Medicaid	Ambulance		Cash Zions Ba...	-69.61	-56,992.12
Deposit	11/20/2018		Noridian	Ambulance		Cash Zions Ba...	-5,671.04	-62,663.16
Deposit	11/20/2018		Zions Bank - Refund of Clover Machine	Bank Charges		Cash Zions Ba...	-500.00	-63,163.16
Deposit	11/21/2018		Lockbox	Ambulance		Cash Zions Ba...	-2,087.10	-65,250.26
Check	11/21/2018		Service Charge	Bank Charges		Cash Zions Ba...	413.20	-64,837.06
Deposit	11/23/2018		Lockbox	Ambulance		Cash Zions Ba...	-3,595.57	-68,432.63
Deposit	11/24/2018		Noridian	Ambulance		Cash Zions Ba...	-1,303.53	-69,736.16
Deposit	11/26/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,470.50	-71,206.66
Deposit	11/27/2018		UT Medicaid	Ambulance		Cash Zions Ba...	-247.98	-71,454.64
Deposit	11/28/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,965.30	-73,419.94
Deposit	11/29/2018		Noridian	Ambulance		Cash Zions Ba...	-129.38	-73,549.32
Deposit	11/29/2018		Lockbox	Ambulance		Cash Zions Ba...	-1,175.89	-74,725.21
Deposit	11/30/2018		Lockbox	Ambulance		Cash Zions Ba...	-2,108.04	-76,833.25
Total no name							-76,833.25	-76,833.25
TOTAL							312,871.17	312,871.17



December 20, 2018
Agenda Item Summary
North Davis Fire District Financial Report

Agenda Item: Consideration of Approval of the North Davis Fire District Financial Report for Fiscal Year 2019 (July 1, 2018 to June 30, 2019).

Recommendation: Approve the North Davis Fire District Financial Report as presented or amended. Please contact the District Clerk with any questions

North Davis Fire District
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

	Jul '18 - Jun...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
Ambulance	254,228.65	1,146,479.68	-892,251.03	22.2%
Contract Services	63,365.32	190,095.96	-126,730.64	33.3%
Donations	1,800.00			
EMS Per Capita	0.00	3,000.00	-3,000.00	0.0%
Fee in Lieu	66,251.23	170,264.66	-104,013.43	38.9%
Fire Investigation Report	5.00			
Fire Protection	0.00	1,475.00	-1,475.00	0.0%
Impact Fees	166,291.20	45,000.00	121,291.20	369.5%
Incident Report	0.00	0.00	0.00	0.0%
Inspection Fees	510.00	1,000.00	-490.00	51.0%
Interest Income-General Fund	15,774.29	14,000.00	1,774.29	112.7%
Miscellaneous Service Revenues	95.23	1,500.00	-1,404.77	6.3%
Other Financing Sources	0.00	0.00	0.00	0.0%
Paramedic Fees	0.00	0.00	0.00	0.0%
Permit Fees	110.00	1,500.00	-1,390.00	7.3%
Plan Review Fees	3,354.38	3,500.00	-145.62	95.8%
Property Taxes	1,984,732.69	2,586,536.44	-601,803.75	76.7%
PT Contribution to Other Gover.	0.00	204,382.00	-204,382.00	0.0%
Reimburse Dental	0.00	0.00	0.00	0.0%
Total Income	2,556,517.99	4,368,733.74	-1,812,215.75	58.5%
Gross Profit	2,556,517.99	4,368,733.74	-1,812,215.75	58.5%
Expense				
Administrative Control Board				
Board of Directors Payroll	19,000.00	38,000.00	-19,000.00	50.0%
Total Administrative Control Board	19,000.00	38,000.00	-19,000.00	50.0%
Administrative Fees	0.00	0.00	0.00	0.0%
Bank Charges	2,349.12	4,890.00	-2,540.88	48.0%
Clothing Allowance	14,488.92	29,287.50	-14,798.58	49.5%
Collection Contract				
Health Care Finance Assessment	12,948.61	43,239.00	-30,290.39	29.9%
IRIS Medical	25,623.69	74,400.00	-48,776.31	34.4%
Collection Contract - Other	0.00	0.00	0.00	0.0%
Total Collection Contract	38,572.30	117,639.00	-79,066.70	32.8%
Communications	0.00	2,000.00	-2,000.00	0.0%
Computer Maintenance & Supply				
ERS Annual User Fee	5,244.00	5,244.00	0.00	100.0%
Rover Mobile - Spotted Dog	0.00	1,100.00	-1,100.00	0.0%
Computer Maintenance & Supply - Other	3,173.96	16,600.00	-13,426.04	19.1%
Total Computer Maintenance & Supply	8,417.96	22,944.00	-14,526.04	36.7%
Contributions to Other Govt	0.00	204,382.00	-204,382.00	0.0%
Dispatch Services	42,504.00	85,000.00	-42,496.00	50.0%
EA Assistance Program	1,340.00	2,880.00	-1,540.00	46.5%
Employees Wages				
Full Time Employee Wages				
Auto Overtime	77,764.88	49,970.25	27,794.63	155.6%
Hourly Acting Captain	39,571.03			
Retro Pay	140.40			
Salary	53,165.20			
Sick Leave	25,432.38			
Vacation Leave	55,271.31			
Full Time Employee Wages - Other	474,654.80	1,630,660.49	-1,156,005.69	29.1%
Total Full Time Employee Wages	726,000.00	1,680,630.74	-954,630.74	43.2%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun...	Budget	\$ Over Bud...	% of Budget
Part-Time Employee Wages	108,553.02	301,279.36	-192,726.34	36.0%
Total Employees Wages	834,553.02	1,981,910.10	-1,147,357.08	42.1%
Equipment Maintenance & Supply	12,277.32	39,467.00	-27,189.68	31.1%
FICA	60,981.67	154,523.12	-93,541.45	39.5%
Fleet Fund Capital Exp	0.00	80,000.00	-80,000.00	0.0%
Grant Expenses	0.00	0.00	0.00	0.0%
Insurance (Health)				
AFLAC Cancer Policy	4,442.70	10,572.12	-6,129.42	42.0%
Dental Insurance	0.00	0.00	0.00	0.0%
Disability Insurance	147.66	343.45	-195.79	43.0%
Life Insurance	1,340.02	2,802.60	-1,462.58	47.8%
Insurance (Health) - Other	102,718.52	349,329.05	-246,610.53	29.4%
Total Insurance (Health)	108,648.90	363,047.22	-254,398.32	29.9%
Lease Obligation-interest	21,685.53	21,685.53	0.00	100.0%
Lease Obligations-principal	115,283.93	115,283.93	0.00	100.0%
Liability Insurance (Risk Manag	54,094.00	76,122.00	-22,028.00	71.1%
Medical Supplies	0.00	0.00	0.00	0.0%
Medical Supplies Expenses				
Jump Kits	0.00	2,250.00	-2,250.00	0.0%
Medical Supplies Expenses - Other	19,274.31	42,500.00	-23,225.69	45.4%
Total Medical Supplies Expenses	19,274.31	44,750.00	-25,475.69	43.1%
Misc Services				
Duty Crew Fitness Pass	0.00	0.00	0.00	0.0%
Firefighter Testing	0.00	9,590.00	-9,590.00	0.0%
Recert of AMETs	67.00	1,840.00	-1,773.00	3.6%
Yearly Ambulance License Fees	0.00	1,800.00	-1,800.00	0.0%
Misc Services - Other	0.00	1,500.00	-1,500.00	0.0%
Total Misc Services	67.00	14,730.00	-14,663.00	0.5%
Misc Supplies	0.00	0.00	0.00	0.0%
Misc. Equipment	6,472.88	35,100.00	-28,627.12	18.4%
Office Equipment	0.00	0.00	0.00	0.0%
Office supply & expenses	4,247.24	8,500.00	-4,252.76	50.0%
Paramedics	20,966.23	51,600.00	-30,633.77	40.6%
Professional Services				
Accountant Fees	13,237.50	22,800.00	-9,562.50	58.1%
Attorney	925.00	9,360.00	-8,435.00	9.9%
Auditor	0.00	7,500.00	-7,500.00	0.0%
Blueline Drug Testin	430.00	1,200.00	-770.00	35.8%
Blueline New Hire Testing	100.00	650.00	-550.00	15.4%
Bond Trustee (Zions Bond)	0.00	2,000.00	-2,000.00	0.0%
Bonding	644.00	1,650.00	-1,006.00	39.0%
Crew Sense	2,804.76	2,880.00	-75.24	97.4%
Medical Advisor	4,200.00	8,400.00	-4,200.00	50.0%
Payroll Administration	2,920.85	6,480.00	-3,559.15	45.1%
Transparency	0.00	2,500.00	-2,500.00	0.0%
Professional Services - Other	0.00	765.00	-765.00	0.0%
Total Professional Services	25,262.11	66,185.00	-40,922.89	38.2%
Retirement	125,289.44	279,300.51	-154,011.07	44.9%
Shipping Charges	0.00	0.00	0.00	0.0%
Special Department Allowance	4,337.25	22,885.00	-18,547.75	19.0%
Subscriptions, Memberships	8,269.91	14,449.00	-6,179.09	57.2%
Surviving Spouse Trust Fund	0.00	2,470.00	-2,470.00	0.0%
Transfer Out General Fund	0.00	229,826.00	-229,826.00	0.0%

