To the Board of Trustees of
North Tooele Fire Protection Service District

We have audited the financial statements of the governmental activities and each major fund of North Tooele Fire Protection Service District (the District) as of and for the year ended December 31, 2025, and related notes to the basic financial statements, and have issued our report thereon dated June 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 20, 2026, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We assisted in the preparation of the financial statements and the related notes disclosures and supplementary information, which is a nonaudit service. This service was subject to our firm's engagement quality control review. Management designated a qualified individual to oversee this nonaudit service, evaluated the adequacy and results of the service performed, and accepted responsibility for the preparation and fair presentation of the financial statements and related notes and supplementary information in accordance with accounting principles generally accepted in the United States of America.

Significant Risks Identified

We have identified the following significant risks:

- Risk of improper use of restricted cash
- Risk of improper revenue recognition
- Risk of not properly identifying and depreciating capital assets
- Risk of improper accounting for pension expenses and related assets/ liabilities and deferred outflows/inflows

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimate of the depreciation of capital assets and reporting the net pension liability.

Management's estimate of the depreciation of capital assets is based on the estimated useful lives of the assets. Management's estimate of the net pension liability is based on information provided by the Utah Retirement Systems. We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the financial statements as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

- The District's retirement systems and pension plans in Note 7 which discloses the District's participation in the Utah Retirement Systems plan, as well as detail of the District's net pension asset, net pension liability, and deferred outflows of resources and deferred inflows of resources related to pensions.

Significant Unusual Transactions

There were no significant unusual transactions identified during the audit.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are clearly inconsequential, and communicate them to the appropriate level of management.

A summary of audit adjustments and reclassifications is attached to this letter. This summary includes misstatements (material or otherwise) that we identified because of our audit procedures; these were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 23, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the board of trustees and management of North Tooele Fire Protection Service District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Squire & Company, PC

Salt Lake City, Utah
June 23, 2026

Attachments:
- Adjusted trial balance grouped by financial statement account
- Summary audit adjustments and reclassifications
- Copy of management's written representations

Client: *15943 - North Tooele Fire Protection Service District*
Engagement: *2025 Audit*
Period Ending: *12/31/2025*
Trial Balance: *TB*
Workpaper: *TB-1 - Fund Financial Statement Grouping Report*

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL					
		12/31/2024	12/31/2025			12/31/2025			12/31/2025					
Group : [GEN]	**General Fund**													
Subgroup : [11000]	**Cash and Cash Equivalents**													
1-1001000	Cash - Combined Fund	(93,596.00)	0.00		0.00	0.00		0.00	0.00					
1-101000	Cash - Combined Fund	0.00	(95,164.00)		0.00	(95,164.00)		0.00	(95,164.00)			Nets to -1 when combined with account 3-101000 and 2-101000		
1-101150	Cash In Bank-General Fund Zion	1,371,259.00	1,408,749.00		0.00	1,408,749.00		0.00	1,408,749.00	A-3	SS			
1-101160	Cash In Bank-Reserve Fund Zion	3,500.00	78,466.00		0.00	78,466.00		0.00	78,466.00	A-2	SS			
1-101165	Utah State Treasurers Fund-GF	2,223.00	32,805.00		0.00	32,805.00		0.00	32,805.00	A-1	SS			
Subtotal [11000] Cash and Cash Equivalents		**1,283,386.00**	**1,424,856.00**		**0.00**	**1,424,856.00**		**0.00**	**1,424,856.00**					
Subgroup : [13000]	**Taxes Receivable, net**													
1-101350	Taxes Receivable - Current	364,434.00	469,561.00		0.00	469,561.00		0.00	469,561.00	D-1	DTB			
1-101355	Taxes Receivable - Delinquent	233,791.00	85,817.00		65,803.00	151,620.00		0.00	151,620.00	D-6	SS			
				AJE - 18	65,803.00									
Subtotal [13000] Taxes Receivable, net		**598,225.00**	**555,378.00**		**65,803.00**	**621,181.00**		**0.00**	**621,181.00**					
Subgroup : [13500]	**Receivables**													
1-101300	Accounts Receivable	0.00	24,555.00		0.00	24,555.00		0.00	24,555.00	D-9				
1-101310	Allowance for Doubtful Accounts	0.00	0.00		(5,593.00)	(5,593.00)		0.00	(5,593.00)	D-9				
				AJE - 28	(5,593.00)									
Subtotal [13500] Receivables		**0.00**	**24,555.00**		**(5,593.00)**	**18,962.00**		**0.00**	**18,962.00**					
Subgroup : [14500]	**Intergovernmental Receivable**													
1-101360	Other Receivable	139,863.00	79,604.00		(69,039.00)	10,565.00		0.00	10,565.00	D-3	DTB			
				AJE - 21	(69,039.00)									
Subtotal [14500] Intergovernmental Receivable		**139,863.00**	**79,604.00**		**(69,039.00)**	**10,565.00**		**0.00**	**10,565.00**					
Subgroup : [16000]	**Prepaid Expenses**													
1-1-1450	Prepaid Expense	27,133.00	0.00		0.00	0.00		0.00	0.00					
1-101400	Prepaid Insurance	23,229.00	41,546.00		(6,121.00)	35,425.00		0.00	35,425.00	F-1	SS		2,125,939	**305**
				AJE - 19	(6,121.00)									
Subtotal [16000] Prepaid Expenses		**50,362.00**	**41,546.00**		**(6,121.00)**	**35,425.00**		**0.00**	**35,425.00**					
Subgroup : [21100]	**Accounts Payable**													
1-202000	Accounts Payable	(20,047.00)	(84,330.00)		(1,138.00)	(85,468.00)		0.00	(85,468.00)	L-1	SS			
				AJE - 27	(1,138.00)									
1-202200	Accrued Employee Benefits	(17,570.00)	(117,115.00)		96,631.00	(20,484.00)		0.00	(20,484.00)	M-2	DTB			
				AJE - 23	27,778.00									
				AJE - 27	(2,170.00)									
				AJE - 27	(1,558.00)									
				AJE - 27	344.00									
				AJE - 27	66,788.00									
				AJE - 27	4,311.00									
				AJE - 27	1,138.00									
1-202250	Accrued Retirement Benefits	(10,107.00)	(64,491.00)		48,925.00	(15,566.00)		0.00	(15,566.00)	M-2	DTB			
				AJE - 23	23,401.00									
				AJE - 27	(636.00)									
				AJE - 27	26,160.00									
1-202300	Accrued Wages	(68,805.00)	(227,046.00)		161,656.00	(65,390.00)		0.00	(65,390.00)	M-2	DTB			
				AJE - 23	90,718.00									
				AJE - 24	14,043.00									
				AJE - 27	56,895.00									
1-202350	Accrued Payroll Tax	0.00	(65,040.00)		46,210.00	(18,830.00)		0.00	(18,830.00)	M-2	DTB			
				AJE - 23	34,604.00									
				AJE - 27	(15,432.00)									
				AJE - 27	27,038.00									
1-208000	Unearned Revenue	(1,600.00)	(1,600.00)		0.00	(1,600.00)		0.00	(1,600.00)					
Subtotal [21100] Accounts Payable		**(118,129.00)**	**(559,622.00)**		**352,284.00**	**(207,338.00)**		**0.00**	**(207,338.00)**					
Subgroup : [29000]	**Deferred Inflow of Resources - Property Tax**													
1-209000	Deferred Inflow-Taxes	(233,791.00)	(85,817.00)		(65,803.00)	(151,620.00)		0.00	(151,620.00)	D-6	DTB		(645,439)	**305**
				AJE - 18	(65,803.00)									
Subtotal [29000] Deferred Inflow of Resources - Property Tax		**(233,791.00)**	**(85,817.00)**		**(65,803.00)**	**(151,620.00)**		**0.00**	**(151,620.00)**					
Subgroup : [32500]	**Nonspendable - Prepaids**													
R1-3-8500	Nonspendable Fund Balance-Prepaids	(50,362.00)	0.00		0.00	0.00		(35,425.00)	(35,425.00)	Q-1				
							RJE - 13	(35,425.00)						
Subtotal [32500] Nonspendable - Prepaids		**(50,362.00)**	**0.00**		**0.00**	**0.00**		**(35,425.00)**	**(35,425.00)**					
Subgroup : [36500]	**Unassigned**													
1-308000	General Fund Balance	(1,187,156.00)	(1,719,937.00)		21.00	(1,719,916.00)		35,425.00	(1,684,491.00)	Q-1				
				AJE - 20	21.00		RJE - 13	35,425.00						
Subtotal [36500] Unassigned		**(1,187,156.00)**	**(1,719,937.00)**		**21.00**	**(1,719,916.00)**		**35,425.00**	**(1,684,491.00)**					
Subgroup : [41000]	**Property Taxes**													
1-40-3110	Property Taxes	(2,435,648.00)	(2,612,443.00)		0.00	(2,612,443.00)		0.00	(2,612,443.00)	D-1	DTB			
1-40-3115	Property Taxes - Other	(117,948.00)	(108,870.00)		0.00	(108,870.00)		0.00	(108,870.00)	D-1	DTB			
1-40-3125	Property Taxes RDA	(44,123.00)	(77,470.00)		0.00	(77,470.00)		0.00	(77,470.00)	D-7	DTB			
Subtotal [41000] Property Taxes		**(2,597,719.00)**	**(2,798,783.00)**		**0.00**	**(2,798,783.00)**		**0.00**	**(2,798,783.00)**					

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Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL			
		12/31/2024	12/31/2025			12/31/2025			12/31/2025			
Subgroup : [44000]	**Intergovernmental**											
1-40-3130	Mitigation Fees	(20,000.00)	(20,000.00)		0.00	(20,000.00)		0.00	(20,000.00)			
1-40-3621	Federal Grants	(529,012.00)	(496,645.00)		0.00	(496,645.00)		0.00	(496,645.00)	D-5	DTB	
1-40-3622	State Grants	(66,610.00)	(45,561.00)		0.00	(45,561.00)		0.00	(45,561.00)			
1-40-3623	Other Grants	(2,000.00)	(10,000.00)		0.00	(10,000.00)		0.00	(10,000.00)			
1-40-3631	EMAC Wildland Reimbursements	(184,247.00)	(216,168.00)		69,039.00	(147,129.00)		0.00	(147,129.00)	D-8	DTB	
				AJE - 21	69,039.00							
1-40-3632	IROC Wildland Reimbursements	(54,312.00)	(404,900.00)		0.00	(404,900.00)		0.00	(404,900.00)	D-8	DTB	
1-40-3633	State Wildland Reimbursements	(96,177.00)	(65,049.00)		0.00	(65,049.00)		0.00	(65,049.00)	D-8	DTB	
1-40-3634	County Wildland Reimbursements	(3,883.00)	(5,498.00)		0.00	(5,498.00)		0.00	(5,498.00)	D-8	DTB	
Subtotal [44000] Intergovernmental		**(956,241.00)**	**(1,263,821.00)**		**69,039.00**	**(1,194,782.00)**		**0.00**	**(1,194,782.00)**			
Subgroup : [46500]	**Investment Earnings**											
1-40-3610	Interest Income	(7,587.00)	(10,814.00)		0.00	(10,814.00)		0.00	(10,814.00)			
Subtotal [46500] Investment Earnings		**(7,587.00)**	**(10,814.00)**		**0.00**	**(10,814.00)**		**0.00**	**(10,814.00)**			
Subgroup : [47000]	**Miscellaneous Revenue**											
1-40-1055	Reserve Funds	0.00	(75,000.00)		75,000.00	0.00		0.00	0.00			
				AJE - 29	75,000.00							
1-40-3670	Sale of Surplus/Fixed Assets	0.00	(730.00)		0.00	(730.00)		0.00	(730.00)			
1-40-3680	Other Revenue	(3,708.00)	(5,858.00)		0.00	(5,858.00)		0.00	(5,858.00)			
1-40-3681	Lease Agreements	(9,600.00)	(9,600.00)		0.00	(9,600.00)		0.00	(9,600.00)			
1-40-3683	Restitution/Court Ordered pmt	0.00	(1,221.00)		0.00	(1,221.00)		0.00	(1,221.00)			
1-40-3685	Penalties/Fees	(9.00)	(18.00)		0.00	(18.00)		0.00	(18.00)			
1-40-3690	Incident Cost Recovery	0.00	(30,600.00)		0.00	(30,600.00)		0.00	(30,600.00)			
1-40-3695	Fire Prevention Fees	(580.00)	(826.00)		0.00	(826.00)		0.00	(826.00)			
1-40-4010	Community Education	(25.00)	0.00		0.00	0.00		0.00	0.00			(4,197,271.00) 305
Subtotal [47000] Miscellaneous Revenue		**(13,922.00)**	**(123,853.00)**		**75,000.00**	**(48,853.00)**		**0.00**	**(48,853.00)**			
Subgroup : [52100]	**Public Safety - Wages and Payroll Taxes**											
1-60-4050	Employee Benefits	265,968.00	0.00		0.00	0.00		0.00	0.00			
1-60-4060	Retirement Benefits	184,166.00	0.00		0.00	0.00		0.00	0.00			
1-60-4070	Wages - Full Time	1,059,415.00	0.00		0.00	0.00		0.00	0.00			
1-60-4071	Wages - Overtime	216,840.00	0.00		0.00	0.00		0.00	0.00			
1-60-4075	Wages - Part Time	191,735.00	0.00		0.00	0.00		0.00	0.00			
1-60-4079	Wages - Board Member	14,400.00	0.00		0.00	0.00		0.00	0.00			
1-60-4220	Service Recognition	15,475.00	29,007.00		0.00	29,007.00		0.00	29,007.00			
1-60-4225	Incentive Recognition	302.00	2,398.00		0.00	2,398.00		0.00	2,398.00			
1-60-4339	Tuition Reimbursement	0.00	6,752.00		0.00	6,752.00		0.00	6,752.00			
1-60-4350	Payroll Taxes	114,036.00	0.00		15,432.00	15,432.00		0.00	15,432.00			
				AJE - 27	15,432.00							
1-61-4050	Employee Benefits - Per FT	2,984.00	106,878.00		(30,089.00)	76,789.00		0.00	76,789.00			
				AJE - 23	(7,071.00)							
				AJE - 27	(70.00)							
				AJE - 27	(18,637.00)							
				AJE - 27	(4,311.00)							
1-61-4060	Retirement Benefits -Personnel	3,158.00	103,022.00		(18,088.00)	84,934.00		0.00	84,934.00			
				AJE - 23	(7,225.00)							
				AJE - 27	(10,863.00)							
1-61-4070	Wages - Full Time Personnel	16,860.00	489,265.00		(67,827.00)	421,438.00		0.00	421,438.00			
				AJE - 23	(34,960.00)							
				AJE - 24	(14,043.00)							
				AJE - 27	(18,824.00)							
1-61-4071	Wages - Overtime Personnel FT	0.00	4,593.00		(122.00)	4,471.00		0.00	4,471.00			
				AJE - 23	(122.00)							
1-61-4075	Wages - Part Time Personnel	414.00	19,536.00		(2,814.00)	16,722.00		0.00	16,722.00			
				AJE - 23	(2,814.00)							
1-61-4076	Wages - Payroll Taxes Pers FT	1,376.00	47,869.00		(11,013.00)	36,856.00		0.00	36,856.00			
				AJE - 23	(2,628.00)							
				AJE - 27	(8,385.00)							
1-61-4077	Wages - Payroll Taxes Per PT	33.00	2,064.00		(231.00)	1,833.00		0.00	1,833.00			
				AJE - 23	(231.00)							
1-61-4078	Wages - Payroll Taxes Board	0.00	1,132.00		0.00	1,132.00		0.00	1,132.00			
1-61-4079	Wages - Board Member	0.00	14,400.00		0.00	14,400.00		0.00	14,400.00			
1-62-4050	Employee Benefits-FullTime FM	9,209.00	31,492.00		(9,278.00)	22,214.00		0.00	22,214.00			
				AJE - 23	(2,511.00)							
				AJE - 27	(6,767.00)							
1-62-4051	Employee Benefits- PT FF	0.00	21.00		0.00	21.00		0.00	21.00			
1-62-4052	Employee Benefits-FullTime FF	0.00	229,687.00		(53,845.00)	175,842.00		0.00	175,842.00			
				AJE - 23	(15,497.00)							
				AJE - 27	1,953.00							
				AJE - 27	1,357.00							
				AJE - 27	(274.00)							
				AJE - 27	(41,384.00)							
1-62-4060	Retirement Benefits-FT FM	4,553.00	27,857.00		(3,230.00)	24,627.00		0.00	24,627.00			
				AJE - 23	(1,493.00)							
				AJE - 27	(1,737.00)							
1-62-4061	Retirement Benefits-FT FF	0.00	155,098.00		(25,052.00)	130,046.00		0.00	130,046.00			