North Davis Fire District
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun...	Budget	\$ Over Bud...	% of Budget
Travel and Training				
Pub Ed Supplies for Clowns	0.00	1,000.00	-1,000.00	0.0%
Travel and Training - Other	28,505.54	54,475.00	-25,969.46	52.3%
Total Travel and Training	28,505.54	55,475.00	-26,969.46	51.4%
Utilities (Gas,Power,Phones)	24,370.72	72,981.00	-48,610.28	33.4%
Vehicle Maintenance	49,801.50	86,954.00	-37,152.50	57.3%
Workmans Comp	31,578.66	59,185.00	-27,606.34	53.4%
Total Expense	1,682,639.46	4,383,451.91	-2,700,812.45	38.4%
Net Ordinary Income	873,878.53	-14,718.17	888,596.70	-5,937.4%
Other Income/Expense				
Other Income				
Capital Projects Inc 3				
Gain on Sale of Assets	35,000.00			
Interest Income	0.00	14,241.00	-14,241.00	0.0%
Use of Fund Balance	0.00	27,615.00	-27,615.00	0.0%
Total Capital Projects Inc 3	35,000.00	41,856.00	-6,856.00	83.6%
Debt Service Inc 2				
Interest Income	597.83	1,047.00	-449.17	57.1%
Transfers In Debt Service	0.00	229,826.00	-229,826.00	0.0%
Total Debt Service Inc 2	597.83	230,873.00	-230,275.17	0.3%
Total Other Income	35,597.83	272,729.00	-237,131.17	13.1%
Other Expense				
Capital Projects Exp 3				
Equipment	2,955.65	17,456.00	-14,500.35	16.9%
Capital Projects Exp 3 - Other	24,334.44	21,597.44	2,737.00	112.7%
Total Capital Projects Exp 3	27,290.09	39,053.44	-11,763.35	69.9%
Debt Service Exp 2				
Addition to Fund Balance	0.00	1,047.00	-1,047.00	0.0%
Interest Expense	29,913.00	59,826.00	-29,913.00	50.0%
Principal	0.00	170,000.00	-170,000.00	0.0%
Total Debt Service Exp 2	29,913.00	230,873.00	-200,960.00	13.0%
Total Other Expense	57,203.09	269,926.44	-212,723.35	21.2%
Net Other Income	-21,605.26	2,802.56	-24,407.82	-770.9%
Net Income	852,273.27	-11,915.61	864,188.88	-7,152.6%



December 20, 2018
Agenda Item Summary
North Davis Fire District Audit Report

Agenda Item: Presentation and Consideration of Approval of the FY2018 Audit Report for the North Davis Fire District

Information: The North Davis Fire District Audit for Fiscal Year 2018 (July 1, 2017 to June 30, 2018) was completed by Ulrich and Associates PC. Please see the attached Audit Report for the North Davis Fire District for Fiscal Year 2018. Ulrich and Associates will provide an audit report to the North Davis Fire District Administrative Control Board.

Recommendation: Approve the Fiscal Year 2019 Audit Report for the North Davis Fire District.



**A COMPONENT UNIT OF
CLEARFIELD CITY, UTAH**

DRAFT

**FINANCIAL REPORT
YEAR ENDED
JUNE 30, 2018**

NORTH DAVIS FIRE DISTRICT
A COMPONENT UNIT OF CLEARFIELD CITY, UTAH
FINANCIAL REPORT
JUNE 30, 2018

North Davis Fire District
A Component Unit of Clearfield City, Utah

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INDEPENDENT AUDITORS' REPORT

The Board of Directors of
North Davis Fire District
(a component unit of Clearfield City)
West Point, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Davis Fire District, a component unit of Clearfield City (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate

remaining fund information of the District, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wright & Associates, P.C.

Ogden, Utah
November 26, 2018

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

INTRODUCTION

The following is a discussion and analysis of North Davis Fire District's financial performance and activities for the year ended June 30, 2018. Please read it in conjunction with the financial statements that follow.

HIGHLIGHTS

Government-wide

- Total net position increased \$35,857 or 1.0 percent from the prior year.
- The District added \$479,531 of new capital assets including two new ambulances, a new pickup truck, two new air compressors, and a gas monitoring system.

Fund Level

- Fund balances in the District's combined governmental funds decreased \$191,979 or 7.1 percent from the prior year. The increase was substantially due to a decrease in Impact fees collected during the year as well as an increase in salaries and benefits. The RDA contributions for the year were \$204,382, but have no impact on the fund balance.
- The Debt Service Fund paid \$230,403 in principal and interest payments towards the Series 2008 Revenue Bonds. Of the amount paid, \$165,000 was applied toward outstanding principal, leaving an outstanding balance of \$1,770,000. Debt Service fund balance is \$57,839 at year end.
- The fund balance in the General Fund increased by \$240,887, an increase of 16.6 percent. A budgeted transfer was made to the Capital Projects fund of \$33,594. There was also a transfer from the General Fund to the Debt Service fund in the amount of \$220,145. General fund balance is \$1,692,800 at year end.
- The Capital Projects fund balance decreased \$424,364 or 35.4 percent over the year, as budgeted, to purchase \$479,531 of new capital assets. Capital Projects fund balance is \$774,504 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the District's Basic Financial Statements. The Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information concerning budgetary comparisons.

Government-wide Statements - Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the District's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The government-wide statements report the District's net position - the difference between total assets and total liabilities, and how they have changed from the prior year. Over time, increases and decreases in net position measure whether the District's overall financial condition is getting better or worse. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the District's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

The government-wide statements distinguish the programs of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*). North Davis Fire District's governmental activities include fire administration, fire operations, and interest on long-term debt.

Fund Financial Statements - Reporting the Fire District's Most Significant Funds

The fund financial statements provide detailed information about individual major funds, and not the District as a whole. A fund is a group of related accounts that the District uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity.

The District's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the District's financial position helps determine whether the District has sufficient resources to cover expenditures for its basic services in the near future.

Reconciliation Between Government-wide and Fund Statements

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus). Following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements, but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements, but are expenditures on the governmental fund statements.
- Long-term debt proceeds result in liabilities on the government-wide statements, but are other financing sources on the governmental fund statements.

Notes to the Financial Statements

The notes provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

Required Supplementary Information

North Davis Fire District adopts an annual budget for all of its governmental funds. A budgetary comparison schedule for the District's General fund is included.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Investments in capital assets (land, buildings, construction-in-progress, and equipment) less all outstanding debt that was issued to buy or build those assets, represent 34.0 percent of the District's net position. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

The majority of the District's net position, 58.4 percent, is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors. The remaining 7.6 percent is restricted net position which includes funds for debt service and impact fees.

A summary of the net position and related revenues and expenses of the District is shown below:

North Davis Fire District		Governmental	
Net Position		Activities	
June 30, 2018		2018	2017
Current and Other Assets	\$	5,150,824	\$ 5,045,525
Noncurrent Assets		3,870,962	3,671,494
Deferred Outflows of Resources Relating to Pensions		422,864	354,097
Total Assets and Deferred Outflows of Resources		<u>9,444,650</u>	<u>9,071,116</u>
Current and Other Liabilities		200,808	157,014
Long-term Liabilities		2,657,968	2,894,751
Total Liabilities		<u>2,858,776</u>	<u>3,051,765</u>
Deferred Inflow of Resources Relating to Property Taxes		2,435,931	2,176,812
Deferred Inflow of Resources Relating to Pensions		443,502	171,955
Total Liabilities and Deferred Inflows of Resources		<u>5,738,209</u>	<u>5,400,532</u>
Net Position:			
Net Investment in Capital Assets		1,258,960	928,814
Restricted Net Position		283,185	325,740
Unrestricted		2,164,296	2,416,030
Total Net Position	\$	<u>3,706,441</u>	\$ <u>3,670,584</u>
Percentage change from prior year		1.0%	9.0%

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

Governmental Activities

Total revenues increased an overall \$33,138, or .8 percent during 2018, consisting of a 6.9 percent increase, or \$182,724 in Property Tax revenues and a decrease of \$64,012 or 90.1 percent in non-employer contributions relating to pensions. Investment earnings were \$39,141 for the year. The District sold equipment for a gain of \$5,950.

Total expenses increased by 7.9 percent or \$301,487 for the year due to increased Operations costs. Interest on Long-term debt decreased by \$8,973 or 9.4 percent.

North Davis Fire District
Changes in Net Position
Fiscal Year Ended June 30, 2018

	Governmental Activities		Total Percentage Change
	2018	2017	2017-2018
Revenues			
General Revenues:			
Taxes	\$ 2,841,138	\$ 2,658,414	6.9%
Other General Revenues/(Expenses)	45,091	55,166	-18.3%
Non-employer Contributions Relating to Pensions	6,998	71,010	-90.1%
Program Revenues:			
Charges for Services	1,272,689	1,348,188	-5.6%
Total Revenues	4,165,916	4,132,778	0.8%
Expenses			
Administration	321,938	321,150	0.2%
Operations	3,721,761	3,412,089	9.1%
Interest on Long-Term Debt	86,360	95,333	-9.4%
Total Expenses	4,130,059	3,828,572	7.9%
Change in Net Position	35,857	304,206	-88.2%
Net Position - Beginning	3,670,584	3,366,378	9.0%
Net Position - Ending	\$ 3,706,441	\$ 3,670,584	1.0%

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

The table below shows to what extent the District's governmental activities relied on taxes and other general revenue to cover all their costs. For fiscal year 2018, these programs generated \$1,272,689, or 34.2 percent, of total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 65.8 percent of expenses.

North Davis Fire District
Net Cost of Government Activities
Fiscal Year Ended June 30, 2018

	Total Program Expenses		Total Program Revenues		Net Program Costs		Program Revenues as a Percentage of Total Expenses	
	2018		2018		2018		2017	
	2018	2018	2018	2017	2018	2017	2018	2017
Activities:								
Administration	\$ 321,938	\$ -	\$ 321,938	\$ 321,150	-	-	-	-
Operations	3,721,761	1,272,689	2,449,072	2,063,901	34.2%	39.5%		
Interest on Long-Term Debt	86,360	-	86,360	95,333	-	-		
Total Governmental Activities	\$ <u>4,130,059</u>	\$ <u>1,272,689</u>	\$ <u>2,857,370</u>	\$ <u>2,480,384</u>	<u>30.8%</u>	<u>35.2%</u>		

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

North Davis Fire District added \$479,531 in new capital assets, including \$314,118 for two new ambulances, a 2017 Chevy Silverado and a pickup truck upgrade for \$67,175, two Eagle Air Compressors for \$90,230, and a gas monitoring system for \$8,008. The District also disposed of two older vehicles for a gain on the sale of \$5,950. More information about capital assets is included in Note 4 of the financial statements.