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		12/31/2024	12/31/2025			12/31/2025			12/31/2025	
				AJE - 23	(12,128.00)					
				AJE - 27	636.00					
				AJE - 27	(13,560.00)					
1-62-4070	Wages - Full Time Fire Marshal	23,608.00	104,676.00		(11,855.00)	92,821.00		0.00	92,821.00	
				AJE - 23	(7,936.00)					
				AJE - 27	(3,919.00)					
1-62-4071	Wages - Overtime Fire Prev FT	9,246.00	0.00		0.00	0.00		0.00	0.00	
1-62-4072	Wages - Overtime PT FF	0.00	1,215.00		0.00	1,215.00		0.00	1,215.00	
1-62-4075	Wages - Part Time Firefighters	6,337.00	163,284.00		(11,113.00)	152,171.00		0.00	152,171.00	
				AJE - 23	(6,724.00)					
				AJE - 27	(4,389.00)					
1-62-4076	Wages - Payroll Taxes FT FM	2,537.00	9,293.00		(2,343.00)	6,950.00		0.00	6,950.00	
				AJE - 23	(587.00)					
				AJE - 27	(1,756.00)					
1-62-4077	Wages - Payroll Taxes PT FF	489.00	17,337.00		(2,590.00)	14,747.00		0.00	14,747.00	
				AJE - 23	(528.00)					
				AJE - 27	(2,062.00)					
1-62-4080	Wages - Full Time FF	0.00	740,320.00		(94,243.00)	646,077.00		0.00	646,077.00	
				AJE - 23	(64,898.00)					
				AJE - 27	217.00					
				AJE - 27	201.00					
				AJE - 27	(29,763.00)					
1-62-4081	Wages - Overtime Full Time FF	0.00	105,844.00		0.00	105,844.00		0.00	105,844.00	
1-62-4086	Wages - Payroll Taxes FT FF	0.00	85,720.00		(19,714.00)	66,006.00		0.00	66,006.00	
				AJE - 23	(4,879.00)					
				AJE - 27	(14,835.00)					
1-63-4060	Retirement Benefits - Wildland	0.00	1,825.00		0.00	1,825.00		0.00	1,825.00	
1-63-4070	Wages - Full Time Wildland	0.00	70,517.00		0.00	70,517.00		0.00	70,517.00	
1-63-4071	Wages - Overtime Wildland FT	0.00	101,113.00		0.00	101,113.00		0.00	101,113.00	
1-63-4072	Wages - Overtime Wildland PT	0.00	27,506.00		(450.00)	27,056.00		0.00	27,056.00	
				AJE - 23	(450.00)					
1-63-4075	Wages - Part Time Wildland	0.00	34,959.00		(3,200.00)	31,759.00		0.00	31,759.00	
				AJE - 23	(3,200.00)					
1-63-4077	Wages - Payroll Taxes Wild PT	0.00	2,565.00		(286.00)	2,279.00		0.00	2,279.00	
				AJE - 23	(286.00)					
Subtotal [52100] Public Safety - Wages and Payroll Taxes		**2,143,141.00**	**2,737,245.00**		**(351,951.00)**	**2,385,294.00**		**0.00**	**2,385,294.00**	
Subgroup : [52300]	**Public Safety - Insurance**									
1-60-4230	Insurance - Personnel	58,456.00	60,267.00		6,121.00	66,388.00		0.00	66,388.00	
				AJE - 19	6,121.00					
1-60-4232	Insurance - Bldg/Grounds	10,025.00	13,252.00		0.00	13,252.00		0.00	13,252.00	
1-60-4234	Insurance - Apparatus	16,852.00	20,704.00		0.00	20,704.00		0.00	20,704.00	
1-60-4236	Insurance - Equipment	1,726.00	1,342.00		0.00	1,342.00		0.00	1,342.00	
Subtotal [52300] Public Safety - Insurance		**87,059.00**	**95,565.00**		**6,121.00**	**101,686.00**		**0.00**	**101,686.00**	**F-1 SS**
Subgroup : [52400]	**Public Safety - Repairs and Maintenance**									
1-60-4290	Repairs & Maint - Apparatus	82,979.00	46,516.00		0.00	46,516.00		0.00	46,516.00	
1-60-4292	Repairs & Maint- Bldg/Grounds	9,979.00	27,622.00		0.00	27,622.00		0.00	27,622.00	
1-60-4294	Repairs & Maint - Equipment	10,631.00	3,771.00		0.00	3,771.00		0.00	3,771.00	
1-60-4296	Repairs & Maint - Technology	30,562.00	27,777.00		0.00	27,777.00		0.00	27,777.00	
Subtotal [52400] Public Safety - Repairs and Maintenance		**134,151.00**	**105,686.00**		**0.00**	**105,686.00**		**0.00**	**105,686.00**	
Subgroup : [52500]	**Public Safety - Supplies**									
1-60-4240	Office Supplies and Equipment	6,093.00	7,066.00		0.00	7,066.00		0.00	7,066.00	
1-60-4310	Station Supplies	3,781.00	4,847.00		0.00	4,847.00		0.00	4,847.00	
1-60-4315	Employee Health (formerly Medical)	15,629.00	18,672.00		0.00	18,672.00		0.00	18,672.00	
1-60-4330	Training - Fire	26,050.00	36,126.00		0.00	36,126.00		0.00	36,126.00	
1-60-4331	Training - Wildland Fire	631.00	5,541.00		0.00	5,541.00		0.00	5,541.00	
1-60-4332	Training - HazMat	240.00	330.00		0.00	330.00		0.00	330.00	
1-60-4335	Training - EMS	9,627.00	6,133.00		0.00	6,133.00		0.00	6,133.00	
1-60-4336	Training - Paramedic	18,372.00	32.00		0.00	32.00		0.00	32.00	
1-60-4337	Training - Mental Health	0.00	1,229.00		0.00	1,229.00		0.00	1,229.00	
1-60-4338	Training Staff	10,213.00	8,970.00		0.00	8,970.00		0.00	8,970.00	
1-60-4345	Community Education	13.00	27.00		0.00	27.00		0.00	27.00	
1-60-4390	EMS Supplies	6,400.00	8,600.00		0.00	8,600.00		0.00	8,600.00	
1-60-4396	Rehab Supplies - Wildland	1,537.00	1,372.00		0.00	1,372.00		0.00	1,372.00	
Subtotal [52500] Public Safety - Supplies		**98,586.00**	**98,945.00**		**0.00**	**98,945.00**		**0.00**	**98,945.00**	
Subgroup : [52600]	**Public Safety - Utilities and Fuel**									
1-60-4300	Fuel	31,908.00	30,949.00		0.00	30,949.00		0.00	30,949.00	
1-60-4360	Telephone	513.00	1,797.00		0.00	1,797.00		0.00	1,797.00	
1-60-4370	Internet	4,798.00	4,798.00		0.00	4,798.00		0.00	4,798.00	
1-60-4371	Water and Sewage	5,125.00	5,270.00		0.00	5,270.00		0.00	5,270.00	
1-60-4372	Natural Gas	14,585.00	11,250.00		0.00	11,250.00		0.00	11,250.00	
1-60-4373	Electricity	12,253.00	12,746.00		0.00	12,746.00		0.00	12,746.00	
1-60-4376	Waste and Disposal	948.00	1,032.00		0.00	1,032.00		0.00	1,032.00	
Subtotal [52600] Public Safety - Utilities and Fuel		**70,130.00**	**67,842.00**		**0.00**	**67,842.00**		**0.00**	**67,842.00**	
Subgroup : [52700]	**Public Safety - Other**									

Client: *15943 - North Tooele Fire Protection Service District*
Engagement: *2025 Audit*
Period Ending: *12/31/2025*
Trial Balance: *TB*
Workpaper: *TB-1 - Fund Financial Statement Grouping Report*

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL				
		12/31/2024	12/31/2025			12/31/2025			12/31/2025				
1-60-2000	Uncollectible Accounts Expense	0.00	0.00		5,593.00	5,593.00		0.00	5,593.00				
				AJE - 28	5,593.00								
1-60-2102	Fire Prevention	4,981.00	6,777.00		0.00	6,777.00		0.00	6,777.00				
1-60-3000	Fire Mitigation	51,806.00	45,542.00		0.00	45,542.00		0.00	45,542.00				
1-60-4080	Legal Notice Advertising	204.00	790.00		0.00	790.00		0.00	790.00				
1-60-4090	Accounting	13,000.00	14,600.00		0.00	14,600.00		0.00	14,600.00				
1-60-4110	Bank Charges	1,757.00	62.00		0.00	62.00		0.00	62.00				
1-60-4115	Merchant Service Fees GF	105.00	1,128.00		0.00	1,128.00		0.00	1,128.00				
1-60-4241	Postage and Shipping	1,131.00	743.00		0.00	743.00		0.00	743.00				
1-60-4242	Office Subscriptions	29,211.00	55,869.00		0.00	55,869.00		0.00	55,869.00				
1-60-4250	Dues and Memberships	10,904.00	8,328.00		0.00	8,328.00		0.00	8,328.00				
1-60-4251	Books, Publications, Subscript	40.00	40.00		0.00	40.00		0.00	40.00				
1-60-4260	Building Security	1,651.00	320.00		0.00	320.00		0.00	320.00				
1-60-4291	Mobile Data Terminal	3,859.00	4,803.00		0.00	4,803.00		0.00	4,803.00				
1-60-4316	Annual Physical Exam	8,017.00	9,125.00		0.00	9,125.00		0.00	9,125.00				
1-60-4320	Recruitment and Retention	7,200.00	29,244.00		0.00	29,244.00		0.00	29,244.00				
1-60-4321	Marketing and PR - Fire Prev	0.00	5,533.00		0.00	5,533.00		0.00	5,533.00				
1-60-4322	Marketing and PR - Wildland	8,009.00	0.00		0.00	0.00		0.00	0.00				
1-60-4374	Website	8,045.00	6,313.00		0.00	6,313.00		0.00	6,313.00				
1-60-4375	Phone Allowance	3,988.00	0.00		0.00	0.00		0.00	0.00				
1-60-4377	Uniforms	26,457.00	0.00		0.00	0.00		0.00	0.00				
1-60-4380	Professional Fees - Legal	5,617.00	5,365.00		0.00	5,365.00		0.00	5,365.00				
1-60-4383	Rehab Supplies - Fire Prev	2,617.00	2,485.00		0.00	2,485.00		0.00	2,485.00				
1-60-4384	Professional Fees - MD	7,420.00	7,200.00		0.00	7,200.00		0.00	7,200.00				
1-60-4386	Dispatch Fees	24,593.00	24,898.00		0.00	24,898.00		0.00	24,898.00				
1-60-4388	Personnel Resources (formerly HR)	32,106.00	7,816.00		0.00	7,816.00		0.00	7,816.00				
1-60-4389	Admin Other	3,609.00	2,549.00		(21.00)	2,528.00		0.00	2,528.00				
				AJE - 20	(21.00)								
1-60-4397	Professional Fees - Other	16,000.00	16,000.00		0.00	16,000.00		0.00	16,000.00				
1-60-4710	EMAC	5,712.00	22,046.00		0.00	22,046.00		0.00	22,046.00				
1-60-4711	IROC	1,598.00	22,379.00		0.00	22,379.00		0.00	22,379.00				
1-60-8500	Contribution to Fund Balance	0.00	75,000.00		(75,000.00)	0.00		0.00	0.00				
				AJE - 29	(75,000.00)								
1-61-4321	Cell phone - Chief	555.00	508.00		0.00	508.00		0.00	508.00				
1-61-4375	Phone Allowance - Personnel FT	83.00	2,326.00		(166.00)	2,160.00		0.00	2,160.00				
				AJE - 23	(166.00)								
1-61-4377	Uniforms - Personnel Full Time	8.00	591.00		0.00	591.00		0.00	591.00				
1-62-4375	Phone Allowance - Full Time FM	83.00	582.00		(42.00)	540.00		0.00	540.00				
				AJE - 23	(42.00)								
1-62-4377	Uniforms - Fire Prev Full Time	215.00	0.00		0.00	0.00		0.00	0.00				
1-62-4378	Uniforms - Part Time FF	233.00	3,607.00		0.00	3,607.00		0.00	3,607.00				
1-62-4379	Uniforms - Fire Prev Vol	315.00	5,335.00		0.00	5,335.00		0.00	5,335.00				
1-62-4385	Phone Allowance - Full Time FF	0.00	1,745.00		(125.00)	1,620.00		0.00	1,620.00				
				AJE - 23	(125.00)								
1-62-4387	Uniforms - Full Time FF	0.00	7,333.00		0.00	7,333.00		0.00	7,333.00				
1-63-4378	Uniforms - Wildland Part Time	0.00	179.00		0.00	179.00		0.00	179.00				
Subtotal [52700] Public Safety - Other		**281,129.00**	**397,161.00**		**(69,761.00)**	**327,400.00**		**0.00**	**327,400.00**				
Subgroup : [52800]	**Public Safety - Equipment**												
1-60-4378	PPE - Structure	94,021.00	99,894.00		0.00	99,894.00		0.00	99,894.00				
1-60-4381	Fire Equipment	16,504.00	17,733.00		0.00	17,733.00		0.00	17,733.00				
1-60-4382	Wildland Urban Interface Equip	368.00	85,022.00		0.00	85,022.00		0.00	85,022.00				
1-60-4385	EMS Equipment	3,293.00	66,766.00		0.00	66,766.00		0.00	66,766.00				
1-60-4387	Communications Equipment	1,665.00	44,967.00		0.00	44,967.00		0.00	44,967.00				
1-60-4391	HazMat Equipment	54.00	0.00		0.00	0.00		0.00	0.00				
1-60-4392	PPE - EMS	283.00	375.00		0.00	375.00		0.00	375.00				
1-60-4393	PPE - Wildland	17,797.00	1,680.00		0.00	1,680.00		0.00	1,680.00				
1-60-4395	Building Equipment	0.00	32,053.00		0.00	32,053.00		0.00	32,053.00				
1-60-4520	Technology Equipment	9,316.00	17,179.00		0.00	17,179.00		0.00	17,179.00				
Subtotal [52800] Public Safety - Equipment		**143,301.00**	**365,669.00**		**0.00**	**365,669.00**		**0.00**	**365,669.00**				
Subgroup : [53100]	**Economic Development - RDA Payments**												
1-60-2100	Economic Development	44,123.00	77,470.00		0.00	77,470.00		0.00	77,470.00	**D-7**	**DTB**	4,733,641.00	**305**
Subtotal [53100] Economic Development - RDA Payments		**44,123.00**	**77,470.00**		**0.00**	**77,470.00**		**0.00**	**77,470.00**				
Subgroup : [58500]	**Capital Outlay**												
1-60-4501	Capital Outlay - Type 1/3 Engi	0.00	243,802.00		426,161.00	669,963.00		0.00	669,963.00				
				AJE - 25	426,161.00								
Subtotal [58500] Capital Outlay		**0.00**	**243,802.00**		**426,161.00**	**669,963.00**		**0.00**	**669,963.00**				
Subgroup : [59000]	**Principal Retirement**												
1-60-4600	Debt Service - TAN Principal	475,000.00	450,000.00		0.00	450,000.00		0.00	450,000.00	**N-5**	**DTB**		
1-60-4610	Debt Service - Principal	0.00	53,780.00		0.00	53,780.00		0.00	53,780.00	**N-1**	**DTB**		
Subtotal [59000] Principal Retirement		**475,000.00**	**503,780.00**		**0.00**	**503,780.00**		**0.00**	**503,780.00**				
Subgroup : [59100]	**Interest and Fiscal Charges**												
1-60-4605	Debt Service - TAN Interest	5,451.00	9,094.00		0.00	9,094.00		0.00	9,094.00	**N-5**	**DTB**		
1-60-4629	Debt Service - Interest	0.00	31,382.00		0.00	31,382.00		0.00	31,382.00	**N-1**	**DTB**		
Subtotal [59100] Interest and Fiscal Charges		**5,451.00**	**40,476.00**		**0.00**	**40,476.00**		**0.00**	**40,476.00**				

Client: *15943 - North Tooele Fire Protection Service District*
Engagement: *2025 Audit*
Period Ending: *12/31/2025*
Trial Balance: *TB*
Workpaper: *TB-1 - Fund Financial Statement Grouping Report*

Account	Description	1st PP-FINAL 12/31/2024	UNADJ 12/31/2025	JE Ref #	AJE	ADJ 12/31/2025	JE Ref #	RJE	FINAL 12/31/2025			Unadjusted	Adjusted	
Subgroup : [61000]	**Transfers**													
1-60-4550	CIF Transfer	86,000.00	153,067.00		0.00	153,067.00		0.00	153,067.00	R-1	SS			
Subtotal [61000] Transfers		**86,000.00**	**153,067.00**		**0.00**	**153,067.00**		**0.00**	**153,067.00**					
Subgroup : [61300]	**Proceeds from TAN**													
1-40-2000	Proceeds from TAN	(475,000.00)	(450,000.00)		0.00	(450,000.00)		0.00	(450,000.00)	N-5	DTB	3,945,583.00	3,529,992.00	**301**
Subtotal [61300] Proceeds from TAN		**(475,000.00)**	**(450,000.00)**		**0.00**	**(450,000.00)**		**0.00**	**(450,000.00)**					
Subgroup : [613100]	**Proceeds From Loans**													
1-40-2010SQ	Proceeds from Installment Loan	0.00	0.00		(426,161.00)	(426,161.00)		0.00	(426,161.00)	N-3	DTB			
				AJE - 25	(426,161.00)									
Subtotal [613100] Proceeds From Loans		**0.00**	**0.00**		**(426,161.00)**	**(426,161.00)**		**0.00**	**(426,161.00)**					
Total [GEN] General Fund		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Group : [MAJ1]	**Capital Projects Fund**													
Subgroup : [11000]	**Cash and Cash Equivalents**													
2-101000	Cash - Combined Fund	(39.00)	(39.00)		0.00	(39.00)		0.00	(39.00)	Nets to -1 when combined with account 3-101000 and 2-101000				
3-101000	Cash - Combined Fund	93,634.00	95,202.00		0.00	95,202.00		0.00	95,202.00	Nets to -1 when combined with account 3-101000 and 2-101000				
3-101150	Cash In Bank-Capital Acct Zion	11,751.00	161,917.00		0.00	161,917.00		0.00	161,917.00	A-2	SS			
Subtotal [11000] Cash and Cash Equivalents		**105,346.00**	**257,080.00**		**0.00**	**257,080.00**		**0.00**	**257,080.00**					
Subgroup : [14950]	**Intergovernmental Receivable-Restricted**													
2-101360	Impact Fee Receivables	29,197.00	8,259.00		0.00	8,259.00		0.00	8,259.00	D-4	DTB			
Subtotal [14950] Intergovernmental Receivable-Restricted		**29,197.00**	**8,259.00**		**0.00**	**8,259.00**		**0.00**	**8,259.00**					
Subgroup : [16500]	**Cash and Cash Equivalents-Restricted**													
2-101150	Cash In Bank-Impact Acct Zions	33,748.00	117,963.00		0.00	117,963.00		0.00	117,963.00	A-2	SS			
2-101165	Utah State Treasurers Fund-IF	539,371.00	563,550.00		0.00	563,550.00		0.00	563,550.00	A-1	SS			
3-101300	Restricted Cash	79,929.00	54,894.00		0.00	54,894.00		0.00	54,894.00	A-4	SS			
Subtotal [16500] Cash and Cash Equivalents-Restricted		**653,048.00**	**736,407.00**		**0.00**	**736,407.00**		**0.00**	**736,407.00**				1,001,746.00	**305**
Subgroup : [21100]	**Accounts Payable**													
2-202000	Accounts Payable	(641.00)	(149.00)		0.00	(149.00)		0.00	(149.00)	L-1	SS			
3-202000	Accounts Payable	(1,212.00)	176.00		0.00	176.00		0.00	176.00					
Subtotal [21100] Accounts Payable		**(1,853.00)**	**27.00**		**0.00**	**27.00**		**0.00**	**27.00**	L-1			27.00	**305**
Subgroup : [34300]	**Restricted for Public Safety**													
2-308000	Fund Balance Capital Projects	(455,193.00)	(604,556.00)		2,920.00	(601,636.00)		0.00	(601,636.00)	Q-1	DTB			
				AJE - 20	2,920.00									
Subtotal [34300] Restricted for Public Safety		**(455,193.00)**	**(604,556.00)**		**2,920.00**	**(601,636.00)**		**0.00**	**(601,636.00)**					
Subgroup : [34500]	**Assigned to Capital Projects**													
3-308000	Retained Earnings	(772,385.00)	(184,102.00)		0.00	(184,102.00)		0.00	(184,102.00)	Q-1				
Subtotal [34500] Assigned to Capital Projects		**(772,385.00)**	**(184,102.00)**		**0.00**	**(184,102.00)**		**0.00**	**(184,102.00)**					

Client:	***15943 - North Tooele Fire Protection Service District***
Engagement:	***2025 Audit***
Period Ending:	***12/31/2025***
Trial Balance:	***TB***
Workpaper:	***TB-1 - Fund Financial Statement Grouping Report***

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL					
		12/31/2024	**12/31/2025**			**12/31/2025**			**12/31/2025**					
Subgroup : [46500]	**Investment Earnings**													
2-40-3620	Impact Fee Interest	(13,743.00)	(24,244.00)		0.00	(24,244.00)		0.00	(24,244.00)					
3-40-2000	Interest earned	(24,022.00)	(4,760.00)		0.00	(4,760.00)		0.00	(4,760.00)					
Subtotal [46500] Investment Earnings		**(37,765.00)**	**(29,004.00)**		**0.00**	**(29,004.00)**		**0.00**	**(29,004.00)**					
Subgroup : [48100]	**Impact Fees**													
2-40-4131	Impact Fees	(135,241.00)	(62,081.00)		0.00	(62,081.00)		0.00	(62,081.00)	**D-4**	**DTB**		(91,085.00)	**305**
Subtotal [48100] Impact Fees		**(135,241.00)**	**(62,081.00)**		**0.00**	**(62,081.00)**		**0.00**	**(62,081.00)**					
Subgroup : [52000]	**Public Safety**													
2-60-5300	Banking Fees	20.00	20.00		0.00	20.00		0.00	20.00					
2-60-5305	Merchant Service Fees IF	20.00	51.00		0.00	51.00		0.00	51.00					
2-60-6500	Impact Collections expense	2,501.00	1,226.00		(2,920.00)	(1,694.00)		0.00	(1,694.00)					
				AJE - 20	(2,920.00)									
3-60-4110	Office/Account Fees	1,535.00	19.00		0.00	19.00		0.00	19.00					
Subtotal [52000] Public Safety		**4,076.00**	**1,316.00**		**(2,920.00)**	**(1,604.00)**		**0.00**	**(1,604.00)**					
Subgroup : [58500]	**Capital Outlay**													
3-60-1110	ST61 Remodel	579,518.00	29,721.00		0.00	29,721.00		0.00	29,721.00					
3-60-1150	Capital Outlay	32,090.00	0.00		0.00	0.00		0.00	0.00					
Subtotal [58500] Capital Outlay		**611,608.00**	**29,721.00**		**0.00**	**29,721.00**		**0.00**	**29,721.00**				31,037.00	**305**
Subgroup : [59000]	**Principal Retirement**													
3-60-4610	Escrow Principal pmt	51,102.00	0.00		0.00	0.00		0.00	0.00					
Subtotal [59000] Principal Retirement		**51,102.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Subgroup : [59100]	**Interest and Fiscal Charges**													
3-60-4629	Escrow Interest pmt	34,060.00	0.00		0.00	0.00		0.00	0.00			Unadjusted	Adjusted	
Subtotal [59100] Interest and Fiscal Charges		**34,060.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**			31,037.00	28,117.00	**301**
Subgroup : [61000]	**Transfers**													
3-40-1050	Capital Project Funds	(186,000.00)	(153,067.00)		0.00	(153,067.00)		0.00	(153,067.00)	**R-1**	**SS**			
3-60-4550	Transfer to General Fund	100,000.00	0.00		0.00	0.00		0.00	0.00					
Subtotal [61000] Transfers		**(86,000.00)**	**(153,067.00)**		**0.00**	**(153,067.00)**		**0.00**	**(153,067.00)**					
Total [MAJ1] Capital Projects Fund		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Group : [GFAAG]	**General Fixed Asset Account Group**													
Subgroup : None														
4-101610	Land	240,778.00	240,779.00		0.00	240,779.00		0.00	240,779.00					
4-101615	Water Rights	8,500.00	8,500.00		0.00	8,500.00		0.00	8,500.00					
4-101620	Buildings and Improvements	3,269,348.00	3,269,348.00		0.00	3,269,348.00		0.00	3,269,348.00					
4-101630	Fire Station Improvements	625,564.00	625,564.00		0.00	625,564.00		0.00	625,564.00					
4-101645	CIP-Arrowhead Fire Station	1,700.00	1,700.00		0.00	1,700.00		0.00	1,700.00	**G-01**				
4-101646	CIP-LP Expansion	133,116.00	133,116.00		0.00	133,116.00		0.00	133,116.00	**G-01**				
4-101650	Machinery & Equipment	683,442.00	704,950.00		0.00	704,950.00		0.00	704,950.00					
4-101660	Vehicles	2,601,530.00	2,187,611.00		0.00	2,187,611.00		0.00	2,187,611.00					
4-101666	CIP Type 1/3 Fire Engine	0.00	671,774.00		0.00	671,774.00		0.00	671,774.00					
4-101667	CIP Honda ATV	0.00	13,292.00		0.00	13,292.00		0.00	13,292.00					
4-101668	CIP Honda SxS	0.00	25,586.00		0.00	25,586.00		0.00	25,586.00					
4-101669	CIP Polaris Enclosed Trailer	0.00	18,578.00		0.00	18,578.00		0.00	18,578.00					
4-101670	CIP Triton Flat Bed Trailer	0.00	5,644.00		0.00	5,644.00		0.00	5,644.00					
4-101671	CIP - Skid Mount 17-5983	0.00	27,846.00		0.00	27,846.00		0.00	27,846.00					
4-101672	CIP - Skid Mount 10-9977	0.00	27,290.00		0.00	27,290.00		0.00	27,290.00					
4-101673	CIP - Skid Mount 96-0438	0.00	27,290.00		0.00	27,290.00		0.00	27,290.00					
4-308000	Invstmnt in Genrl Fixed Assets	(7,563,978.00)	(7,988,868.00)		0.00	(7,988,868.00)		0.00	(7,988,868.00)					
Subtotal : None		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Total [GFAAG] General Fixed Asset Account Group		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Group : [GLTDAG]	**General Long-Term Debt Account Group**													
Subgroup : None														
5-101990	Amount 2b prov Type 1/3 Engine	0.00	426,161.00		0.00	426,161.00		0.00	426,161.00	**N-3, CON-10-1**				
5-203900	Capital Lease Type 1/3 Engine	0.00	(426,161.00)		0.00	(426,161.00)		0.00	(426,161.00)	**N-3, CON-10-1**				
Subtotal : None		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
Total [GLTDAG] General Long-Term Debt Account Group		**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
	Sum of Account Groups	**0.00**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**					
	Net (Income) Loss	**(40,558.00)**	**26,322.00**		**(274,472.00)**	**(248,150.00)**		**0.00**	**(248,150.00)**					

Client: *15943 - North Tooele Fire Protection Service District*
Engagement: *2025 Audit*
Period Ending: *12/31/2025*
Trial Balance: *TB*
Workpaper: *TB-2 - Government-Wide Financial Statement Grouping Report New*

Account	Description	FINAL 12/31/2025	JE Ref #	GASB 12/31/2025	GOVWDE 12/31/2025
Group : [11000]	**Cash and Cash Equivalents**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-101000	Cash - Combined Fund	(95,164.00)		0.00	(95,164.00)
1-101150	Cash In Bank-General Fund Zion	1,408,749.00		0.00	1,408,749.00
1-101160	Cash In Bank-Reserve Fund Zion	78,466.00		0.00	78,466.00
1-101165	Utah State Treasurers Fund-GF	32,805.00		0.00	32,805.00
2-101000	Cash - Combined Fund	(39.00)		0.00	(39.00)
3-101000	Cash - Combined Fund	95,202.00		0.00	95,202.00
3-101150	Cash In Bank-Capital Acct Zion	161,917.00		0.00	161,917.00
Subtotal [GOVACT]	**Governmental Activities**	**1,681,936.00**		**0.00**	**1,681,936.00**
Total [11000]	**Cash and Cash Equivalents**	**1,681,936.00**		**0.00**	**1,681,936.00**
Group : [13200]	**Taxes Receivable**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-101350	Taxes Receivable - Current	469,561.00		0.00	469,561.00
1-101355	Taxes Receivable - Delinquent	151,620.00		0.00	151,620.00
Subtotal [GOVACT]	**Governmental Activities**	**621,181.00**		**0.00**	**621,181.00**
Total [13200]	**Taxes Receivable**	**621,181.00**		**0.00**	**621,181.00**
Group : [13300]	**Accounts Receivable**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-101300	Accounts Receivable	24,555.00		0.00	24,555.00
1-101310	Allowance for Doubtful Accounts	(5,593.00)		0.00	(5,593.00)
Subtotal [GOVACT]	**Governmental Activities**	**18,962.00**		**0.00**	**18,962.00**
Total [13300]	**Accounts Receivable**	**18,962.00**		**0.00**	**18,962.00**
Group : [14950]	**Intergovernmental Receivable**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-101360	Other Receivable	10,565.00		69,039.00	79,604.00
			GASB - 22	69,039.00	
Subtotal [GOVACT]	**Governmental Activities**	**10,565.00**		**69,039.00**	**79,604.00**
Total [14950]	**Intergovernmental Receivable**	**10,565.00**		**69,039.00**	**79,604.00**
Group : [14500]	**Intergovernmental Receivable-Restricted**				
Subgroup : [GOVACT]	**Governmental Activities**				
2-101360	Impact Fee Receivables	8,259.00		0.00	8,259.00
Subtotal [GOVACT]	**Governmental Activities**	**8,259.00**		**0.00**	**8,259.00**
Total [14500]	**Intergovernmental Receivable-Restricted**	**8,259.00**		**0.00**	**8,259.00**
Group : [16000]	**Prepaid Expenses**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-101400	Prepaid Insurance	35,425.00		0.00	35,425.00
Subtotal [GOVACT]	**Governmental Activities**	**35,425.00**		**0.00**	**35,425.00**
Total [16000]	**Prepaid Expenses**	**35,425.00**		**0.00**	**35,425.00**
	Current Assets	**2,376,328.00**		**69,039.00**	**2,445,367.00**
Group : [16500]	**Restricted Cash and Cash Equivalents**				
Subgroup : [GOVACT]	**Governmental Activities**				
2-101150	Cash In Bank-Impact Acct Zions	117,963.00		0.00	117,963.00
2-101165	Utah State Treasurers Fund-IF	563,550.00		0.00	563,550.00
3-101300	Restricted Cash	54,894.00		0.00	54,894.00
Subtotal [GOVACT]	**Governmental Activities**	**736,407.00**		**0.00**	**736,407.00**
Total [16500]	**Restricted Cash and Cash Equivalents**	**736,407.00**		**0.00**	**736,407.00**
Group : [17100]	**Land**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17100	Land	0.00		240,778.00	240,778.00
			GASB - 1	240,778.00	
			GASB - 4	0.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**240,778.00**	**240,778.00**