Long-term Debt

In 2008, the District issued \$3,100,000 in Revenue Bonds, refinanced in fiscal year 2013. Principal and interest paid on the bonds totaled \$230,403 in fiscal year 2018. The outstanding bond payable balance is \$1,770,000, which will be paid over the remaining 9 years of the bond repayment schedule. In November, 2011, the District contracted a capital lease for the purchase of a new aerial engine. During the year, interest and principal in the amount of \$69,991 were paid. The remaining balance of \$279,964 will be paid in 4 annual payments of \$69,991. The District entered into a lease agreement with Oshkosh Capital in October 2014 for the purchase of a new Rescue Engine. The remaining balance of \$468,853 will be paid in 7 annual payments of \$66,979, ending in 2024.

North Davis Fire District
Long-term Liabilities
June 30, 2018

	<u>Governmental Activities</u>
Revenue Bonds	\$ 1,770,000
Capital Leases	671,609
Compensated Absences	<u>189,513</u>
Total	<u>\$ 2,631,122</u>

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Balances

At June 30, 2018 North Davis Fire District's governmental funds reported combined fund balances of \$2,525,143. Restricted fund balances include \$225,346 for unspent impact fees and \$57,839 for debt service payments. Non-Spendable fund balance includes \$26,984 for prepaid expenses. After vehicle purchases in the current year, \$10,577 is left in a committed fund for vehicle replacement. Assigned fund balance is \$774,504 and is for future capital projects. The remaining balance of \$1,429,893 remains unassigned and is available for future spending. The following chart presents the District's 2018 ending fund balances.

North Davis Fire District
Governmental Fund Balances
Fiscal Year Ended June 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Fund Balance				
Restricted for:				
Impact fees	\$ 225,346	\$ -	\$ -	\$ 225,346
Debt service	-	57,839	-	57,839
Committed	10,577	-	-	10,577
Non-spendable	26,984	-	-	26,984
Assigned for Capital Projects	-	-	774,504	774,504
Unassigned reported in:				
General Fund	1,429,893	-	-	1,429,893
Total Fund Balance	<u>\$ 1,692,800</u>	<u>\$ 57,839</u>	<u>\$ 774,504</u>	<u>\$ 2,525,143</u>
Percentage change from the prior year	16.6%	-12.8%	-35.4%	-7.1%

General Fund

During 2018, the fund balance in the General Fund increased \$240,887 or 16.6 percent due primarily to an increase in property taxes, a decrease in the amount transferred to other funds, as well as revenues from the first year of Contract Services for Sunset City. Total revenues increased \$119,193 or 3.0 percent from the prior year, due primarily to \$184,387 in Contract Services provided this first year. Impact Fee revenues decreased by \$173,230, or 74.3 percent. Total General Fund expenditures increased \$314,503 or 10.0 percent, due primarily to an increase in salaries and benefits of \$236,171, or 10.5 percent. The General Fund transferred \$253,739 to other funds, down from \$346,805 transferred in 2017. \$204,382 was recorded as the contribution to the Clearfield RDA compared to \$283,458 last year.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended June 30, 2018

General Fund Budgetary Highlights

North Davis Fire District prepares its budget according to state statutes. The most significant budgeted fund is the General Fund. The District amended the General Fund budget during the year.

Actual General Fund revenues were \$4,145,494, which is 1.2 percent and 3.4 percent below the original budget and the final budget respectively. Actual expenditures were \$3,446,486 or 5.1 percent and 7.5 percent below the original and final budgets respectively. With an end-of-the-year transfer of \$33,594 from the General Fund to the Capital Projects fund to cover capital asset expenditures, and a transfer of \$220,145 to the Debt Service Fund to cover debt service obligations, the General fund increased \$240,887 to a balance of \$1,692,800 as of June 30, 2018.

Debt Service Fund

The Debt Service Fund is primarily used to account for the collection of funds and repayment of debt related to the Revenue Bonds. In Fiscal Year 2018, \$220,145 was transferred from the General Fund to the Debt Service Fund to cover current principal and interest obligations relating to the Revenue Bonds. After principal and interest payments of \$230,403, the Debt Service Fund showed a slight decrease due to a timing difference in the amount transferred from the General Fund. Fund balance was \$57,839 at June 30, 2018.

Capital Projects Fund

During the current year, the Capital Projects Fund accounted for certain purchases of capital assets. During 2018, the Capital Projects fund balance decreased \$424,364, or 35.4 percent to a balance of \$774,504. A transfer in from the General Fund of \$33,594 helped to cover capital asset expenditures in the amount of \$479,531. Proceeds of \$5,950 on the sale of two fully-depreciated vehicles added to fund balance.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the North Davis Fire District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the District's finances should be addressed to the North Davis Fire District, 381 North 3150 West, West Point City, Utah 84015.

BASIC
FINANCIAL
STATEMENTS

North Davis Fire District - Component Unit of Clearfield City
Statement of Net Position
June 30, 2018

	Primary Government
	Governmental Activities
Assets and Deferred Outflows of Resources	
<i>Current Assets</i>	
Cash and Cash Equivalents	\$ 2,140,379
Cash with Fiscal Agent	57,839
Accounts Receivable	231,800
Prepaid Expenses	26,984
Due from Other Government Unit	2,693,822
<i>Total Current Assets</i>	5,150,824
<i>Noncurrent Assets</i>	
Land	200,110
Buildings	3,006,948
Vehicles	2,720,973
Equipment	755,385
Accumulated Depreciation	(2,982,847)
Net Pension Asset	170,393
<i>Total Noncurrent Assets</i>	3,870,962
<i>Deferred Outflows of Resources Relating to Pensions</i>	422,864
Total Assets and Deferred Outflows of Resources	9,444,650
Liabilities and Deferred Inflows of Resources	
<i>Current Liabilities</i>	
Accounts Payable	52,022
Payroll Liabilities	116,081
Accrued Interest Payable	32,705
<i>Total Current Liabilities</i>	200,808
<i>Noncurrent Liabilities</i>	
Noncurrent Liabilities Due in Less Than One Year	285,284
Noncurrent Liabilities Due in More Than One Year	2,156,325
Compensated Absences	189,513
Net Pension Liability	26,846
<i>Total Noncurrent Liabilities</i>	2,657,968
<i>Deferred Inflows of Resources Relating to Property Taxes</i>	2,435,931
<i>Deferred Inflows of Resources Relating to Pensions</i>	443,502
Total Liabilities and Deferred Inflows of Resources	5,738,209
NET POSITION	
Net investment in capital assets	1,258,960
<i>Restricted for:</i>	
Restricted for Debt Service	57,839
Restricted for Impact Fees	225,346
<i>Unrestricted</i>	2,164,296
<i>Total Net Position</i>	\$ 3,706,441

The notes are an integral part of this statement.

North Davis Fire District - Component Unit of Clearfield City
Statement of Activities
For the Fiscal Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
Administration	\$ 321,938	\$ -	\$ -	\$ -	(321,938)	\$ -	(321,938)
Operations	3,721,761	1,272,689	-	-	(2,449,072)	-	(2,449,072)
Interest on Long-term Debt	86,360	-	-	-	(86,360)	-	(86,360)
Total Governmental Activities	4,130,059	1,272,689	-	-	(2,857,370)	-	(2,857,370)
General Purpose Revenues and Transfers:							
Revenues							
Property Taxes					2,841,138	-	2,841,138
Unrestricted Investment Earnings					39,141	-	39,141
Gain on Sale of Assets					5,950	-	5,950
Nonemployer Contributions Relating to Pensions					6,998	-	6,998
Total General Revenues and Transfers					2,893,227	-	2,893,227
Change in Net Position					35,857	-	35,857
Net Position Beginning of Period					3,670,584	-	3,670,584
Net Position End of Period					\$ 3,706,441	-	3,706,441

The notes are an integral part of this statement.

North Davis Fire District - Component Unit of Clearfield City
Balance Sheet
Governmental Funds
June 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 1,365,875	\$ -	\$ 774,504	\$ 2,140,379
Cash with fiscal agent	-	57,839	-	57,839
Accounts receivable (net of allowance)	231,800	-	-	231,800
Prepaid Expenses	26,984	-	-	26,984
Intergovernmental receivables	2,672,175	-	-	2,672,175
Total Assets	\$ 4,296,834	\$ 57,839	\$ 774,504	\$ 5,129,177
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 52,022	\$ -	\$ -	\$ 52,022
Accrued liabilities	116,081	-	-	116,081
Total Liabilities	168,103	-	-	168,103
Deferred Inflows of Resources	2,435,931	-	-	2,435,931
Total Liabilities and Deferred Inflows of Resources	2,604,034	-	-	2,604,034
FUND BALANCES				
Restricted for:				
Impact fees	225,346	-	-	225,346
Debt service	-	57,839	-	57,839
Committed	10,577	-	-	10,577
Non-spendable	26,984	-	-	26,984
Assigned	-	-	774,504	774,504
Unassigned	1,429,893	-	-	1,429,893
Total Fund Balance	1,692,800	57,839	774,504	2,525,143
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,296,834	\$ 57,839	\$ 774,504	\$ 5,129,177

The notes are an integral part of this statement.