Total [17100]	**Land**	**0.00**		**240,778.00**	**240,778.00**
Group : [18000]	**Water Rights**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17150	Water Rights	0.00		8,500.00	8,500.00
			GASB - 1	8,500.00	
			GASB - 4	0.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**8,500.00**	**8,500.00**
Total [18000]	**Water Rights**	**0.00**		**8,500.00**	**8,500.00**
Group : [17500]	**Construction In Progress**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17500	Construction in Progress	0.00		134,816.00	134,816.00
			GASB - 1	134,816.00	
			GASB - 4	0.00	
			GASB - 4	0.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**134,816.00**	**134,816.00**
Total [17500]	**Construction In Progress**	**0.00**		**134,816.00**	**134,816.00**
Group : [17200]	**Buildings, Net of Accumulated Depreciation**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17200	Buildings	0.00		3,894,911.00	3,894,911.00
			GASB - 1	3,894,911.00	
			GASB - 4	0.00	
			GASB - 4	0.00	
G17920	Accum. Depreciation - Buildings	0.00		(1,722,528.00)	(1,722,528.00)
			GASB - 1	(1,618,121.00)	
			GASB - 5	(104,407.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**2,172,383.00**	**2,172,383.00**
Total [17200]	**Buildings, Net of Accumulated Depreciation**	**0.00**		**2,172,383.00**	**2,172,383.00**
Group : [17300]	**Machinery and Equipment, Net of Accumulated Depreciation**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17300	Machinery and Equipment	0.00		704,951.00	704,951.00
			GASB - 1	683,442.00	
			GASB - 4	30,803.00	
			GASB - 4	(9,294.00)	
G17930	Accum. Depreciation - Machinery and Equipment	0.00		(475,428.00)	(475,428.00)
			GASB - 1	(438,696.00)	
			GASB - 4	6,390.00	
			GASB - 5	(43,122.00)	
			GASB - 5	0.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**229,523.00**	**229,523.00**
Total [17300]	**Machinery and Equipment, Net of Accumulated Depreciatio**	**0.00**		**229,523.00**	**229,523.00**
Group : [17400]	**Vehicles, Net of Accumulated Depreciation**				
Subgroup : [GOVACT]	**Governmental Activities**				
G17400	Vehicles	0.00		3,004,912.00	3,004,912.00
			GASB - 1	2,601,530.00	
			GASB - 4	817,300.00	
			GASB - 4	(413,918.00)	
G17940	Accum. Depreciation - Vehicles	0.00		(1,310,038.00)	(1,310,038.00)
			GASB - 1	(1,517,791.00)	
			GASB - 4	348,795.00	
			GASB - 5	(141,042.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**1,694,874.00**	**1,694,874.00**
Total [17400]	**Vehicles, Net of Accumulated Depreciation**	**0.00**		**1,694,874.00**	**1,694,874.00**
Group : [19000]	**Net Pension Asset**				
Subgroup : [GOVACT]	**Governmental Activities**				
G19000	Net Pension Asset	0.00		65,148.00	65,148.00
			GASB - 14	81,622.00	
			GASB - 15	(15,976.00)	
			GASB - 15	5,579.00	
			GASB - 15	(6,077.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**65,148.00**	**65,148.00**
Total [19000]	**Net Pension Asset**	**0.00**		**65,148.00**	**65,148.00**
Group : [19500]	**Deferred Outflow of Resources - Pensions**				
Subgroup : [GOVACT]	**Governmental Activities**				
G19500	Deferred Outflow of Resources - Pensions	0.00		347,775.00	347,775.00
			GASB - 14	287,403.00	

			GASB - 15	22,647.00	
			GASB - 15	(113,345.00)	
			GASB - 15	135,094.00	
			GASB - 15	15,976.00	
			GASB - 15	0.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**347,775.00**	**347,775.00**
Total [19500]	**Deferred Outflow of Resources - Pensions**	**0.00**		**347,775.00**	**347,775.00**
	Non-Current Assets	**736,407.00**		**4,893,797.00**	**5,630,204.00**
	TOTAL ASSET	**3,112,735.00**		**4,962,836.00**	**8,075,571.00**
Group : [21000]	**Accounts Payable and Accrued Liabilities**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-202000	Accounts Payable	(85,468.00)		0.00	(85,468.00)
1-202200	Accrued Employee Benefits	(20,484.00)		0.00	(20,484.00)
1-202250	Accrued Retirement Benefits	(15,566.00)		0.00	(15,566.00)
1-202300	Accrued Wages	(65,390.00)		0.00	(65,390.00)
1-202350	Accrued Payroll Tax	(18,830.00)		0.00	(18,830.00)
1-208000	Unearned Revenue	(1,600.00)		0.00	(1,600.00)
2-202000	Accounts Payable	(149.00)		0.00	(149.00)
3-202000	Accounts Payable	176.00		0.00	176.00
Subtotal [GOVACT]	**Governmental Activities**	**(207,311.00)**		**0.00**	**(207,311.00)**
Total [21000]	**Accounts Payable and Accrued Liabilities**	**(207,311.00)**		**0.00**	**(207,311.00)**
Group : [21500]	**Accrued Compensated absences - Current**				
Subgroup : [GOVACT]	**Governmental Activities**				
G1-2-2400	Accrued Vacation	0.00		(184,119.00)	(184,119.00)
			GASB - 11	122,064.00	
			GASB - 11	(159,488.00)	
			GASB - 11	(24,631.00)	
			GASB - 12	(122,064.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(184,119.00)**	**(184,119.00)**
Total [21500]	**Accrued Compensated absences - Current**	**0.00**		**(184,119.00)**	**(184,119.00)**
Group : [21510]	**Bonds, Capital Leases and Contracts Due Within One Year**				
Subgroup : [GOVACT]	**Governmental Activities**				
G21510	Current Portion of Long-Term Debt Payable	0.00		(155,428.00)	(155,428.00)
			GASB - 4	0.00	
			GASB - 7	(56,598.00)	
			GASB - 7	(98,830.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(155,428.00)**	**(155,428.00)**
Total [21510]	**Bonds, Capital Leases and Contracts Due Within One Year**	**0.00**		**(155,428.00)**	**(155,428.00)**
	Current Liabilities	**(207,311.00)**		**(339,547.00)**	**(546,858.00)**
Group : [25000]	**Bonds, Capital Leases and Contracts -Due in More than One Year**				
Subgroup : [GOVACT]	**Governmental Activities**				
G25000	Long-Term Debt Payable - Noncurrent	0.00		(971,279.00)	(971,279.00)
			GASB - 2	(598,898.00)	
			GASB - 4	0.00	
			GASB - 6	53,780.00	
			GASB - 26	(426,161.00)	
G25010	Less: Current Portion of Long-Term Debt	0.00		155,428.00	155,428.00
			GASB - 4	0.00	
			GASB - 7	56,598.00	
			GASB - 7	98,830.00	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(815,851.00)**	**(815,851.00)**
Total [25000]	**Bonds, Capital Leases and Contracts -Due in More than On**	**0.00**		**(815,851.00)**	**(815,851.00)**
Group : [29000]	**Net Pension Liability**				
Subgroup : [GOVACT]	**Governmental Activities**				
G29000	Net Pension Liability	0.00		(90,640.00)	(90,640.00)
			GASB - 14	(62,726.00)	
			GASB - 15	(22,647.00)	
			GASB - 15	1,459.00	
			GASB - 15	(6,726.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(90,640.00)**	**(90,640.00)**
Total [29000]	**Net Pension Liability**	**0.00**		**(90,640.00)**	**(90,640.00)**

Group : [29500]	**Deferred Inflows of Resources - Pensions**				
Subgroup : [GOVACT]	**Governmental Activities**				
G29500	Deferred Inflows of Resources - Pensions	0.00		(17,308.00)	(17,308.00)
			GASB - 14	(10,270.00)	
			GASB - 15	(1,459.00)	
			GASB - 15	(5,579.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(17,308.00)**	**(17,308.00)**
Total [29500]	**Deferred Inflows of Resources - Pensions**	**0.00**		**(17,308.00)**	**(17,308.00)**
Group : [29510]	**Deferred Inflows of Resources - Property Tax**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-209000	Deferred Inflow-Taxes	(151,620.00)		0.00	(151,620.00)
1-29998SQ	Deferred Inflow - Unavailable Property Tax	0.00		151,620.00	151,620.00
			GASB - 16	151,620.00	
Subtotal [GOVACT]	**Governmental Activities**	**(151,620.00)**		**151,620.00**	**0.00**
Total [29510]	**Deferred Inflows of Resources - Property Tax**	**(151,620.00)**		**151,620.00**	**0.00**
	Non-Current Liabilities	**(151,620.00)**		**(772,179.00)**	**(923,799.00)**
	TOTAL LIABILITY	**(358,931.00)**		**(1,111,726.00)**	**(1,470,657.00)**
Group : [32500]	**Net Investment in Capital Assets**				
Subgroup : [GOVACT]	**Governmental Activities**				
G32500	Net Investment in Capital Assets	0.00		(3,564,489.00)	(3,564,489.00)
			GASB - 4	0.00	
			GASB - 4	0.00	
			GASB - 8	(3,564,489.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(3,564,489.00)**	**(3,564,489.00)**
Total [32500]	**Net Investment in Capital Assets**	**0.00**		**(3,564,489.00)**	**(3,564,489.00)**
Group : [37100]	**Restricted for Capital Projects**				
Subgroup : [GOVACT]	**Governmental Activities**				
G37100	Restricted for Capital Projects	0.00		(744,517.00)	(744,517.00)
			GASB - 8	(744,517.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(744,517.00)**	**(744,517.00)**
Total [37100]	**Restricted for Capital Projects**	**0.00**		**(744,517.00)**	**(744,517.00)**
Group : [37150]	**Resticted for Net Pension Asset**				
Subgroup : [GOVACT]	**Governmental Activities**				
G37200	Restricted for Net Pension Asset	0.00		(65,148.00)	(65,148.00)
			GASB - 8	(65,148.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(65,148.00)**	**(65,148.00)**
Total [37150]	**Resticted for Net Pension Asset**	**0.00**		**(65,148.00)**	**(65,148.00)**
Group : [37950]	**Beginning Balance Adjustments**				
Subgroup : [GOVACT]	**Governmental Activities**				
G37950	Beginning Net Position - Governmental Activities	0.00		(3,798,227.00)	(3,798,227.00)
			GASB - 1	(3,989,369.00)	
			GASB - 2	598,898.00	
			GASB - 3	0.00	
			GASB - 12	122,064.00	
			GASB - 14	(296,029.00)	
			GASB - 17	(233,791.00)	
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**(3,798,227.00)**	**(3,798,227.00)**
Total [37950]	**Beginning Balance Adjustments**	**0.00**		**(3,798,227.00)**	**(3,798,227.00)**
Group : [38000]	**Unrestricted**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-308000	General Fund Balance	(1,684,491.00)		0.00	(1,684,491.00)
2-308000	Fund Balance Capital Projects	(601,636.00)		0.00	(601,636.00)
3-308000	Retained Earnings	(184,102.00)		0.00	(184,102.00)
G38250	Less: Net Investment in Capital Assets	0.00		3,564,489.00	3,564,489.00
			GASB - 8	3,564,489.00	
G38710	Less: Restricted for Capital Projects	0.00		744,517.00	744,517.00
			GASB - 8	744,517.00	
G38720	Less: Restricted for Net Pension Asset	0.00		65,148.00	65,148.00
			GASB - 8	65,148.00	
R1-3-8500	Nonspendable Fund Balance-Prepaids	(35,425.00)		0.00	(35,425.00)
Subtotal [GOVACT]	**Governmental Activities**	**(2,505,654.00)**		**4,374,154.00**	**1,868,500.00**
Total [38000]	**Unrestricted**	**(2,505,654.00)**		**4,374,154.00**	**1,868,500.00**

	Equity	**(2,505,654.00)**		**(3,798,227.00)**	**(6,303,881.00)**
	NET (INCOME) LOSS	**(248,150.00)**		**(52,883.00)**	**(301,033.00)**
	TOTAL EQUITY	**(2,753,804.00)**		**(3,851,110.00)**	**(6,604,914.00)**
	TOTAL LIABILITY AND EQUITY	**(3,112,735.00)**		**(4,962,836.00)**	**(8,075,571.00)**
Group : [PUBSAF]	**Public Safety**				
Subgroup : [CHG]	**Charges for Services**				
1-40-3130	Mitigation Fees	(20,000.00)		0.00	(20,000.00)
1-40-3670	Sale of Surplus/Fixed Assets	(730.00)		0.00	(730.00)
1-40-3680	Other Revenue	(5,858.00)		0.00	(5,858.00)
1-40-3681	Lease Agreements	(9,600.00)		0.00	(9,600.00)
1-40-3683	Restitution/Court Ordered pmt	(1,221.00)		0.00	(1,221.00)
1-40-3685	Penalties/Fees	(18.00)		0.00	(18.00)
1-40-3690	Incident Cost Recovery	(30,600.00)		0.00	(30,600.00)
1-40-3695	Fire Prevention Fees	(826.00)		0.00	(826.00)
2-40-4131	Impact Fees	(62,081.00)		0.00	(62,081.00)
Subtotal [CHG]	**Charges for Services**	**(130,934.00)**		**0.00**	**(130,934.00)**
Subgroup : [OPERGR]	**Operating Grants and Contributions**				
1-40-3621	Federal Grants	(496,645.00)		0.00	(496,645.00)
1-40-3622	State Grants	(45,561.00)		0.00	(45,561.00)
1-40-3623	Other Grants	(10,000.00)		0.00	(10,000.00)
1-40-3631	EMAC Wildland Reimbursements	(147,129.00)		(69,039.00)	(216,168.00)
			GASB - 22	(69,039.00)	
1-40-3632	IROC Wildland Reimbursements	(404,900.00)		0.00	(404,900.00)
1-40-3633	State Wildland Reimbursements	(65,049.00)		0.00	(65,049.00)
1-40-3634	County Wildland Reimbursements	(5,498.00)		0.00	(5,498.00)
G4000	Nonemployer Pension Revenue-Pub. Safety	0.00		(20,786.00)	(20,786.00)
			GASB - 15	(20,786.00)	
Subtotal [OPERGR]	**Operating Grants and Contributions**	**(1,174,782.00)**		**(89,825.00)**	**(1,264,607.00)**
Total [PUBSAF]	**Public Safety**	**(1,305,716.00)**		**(89,825.00)**	**(1,395,541.00)**
Group : [PTAXG]	**Property taxes, levied for general purposes**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-40-3110	Property Taxes	(2,612,443.00)		82,171.00	(2,530,272.00)
			GASB - 16	(151,620.00)	
			GASB - 17	233,791.00	
1-40-3115	Property Taxes - Other	(108,870.00)		0.00	(108,870.00)
1-40-3125	Property Taxes RDA	(77,470.00)		0.00	(77,470.00)
Subtotal [GOVACT]	**Governmental Activities**	**(2,798,783.00)**		**82,171.00**	**(2,716,612.00)**
Total [PTAXG]	**Property taxes, levied for general purposes**	**(2,798,783.00)**		**82,171.00**	**(2,716,612.00)**
	Revenues	**(4,104,499.00)**		**(7,654.00)**	**(4,112,153.00)**
Group : [UNRESINV]	**Unrestricted Investment Earnings**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-40-3610	Interest Income	(10,814.00)		0.00	(10,814.00)
2-40-3620	Impact Fee Interest	(24,244.00)		0.00	(24,244.00)
3-40-2000	Interest earned	(4,760.00)		0.00	(4,760.00)
Subtotal [GOVACT]	**Governmental Activities**	**(39,818.00)**		**0.00**	**(39,818.00)**
Total [UNRESINV]	**Unrestricted Investment Earnings**	**(39,818.00)**		**0.00**	**(39,818.00)**
Group : [TRANS]	**Transfers**				
Subgroup : [GOVACT]	**Governmental Activities**				
1-60-4550	CIF Transfer	153,067.00		0.00	153,067.00
3-40-1050	Capital Project Funds	(153,067.00)		0.00	(153,067.00)
Subtotal [GOVACT]	**Governmental Activities**	**0.00**		**0.00**	**0.00**
Total [TRANS]	**Transfers**	**0.00**		**0.00**	**0.00**
Group : [OTHSOUR]	**Other Sources (FD)**				
Subgroup : None					
1-40-2000	Proceeds from TAN	(450,000.00)		450,000.00	0.00
			GASB - 6	450,000.00	
1-40-2010SQ	Proceeds from Installment Loan	(426,161.00)		426,161.00	0.00
			GASB - 26	426,161.00	
Subtotal : None		**(876,161.00)**		**876,161.00**	**0.00**
Total [OTHSOUR]	**Other Sources (FD)**	**(876,161.00)**		**876,161.00**	**0.00**

	Other Income	**(915,979.00)**		**876,161.00**	**(39,818.00)**
	TOTAL REVENUE	**(5,020,478.00)**		**868,507.00**	**(4,151,971.00)**
Group : [PUBSAF]	**Public Safety**				
Subgroup : [EXP]	**Expenses**				
1-60-2000	Uncollectible Accounts Expense	5,593.00		0.00	5,593.00
1-60-2102	Fire Prevention	6,777.00		0.00	6,777.00
1-60-3000	Fire Mitigation	45,542.00		0.00	45,542.00
1-60-4060	Retirement Benefits	0.00		(114,455.00)	(114,455.00)
			GASB - 15	(109,521.00)	
			GASB - 15	113,345.00	
			GASB - 15	(135,094.00)	
			GASB - 15	(3,971.00)	
			GASB - 15	20,786.00	
1-60-4080	Legal Notice Advertising	790.00		0.00	790.00
1-60-4090	Accounting	14,600.00		0.00	14,600.00
1-60-4110	Bank Charges	62.00		0.00	62.00
1-60-4115	Merchant Service Fees GF	1,128.00		0.00	1,128.00
1-60-4220	Service Recognition	29,007.00		0.00	29,007.00
1-60-4225	Incentive Recognition	2,398.00		0.00	2,398.00
1-60-4230	Insurance - Personnel	66,388.00		0.00	66,388.00
1-60-4232	Insurance - Bldg/Grounds	13,252.00		0.00	13,252.00
1-60-4234	Insurance - Apparatus	20,704.00		0.00	20,704.00
1-60-4236	Insurance - Equipment	1,342.00		0.00	1,342.00
1-60-4240	Office Supplies and Equipment	7,066.00		0.00	7,066.00
1-60-4241	Postage and Shipping	743.00		0.00	743.00
1-60-4242	Office Subscriptions	55,869.00		0.00	55,869.00
1-60-4250	Dues and Memberships	8,328.00		0.00	8,328.00
1-60-4251	Books, Publications, Subscript	40.00		0.00	40.00
1-60-4260	Building Security	320.00		0.00	320.00
1-60-4290	Repairs & Maint - Apparatus	46,516.00		0.00	46,516.00
1-60-4291	Mobile Data Terminal	4,803.00		0.00	4,803.00
1-60-4292	Repairs & Maint- Bldg/Grounds	27,622.00		0.00	27,622.00
1-60-4294	Repairs & Maint - Equipment	3,771.00		0.00	3,771.00
1-60-4296	Repairs & Maint - Technology	27,777.00		0.00	27,777.00
1-60-4300	Fuel	30,949.00		0.00	30,949.00
1-60-4310	Station Supplies	4,847.00		0.00	4,847.00
1-60-4315	Employee Health (formerly Medical)	18,672.00		0.00	18,672.00
1-60-4316	Annual Physical Exam	9,125.00		0.00	9,125.00
1-60-4320	Recruitment and Retention	29,244.00		0.00	29,244.00
1-60-4321	Marketing and PR - Fire Prev	5,533.00		0.00	5,533.00
1-60-4330	Training - Fire	36,126.00		0.00	36,126.00
1-60-4331	Training - Wildland Fire	5,541.00		0.00	5,541.00
1-60-4332	Training - HazMat	330.00		0.00	330.00
1-60-4335	Training - EMS	6,133.00		0.00	6,133.00
1-60-4336	Training - Paramedic	32.00		0.00	32.00
1-60-4337	Training - Mental Health	1,229.00		0.00	1,229.00
1-60-4338	Training Staff	8,970.00		0.00	8,970.00
1-60-4339	Tuition Reimbursement	6,752.00		0.00	6,752.00
1-60-4345	Community Education	27.00		0.00	27.00
1-60-4350	Payroll Taxes	15,432.00		0.00	15,432.00
1-60-4360	Telephone	1,797.00		0.00	1,797.00
1-60-4370	Internet	4,798.00		0.00	4,798.00
1-60-4371	Water and Sewage	5,270.00		0.00	5,270.00
1-60-4372	Natural Gas	11,250.00		0.00	11,250.00
1-60-4373	Electricity	12,746.00		0.00	12,746.00
1-60-4374	Website	6,313.00		0.00	6,313.00
1-60-4376	Waste and Disposal	1,032.00		0.00	1,032.00
1-60-4378	PPE - Structure	99,894.00		0.00	99,894.00
1-60-4380	Professional Fees - Legal	5,365.00		0.00	5,365.00
1-60-4381	Fire Equipment	17,733.00		0.00	17,733.00
1-60-4382	Wildland Urban Interface Equip	85,022.00		0.00	85,022.00
1-60-4383	Rehab Supplies - Fire Prev	2,485.00		0.00	2,485.00
1-60-4384	Professional Fees - MD	7,200.00		0.00	7,200.00
1-60-4385	EMS Equipment	66,766.00		0.00	66,766.00
1-60-4386	Dispatch Fees	24,898.00		0.00	24,898.00
1-60-4387	Communications Equipment	44,967.00		0.00	44,967.00
1-60-4388	Personnel Resources (formerly HR)	7,816.00		0.00	7,816.00
1-60-4389	Admin Other	2,528.00		0.00	2,528.00
1-60-4390	EMS Supplies	8,600.00		0.00	8,600.00
1-60-4392	PPE - EMS	375.00		0.00	375.00
1-60-4393	PPE - Wildland	1,680.00		0.00	1,680.00
1-60-4395	Building Equipment	32,053.00		0.00	32,053.00
1-60-4396	Rehab Supplies - Wildland	1,372.00		0.00	1,372.00
1-60-4397	Professional Fees - Other	16,000.00		0.00	16,000.00
1-60-4501	Capital Outlay - Type 1/3 Engi	669,963.00		0.00	669,963.00
1-60-4520	Technology Equipment	17,179.00		0.00	17,179.00
1-60-4710	EMAC	22,046.00		0.00	22,046.00

1-60-4711	IROC	22,379.00		0.00	22,379.00
1-61-4050	Employee Benefits - Per FT	76,789.00		0.00	76,789.00
1-61-4060	Retirement Benefits -Personnel	84,934.00		0.00	84,934.00
1-61-4070	Wages - Full Time Personnel	421,438.00		0.00	421,438.00
1-61-4071	Wages - Overtime Personnel FT	4,471.00		0.00	4,471.00
1-61-4075	Wages - Part Time Personnel	16,722.00		0.00	16,722.00
1-61-4076	Wages - Payroll Taxes Pers FT	36,856.00		0.00	36,856.00
1-61-4077	Wages - Payroll Taxes Per PT	1,833.00		0.00	1,833.00
1-61-4078	Wages - Payroll Taxes Board	1,132.00		0.00	1,132.00
1-61-4079	Wages - Board Member	14,400.00		0.00	14,400.00
1-61-4321	Cell phone - Chief	508.00		0.00	508.00
1-61-4375	Phone Allowance - Personnel FT	2,160.00		0.00	2,160.00
1-61-4377	Uniforms - Personnel Full Time	591.00		0.00	591.00
1-62-4050	Employee Benefits-FullTime FM	22,214.00		0.00	22,214.00
1-62-4051	Employee Benefits- PT FF	21.00		0.00	21.00
1-62-4052	Employee Benefits-FullTime FF	175,842.00		0.00	175,842.00
1-62-4060	Retirement Benefits-FT FM	24,627.00		0.00	24,627.00
1-62-4061	Retirement Benefits-FT FF	130,046.00		0.00	130,046.00
1-62-4070	Wages - Full Time Fire Marshal	92,821.00		0.00	92,821.00
1-62-4072	Wages - Overtime PT FF	1,215.00		0.00	1,215.00
1-62-4075	Wages - Part Time Firefighters	152,171.00		0.00	152,171.00
1-62-4076	Wages - Payroll Taxes FT FM	6,950.00		0.00	6,950.00
1-62-4077	Wages - Payroll Taxes PT FF	14,747.00		0.00	14,747.00
1-62-4080	Wages - Full Time FF	646,077.00		0.00	646,077.00
1-62-4081	Wages - Overtime Full Time FF	105,844.00		0.00	105,844.00
1-62-4086	Wages - Payroll Taxes FT FF	66,006.00		0.00	66,006.00
1-62-4375	Phone Allowance - Full Time FM	540.00		0.00	540.00
1-62-4378	Uniforms - Part Time FF	3,607.00		0.00	3,607.00
1-62-4379	Uniforms - Fire Prev Vol	5,335.00		0.00	5,335.00
1-62-4385	Phone Allowance - Full Time FF	1,620.00		0.00	1,620.00
1-62-4387	Uniforms - Full Time FF	7,333.00		0.00	7,333.00
1-63-4060	Retirement Benefits - Wildland	1,825.00		0.00	1,825.00
1-63-4070	Wages - Full Time Wildland	70,517.00		0.00	70,517.00
1-63-4071	Wages - Overtime Wildland FT	101,113.00		0.00	101,113.00
1-63-4072	Wages - Overtime Wildland PT	27,056.00		0.00	27,056.00
1-63-4075	Wages - Part Time Wildland	31,759.00		0.00	31,759.00
1-63-4077	Wages - Payroll Taxes Wild PT	2,279.00		0.00	2,279.00
1-63-4378	Uniforms - Wildland Part Time	179.00		0.00	179.00
2-60-5300	Banking Fees	20.00		0.00	20.00
2-60-5305	Merchant Service Fees IF	51.00		0.00	51.00
2-60-6500	Impact Collections expense	(1,694.00)		0.00	(1,694.00)
3-60-1110	ST61 Remodel	29,721.00		0.00	29,721.00
3-60-4110	Office/Account Fees	19.00		0.00	19.00
G2400PS	Accrued Vacation Expense	0.00		62,055.00	62,055.00
			GASB - 11	(122,064.00)	
			GASB - 11	159,488.00	
			GASB - 11	24,631.00	
G4900PS	Depreciation - Public Safety	0.00		288,571.00	288,571.00
			GASB - 5	288,571.00	
G4950PS	Less: Capital Asset Additions - Public Safety	0.00		(848,103.00)	(848,103.00)
			GASB - 4	(817,300.00)	
			GASB - 4	(30,803.00)	
G4980PS	Loss on disposal of assets	0.00		68,027.00	68,027.00
			GASB - 4	65,123.00	
			GASB - 4	2,904.00	
			GASB - 5	0.00	
G5000	Actuarial Calculated Pension Expense	0.00		126,295.00	126,295.00
			GASB - 15	10,048.00	
			GASB - 15	116,247.00	
Subtotal [EXP]	**Expenses**	**4,150,602.00**		**(417,610.00)**	**3,732,992.00**
Total [PUBSAF]	**Public Safety**	**4,150,602.00**		**(417,610.00)**	**3,732,992.00**
Group : [ECONDEV]	**Economic Development**				
Subgroup : [EXP]	**Expenses**				
1-60-2100	Economic Development	77,470.00		0.00	77,470.00
Subtotal [EXP]	**Expenses**	**77,470.00**		**0.00**	**77,470.00**
Total [ECONDEV]	**Economic Development**	**77,470.00**		**0.00**	**77,470.00**
Group : [INT]	**Interest on Long-term debt**				
Subgroup : [EXP]	**Expenses**				
1-60-4600	Debt Service - TAN Principal	450,000.00		0.00	450,000.00
1-60-4605	Debt Service - TAN Interest	9,094.00		0.00	9,094.00
1-60-4610	Debt Service - Principal	53,780.00		0.00	53,780.00
1-60-4629	Debt Service - Interest	31,382.00		0.00	31,382.00
G4610	Reclass Debt Principal to Liability	0.00		(503,780.00)	(503,780.00)
			GASB - 6	(53,780.00)	
			GASB - 6	(450,000.00)	

Subtotal [EXP]	Expenses	544,256.00	(503,780.00)	40,476.00
Total [INT]	Interest on Long-term debt	544,256.00	(503,780.00)	40,476.00
	Operating Expenses	4,772,328.00	(921,390.00)	3,850,938.00
	TOTAL EXPENSE	4,772,328.00	(921,390.00)	3,850,938.00
	NET (INCOME) LOSS	(248,150.00)	(52,883.00)	(301,033.00)
	Sum of Account Groups*	0.00	0.00	0.00

* The Sum of Account Groups total does not include any groups assigned to the MEM classification.