North Davis Fire District - Component Unit of Clearfield City
Reconciliation of the Governmental Funds Balance Sheet to
The Government-wide Statement of Net Position
For the Year Ended June 30, 2018

Total Governmental Fund Balances \$ 2,525,143

Amounts reported for governmental activities in the government-wide Statement of Net Position are different because:

Capital assets and other non-current assets and outflows in governmental activities are not financial resources and therefore are not reported in governmental funds, but they are reported in the Statement of Net Position. These assets and deferred outflows of resources consist of the following:

Land.....	200,110	
Buildings.....	3,006,948	
Vehicles.....	2,720,973	
Equipment.....	755,385	
Construction in Progress.....	-	
Accumulated Depreciation.....	<u>(2,982,847)</u>	3,700,569
Net Pension Asset.....	170,393	
Deferred Outflows of Resources Relating to Pensions...	<u>422,864</u>	593,257

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This consists of:

Delinquent Property Tax Receivables.....		21,647
--	--	--------

Some liabilities and other inflows are not due and payable in the current year and therefore are not reported in governmental funds, but they are reported in the Statement of Net Position. These liabilities and deferred inflows of resources consist of the following:

Accrued Interest Payable.....	(32,705)	
Capital Leases and Bonds Payable.....	(2,441,609)	
Compensated Absences.....	<u>(189,513)</u>	(2,663,827)
Net Pension Liability.....	(26,846)	
Deferred Inflows of Resources Relating to Pensions...	<u>(443,502)</u>	(470,348)

Net Position of Governmental Activities..... \$ 3,706,441

The notes to the financial statements are an integral part of this statement.

North Davis Fire District - Component Unit of Clearfield City
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2018

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Property taxes	\$ 2,851,043	\$ -	\$ -	\$ 2,851,043
Ambulance	1,014,689	-	-	1,014,689
Contract Services	184,387	-	-	184,387
Impact fees	59,925	-	-	59,925
Interest income	21,762	1,756	15,623	39,141
Other income	13,688	-	-	13,688
Total Revenues	4,145,494	1,756	15,623	4,162,873
Expenditures				
Salaries and benefits	2,477,654	-	-	2,477,654
Emergency services	831,862	-	-	831,862
Debt service-principal	111,743	165,000	-	276,743
Debt service-interest	25,227	65,403	-	90,630
Capital outlay	-	-	479,531	479,531
Total Expenditures	3,446,486	230,403	479,531	4,156,420
Excess of Revenues Over (Under) Expenditures	699,008	(228,647)	(463,908)	6,453
Other Financing Sources (Uses)				
Transfers in	-	220,145	33,594	253,739
Proceeds from Sale of Assets	-	-	5,950	5,950
Contributions to other governments	(204,382)	-	-	(204,382)
Transfers out	(253,739)	-	-	(253,739)
Net Other Financing Sources (Uses)	(458,121)	220,145	39,544	(198,432)
Net Change in Fund Balance	240,887	(8,502)	(424,364)	(191,979)
Fund Balance at Beginning of Period	1,451,913	66,341	1,198,868	2,717,122
Fund Balance at End of Period	\$ 1,692,800	\$ 57,839	\$ 774,504	\$ 2,525,143

The notes are an integral part of this statement.

North Davis Fire District - Component Unit of Clearfield City
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Government-wide Statement of Activities
For the Year Ended June 30, 2018

Net Change in Fund Balances - Total Governmental Funds..... \$ (191,979)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts were as follows:

Capital outlay.....	479,531	
Depreciation expense.....	(426,131)	53,400

The disposal of Capital Assets isn't reported as revenue in governmental funds. However, in the Statement of Activities, the gain on the sale of those assets is reported. In the current year, these amounts were as follows:

Proceeds from Sale of Assets.....	(5,950)	
Gain on Sale of Assets.....	5,950	-

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, this amount was..... 276,745

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In the current year, such an amounts were:

Pension Benefit/(Expense).....	(52,473)	
Accrued Interest.....	4,270	
Increase in Compensated Absences.....	(51,199)	(99,402)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues/expenses in the funds:

Decrease in Delinquent Property Taxes.....		(9,905)
Nonemployer Contributions Relating to Pensions.....		6,998

Change in Net Position of Governmental Activities..... \$ 35,857

The notes to the financial statements are an integral part of this statement.

NOTES
TO
FINANCIAL
STATEMENTS

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the North Davis Fire District conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The District has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

A. Reporting Entity

North Davis Fire District is an independent special service district created in 2004 by Clearfield City to provide fire protection services to Clearfield City and West Point City.

Under the guidelines established by GASB 39, the District has been determined to be a component unit of Clearfield City for financial accounting purposes and is included as a discretely presented component unit in the City's financial statements.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. GASB Concepts Statement-1 (Objectives of Financial Reporting) concludes that the basic foundation for governmental financial reporting is accountability. The Concepts Statement asserts that accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used. In turn, the concept of accountability becomes the basis for defining the financial reporting entity. Under GASB-61 (The Financial Reporting Entity) the financial reporting entity consists of the following:

- A. The primary government
- B. Organizations that are fiscally dependent on the primary government
- C. Other organizations that, because of the nature and significance of their relationship with the primary government, exclusion from the reporting entity would render the financial statements misleading.

B. Government-Wide And Fund Financial Statements

The District's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the District as a whole, while the fund statements focus on individual funds.

Government-Wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the primary government. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District has no business-type activities.

The *Statement of Net Position* presents the District's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The District does not allocate general government (indirect) expenses to

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The financial transactions of the District are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A statement is provided for *governmental funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column. The District does not have proprietary funds.

The District reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the District. It is used to account for all financial resources not required to be accounted for in another fund.
- **Capital Projects Fund** - This fund accounts for financial resources to be used for the construction of major capital projects.
- **Debt Service Fund** - This fund accounts for the accumulation of resources for payment of principal, interest, and related costs of Revenue Bonds in the amount of \$3,100,000 issued on January 9, 2008 for the construction of a new fire station in West Point City.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

D. Assets, Liabilities, and Fund Balances/Net Position

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Pooled Cash and Temporary Investments

Unrestricted and restricted cash balances of all three funds are combined to form a pool of cash which is managed by the Fire District Chief and District Treasurer. Utah State Statutes allow for investments in the Utah Public Treasurer's Investment Fund and Utah Money Management Act (UMMA) approved financial institutions. The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds, including the amount they are authorized to maintain over and above insured amounts. The District Chief and District Treasurer invest unrestricted and restricted cash with the Utah Public Treasurer's Investment Fund and with local financial institutions. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, and time deposits

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

and are carried at cost which approximates market value. Interest income earned as a result of pooling is distributed to the appropriate funds based on month end balances of cash. The District considers all highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Inventories

No significant inventories are maintained by the District. Therefore none are reflected in these statements.

Restricted Assets

Certain resources set aside as reserves in accordance with state statutes and bond covenants are classified as restricted assets on the balance sheet because their use is limited. District Cash held with a fiscal agent is presented as a restricted asset.

Capital Assets

General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds. Capital assets are reported in the governmental column in the government-wide financial statements. All purchased capital assets are valued at cost or estimated historical cost. Donated capital assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Individual assets with a cost greater than \$5,000 are capitalized.

Infrastructure capital assets which are newly constructed are capitalized. The District currently has no infrastructure assets recorded.

Capital assets are depreciated. Depreciation of buildings, improvements, infrastructure, and equipment is computed using the straight-line method.

Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives. The estimated useful lives are as follows:

Equipment.....	5-15 years
Buildings.....	40 years
Vehicles.....	5 years

Net Position/Fund Balances

The difference between assets and liabilities is *Net Position* on the government-wide statements, and *Fund Balance* on the governmental fund statements.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

In February, 2009, the Governmental Accounting Standards Board issued Statement No. 54 on Fund Balance Reporting and Governmental Fund Type Definitions. The statement applies only to governmental fund financial statements and not to government-wide statements or proprietary fund statements. Proprietary fund equity is classified the same as in the government-wide statements. The governmental fund balances may be classified as follows:

Non-spendable – Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balance – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors, or contributors. Debt Service funds and Impact Fees are examples of restricted funds and represent the excess of funds received over the amount spent.

Committed fund balance – Fund balances are reported as committed when the Board formally designates the use of resources by ordinance or resolution for a specific purpose and cannot be used for any other purpose unless the Board likewise formally changes the use. The Committed for Vehicle Replacement fund is an example of committed funds.

Assigned fund balance – Fund balances are reported as assigned when the Board or Management intends to use funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in the Capital Project Fund are, by their nature, assigned to the purpose of that respective fund.

Unassigned fund balance – Fund balances in the General Fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

In the Statement of Net Position, net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations or other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other Net Position that does not meet the definition of “restricted” or net investment in capital assets.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services provided and used are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as non-operating transfers.

E. Revenues and Expenditures

The following are the District's significant policies related to recognition and reporting of certain revenues, expenditures, and interfund activity.

Revenue Availability

Under the modified accrual basis of accounting, revenues are considered to be "available" when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. North Davis Fire District considers property tax revenues to be available if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available if they are collected within 90 days after year-end.

Expenditure Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the District generally uses restricted resources first, then unrestricted resources.

F. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at the fiscal year end. Project-length financial plans are adopted for capital projects funds.

Summary of the District Budget Procedures and Calendar

1. The District Board can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance.
2. Budgets are required by the State of Utah for the General, Debt Service, and Capital Projects Funds.
3. Each year the District publishes a separate budget document prepared according to this legal level of control.
4. The District's budget is a Financial Plan of all estimated revenues and all appropriations for expenditures. Revenues and expenditures must balance for the funds required by the State Code as indicated in item 2 above.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. A tentative budget is presented by the Board by the first regularly scheduled board meeting in May. The tentative budget is reviewed and tentatively adopted by the Board at that time.
6. The tentative budget is a public record and is available for inspection at the District offices for at least ten days prior to adoption of the final budget.
7. Notice of public hearing on adoption of the final budget is published seven days prior to the public hearing.
8. The public hearing on the tentatively adopted budget is held prior to the adoption of the final budget. Final adjustments are made to the tentative budget by the Board after the public hearing.
9. Occasionally the Board will exercise their option to open the budget to indicate additional financing sources that become available.
10. The final budget is adopted by ordinance before June 22 and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.
11. In connection with budget adoption:
 - a. An annual tax ordinance establishing the property tax rate is adopted before June 22.
 - b. The Board is to certify the property tax rate to the County Auditor before June 22.
12. Budgets for the General, Debt Service, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Summary of Action Required for Budget Changes:

The Board may, by resolution, transfer unexpended appropriations from one department to another department within the same fund. The budget appropriation for any department may be reduced by resolution.