Client: ***15943 - North Tooele Fire Protection Service District***
Engagement: ***2025 Audit***
Period Ending: ***12/31/2025***
Trial Balance: ***TB***
Workpaper: ***TB-3 - General Fund Budget-to-Actual Grouping Report***

Account	Description	OBUDGET 12/31/2025	FBUDGET 12/31/2025	FINAL 12/31/2025	JE Ref #	BJE	BUDACT 12/31/2025	$ VAR
Group : [GEN]	**General Fund**							
Subgroup : [11000]	**Cash and Cash Equivalents**							
1-101000	Cash - Combined Fund	0.00	0.00	(95,164.00)		0.00	(95,164.00)	(95,164.00)
1-101150	Cash In Bank-General Fund Zion	0.00	0.00	1,408,749.00		0.00	1,408,749.00	1,408,749.00
1-101160	Cash In Bank-Reserve Fund Zion	0.00	0.00	78,466.00		0.00	78,466.00	78,466.00
1-101165	Utah State Treasurers Fund-GF	0.00	0.00	32,805.00		0.00	32,805.00	32,805.00
Subtotal [11000] Cash and Cash Equivalents		**0.00**	**0.00**	**1,424,856.00**		**0.00**	**1,424,856.00**	**1,424,856.00**
Subgroup : [13000]	**Taxes Receivable, net**							
1-101350	Taxes Receivable - Current	0.00	0.00	469,561.00		0.00	469,561.00	469,561.00
1-101355	Taxes Receivable - Delinquent	0.00	0.00	151,620.00		0.00	151,620.00	151,620.00
Subtotal [13000] Taxes Receivable, net		**0.00**	**0.00**	**621,181.00**		**0.00**	**621,181.00**	**621,181.00**
Subgroup : [13500]	**Receivables**							
1-101300	Accounts Receivable	0.00	0.00	24,555.00		0.00	24,555.00	24,555.00
1-101310	Allowance for Doubtful Accounts	0.00	0.00	(5,593.00)		0.00	(5,593.00)	(5,593.00)
Subtotal [13500] Receivables		**0.00**	**0.00**	**18,962.00**		**0.00**	**18,962.00**	18,962.00
Subgroup : [14500]	**Intergovernmental Receivable**							
1-101360	Other Receivable	0.00	0.00	10,565.00		0.00	10,565.00	10,565.00
Subtotal [14500] Intergovernmental Receivable		**0.00**	**0.00**	**10,565.00**		**0.00**	**10,565.00**	10,565.00
Subgroup : [16000]	**Prepaid Expenses**							
1-101400	Prepaid Insurance	0.00	0.00	35,425.00		0.00	35,425.00	35,425.00
Subtotal [16000] Prepaid Expenses		**0.00**	**0.00**	**35,425.00**		**0.00**	**35,425.00**	35,425.00
Subgroup : [21100]	**Accounts Payable**							
1-202000	Accounts Payable	0.00	0.00	(85,468.00)		0.00	(85,468.00)	(85,468.00)
1-202200	Accrued Employee Benefits	0.00	0.00	(20,484.00)		0.00	(20,484.00)	(20,484.00)
1-202250	Accrued Retirement Benefits	0.00	0.00	(15,566.00)		0.00	(15,566.00)	(15,566.00)
1-202300	Accrued Wages	0.00	0.00	(65,390.00)		0.00	(65,390.00)	(65,390.00)
1-202350	Accrued Payroll Tax	0.00	0.00	(18,830.00)		0.00	(18,830.00)	(18,830.00)
1-208000	Unearned Revenue	0.00	0.00	(1,600.00)		0.00	(1,600.00)	(1,600.00)
Subtotal [21100] Accounts Payable		**0.00**	**0.00**	**(207,338.00)**		**0.00**	**(207,338.00)**	(207,338.00)
Subgroup : [29000]	**Deferred Inflow of Resources - Property Tax**							
1-209000	Deferred Inflow-Taxes	0.00	0.00	(151,620.00)		0.00	(151,620.00)	(151,620.00)
Subtotal [29000] Deferred Inflow of Resources - Property Tax		**0.00**	**0.00**	**(151,620.00)**		**0.00**	**(151,620.00)**	(151,620.00)
Subgroup : [32500]	**Nonspendable - Prepaids**							
R1-3-8500	Nonspendable Fund Balance-Prepaids	0.00	0.00	(35,425.00)		0.00	(35,425.00)	(35,425.00)
Subtotal [32500] Nonspendable - Prepaids		**0.00**	**0.00**	**(35,425.00)**		**0.00**	**(35,425.00)**	(35,425.00)
Subgroup : [36500]	**Unassigned**							
1-308000	General Fund Balance	0.00	0.00	(1,684,491.00)		0.00	(1,684,491.00)	(1,684,491.00)
Subtotal [36500] Unassigned		**0.00**	**0.00**	**(1,684,491.00)**		**0.00**	**(1,684,491.00)**	(1,684,491.00)
Subgroup : [41000]	**Property Taxes**							
1-40-3110	Property Taxes	(2,156,753.00)	(2,229,372.00)	(2,612,443.00)		0.00	(2,612,443.00)	(383,071.00)
1-40-3115	Property Taxes - Other	(110,000.00)	(100,000.00)	(108,870.00)		0.00	(108,870.00)	(8,870.00)
1-40-3125	Property Taxes RDA	(30,000.00)	(40,000.00)	(77,470.00)		0.00	(77,470.00)	(37,470.00)
Subtotal [41000] Property Taxes		**(2,296,753.00)**	**(2,369,372.00)**	**(2,798,783.00)**		**0.00**	**(2,798,783.00)**	(429,411.00)
Subgroup : [44000]	**Intergovernmental**							
1-40-3130	Mitigation Fees	(20,000.00)	(20,000.00)	(20,000.00)		0.00	(20,000.00)	0.00
1-40-3621	Federal Grants	(1,350,735.00)	(1,350,735.00)	(496,645.00)		0.00	(496,645.00)	854,090.00
1-40-3622	State Grants	(41,500.00)	(41,500.00)	(45,561.00)		0.00	(45,561.00)	(4,061.00)

Client: ***15943 - North Tooele Fire Protection Service District***
Engagement: ***2025 Audit***
Period Ending: ***12/31/2025***
Trial Balance: ***TB***
Workpaper: ***TB-3 - General Fund Budget-to-Actual Grouping Report***

Account	Description	OBUDGET	FBUDGET	FINAL	JE Ref #	BJE	BUDACT	$ VAR
		12/31/2025	12/31/2025	12/31/2025			12/31/2025	
1-40-3623	Other Grants	(5,000.00)	(5,000.00)	(10,000.00)		0.00	(10,000.00)	(5,000.00)
1-40-3631	EMAC Wildland Reimbursements	(250,000.00)	(217,000.00)	(147,129.00)		0.00	(147,129.00)	69,871.00
1-40-3632	IROC Wildland Reimbursements	(55,000.00)	(405,000.00)	(404,900.00)		0.00	(404,900.00)	100.00
1-40-3633	State Wildland Reimbursements	(100,000.00)	(65,000.00)	(65,049.00)		0.00	(65,049.00)	(49.00)
1-40-3634	County Wildland Reimbursements	(5,000.00)	(5,500.00)	(5,498.00)		0.00	(5,498.00)	2.00
Subtotal [44000] Intergovernmental		**(1,827,235.00)**	**(2,109,735.00)**	**(1,194,782.00)**		**0.00**	**(1,194,782.00)**	914,953.00
Subgroup : [46500]	**Investment Earnings**							
1-40-3610	Interest Income	(10,000.00)	(10,000.00)	(10,814.00)		0.00	(10,814.00)	(814.00)
Subtotal [46500] Investment Earnings		**(10,000.00)**	**(10,000.00)**	**(10,814.00)**		**0.00**	**(10,814.00)**	(814.00)
Subgroup : [47000]	**Miscellaneous Revenue**							
1-40-3670	Sale of Surplus/Fixed Assets	0.00	(1,000.00)	(730.00)		0.00	(730.00)	270.00
1-40-3680	Other Revenue	(1,000.00)	(6,000.00)	(5,858.00)		0.00	(5,858.00)	142.00
1-40-3681	Lease Agreements	(9,600.00)	(9,600.00)	(9,600.00)		0.00	(9,600.00)	0.00
1-40-3683	Restitution/Court Ordered pmt	0.00	(1,250.00)	(1,221.00)		0.00	(1,221.00)	29.00
1-40-3685	Penalties/Fees	0.00	(25.00)	(18.00)		0.00	(18.00)	7.00
1-40-3690	Incident Cost Recovery	(10,000.00)	(30,000.00)	(30,600.00)		0.00	(30,600.00)	(600.00)
1-40-3695	Fire Prevention Fees	(10,000.00)	(1,000.00)	(826.00)		0.00	(826.00)	174.00
Subtotal [47000] Miscellaneous Revenue		**(30,600.00)**	**(48,875.00)**	**(48,853.00)**		**0.00**	**(48,853.00)**	22.00
Subgroup : [52100]	**Public Safety - Wages and Payroll Taxes**							
1-60-4220	Service Recognition	25,000.00	25,000.00	29,007.00		0.00	29,007.00	4,007.00
1-60-4225	Incentive Recognition	5,000.00	3,000.00	2,398.00		0.00	2,398.00	(602.00)
1-60-4339	Tuition Reimbursement	34,400.00	10,000.00	6,752.00		0.00	6,752.00	(3,248.00)
1-60-4350	Payroll Taxes	0.00	0.00	15,432.00		0.00	15,432.00	15,432.00
1-60-4710SQ	Wildland Deployment	2,500.00	26,400.00	0.00		0.00	0.00	(26,400.00)
1-61-4050	Employee Benefits - Per FT	0.00	0.00	76,789.00		0.00	76,789.00	76,789.00
1-61-4050SQ	Staff Full Time	698,508.00	759,637.00	0.00		0.00	0.00	(759,637.00)
1-61-4060	Retirement Benefits -Personnel	0.00	0.00	84,934.00		0.00	84,934.00	84,934.00
1-61-4070	Wages - Full Time Personnel	0.00	0.00	421,438.00		0.00	421,438.00	421,438.00
1-61-4071	Wages - Overtime Personnel FT	0.00	0.00	4,471.00		0.00	4,471.00	4,471.00
1-61-4075	Wages - Part Time Personnel	0.00	0.00	16,722.00		0.00	16,722.00	16,722.00
1-61-4075SQ	Staff Part Time	18,805.00	22,806.00	0.00		0.00	0.00	(22,806.00)
1-61-4076	Wages - Payroll Taxes Pers FT	0.00	0.00	36,856.00		0.00	36,856.00	36,856.00
1-61-4077	Wages - Payroll Taxes Per PT	0.00	0.00	1,833.00		0.00	1,833.00	1,833.00
1-61-4078	Wages - Payroll Taxes Board	0.00	0.00	1,132.00		0.00	1,132.00	1,132.00
1-61-4079	Wages - Board Member	0.00	0.00	14,400.00		0.00	14,400.00	14,400.00
1-61-4079SQ	Board Members	16,542.00	16,200.00	0.00		0.00	0.00	(16,200.00)
1-62-4050	Employee Benefits-FullTime FM	0.00	0.00	22,214.00		0.00	22,214.00	22,214.00
1-62-4051	Employee Benefits- PT FF	0.00	0.00	21.00		0.00	21.00	21.00
1-62-4052	Employee Benefits-FullTime FF	0.00	0.00	175,842.00		0.00	175,842.00	175,842.00
1-62-4060	Retirement Benefits-FT FM	0.00	0.00	24,627.00		0.00	24,627.00	24,627.00
1-62-4061	Retirement Benefits-FT FF	0.00	0.00	130,046.00		0.00	130,046.00	130,046.00
1-62-4070	Wages - Full Time Fire Marshal	0.00	0.00	92,821.00		0.00	92,821.00	92,821.00
1-62-4070SQ	Fire Marshal and Inspectors	217,813.00	171,221.00	0.00		0.00	0.00	(171,221.00)
1-62-4072	Wages - Overtime PT FF	0.00	0.00	1,215.00		0.00	1,215.00	1,215.00
1-62-4075	Wages - Part Time Firefighters	0.00	0.00	152,171.00		0.00	152,171.00	152,171.00
1-62-4075SQ	Firefighter Part Time	464,411.00	138,015.00	0.00		0.00	0.00	(138,015.00)
1-62-4076	Wages - Payroll Taxes FT FM	0.00	0.00	6,950.00		0.00	6,950.00	6,950.00
1-62-4077	Wages - Payroll Taxes PT FF	0.00	0.00	14,747.00		0.00	14,747.00	14,747.00
1-62-4080	Wages - Full Time FF	0.00	0.00	646,077.00		0.00	646,077.00	646,077.00
1-62-4080SQ	Firefighters Full Time	1,221,271.00	1,313,763.00	0.00		0.00	0.00	(1,313,763.00)
1-62-4081	Wages - Overtime Full Time FF	0.00	0.00	105,844.00		0.00	105,844.00	105,844.00
1-62-4086	Wages - Payroll Taxes FT FF	0.00	0.00	66,006.00		0.00	66,006.00	66,006.00
1-63-4060	Retirement Benefits - Wildland	0.00	0.00	1,825.00		0.00	1,825.00	1,825.00
1-63-4070	Wages - Full Time Wildland	0.00	0.00	70,517.00		0.00	70,517.00	70,517.00
1-63-4070SQ	Wildland Deployment Personnel	150,000.00	339,420.00	0.00		0.00	0.00	(339,420.00)

Client: ***15943 - North Tooele Fire Protection Service District***
Engagement: ***2025 Audit***
Period Ending: ***12/31/2025***
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Workpaper: ***TB-3 - General Fund Budget-to-Actual Grouping Report***

Account	Description	OBUDGET	FBUDGET	FINAL	JE Ref #	BJE	BUDACT	$ VAR
		12/31/2025	**12/31/2025**	**12/31/2025**			**12/31/2025**	
1-63-4071	Wages - Overtime Wildland FT	0.00	0.00	101,113.00		0.00	101,113.00	101,113.00
1-63-4072	Wages - Overtime Wildland PT	0.00	0.00	27,056.00		0.00	27,056.00	27,056.00
1-63-4075	Wages - Part Time Wildland	0.00	0.00	31,759.00		0.00	31,759.00	31,759.00
1-63-4075SQ	Seasonal Wildland Firefighters	44,145.00	53,522.00	0.00		0.00	0.00	(53,522.00)
1-63-4077	Wages - Payroll Taxes Wild PT	0.00	0.00	2,279.00		0.00	2,279.00	2,279.00
Subtotal [52100] Public Safety - Wages and Payroll Taxes		**2,898,395.00**	**2,878,984.00**	**2,385,294.00**		**0.00**	**2,385,294.00**	(493,690.00)
Subgroup : [52300]	**Public Safety - Insurance**							
1-60-4230	Insurance - Personnel	50,000.00	0.00	66,388.00		0.00	66,388.00	66,388.00
1-60-4232	Insurance - Bldg/Grounds	8,700.00	15,240.00	13,252.00		0.00	13,252.00	(1,988.00)
1-60-4234	Insurance - Apparatus	15,620.00	21,000.00	20,704.00		0.00	20,704.00	(296.00)
1-60-4236	Insurance - Equipment	2,350.00	2,700.00	1,342.00		0.00	1,342.00	(1,358.00)
Subtotal [52300] Public Safety - Insurance		**76,670.00**	**38,940.00**	**101,686.00**		**0.00**	**101,686.00**	62,746.00
Subgroup : [52400]	**Public Safety - Repairs and Maintenance**							
1-60-4290	Repairs & Maint - Apparatus	50,000.00	50,000.00	46,516.00		0.00	46,516.00	(3,484.00)
1-60-4292	Repairs & Maint- Bldg/Grounds	30,000.00	30,000.00	27,622.00		0.00	27,622.00	(2,378.00)
1-60-4294	Repairs & Maint - Equipment	5,000.00	5,000.00	3,771.00		0.00	3,771.00	(1,229.00)
1-60-4296	Repairs & Maint - Technology	24,000.00	30,000.00	27,777.00		0.00	27,777.00	(2,223.00)
Subtotal [52400] Public Safety - Repairs and Maintenance		**109,000.00**	**115,000.00**	**105,686.00**		**0.00**	**105,686.00**	(9,314.00)
Subgroup : [52500]	**Public Safety - Supplies**							
1-60-4240	Office Supplies and Equipment	0.00	0.00	7,066.00		0.00	7,066.00	7,066.00
1-60-4240SQ	Office Expenditures	40,500.00	80,500.00	0.00		0.00	0.00	(80,500.00)
1-60-4310	Station Supplies	3,500.00	5,000.00	4,847.00		0.00	4,847.00	(153.00)
1-60-4315	Employee Health (formerly Medical)	9,000.00	20,000.00	18,672.00		0.00	18,672.00	(1,328.00)
1-60-4330	Training - Fire	17,000.00	30,000.00	36,126.00		0.00	36,126.00	6,126.00
1-60-4331	Training - Wildland Fire	2,500.00	3,000.00	5,541.00		0.00	5,541.00	2,541.00
1-60-4332	Training - HazMat	36,000.00	500.00	330.00		0.00	330.00	(170.00)
1-60-4335	Training - EMS	6,000.00	6,500.00	6,133.00		0.00	6,133.00	(367.00)
1-60-4336	Training - Paramedic	0.00	50.00	32.00		0.00	32.00	(18.00)
1-60-4337	Training - Mental Health	0.00	1,275.00	1,229.00		0.00	1,229.00	(46.00)
1-60-4338	Training Staff	7,000.00	9,000.00	8,970.00		0.00	8,970.00	(30.00)
1-60-4345	Community Education	0.00	27.00	27.00		0.00	27.00	0.00
1-60-4374SQ	Website	10,000.00	8,100.00	0.00		0.00	0.00	(8,100.00)
1-60-4390	EMS Supplies	4,000.00	10,000.00	8,600.00		0.00	8,600.00	(1,400.00)
1-60-4396	Rehab Supplies - Wildland	4,000.00	1,800.00	1,372.00		0.00	1,372.00	(428.00)
Subtotal [52500] Public Safety - Supplies		**139,500.00**	**175,752.00**	**98,945.00**		**0.00**	**98,945.00**	(76,807.00)
Subgroup : [52600]	**Public Safety - Utilities and Fuel**							
1-60-4300	Fuel	46,000.00	32,000.00	30,949.00		0.00	30,949.00	(1,051.00)
1-60-4360	Telephone	550.00	2,500.00	1,797.00		0.00	1,797.00	(703.00)
1-60-4370	Internet	4,800.00	4,800.00	4,798.00		0.00	4,798.00	(2.00)
1-60-4371	Water and Sewage	4,800.00	5,100.00	5,270.00		0.00	5,270.00	170.00
1-60-4372	Natural Gas	15,000.00	15,000.00	11,250.00		0.00	11,250.00	(3,750.00)
1-60-4373	Electricity	12,000.00	15,000.00	12,746.00		0.00	12,746.00	(2,254.00)
1-60-4376	Waste and Disposal	1,000.00	1,000.00	1,032.00		0.00	1,032.00	32.00
Subtotal [52600] Public Safety - Utilities and Fuel		**84,150.00**	**75,400.00**	**67,842.00**		**0.00**	**67,842.00**	(7,558.00)
Subgroup : [52700]	**Public Safety - Other**							
1-60-2000	Uncollectible Accounts Expense	0.00	0.00	5,593.00		0.00	5,593.00	5,593.00
1-60-2102	Fire Prevention	65,000.00	10,000.00	6,777.00		0.00	6,777.00	(3,223.00)
1-60-3000	Fire Mitigation	35,000.00	50,000.00	45,542.00		0.00	45,542.00	(4,458.00)
1-60-4080	Legal Notice Advertising	500.00	1,500.00	790.00		0.00	790.00	(710.00)
1-60-4090	Accounting	14,000.00	14,600.00	14,600.00		0.00	14,600.00	0.00
1-60-4100	Elections	10,000.00	1,000.00	0.00		0.00	0.00	(1,000.00)
1-60-4110	Bank Charges	30.00	100.00	62.00		0.00	62.00	(38.00)
1-60-4115	Merchant Service Fees GF	0.00	0.00	1,128.00		0.00	1,128.00	1,128.00