Fund budgets may be increased by resolution after a public hearing.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The District has only one item that qualifies for reporting in this category. It is the deferred contributions and differences between projected and actual earnings on its pension plan assets.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to the future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item reported under this category. The District participates in the Utah Retirement Systems and has deferred inflows of resources associated with differences between expected and actual experience and changes in assumptions.

NOTE 2. DEPOSITS AND INVESTMENTS

Deposits and investments for North Davis Fire District are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the District’s exposure to various risks related to its cash management activities.

A. Custodial Credit Risk

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be recovered. The District’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of District funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The District’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized. State statutes do not require them to be collateralized. The District’s deposits at June 30, 2018 were \$150,948, all of which was insured under the FDIC.

Investments. Custodial credit risk for investments is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a formal policy for custodial credit risk of investments.

B. Credit Risk

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The District’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The District is also authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF) managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on a fair value basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Following are the District's investments at June 30, 2018:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments	\$ 2,082,633	51.96	not rated
Zion's (PTIF)	57,839	51.96	not rated
Total	\$ 2,140,472		

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The District manages its exposure to declines in fair value by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. Maturities of the District's investments are noted in the previous table.

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's policy to limit this risk is to adhere to the rules of the Money Management Council.

E. Fair Value of Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At June 30, 2018, the District had \$2,140,472 in the Utah State Public Treasurers' Investment Fund. These investments were valued by applying the June 30, 2018 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund. Such valuation is considered a *Level 2* valuation for GASB 72 purposes.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Total cash and investments owned by the District are illustrated below with a reconciliation to the statement of net position:

Cash on hand and on deposit:	
Cash on deposit	\$ 57,746
Zion's PTIF	57,839
PTIF investment	2,082,633
Total cash and investments	\$ 2,198,218

Cash and investments are included in the accompanying combined statement of net position as follows:

Cash	\$ 2,140,379
Restricted Cash	57,839
Total cash and investments	\$ 2,198,218

NOTE 3. INTERFUND TRANSFERS/LOANS

The District transferred \$220,145 from the General Fund to the Debt Service Fund during the year to cover principal and interest payments on the 2008 issued Revenue Bonds. A General Fund transfer of \$33,594 was made to the Capital Projects Fund to cover capital outlay in the current year as planned.

NOTE 4. DISAGGREGATED RECEIVABLES/DUE FROM OTHER GOVERNMENTS

Accounts receivable for the District, including the applicable allowance for uncollectible accounts at June 30, 2018, are as follows:

	General	Debt Service	Capital	Total
User fee receivables	\$ 1,092,136	\$ -	\$ -	\$ 1,092,136
Interfund receivable	-	-	-	-
Intergovernmental:				-
Property taxes	245,075	-	-	245,075
Deferred Property Taxes	2,435,931			
Impact Fees	12,816	-	-	12,816
Total intergovernmental	2,693,822	-	-	2,693,822
Gross receivables	3,785,958	-	-	3,785,958
Less: Allowance for uncollectibles	(860,336)	-	-	(860,336)
Net total receivables	\$ 2,925,622	\$ -	\$ -	\$ 2,925,622
				-
Accounts Receivable	\$ 231,800	\$ -	\$ -	\$ 231,800
Due from Other Governments	2,693,822	-	-	2,693,822
	\$ 2,925,622	\$ -	\$ -	\$ 2,925,622

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 5. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2018 was as follows:

North Davis Fire District Fixed Assets at June 30, 2018				
	Balance 6/30/2017	Additions	Deletions	Balance 6/30/2018
Capital assets, not being depreciated:				
Land	\$ 200,110	\$ -	\$ -	\$ 200,110
Total capital assets, not being depreciated	200,110	-	-	200,110
Capital assets, being depreciated:				
Buildings	3,006,948	-	-	3,006,948
Vehicles	2,483,999	381,293	144,320	2,720,972
Machinery and equipment	759,460	98,238	102,313	755,385
Capital assets being depreciated	6,250,407	479,531	246,633	6,483,305
Less accumulated depreciation for:				
Buildings and improvements	663,914	75,174	-	739,088
Equipment and vehicles	2,139,436	350,957	246,633	2,243,760
Total accumulated depreciation	2,803,350	426,131	246,633	2,982,848
Total capital assets being depreciated, net	3,447,057	53,400	-	3,500,457
Governmental activities capital assets, net	\$ 3,647,167	\$ 53,400	\$ -	\$ 3,700,567

Depreciation expense of governmental activities was charged to functions as follows:

General Administration.....	\$	4,795
Operations.....		421,335
Total.....	\$	426,130

The District expended \$479,531 on capital assets during the current year. A Dodge Ram Ambulance was purchased for \$134,437, as well as a 2017 Ford F350 Ambulance for \$179,681. A 2017 Chevy Silverado was purchased in the amount of \$61,778, and \$5,397 went to upgrade the 2013 Ford F150. Two Eagle Air Compressors were purchased for a total of \$90,230, and a Multi-Rae Gas Monitor System was installed for \$8,008. Two fully-depreciated vehicles were sold for a total of \$5,950.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 6. LEASE COMMITMENTS

The District purchased an aerial fire truck on November 21, 2011, financed with a capital lease in the principal amount of \$600,000, with an interest rate of 2.99%, and 10 annual principal and interest payments of \$69,990.59 starting on September 21, 2012. On October 29, 2014, the District financed Rescue Engine #41 with a Capital Lease from OshKosh Capital in the amount of \$669,789 with an interest rate of 3.38% and 10 annual principal and interest payments of \$66,978.87. Leases that in substance are purchases are reported as capital lease obligations. In the government-wide statement, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In government fund statements, both the principal and interest portion of capital lease payments are recorded as expenditures. The District made principal and interest payments during the current year in the amount of \$111,743 and \$25,227 respectively. Operating leases are leases for which the District will not gain title to the property being leased. Therefore the related assets and liabilities are not recorded on the financial statements. The District has no operating leases at June 30, 2018.

Future minimum lease payments for capital leases as of June 30, 2018 are as follows:

Date	Amount
2018	\$ 136,969
2019	136,969
2020	136,969
2021	136,969
2022	66,979
Thereafter	133,959
Total	748,814
Less: Amount representing interest:	77,205
Present value of future minimum lease payments:	\$ 671,609

NOTE 7. LONG-TERM DEBT

The changes in long-term debt for year ending June 30, 2018 are as follows:

NORTH DAVIS FIRE DISTRICT
LONG-TERM DEBT SCHEDULE
at JUNE 30, 2018

	Interest Rate	Balance		Reductions	Balance Outstanding	
		6/30/2017	Additions		6/30/2018	Current Portion
Revenue Bonds	3.38%	\$ 1,935,000	\$ -	\$ 165,000	\$ 1,770,000	\$ 170,000
Capital Leases	2.99% - 3.38%	783,353	-	111,745	671,609	115,284
Compensated Absences		138,314	51,199	-	189,513	-
Total Long-Term Debt		\$ 2,856,667	\$ 51,199	\$ 276,745	\$ 2,631,122	\$ 285,284

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation leave is recorded as an expenditure when used in governmental funds and as an expense in the government-wide statements as Compensated Absences. A liability for unused vacation, as well as a calculated amount of sick leave unpaid on termination or separation from the District, is recorded in the government-wide Statement of Net Position.

NOTE 7. LONG-TERM DEBT (Continued)

Long-term Obligations

In the government-wide statements, long-term debt obligations are reported as liabilities. The District issued \$3,100,000 in Revenue Bonds on January 9, 2008 with an interest rate of 4.63%. Bond proceeds were used to fund the construction of the new fire station and administrative offices in West Point City which were completed in March, 2008. In February of 2015, the District amended the terms of the bonds at a lower 3.38% interest rate adding \$18,000 in Bond Issuance costs to the Bond Payable. The transaction resulted in future savings on debt service payments of \$252,192 over the remaining 14 years of the bonds. The District has pledged future revenues to repay these bonds. Principal and interest for the current year was \$230,403. At year end, pledged future revenues totaled \$2,082,819, which was the amount of the remaining principal and interest on the bonds. The bond repayment schedule is shown below:

North Davis Fire District
\$2,543,000 Revenue Bonds
Series 2008 (As Amended on February 21, 2013)

Fiscal Year	Revenue Bonds		Total
	Principal	Interest	Principal and Interest
2019	\$ 170,000	\$ 59,826	\$ 229,826
2020	175,000	54,080	229,080
2021	185,000	48,165	233,165
2022	190,000	41,912	231,912
2023	195,000	35,490	230,490
2024-2027	855,000	73,346	928,346
Total	\$ 1,770,000	\$ 312,819	\$ 2,082,819

NOTE 8. RELATED PARTIES

Related parties of the District include Clearfield City. Clearfield City provides utilities, emergency dispatch services, and fleet maintenance. For the year ending June 30, 2018 expenses to Clearfield City were as follows:

Annexation Fees	\$	2,121
Dispatch		85,008
Vehicle Maintenance		5,717
Utilities		2,990
	\$	95,836

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 9. RISK MANAGEMENT

North Davis Fire District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District maintains comprehensive insurance coverage in aggregate amounts sufficient to protect against all reasonably foreseeable liability risks. Specific liability policies purchased include vehicle, general liability, property bond (employee dishonesty), treasurer, and officers, excess liability, and workman's compensation.

As of June 30, 2018, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. Settlement amounts have not exceeded coverage for the current year or the three prior years.