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Account	Description	OBUDGET 12/31/2025	FBUDGET 12/31/2025	FINAL 12/31/2025	JE Ref #	BJE	BUDACT 12/31/2025	$ VAR
1-60-4241	Postage and Shipping	0.00	0.00	743.00		0.00	743.00	743.00
1-60-4242	Office Subscriptions	0.00	0.00	55,869.00		0.00	55,869.00	55,869.00
1-60-4250	Dues and Memberships	5,000.00	8,400.00	8,328.00		0.00	8,328.00	(72.00)
1-60-4251	Books, Publications, Subscript	50.00	50.00	40.00		0.00	40.00	(10.00)
1-60-4260	Building Security	2,000.00	2,000.00	320.00		0.00	320.00	(1,680.00)
1-60-4291	Mobile Data Terminal	4,000.00	4,000.00	4,803.00		0.00	4,803.00	803.00
1-60-4316	Annual Physical Exam	10,000.00	10,000.00	9,125.00		0.00	9,125.00	(875.00)
1-60-4320	Recruitment and Retention	56,000.00	30,000.00	29,244.00		0.00	29,244.00	(756.00)
1-60-4321	Marketing and PR - Fire Prev	0.00	0.00	5,533.00		0.00	5,533.00	5,533.00
1-60-4322	Marketing and PR - Wildland	4,000.00	0.00	0.00		0.00	0.00	0.00
1-60-4374	Website	0.00	0.00	6,313.00		0.00	6,313.00	6,313.00
1-60-4380	Professional Fees - Legal	6,000.00	3,500.00	5,365.00		0.00	5,365.00	1,865.00
1-60-4383	Rehab Supplies - Fire Prev	3,000.00	3,000.00	2,485.00		0.00	2,485.00	(515.00)
1-60-4384	Professional Fees - MD	7,200.00	7,200.00	7,200.00		0.00	7,200.00	0.00
1-60-4386	Dispatch Fees	23,485.00	25,000.00	24,898.00		0.00	24,898.00	(102.00)
1-60-4388	Personnel Resources (formerly HR)	35,000.00	10,000.00	7,816.00		0.00	7,816.00	(2,184.00)
1-60-4389	Admin Other	2,500.00	2,500.00	2,528.00		0.00	2,528.00	28.00
1-60-4397	Professional Fees - Other	16,000.00	16,000.00	16,000.00		0.00	16,000.00	0.00
1-60-4710	EMAC	0.00	0.00	22,046.00		0.00	22,046.00	22,046.00
1-60-4711	IROC	0.00	0.00	22,379.00		0.00	22,379.00	22,379.00
1-61-4321	Cell phone - Chief	0.00	0.00	508.00		0.00	508.00	508.00
1-61-4375	Phone Allowance - Personnel FT	0.00	0.00	2,160.00		0.00	2,160.00	2,160.00
1-61-4377	Uniforms - Personnel Full Time	0.00	0.00	591.00		0.00	591.00	591.00
1-62-4375	Phone Allowance - Full Time FM	0.00	0.00	540.00		0.00	540.00	540.00
1-62-4378	Uniforms - Part Time FF	0.00	0.00	3,607.00		0.00	3,607.00	3,607.00
1-62-4379	Uniforms - Fire Prev Vol	0.00	0.00	5,335.00		0.00	5,335.00	5,335.00
1-62-4379SQ	Firefighter Volunteer	3,000.00	5,916.00	0.00		0.00	0.00	(5,916.00)
1-62-4385	Phone Allowance - Full Time FF	0.00	0.00	1,620.00		0.00	1,620.00	1,620.00
1-62-4387	Uniforms - Full Time FF	0.00	0.00	7,333.00		0.00	7,333.00	7,333.00
1-63-4378	Uniforms - Wildland Part Time	0.00	0.00	179.00		0.00	179.00	179.00
1-68-4070SQ	Mental Health Liaison	33,108.00	9,000.00	0.00		0.00	0.00	(9,000.00)
Subtotal [52700] Public Safety - Other		**334,873.00**	**213,766.00**	**327,400.00**		**0.00**	**327,400.00**	113,634.00
Subgroup : [52800]	**Public Safety - Equipment**							
1-60-4378	PPE - Structure	106,000.00	106,000.00	99,894.00		0.00	99,894.00	(6,106.00)
1-60-4381	Fire Equipment	20,000.00	20,000.00	17,733.00		0.00	17,733.00	(2,267.00)
1-60-4382	Wildland Urban Interface Equip	93,000.00	93,000.00	85,022.00		0.00	85,022.00	(7,978.00)
1-60-4385	EMS Equipment	5,000.00	60,973.00	66,766.00		0.00	66,766.00	5,793.00
1-60-4387	Communications Equipment	20,000.00	50,000.00	44,967.00		0.00	44,967.00	(5,033.00)
1-60-4392	PPE - EMS	500.00	500.00	375.00		0.00	375.00	(125.00)
1-60-4393	PPE - Wildland	4,000.00	2,000.00	1,680.00		0.00	1,680.00	(320.00)
1-60-4395	Building Equipment	15,000.00	65,000.00	32,053.00		0.00	32,053.00	(32,947.00)
1-60-4520	Technology Equipment	8,000.00	30,000.00	17,179.00		0.00	17,179.00	(12,821.00)
Subtotal [52800] Public Safety - Equipment		**271,500.00**	**427,473.00**	**365,669.00**		**0.00**	**365,669.00**	(61,804.00)
Subgroup : [53100]	**Economic Development - RDA Payments**							
1-60-2100	Economic Development	30,000.00	40,000.00	77,470.00		0.00	77,470.00	37,470.00
Subtotal [53100] Economic Development - RDA Payments		**30,000.00**	**40,000.00**	**77,470.00**		**0.00**	**77,470.00**	37,470.00
Subgroup : [58500]	**Capital Outlay**							
1-60-4501	Capital Outlay - Type 1/3 Engi	0.00	0.00	669,963.00		0.00	669,963.00	669,963.00
1-60-4501SQ	Type 1/3 Engine	0.00	250,000.00	0.00		0.00	0.00	(250,000.00)
Subtotal [58500] Capital Outlay		**0.00**	**250,000.00**	**669,963.00**		**0.00**	**669,963.00**	419,963.00
Subgroup : [59000]	**Principal Retirement**							
1-60-4600	Debt Service - TAN Principal	0.00	0.00	450,000.00		0.00	450,000.00	450,000.00
1-60-4600SQ	TAN Loan	550,000.00	459,100.00	0.00		0.00	0.00	(459,100.00)
1-60-4610	Debt Service - Principal	0.00	0.00	53,780.00		0.00	53,780.00	53,780.00

Client: ***15943 - North Tooele Fire Protection Service District***
Engagement: ***2025 Audit***
Period Ending: ***12/31/2025***
Trial Balance: ***TB***
Workpaper: ***TB-3 - General Fund Budget-to-Actual Grouping Report***

Account	Description	OBUDGET	FBUDGET	FINAL	JE Ref #	BJE	BUDACT	$ VAR
		12/31/2025	**12/31/2025**	**12/31/2025**			**12/31/2025**	
1-60-4610SQ	Stansbury Station Escrow Payment	174,000.00	85,500.00	0.00		0.00	0.00	(85,500.00)
Subtotal [59000] Principal Retirement		**724,000.00**	**544,600.00**	**503,780.00**		**0.00**	**503,780.00**	(40,820.00)
Subgroup : [59100]	**Interest and Fiscal Charges**							
1-60-4605	Debt Service - TAN Interest	0.00	0.00	9,094.00		0.00	9,094.00	9,094.00
1-60-4629	Debt Service - Interest	0.00	0.00	31,382.00		0.00	31,382.00	31,382.00
Subtotal [59100] Interest and Fiscal Charges		**0.00**	**0.00**	**40,476.00**		**0.00**	**40,476.00**	40,476.00
Subgroup : [61000]	**Transfers**							
1-60-4550	CIF Transfer	46,500.00	153,067.00	153,067.00		0.00	153,067.00	0.00
Subtotal [61000] Transfers		**46,500.00**	**153,067.00**	**153,067.00**		**0.00**	**153,067.00**	0.00
Subgroup : [61300]	**Proceeds from TAN**							
1-40-2000	Proceeds from TAN	(550,000.00)	(450,000.00)	(450,000.00)		0.00	(450,000.00)	0.00
Subtotal [61300] Proceeds from TAN		**(550,000.00)**	**(450,000.00)**	**(450,000.00)**		**0.00**	**(450,000.00)**	0.00
Subgroup : [613100]	**Proceeds From Loans**							
1-40-2010SQ	Proceeds from Installment Loan	0.00	0.00	(426,161.00)		0.00	(426,161.00)	(426,161.00)
Subtotal [613100] Proceeds From Loans		**0.00**	**0.00**	**(426,161.00)**		**0.00**	**(426,161.00)**	(426,161.00)
Total [GEN] General Fund		**0.00**	**(75,000.00)**	**0.00**		**0.00**	**0.00**	75,000.00

Client: ***15943 - North Tooele Fire Protection Service District***
Engagement: ***2025 Audit***
Period Ending: ***12/31/2025***
Trial Balance: ***TB***
Workpaper: ***JE - Combined Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 18		**D-6**		
To true-up the Delinquent Taxes				
1-101355	Taxes Receivable - Delinquent		65,803.00	
1-209000	Deferred Inflow-Taxes			65,803.00
Total			**65,803.00**	**65,803.00**
Adjusting Journal Entries JE # 19		**F-1**		
To adjust amount of prepaid workers compensation insurance				
1-60-4230	Insurance - Personnel		6,121.00	
1-101400	Prepaid Insurance			6,121.00
Total			**6,121.00**	**6,121.00**
Adjusting Journal Entries JE # 20		**Q-1**		
To true up the fund balances to roll forward from PY.				
1-308000	General Fund Balance		21.00	
2-308000	Fund Balance Capital Projects		2,920.00	
1-60-4389	Admin Other			21.00
2-60-6500	Impact Collections expense			2,920.00
Total			**2,941.00**	**2,941.00**
Adjusting Journal Entries JE # 21		**D-3**		
To remove EMAC revenue & receivable that has not been received by NTFD 60 days after YE.				
1-40-3631	EMAC Wildland Reimbursements		69,039.00	
1-101360	Other Receivable			69,039.00
Total			**69,039.00**	**69,039.00**
Adjusting Journal Entries JE # 23		**M-2-1**		
To remove duplicate amounts related to the 10.3.25 Payroll				
1-202200	Accrued Employee Benefits		27,778.00	
1-202250	Accrued Retirement Benefits		23,401.00	
1-202300	Accrued Wages		90,718.00	
1-202350	Accrued Payroll Tax		34,604.00	
1-61-4050	Employee Benefits - Per FT			7,071.00
1-61-4060	Retirement Benefits -Personnel			7,225.00
1-61-4070	Wages - Full Time Personnel			34,960.00
1-61-4071	Wages - Overtime Personnel FT			122.00
1-61-4075	Wages - Part Time Personnel			2,814.00
1-61-4076	Wages - Payroll Taxes Pers FT			2,628.00
1-61-4077	Wages - Payroll Taxes Per PT			231.00
1-61-4375	Phone Allowance - Personnel FT			166.00
1-62-4050	Employee Benefits-FullTime FM			2,511.00
1-62-4052	Employee Benefits-FullTime FF			15,497.00
1-62-4060	Retirement Benefits-FT FM			1,493.00
1-62-4061	Retirement Benefits-FT FF			12,128.00
1-62-4070	Wages - Full Time Fire Marshal			7,936.00
1-62-4075	Wages - Part Time Firefighters			6,724.00
1-62-4076	Wages - Payroll Taxes FT FM			587.00
1-62-4077	Wages - Payroll Taxes PT FF			528.00
1-62-4080	Wages - Full Time FF			64,898.00
1-62-4086	Wages - Payroll Taxes FT FF			4,879.00
1-62-4375	Phone Allowance - Full Time FM			42.00
1-62-4385	Phone Allowance - Full Time FF			125.00
1-63-4072	Wages - Overtime Wildland PT			450.00
1-63-4075	Wages - Part Time Wildland			3,200.00
1-63-4077	Wages - Payroll Taxes Wild PT			286.00
Total			**176,501.00**	**176,501.00**
Adjusting Journal Entries JE # 24		**PY**		
To reverse PY accrual true-up entries				
1-202300	Accrued Wages		14,043.00	
1-61-4070	Wages - Full Time Personnel			14,043.00
Total			**14,043.00**	**14,043.00**
Adjusting Journal Entries JE # 25		**G-1**		
To record proceeds from fire engine installment loan.				