NOTE 10. RETIREMENT

A. Pension Plans

General Information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System).
- Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, public employees, retirement systems.
- And the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 10. RETIREMENT (Continued)

Benefits provided: URS provides retirement, disability, and death benefit. Retirement benefits are as follows:

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Safety and Firefighter system	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

**with actuarial reductions*

***All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.*

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2018 are as follows:

	Employee Paid	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Government Division Tier 2	N/A	15.11%	1.58%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Firefighters Retirement System			
31 - Other Division A	15.05%	3.93%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	10.82%	1.26%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
232 - Firefighters	N/A	0.08%	12.00%

****Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.*

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 10. RETIREMENT (Continued)

For fiscal year ended June 30, 2018, the employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 10,703	N/A
Firefighters System	31,256	-
Tier 2 Public Employees System	688	-
Tier 2 Public Safety and Firefighter System	36,849	-
Tier 2 DC Public Safety and Firefighter System	7	N/A
Total Contributions	<u>\$ 79,502</u>	<u>\$ -</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2018, we reported a net pension asset of \$170,393 and a net pension liability of \$26,845.

	(Measurement Date): December 31, 2017				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 31-Dec-16	Change (Decrease)
	Noncontributory System	\$ -	\$ 26,845	0.0061272%	0.0059309%
Firefighters System	166,872	-	2.6718695%	2.7514108%	-0.0795413%
Tier 2 Public Safety and Firefighter System	3,521	-	0.3043000%	0.3037219%	0.0005781%
Total Net Pension Asset/Liability	<u>\$ 170,393</u>	<u>\$ 26,845</u>			

The net pension asset and liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2017 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2018, we recognized a pension expense of \$117,982. At June 30, 2018, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,436	\$ 80,432
Changes in assumptions	245,110	54,672
Net difference between projected and actual earnings on pension plan investments	115,908	307,087
Changes in proportion and differences between contributions and proportionate share of contributions	20,183	1,311
Contributions subsequent to the measurement date	39,227	-
Total	<u>\$ 422,864</u>	<u>\$ 443,502</u>

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 10. RETIREMENT (Continued)

\$39,227 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2016. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources	
2018	\$	34
2019	\$	(2,461)
2020	\$	(59,314)
2021	\$	(49,599)
2022	\$	35,620
Thereafter	\$	15,855

Actuarial assumptions: The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25%-9.75%, average, including inflation
Investment rate of return	6.95%, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2017 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 10. RETIREMENT (Continued)

Expected Return Arithmetic Basis

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.5%, a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1-percentage-point higher (7.95%) than the current rate:

	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$72,602	\$26,845	\$(11,199)
Firefighters System	\$711,995	(\$166,872)	(\$877,011)
Tier 2 Public Safety and Firefighter	\$31,180	(\$3,521)	(\$30,033)
	<u>\$815,777</u>	<u>(\$143,548)</u>	<u>(\$918,243)</u>

***Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

North Davis Fire District
A Component Unit of Clearfield City, Utah
Notes to the Financial Statements
Fiscal Year Ended June 30, 2018

NOTE 10. RETIREMENT (Continued)

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

North Davis Fire District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

401(k) Plan	2018	2017	2016
Employer Contributions	\$ 5,403	\$ 3,904	\$ 2,318
Employee Contributions	4,282	3,736	1,101
 457 Plan			
Employer Contributions	-	-	-
Employee Contributions	\$ 2,835	\$ 550	\$ -

Voluntary contributions may be made to the Plans subject to the Internal Revenue Service limitations. The District contributes to the 401(k) Plan and employees may contribute to all Plans up to the maximum percentage allowed by IRS regulations. Account balances of the Plans are fully vested to the participants at the time of deposit.

NOTE 11. SUBSEQUENT EVENTS

Since July 1, 2017, North Davis Fire District has been providing Fire/EMS services to the Sunset City Area for a monthly fee, based on a Sunset City Resolution to be annexed into the North Davis Fire District Boundaries. In January of 2018, the request for annexation was withdrawn. In October of 2018, Sunset City again requested annexation via City Resolution, which is currently in process.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

North Davis Fire District - Component Unit of Clearfield City
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Property taxes	\$ 2,783,961	\$ 2,783,961	\$ 2,851,043	\$ 67,082
Ambulance	1,238,818	1,334,818	1,199,076	(135,742)
Impact fees	150,000	150,000	59,925	(90,075)
Interest income	14,000	14,000	21,762	7,762
Other income	8,975	8,975	13,688	4,713
Total Revenues	<u>4,195,754</u>	<u>4,291,754</u>	<u>4,145,494</u>	<u>(146,260)</u>
Expenditures				
Salaries and benefits	2,583,074	2,502,074	2,477,654	24,420
Emergency services	1,048,683	1,225,683	968,832	256,851
Total Expenditures	<u>3,631,757</u>	<u>3,727,757</u>	<u>3,446,486</u>	<u>281,271</u>
Other Financing Sources (Uses)				
Transfers out	(263,997)	(263,997)	(253,739)	10,258
Contributions to Other Govts	(300,000)	(300,000)	(204,382)	95,618
Total Other Financing Sources	<u>(563,997)</u>	<u>(563,997)</u>	<u>(458,121)</u>	<u>105,876</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	240,887	240,887
Fund Balance at Beginning of Period	<u>1,451,913</u>	<u>1,451,913</u>	<u>1,451,913</u>	<u>-</u>
Fund Balance at End of Period	<u>\$ 1,451,913</u>	<u>\$ 1,451,913</u>	<u>\$ 1,692,800</u>	<u>\$ 240,887</u>

The notes are an integral part of this statement.

Schedule of Required Supplementary Information
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
NORTH DAVIS FIRE DISTRICT
Utah Retirement Systems
December 31, 2017
Last 10 Fiscal Years*

Noncontributory System

	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.0061272%	0.0056958%	0.0060111%	0.0060111%
Proportionate share of the net pension liability (asset)	\$ 26,845	\$ 38,084	\$ 32,230	\$ 26,102
Covered employee payroll	\$ 56,870	\$ 54,818	\$ 50,735	\$ 52,837
Proportionage share of the net pension liability (asset) as a percentage of its covered-employee payroll	47.20%	69.47%	63.53%	49.40%
Plan fiduciary net position as a percentage of the total pension liability	91.90%	87.30%	87.80%	90.20%

Firefighters System

	2018	2017	2016	2015
Proportion of the net pension liability (asset)	2.6718695%	2.7514108%	3.1459623%	3.1883176%
Proportionate share of the net pension liability (asset)	\$ (166,872)	\$ (21,691)	\$ (56,980)	\$ (181,938)
Covered employee payroll	\$ 781,687	\$ 772,316	\$ 845,191	\$ 840,587
Proportionage share of the net pension liability (asset) as a percentage of its covered-employee payroll	-21.35%	-2.81%	-6.74%	-21.60%
Plan fiduciary net position as a percentage of the total pension liability	103.00%	100.40%	101.00%	103.50%

Tier 2 Public Safety and Firefighter System

	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.3043000%	0.3037219%	0.2113441%	0.1877426%
Proportionate share of the net pension liability (asset)	\$ (3,521)	\$ (2,636)	\$ (3,088)	\$ (2,777)
Covered employee payroll	\$ 321,145	\$ 250,944	\$ 125,797	\$ 77,572
Proportionage share of the net pension liability (asset) as a percentage of its covered-employee payroll	-1.10%	-1.05%	-2.45%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability	103.00%	103.60%	110.70%	120.50%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the North Davis Fire District will present information for those years for which information is available.

Schedule of Required Supplementary Information
SCHEDULE OF CONTRIBUTIONS
NORTH DAVIS FIRE DISTRICT
Utah Retirement Systems
June 30, 2018
 Last 10 Fiscal Years*

Noncontributory System

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 10,703	\$ 10,325	\$ 8,989	\$ 10,287	\$ 8,728	\$ 6,941	\$ 6,018	\$ 5,468	\$ 4,642	\$ 4,512
Contributions in relation to the contractually required contribution	\$ (10,703)	\$ (10,325)	\$ (8,989)	\$ (10,287)	\$ (8,728)	\$ (6,941)	\$ (6,018)	\$ (5,468)	\$ (4,642)	\$ (4,512)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 57,946	\$ 55,902	\$ 48,670	\$ 55,697	\$ 50,482	\$ 43,275	\$ 43,700	\$ 37,785	\$ 39,811	\$ 38,832
Contributions as a percentage of covered-employee payroll	18.47%	18.47%	18.47%	18.47%	17.29%	16.04%	13.77%	14.47%	11.66%	11.62%

Firefighters System

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 31,256	\$ 29,414	\$ 33,883	\$ 30,992	\$ 25,761	\$ 24,953	\$ 4,925	\$ 15,793	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ (31,256)	\$ (29,414)	\$ (33,883)	\$ (30,992)	\$ (25,761)	\$ (24,953)	\$ (4,925)	\$ (15,793)	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 795,310	\$ 756,157	\$ 849,193	\$ 811,537	\$ 870,292	\$ 938,120	\$ 984,857	\$ 848,109	\$ 884,731	\$ 931,491
Contributions as a percentage of covered-employee payroll	3.93%	3.89%	3.99%	3.82%	2.96%	2.66%	0.50%	1.86%	0.00%	0.00%

Tier 2 Public Employees System*

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ (688)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 4,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	15.11%	-	-	-	-	-	-	-	-	-

Tier 2 Public Safety and Firefighter System*

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 36,849	\$ 31,556	\$ 18,732	\$ 9,785	\$ 5,457	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ (36,849)	\$ (31,556)	\$ (18,732)	\$ (9,785)	\$ (5,457)	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 340,561	\$ 295,546	\$ 174,251	\$ 90,606	\$ 49,519	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	10.82%	10.75%	10.75%	10.80%	11.02%	-	-	-	-	-

Tier 2 Public Safety and Firefighter DC Only System*

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ (7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 8,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	0.08%	-	-	-	-	-	-	-	-	-

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

Changes in Assumptions: As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

**NORTH DAVIS FIRE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
UTAH RETIREMENT SYSTEMS
JUNE 30, 2018**

Changes in Assumptions:

As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

AUDITORS' REPORTS ON
INTERNAL
CONTROL AND LEGAL
COMPLIANCE

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Directors of
North Davis Fire District
(a component unit of Clearfield City)
West Point, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Davis Fire District, a component unit of Clearfield City (the District) , as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 26, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wick & Associates, P.C.