1-60-4501	Capital Outlay - Type 1/3 Engi		426,161.00	
1-40-2010SQ	Proceeds from Installment Loan			426,161.00
Total			**426,161.00**	**426,161.00**

Adjusting Journal Entries JE # 27 **JE-1**
To true-up PR accrual accounts

1-202200	Accrued Employee Benefits		344.00	
1-202200	Accrued Employee Benefits		66,788.00	
1-202200	Accrued Employee Benefits		4,311.00	
1-202200	Accrued Employee Benefits		1,138.00	
1-202250	Accrued Retirement Benefits		26,160.00	
1-202300	Accrued Wages		56,895.00	
1-202350	Accrued Payroll Tax		27,038.00	
1-60-4350	Payroll Taxes		15,432.00	
1-62-4052	Employee Benefits-FullTime FF		1,953.00	
1-62-4052	Employee Benefits-FullTime FF		1,357.00	
1-62-4061	Retirement Benefits-FT FF		636.00	
1-62-4080	Wages - Full Time FF		217.00	
1-62-4080	Wages - Full Time FF		201.00	
1-202000	Accounts Payable			1,138.00
1-202200	Accrued Employee Benefits			2,170.00
1-202200	Accrued Employee Benefits			1,558.00
1-202250	Accrued Retirement Benefits			636.00
1-202350	Accrued Payroll Tax			15,432.00
1-61-4050	Employee Benefits - Per FT			70.00
1-61-4050	Employee Benefits - Per FT			18,637.00
1-61-4050	Employee Benefits - Per FT			4,311.00
1-61-4060	Retirement Benefits -Personnel			10,863.00
1-61-4070	Wages - Full Time Personnel			18,824.00
1-61-4076	Wages - Payroll Taxes Pers FT			8,385.00
1-62-4050	Employee Benefits-FullTime FM			6,767.00
1-62-4052	Employee Benefits-FullTime FF			274.00
1-62-4052	Employee Benefits-FullTime FF			41,384.00
1-62-4060	Retirement Benefits-FT FM			1,737.00
1-62-4061	Retirement Benefits-FT FF			13,560.00
1-62-4070	Wages - Full Time Fire Marshal			3,919.00
1-62-4075	Wages - Part Time Firefighters			4,389.00
1-62-4076	Wages - Payroll Taxes FT FM			1,756.00
1-62-4077	Wages - Payroll Taxes PT FF			2,062.00
1-62-4080	Wages - Full Time FF			29,763.00
1-62-4086	Wages - Payroll Taxes FT FF			14,835.00
Total			**202,470.00**	**202,470.00**

Adjusting Journal Entries JE # 28 **D-9**
Allowance account for Other receivables.

1-60-2000	Uncollectible Accounts Expense		5,593.00	
1-101310	Allowance for Doubtful Accounts			5,593.00
Total			**5,593.00**	**5,593.00**

Adjusting Journal Entries JE # 29
To eliminate the revenue/expense accounts related to the Emergency reserve fund transfer to Zions bank account

1-40-1055	Reserve Funds		75,000.00	
1-60-8500	Contribution to Fund Balance			75,000.00
Total			**75,000.00**	**75,000.00**
	Total Adjusting Journal Entries		**1,043,672.00**	**1,043,672.00**

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 13 **Q-1**
To reclassify nonspendable fund balance in the general fund (prepaids) at 12/31/2024

1-308000	General Fund Balance		35,425.00	
R1-3-8500	Nonspendable Fund Balance-Prepaids			35,425.00
Total			**35,425.00**	**35,425.00**
	Total Reclassifying Journal Entries		**35,425.00**	**35,425.00**

GASB 34 Entries

GASB 34 Entries JE # 1 **G-1**
To record beginning balances of capital assets (including accumulated depreciation).

G17100	Land		240,778.00	
G17150	Water Rights		8,500.00	
G17200	Buildings		3,894,911.00	
G17300	Machinery and Equipment		683,442.00	

G17400	Vehicles		2,601,530.00	
G17500	Construction in Progress		134,816.00	
G17920	Accum. Depreciation - Buildings			1,618,121.00
G17930	Accum. Depreciation - Machinery and Equipment			438,696.00
G17940	Accum. Depreciation - Vehicles			1,517,791.00
G37950	Beginning Net Position - Governmental Activities			3,989,369.00
Total			**7,563,977.00**	**7,563,977.00**
GASB 34 Entries JE # 2		**Q-2**		
To record beginning balances of long-term debt payable.				
G37950	Beginning Net Position - Governmental Activities		598,898.00	
G25000	Long-Term Debt Payable - Noncurrent			598,898.00
Total			**598,898.00**	**598,898.00**
GASB 34 Entries JE # 3		**N-1**		
To record beginning balance of accrued interest payable.				
G21520	Accrued Interest Payable			
G37950	Beginning Net Position - Governmental Activities			
Total			**0.00**	**0.00**
GASB 34 Entries JE # 4		**G-1**		
To reclassify current year capital asset additions, transfers and disposals from expenditures to assets.				
G17300	Machinery and Equipment		30,803.00	
G17400	Vehicles		817,300.00	
G17930	Accum. Depreciation - Machinery and Equipment		6,390.00	
G17940	Accum. Depreciation - Vehicles		348,795.00	
G4980PS	Loss on disposal of assets		65,123.00	
G4980PS	Loss on disposal of assets		2,904.00	
G17300	Machinery and Equipment			9,294.00
G17400	Vehicles			413,918.00
G4950PS	Less: Capital Asset Additions - Public Safety			817,300.00
G4950PS	Less: Capital Asset Additions - Public Safety			30,803.00
G17100	Land			
G17150	Water Rights			
G17200	Buildings			
G17200	Buildings			
G17500	Construction in Progress			
G17500	Construction in Progress			
G21510	Current Portion of Long-Term Debt Payable			
G25000	Long-Term Debt Payable - Noncurrent			
G25010	Less: Current Portion of Long-Term Debt			
G32500	Net Investment in Capital Assets			
G32500	Net Investment in Capital Assets			
Total			**1,271,315.00**	**1,271,315.00**
GASB 34 Entries JE # 5		**G-1**		
To record depreciation expense.				
G4900PS	Depreciation - Public Safety		288,571.00	
G17920	Accum. Depreciation - Buildings			104,407.00
G17930	Accum. Depreciation - Machinery and Equipment			43,122.00
G17940	Accum. Depreciation - Vehicles			141,042.00
G17930	Accum. Depreciation - Machinery and Equipment			
G4980PS	Loss on disposal of assets			
Total			**288,571.00**	**288,571.00**
GASB 34 Entries JE # 6		**N-1**		
To reclassify long-term debt principal payments from expenditure to liability.				
1-40-2000	Proceeds from TAN		450,000.00	
G25000	Long-Term Debt Payable - Noncurrent		53,780.00	
G4610	Reclass Debt Principal to Liability			53,780.00
G4610	Reclass Debt Principal to Liability			450,000.00
Total			**503,780.00**	**503,780.00**
GASB 34 Entries JE # 7		**N-1, CON-10-1**		
To reclassify current portion of long-term debt payable.				
G25010	Less: Current Portion of Long-Term Debt		56,598.00	
G25010	Less: Current Portion of Long-Term Debt		98,830.00	
G21510	Current Portion of Long-Term Debt Payable			56,598.00
G21510	Current Portion of Long-Term Debt Payable			98,830.00
Total			**155,428.00**	**155,428.00**
GASB 34 Entries JE # 8		**Q-2**		
To reclassify net position to net investment in capital assets and restricted.				
G38250	Less: Net Investment in Capital Assets		3,564,489.00	

G38710	Less: Restricted for Capital Projects	744,517.00	
G38720	Less: Restricted for Net Pension Asset	65,148.00	
G32500	Net Investment in Capital Assets		3,564,489.00
G37100	Restricted for Capital Projects		744,517.00
G37200	Restricted for Net Pension Asset		65,148.00
Total		**4,374,154.00**	**4,374,154.00**

GASB 34 Entries JE # 9 **N-1**

To reverse prior year accrued interest payable.

G21520	Accrued Interest Payable		
G5390	Interest Expense		
Total		**0.00**	**0.00**

GASB 34 Entries JE # 10 **N-1**

To record current year accrued interest payable.

G21520	Accrued Interest Payable		
G5390	Interest Expense		
Total		**0.00**	**0.00**

GASB 34 Entries JE # 11 **M-2**

To reverse prior year accrued vacation and record current year accrued vacation balance.

G1-2-2400	Accrued Vacation	122,064.00	
G2400PS	Accrued Vacation Expense	159,488.00	
G2400PS	Accrued Vacation Expense	24,631.00	
G1-2-2400	Accrued Vacation		159,488.00
G1-2-2400	Accrued Vacation		24,631.00
G2400PS	Accrued Vacation Expense		122,064.00
Total		**306,183.00**	**306,183.00**

GASB 34 Entries JE # 12 **Q-2**

To record beginning balance of compensated absences payable.

G37950	Beginning Net Position - Governmental Activities	122,064.00	
G1-2-2400	Accrued Vacation		122,064.00
Total		**122,064.00**	**122,064.00**

GASB 34 Entries JE # 14 **M-3**

To record beginning balance of net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources relating to pensions in governmental activities.

G19000	Net Pension Asset	81,622.00	
G19500	Deferred Outflow of Resources - Pensions	287,403.00	
G29000	Net Pension Liability		62,726.00
G29500	Deferred Inflows of Resources - Pensions		10,270.00
G37950	Beginning Net Position - Governmental Activities		296,029.00
Total		**369,025.00**	**369,025.00**

GASB 34 Entries JE # 15 **M-3**

To record GASB 68 net pension entries.

1-60-4060	Retirement Benefits	113,345.00	
1-60-4060	Retirement Benefits	20,786.00	
G19000	Net Pension Asset	5,579.00	
G19500	Deferred Outflow of Resources - Pensions	22,647.00	
G19500	Deferred Outflow of Resources - Pensions	135,094.00	
G19500	Deferred Outflow of Resources - Pensions	15,976.00	
G29000	Net Pension Liability	1,459.00	
G5000	Actuarial Calculated Pension Expense	10,048.00	
G5000	Actuarial Calculated Pension Expense	116,247.00	
1-60-4060	Retirement Benefits		109,521.00
1-60-4060	Retirement Benefits		135,094.00
1-60-4060	Retirement Benefits		3,971.00
G19000	Net Pension Asset		15,976.00
G19000	Net Pension Asset		6,077.00
G19500	Deferred Outflow of Resources - Pensions		113,345.00
G29000	Net Pension Liability		22,647.00
G29000	Net Pension Liability		6,726.00
G29500	Deferred Inflows of Resources - Pensions		1,459.00
G29500	Deferred Inflows of Resources - Pensions		5,579.00
G4000	Nonemployer Pension Revenue-Pub. Safety		20,786.00
G19500	Deferred Outflow of Resources - Pensions		
Total		**441,181.00**	**441,181.00**

GASB 34 Entries JE # 16 **D-6**

To adjust the deliquent property tax revenue for the change from prior year.

1-29998SQ	Deferred Inflow - Unavailable Property Tax	151,620.00	
1-40-3110	Property Taxes		151,620.00

Total			**151,620.00**	**151,620.00**
GASB 34 Entries JE # 17		**Q-2**		
To record beginning balance of delinquent accounts receivable.				
1-40-3110	Property Taxes		233,791.00	
G37950	Beginning Net Position - Governmental Activities			233,791.00
Total			**233,791.00**	**233,791.00**
GASB 34 Entries JE # 22		**D-3**		
To record back the EMAC revenue and receivable removed in AJE#21				
1-101360	Other Receivable		69,039.00	
1-40-3631	EMAC Wildland Reimbursements			69,039.00
Total			**69,039.00**	**69,039.00**
GASB 34 Entries JE # 26		**G-1**		
To record fire engine installment loan.				
1-40-2010SQ	Proceeds from Installment Loan		426,161.00	
G25000	Long-Term Debt Payable - Noncurrent			426,161.00
Total			**426,161.00**	**426,161.00**
	Total GASB 34 Entries		**16,875,187.00**	**16,875,187.00**
	Total All Journal Entries		**17,954,284.00**	**17,954,284.00**

June 23, 2026

Squire & Company, PC
215 S State Street, Suite 1100
Salt Lake City, UT 84111

This representation letter is provided in connection with your audit of the statements of net position of North Tooele Fire Protection Service District (the District) as of December 31, 2025 and the statement of net position, activities, and cash flows for the year then ended, and the related notes to the basic financial statements, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position and results of operations of the District in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 23, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 20, 2026, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. As part of the audit, you assisted with the preparation of our financial statements and the related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions relating to the financial statements and the related notes. We have reviewed, approved, and accepted responsibility for those financial statements and the related notes prior to their issuance.
2. We have reviewed, approved, and taken responsibility for adjusting, reclassifying, eliminating, and converting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

8. We have provided views on your reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
9. With regards to nonattest services performed by you, we acknowledge our responsibility to:
    a. Assume all management responsibilities;
    b. Designate an individual who possesses suitable skill, knowledge, or experience to oversee the services;
    c. Evaluate the adequacy and results of the services performed; and
    d. Accept responsibility for the results of the services.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
13. All known misstatements identified during the engagement have been recorded and are reflected in the financial statements.
14. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
15. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
16. Special items and extraordinary items have been properly classified and reported.
17. Deposit and investment risks have been properly and fully disclosed.
18. Capital assets are properly capitalized, reported, and if applicable, depreciated.
19. All required supplementary information is measured and presented within the prescribed guidelines.
20. Regarding investments and other instruments reported at fair value:
    a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
21. With respect to the required supplementary information (RSI) accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the RSI in accordance with the Governmental Accounting Standards Board.
    b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with prescribed guidelines.

c. The methods of measurement or presentation have not changed from those used in the prior period.

d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the RSI, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Information Provided

22. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, minutes of the meetings board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared, communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, and other matters;

    b. Additional information that you have requested from us for the purpose of the audit; and

    c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

23. All transactions have been recorded in the accounting records and are reflected in the financial statements.

24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

25. We have provided to you our analysis of the District's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.

26. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

    a. Management;

    b. Employees who have significant roles in internal control; or

    c. Others where the fraud could have a material effect on the financial statements.

27. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.

28. We have identified and disclosed to you all known instances of noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements whose effects should be considered when preparing financial statements.

29. We have identified and disclosed to you all information that we are aware of regarding instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

30. We have disclosed to you all known litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

31. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

32. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

33. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

34. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.

35. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with U.S. GAAP. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

36. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.

37. There are no:

    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with U.S. GAAP.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by U.S. GAAP.

38. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

39. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

State Compliance Audit

40. With respect to state compliance requirements:

    a. We are responsible for understanding and complying with and have complied with state compliance requirements.

    b. We are responsible for establishing and maintaining controls that provide reasonable assurance that we are administering our state compliance requirements in accordance with Office of the Utah State Auditor requirements and state grantor agency guidelines.

    c. We have identified and disclosed to you all our activities subject to state compliance requirements.

    d. We have made available to you all contracts and agreements, including amendments, if any, and any other correspondence relevant to activities subject to state compliance requirements.

    e. We are not aware of any instances of noncompliance with state compliance requirements.

    f. We believe the District has complied with state compliance requirements.

    g. We have made available to you all documentation related to state compliance requirements, including information related to state program financial reports and claims for reimbursements.

h. We have provided to you our interpretations of any compliance requirements that have varying interpretations.

i. Claims for reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with state grantor agency guidelines).

j. We have properly classified amounts claimed or used for matching in accordance with state grantor agency guidelines.

k. We have charged costs to programs in accordance with applicable cost principles.

l. We have disclosed to you any communications from the Office of the Utah State Auditor, state grantor agencies, and pass-through entities concerning possible noncompliance with state compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of our report.

m. We have disclosed to you the findings received and related corrective actions taken from previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

n. We are not aware of any known noncompliance with state compliance requirements after the period covered by your report on state compliance.

o. We are responsible for taking corrective action on audit findings of the compliance audit.

Signature: Kevin Nunn (Jun 29, 2026 15:34:20 MDT)
Kevin Nunn, Fire Chief

Signature: Cassandra Ray
Cassandra Ray (Jun 23, 2026 16:36:20 MDT)
Cassandra Ray, Administrative Chief