Ogden, Utah
November 26, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE STATE COMPLIANCE AUDIT GUIDE**

The Board of Directors of
North Davis Fire District
(a component unit of Clearfield City)
West Point, Utah

Report On Compliance

We have audited North Davis Fire District, a component unit of Clearfield City (the District) 's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on District's for the year ended June 30, 2018.

State compliance requirements were tested for the year ended June 30, 2018 in the following areas:

Budgetary Compliance
Fund Balance
Utah Retirement Systems
Open and Public Meetings Act
Public Treasurer's Bond
Cash Management
Tax Levy Revenue Recognition
Special and Local Service District Board Members

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion on Compliance

In our opinion, North Davis Fire District, a component unit of Clearfield City, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2018.

Report On Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Wright & Associates, P.C.
Ogden, Utah
November 26, 2018



December 20, 2018

Agenda Item Summary

Reorganization of the North Davis Fire District

Agenda Item: Discussion and Consideration of Approval of Resolution 2018R-12, A Resolution of the Administrative Control Board of the North Davis Fire District ("District"), Petitioning Clearfield City, acting as the Governing Authority of the District to Take All Necessary and Appropriate Actions Required by Law to Reorganize the District as a Service Area as Defined and Subject to Provisions of Title 17B, Chapter 2A, Part 9 of the Utah Code Entitled "Service Area Act" and Providing for an Effective Date

Information: The approval of Resolution No. 2018R-12 is the first step in the reorganization process of the North Davis Fire District. Please call Chief Becraft with any questions.

Recommendation: Administration recommends approving Resolution No. 2018R-12, move forward with the reorganization process.

RESOLUTION NO. 2018R-12

A RESOLUTION OF THE ADMINISTRATIVE CONTROL BOARD OF THE NORTH DAVIS FIRE DISTRICT (“DISTRICT”), PETITIONING CLEARFIELD CITY, ACTING AS THE GOVERNING AUTHORITY OF THE DISTRICT TO TAKE ALL NECESSARY AND APPROPRIATE ACTIONS REQUIRED BY LAW TO REORGANIZE THE DISTRICT AS A SERVICE AREA AS DEFINED IN AND SUBJECT TO THE PROVISIONS OF TITLE 17B, CHAPTER 2A, PART 9 OF THE UTAH CODE ENTITLED “SERVICE AREA ACT” AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on or about October 12, 2004 the Clearfield City Council, acting as the governing authority pursuant to and in accordance with the provisions of the “Special Service District Act” adopted Resolution No. 2004R-25 creating the North Davis Fire District; and

WHEREAS, the North Davis Fire District has since its creation been managed and controlled by an Administrative Control Board, subject to certain limitations requiring approval by the Clearfield City Council acting as the governing authority; and

WHEREAS, subsequent to the creation of the North Davis Fire District the Utah State Legislature amended Title 17D, Chapter 1, Part 6 of the Utah Code authorizing the legislative body acting as the governing authority that created a special service district to adopt a resolution to reorganize the special service district as a local district; and

WHEREAS, the Administrative Control Board now desires to petition the Clearfield City Council acting as the legislative body which created the North Davis Fire District to reorganize the North Davis Fire District, a special service district, to become a local district.

NOW, THEREFORE, BE IT RESOLVED BY THE ADMINISTRATIVE CONTROL BOARD OF THE NORTH DAVIS FIRE DISTRICT, DAVIS COUNTY, STATE OF UTAH, as follows:

Section One: PETITION FOR REORGANIZATION OF NORTH DAVIS FIRE DISTRICT AS A LOCAL DISTRICT

The Administrative Control Board of the North Davis Fire District hereby petitions the Clearfield City Council to take all necessary measures in accordance with the authority granted under Title 17D, Chapter 1, Part 6 of the Utah Code to reorganize said District as a local district and to be designated as a “Service Area” in accordance with the “Service Area Act.”

Section Two: EFFECTIVE DATE

This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED this 20th day of December, 2018

NORTH DAVIS FIRE DISTRICT

BY: _____
GARY PETERSON, Chairman
Administrative Control Board

ATTEST:

MISTY ROGERS, Clerk

DRAFT



December 20, 2018
Agenda Item Summary
Reorganization of the North Davis Fire District

Agenda Item: Discussion and Consideration of Approval of Resolution 2018R-13 an Amendment to the North Davis Fire District Policy and Procedures Manual, 502 Vacation Leave; and 503 Sick Leave

Information: Amending the North Davis Fire District Sick Leave Policy and Vacation Policy will allow for the creation of a "Sick Leave Bank" as well as employee leave donations into the bank. *Please call Chief Becraft with any questions.*

Recommendation: Administration recommends approving Resolution No. 2018R-13, move forward with the reorganization process.

RESOLUTION NO. 2018R-13

**A RESOLUTION AMENDING THE NORTH DAVIS FIRE DISTRICT POLICY
AND PROCEDURES MANUAL, 502 VACATIONS; 503 SICK LEAVE;
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the North Davis Fire District (“District”) is a Special Service District created pursuant to and in accordance with the Utah Special Service District Act, §17A-2-1301 et seq. Utah Code Annotated, 1953 (the “Act”); and

WHEREAS, The Administrative Control Board (“Board”) adopted the North Davis Fire District Policies on February 17, 2005; and

WHEREAS, it is necessary and desirable for the District to amend its Policies from time to time; and

WHEREAS, the Board has reviewed said amendments to the District’s Policies.

NOW, THEREFORE, BE IT RESOLVED by the Administrative Control Board of the North Davis Fire District, Utah as follows:

SECTION 1: AMENDMENT OF POLICIES

Section 502, Vacations; and Section 503, Sick Leave of the North Davis Fire Personnel Policy and Procedures Manual are hereby amended by the Administrative Control Board and adopted in the form attached hereto:

SECTION 2: Effective Date

This Resolution shall become effective upon adoption.

PASSED AND ADOPTED by the Administrative Control Board of the North Davis Fire District this 20th Day of December, 2018.

Gary Petersen, Chairman

ATTEST:

Misty Rogers, District Clerk

VACATIONS

Policy:

It is the policy of The North Davis Fire District to grant vacation leave that represents earned time off the job and accrues during the working year. Only Full-Time Regular Employees are eligible for vacation leave.

Procedure:

(1) The established vacation year is the calendar year, January 1 through December 31 each year. Vacations are accrued or earned based on the employee's length of service and on the time actually worked.

(2) Regular Full-time Employees will accrue paid vacation leave according to the following schedule:

<u>Service Period</u>	<u>Hours Accrued</u>
Category 1 - 1 through 4 years employment	96 hours per year
Category 2 - 5 through 9 years employment	120 hours per year
Category 3 - 10+ years employment	160 hours per year

Hours accrue at 3.692 hours per biweekly pay period for Category 1; 4.615 hours per biweekly pay period for Category 2; and 6.154 hours per biweekly pay period for Category 3.

Annual Leave Accrual for Firefighters (24-hour shifts)

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The basis for annual leave accrual for firefighters working 24-hour shifts shall be consistent with how accrual occurs in the rest of the District, and is determined by comparing the total number of hours scheduled in a year for a firefighter to that of a regular 40 hour per week employee. Firefighters are scheduled to work 2880 hours, while regular employees are scheduled for 2080 hours.

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Each regular full-time firefighter working 24-hour shifts, who has been in the Fire District service for a continuous period of one month, accrues annual leave, on 26 pay periods according to the schedule below:

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ANNUAL LEAVE ACCRUAL SCHEDULE FOR FIREFIGHTERS (24 HR SHIFT)

Years in Service	Accrual Rate of Annual Leave Per Pay Period	24-Hour Days of Annual Leave Earned Per Year	Accrual Rate of Annual and Holiday (2.78) Hours per Pay Period	24-Hour Days of Annual and Holiday Earned Per Year
0-4	4.62 hours	5 days	7.4 hours	8 days

5-9	6.47 hours	7 days	9.25 hours	10 days
10 – over	8.31 hours	9 days	11.09 hours	12 days

502:2

(4) Employees may not take paid vacation until they have actually earned the vacation hours.

(5) Regular Full-time Employees (except 24-hour Shift Firefighters) are expected to take an annual vacation. Employees may accumulate a maximum of 240 vacation hours, which may be carried forward to a new calendar year. Unused vacation hours in excess of 240 hours will be forfeited at the end of each calendar year.

(6) Regular Full-time Employees who are 24-hour Shift Firefighters are expected to take an annual vacation. Employees may accumulate a maximum of 318 vacation hours, which may be carried forward to a new calendar year. Unused vacation hours in excess of 318 hours will be forfeited at the end of each calendar year.

(7) Employees should plan their vacation time throughout the year in order to not exceed the maximum carryover at the end of the year. In an unforeseeable emergency, hours in excess of those described in paragraph (5) and (6) above may be approved for carry over or donated to the Sick Leave Bank. Upon the request of the employee and with the approval of the supervisor human resource director and the District Fire Chief, The District Fire Chief may grant up to a 60-day extension to the December 31 deadline in order to allow an employee to use vacation hours in excess of the maximum. A leave extension will not be granted to an employee for failure to plan to use his vacation.

(8) Employees have the ability to convert unused vacation leave to the districts Sick Leave Bank. The North Davis Fire District recognizes that employees may have a personal or immediate family medical emergency, resulting in a need for additional time off in excess of their available leave. To address this need, all eligible employees will be permitted to donate accrued vacation or annual leave from their unused balance to a Sick Leave Bank where eligible employees can apply for consideration of assistance from the Sick Leave Bank. (see Sick Leave Policy 503).

- (1) Immediate family member is defined as spouse, child or dependent child.
- (2) The donation of unused vacation or annual leave is strictly voluntary.
- (3) Once a donor has converted unused vacation or annual leave to the Sick Leave Bank, the donated leave becomes the property of the North Davis Fire District and the donor has no legal right to the donated leave for any reason.
- (4) Donated unused vacation or annual leave will be converted to sick leave and deposited into a Sick Leave Bank for use by eligible recipients.
- (5) The minimum number of unused vacation or annual leave hours that an eligible employee may donate is 1 hour and the maximum is 50-percent of the donor employee's current balance.

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- (6) Employees will be given the opportunity to donate unused vacation or annual leave anytime during the calendar year.
- (7) The donated unused vacation or annual leave will be transferred from the donor to the Sick Leave Bank upon the request of the donor.
- (8) The donation of unused vacation or annual leave will be calculated on a dollar basis. The dollar amount of the donation is determined by the donor's current hourly wage.
- (9) Employee's wishing to donate unused vacation or annual leave are required to complete a Donation of Unused Vacation or Annual Leave Request Form and submit it to human resources.
- (10) The balance of available funds in Sick Leave Bank will not exceed the mid-range of the approved North Davis Fire District Captain's Salary.

(8) Employees with accounting and financial responsibilities, including the Finance Director and the Treasurer, must take at least five consecutive days of vacation each calendar year, with no two financial administrative employees off at the same time.

(9) Generally, eEmployees should submit vacation plans to requests for consideration pursuant to as per North Davis Fire District Standard Operating Procedures 000-001 their supervisor for consideration at least four weeks in advance of the requested vacation date. Management reserves the right to designate when some or all vacations must be taken. Supervisors are responsible for ensuring adequate staffing levels and should attempt, when feasible, to resolve vacation scheduling conflicts based on length of service. Vacation requests should be submitted to the employee's supervisor or Department Captain for approval on a Vacation Leave Request form.

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(10) A paid holiday that occurs during an employee's vacation period will not be charged as vacation leave, for regular full-time employees. (See policy on Full-time Firefighters)

(11) In the event of a declared emergency, the District retains the option of asking ordering employees back to work during their scheduled vacations and pay them for the hours worked rather than granting them vacation leave. Employees on leave at the time an emergency is declared are subject to being called back to work.

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(12) Employees on a leave of absence, other than a military leave of absence, are required to use all accrued paid vacation time as part of the leave, as specified in Leaves of Absence, Chapter 702. In addition, employees on a leave of absence will not accrue any new vacation time during the leave.

(13) Vacation pay will consist of the employee's regular rate of pay for the vacation period and generally will be paid on the regularly scheduled payday.

(14) Employees may not receive pay for their vacation hours in lieu of time off.

(15) Vacation hours used are not considered as time worked for purposes of calculating overtime.

(16) When employment is terminated, employees will receive a lump sum payment for any unused vacation hours at the time of termination.

(17) Employees who feel that there is a discrepancy in the calculation of their vacation hours, vacation pay or eligibility may request a review of that calculation by ~~the District Fire Chief~~ human resource director.

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SICK LEAVE

Policy:

It is the policy of The North Davis Fire District to grant sick leave accrual to be used when an employee is absent from work due to illness or injury. Only Full-Time Regular Employees are eligible to accrue sick leave.

Procedure:

(1) Regular Full-time Employees (except 24-hour Shift Firefighters) will be credited with 3.692 hours of sick leave for each pay period of service that they work for a total accrual of 96 hours in a calendar year. Regular Full-time Employees who are 24-hour Shift Firefighters and are scheduled to work 2880 hours per year will be credited with 5.538 hours of sick leave for each pay period of service or 143.9 hours per calendar year.

(2) Sick leave hours may be accumulated with no maximum limit.

(3) Use of sick leave hours is primarily designed for sickness or injury resulting in the temporary disability of the employee or a member of the employee's immediate family, defined as spouse, child or dependent child, stepchild or dependent parents or dependent parents-in-law. Sick leave to care for a dependent parent or dependent parent-in-law must be approved on a case-by-case basis by the District Chief.

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(4) Sick leave hours may be used to attend to personal illness, doctor and dentist appointments and family emergencies, i.e., death of an immediate family member.

(5) Notification that an employee will not be at work because of an illness or family emergency should be communicated on a **daily basis** to the employee's immediate supervisor prior to employees scheduled shift.

(6) When sick leave is taken, it will be noted in the appropriate column on the employee=employee's time sheet. An employee=employee's sick leave hour balance will be maintained through the District=s District's payroll system.

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(7) Sick leave hours used are not considered as time worked for purposes of calculating overtime.

(8) **Sick Leave Sell Back/Buy Back:** At the end of each November and on the first payroll in December, employees will have the option to sell back to the District, one-fourth (1/4) of their unused sick leave they have accumulated between December 1 of the previous year and November 30 of the current year. The maximum amount a Regular Full-time Employee is eligible to sell back if they have not used any hours of sick leave during that period is 24 hours. The maximum amount a 24-hour Shift Fire-Fighter is eligible to sell back if they have not used any hours of sick leave during that period is 35.97.

(9) Conversion of Sick Leave to Vacation Leave: In January of each year, those employees who have worked for the District for ten years or more can convert sick leave to vacation leave as follows:

- (4) Full-time Regular Employee: Employees who have a minimum of 640 hours accumulated in the Sick Leave Bank, may convert 40 hours of sick leave to vacation leave.
- (5) Full-Time Regular Employees who are 24-hour Shift Firefighters: 24-hour Shift Firefighters who have a minimum of 848 hours accumulated in the Sick Leave Bank may convert 53 hours of sick leave to vacation leave.
- (6) Employees who convert sick leave to vacation leave will not be allowed to carry more than 240 (Full-time Regular Employees)/318 (Full-Time Regular Employees who are 24-hour Shift Firefighters) hours of vacation leave to the next calendar year (see Vacation Leave, Chapter 502).

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(10) ~~(10)~~ Conversion of Unused Vacation or Annual Leave to Sick Leave Bank: (see Vacation Leave Policy 502)

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(11) ~~Sick Leave Donation~~Sick Leave Bank: Employee eligibility for consideration of Sick Leave Bank use are as follows: Sick leave donations are available to all full-time employees

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(1) Eligible Employees – Full-time employees who have exhausted all of their accrued sick, vacation ~~or and~~ compensatory leave as a result ~~of of~~ suffering from a major illness ~~or serious medical~~ the employee or an immediate family member experiencing qualifying medical condition, which shall be a major medical illness, serious medical condition or medical emergency that is supported by a medical certificate. ~~-condition.~~

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(2) Medical complications related to pregnancy and childbirth. The recovery after the ~~healthy normal~~ delivery of a child or discretionary time taken to care for a newborn child who is free of medical ~~complications~~problems will not qualify an employee to have access to donated sick leave.

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(3) Work related injuries do not qualify an employee to have access to donated sick leave.

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(4) Employees will be eligible for consideration to receive a sick leave donation as follows:

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(5) Medical emergency is defined as a medical condition of the employee or an immediate family member that will require the prolonged/extended absence of the employee from duty and will result in a substantial loss of income to employee due to the exhaustion of all paid leave.

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(6) Current sick leave balance prior to qualified medical condition must be equal to or greater than 80-percent of the total previous three-year sick-leave accrual minus

any sick-leave sell back or sick-leave conversion used. If the full-time employment with the district is less than three-years, then the current sick leave balance must be equal to or greater than 80-percent of the total sick-leave accrual minus any sick-leave sell back used. All applications will be reviewed on a case by case basis by the District Fire Chief and Human Resource Director. The District Fire Chief has the discretion to evaluate and create record of each applicant to determine eligibility.

- (1) The employee or member of the employee=s immediate family (spouse, children, and step children) suffers from a major illness or serious medical condition that is supported by a medical certificate.
- (2) Medical complications related to pregnancy and childbirth. Recovery after the normal delivery of a child or discretionary time taken to care for a newborn child who is free of medical problems will not qualify an employee to have access to donated sick leave.
- (3) Time off, in excess of funeral leave, needed to recover from the death of an employee=s immediate family member.

(1+2) Eligible employees may request sick leave donations. Request for use of Sick Leave Bank: Eligible employees who anticipate a need to withdraw from Sick Leave Bank assistance must submit a completed Request for Sick Leave Donation Form prior to depletion of all leave in writing through their immediate supervisor who will forward the request with recommendation to the human resource director and the District Fire Chief, for approval. for consideration. The District Fire Chief has the right to grant, grant, deny, -limit, or stop and/or limit any employee from utilizing the use of Sick Leave Bank at any time. the number of donation hours an employee is eligible for. Employee circumstances, eligibility and usage of the Sick Leave Bank will be evaluated on a regular basis to ensure proper use of funds. The benefit of receiving assistance from the Sick Leave Bank is not guaranteed. Eligibility requirements must be met and maintained to be considered for and the use of Sick Leave Bank.

- (1) (12) Upon approval of the sick leave donation request by the District Fire Chief, the District Fire Chief will notify all Full-Time Regular Employees of the need for leave donations. Each employee will have the opportunity to voluntarily donate vacation leave. A minimum donation of one hour of leave will be accepted. Each employee may donate up to 40 hours of vacation leave in a calendar year. Leave donated as a result of the request will be deducted from the donor=s appropriate leave balance by the District Fire Chief on a pro-rated basis until the donations are exhausted or the employee returns to work and is no longer in need of the donated leave. It may not be necessary to use all of the hours pledged for donation. All matters regarding leave donation shall be kept confidential.

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(13) Sick leave may be used for leave taken during the first six weeks after the birth of a baby for both male and female employees. If an employee adopts or becomes a foster parent of a new child, they may use sick leave during the first six weeks following the date of the adoption or placement. Any additional use of sick leave to care for a newborn or adopted child after the initial six weeks must be supported with a ~~doctor=doctor's~~ statement. (See Appendix A: Family and Medical Leave, Chapter 703:3).

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(14) Nothing in this policy will be construed to limit or extend the maximum allowable absence under the Family and Medical Leave Act.

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