



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

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of North Tooele Fire Protection Service District (the District) as of and for the year ended December 31, 2021, and related notes to the basic financial statements, and have issued our report thereon dated May 25, 2022. 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 8, 2022, 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.

## **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 selections of accounting policies and no changes in significant accounting policies or their application during 2021. 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.

Management's estimate of the depreciation of capital assets is based on the estimated useful lives of the assets. 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 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 May 25, 2022.

### **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

May 25, 2022

### **Attachments:**

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

Client: 2579SLC - North Tooele Fire Protection Service District  
 Engagement: 2021 Audit  
 Period Ending: 12/31/2021  
 Trial Balance: TB  
 Workpaper: TB-1 - Fund Financial Statement Grouping Report

Account	Description	1st PP-FINAL 12/31/2020	UNADJ 12/31/2021	JE Ref #	AJE	ADJ 12/31/2021	JE Ref #	RJE	FINAL 12/31/2021
<b>Group : [GEN] General Fund</b>									
<b>Subgroup : [11000] Cash and Cash Equivalents</b>									
1-101000	Cash Combined Fund	0.00	1,000.00		0.00	1,000.00		0.00	1,000.00
1-101150	Cash In Bank-General Fund Zion	897,906.00	1,099,185.00		0.00	1,099,185.00		0.00	1,099,185.00
<b>Subtotal [11000] Cash and Cash Equivalents</b>		<b>897,906.00</b>	<b>1,100,185.00</b>		<b>0.00</b>	<b>1,100,185.00</b>		<b>0.00</b>	<b>1,100,185.00</b>
<b>Subgroup : [13000] Taxes Receivable, net</b>									
1-101350	Taxes Receivable - Current	199,453.00	120,386.00		0.00	120,386.00		0.00	120,386.00
<b>Subtotal [13000] Taxes Receivable, net</b>		<b>199,453.00</b>	<b>120,386.00</b>		<b>0.00</b>	<b>120,386.00</b>		<b>0.00</b>	<b>120,386.00</b>
<b>Subgroup : [14500] Intergovernmental Receivable</b>									
1-101360	Other Receivable	13,659.00	0.00		0.00	0.00		0.00	0.00
2000SQ	Due to	0.00	0.00		(125,795.00)	(125,795.00)		0.00	(125,795.00)
				AJE - 25	(125,795.00)				
<b>Subtotal [14500] Intergovernmental Receivable</b>		<b>13,659.00</b>	<b>0.00</b>		<b>(125,795.00)</b>	<b>(125,795.00)</b>		<b>0.00</b>	<b>(125,795.00)</b>
<b>Subgroup : [16000] Prepaid Expenses</b>									
1-101400	Prepaid Insurance	16,230.00	16,534.00		0.00	16,534.00		0.00	16,534.00
<b>Subtotal [16000] Prepaid Expenses</b>		<b>16,230.00</b>	<b>16,534.00</b>		<b>0.00</b>	<b>16,534.00</b>		<b>0.00</b>	<b>16,534.00</b>
<b>Subgroup : [21100] Accounts Payable</b>									
1-202000	Accounts Payable	(39,316.00)	(22,413.00)		0.00	(22,413.00)		0.00	(22,413.00)
1-202200	Accrued Employee Benefits	(5,747.00)	(7,368.00)		0.00	(7,368.00)		0.00	(7,368.00)
1-202250	Accrued Retirement Benefits	(3,166.00)	(3,590.00)		0.00	(3,590.00)		0.00	(3,590.00)
1-202300	Accrued Wages	(22,663.00)	(18,156.00)		0.00	(18,156.00)		0.00	(18,156.00)
1-202350	Accrued Payroll Tax	(1,815.00)	(6,328.00)		0.00	(6,328.00)		0.00	(6,328.00)
<b>Subtotal [21100] Accounts Payable</b>		<b>(72,707.00)</b>	<b>(57,855.00)</b>		<b>0.00</b>	<b>(57,855.00)</b>		<b>0.00</b>	<b>(57,855.00)</b>
<b>Subgroup : [32500] Nonspendable - Prepaids</b>									
R1-3-8500	Nonspendable Fund Balance-Prepaids	(16,230.00)	0.00		0.00	0.00		(16,534.00)	(16,534.00)
							RJE - 13	(16,534.00)	
<b>Subtotal [32500] Nonspendable - Prepaids</b>		<b>(16,230.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>(16,534.00)</b>	<b>(16,534.00)</b>
<b>Subgroup : [36500] Unassigned</b>									
1-308000	General Fund Balance	(1,098,287.00)	(1,054,541.00)		0.00	(1,054,541.00)		16,534.00	(1,038,007.00)
							RJE - 13	16,534.00	
<b>Subtotal [36500] Unassigned</b>		<b>(1,098,287.00)</b>	<b>(1,054,541.00)</b>		<b>0.00</b>	<b>(1,054,541.00)</b>		<b>16,534.00</b>	<b>(1,038,007.00)</b>
<b>Subgroup : [41000] Property Taxes</b>									
1-40-3110	Property Taxes	(1,293,742.00)	(1,395,138.00)		0.00	(1,395,138.00)		0.00	(1,395,138.00)
1-40-3115	Property Taxes - Other	(74,873.00)	(90,201.00)		0.00	(90,201.00)		0.00	(90,201.00)
1-40-3125	Property Taxes RDA	(9,721.00)	(9,281.00)		0.00	(9,281.00)		0.00	(9,281.00)
<b>Subtotal [41000] Property Taxes</b>		<b>(1,378,336.00)</b>	<b>(1,494,620.00)</b>		<b>0.00</b>	<b>(1,494,620.00)</b>		<b>0.00</b>	<b>(1,494,620.00)</b>
<b>Subgroup : [44000] Intergovernmental</b>									
1-40-3130	Mitigation Fees	(20,000.00)	(20,000.00)		0.00	(20,000.00)		0.00	(20,000.00)
1-40-3620	Grants	(15,004.00)	(15,426.00)		0.00	(15,426.00)		0.00	(15,426.00)
1-40-3630	Wildland Reimbursements	(24,892.00)	(104,059.00)		0.00	(104,059.00)		0.00	(104,059.00)
<b>Subtotal [44000] Intergovernmental</b>		<b>(59,896.00)</b>	<b>(139,485.00)</b>		<b>0.00</b>	<b>(139,485.00)</b>		<b>0.00</b>	<b>(139,485.00)</b>
<b>Subgroup : [46500] Investment Earnings</b>									
1-40-3610	Interest Income	(176.00)	(333.00)		0.00	(333.00)		0.00	(333.00)
<b>Subtotal [46500] Investment Earnings</b>		<b>(176.00)</b>	<b>(333.00)</b>		<b>0.00</b>	<b>(333.00)</b>		<b>0.00</b>	<b>(333.00)</b>
<b>Subgroup : [47000] Miscellaneous Revenue</b>									
1-40-3680	Other Revenue	(2,119.00)	(1,534.00)		0.00	(1,534.00)		0.00	(1,534.00)
1-40-4010	Community Education	(3,822.00)	(1,704.00)		0.00	(1,704.00)		0.00	(1,704.00)
<b>Subtotal [47000] Miscellaneous Revenue</b>		<b>(5,941.00)</b>	<b>(3,238.00)</b>		<b>0.00</b>	<b>(3,238.00)</b>		<b>0.00</b>	<b>(3,238.00)</b>

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Account	Description	1st PP-FINAL 12/31/2020	UNADJ 12/31/2021	JE Ref #	AJE	ADJ 12/31/2021	JE Ref #	RJE	FINAL 12/31/2021
<b>Subgroup : [52100]</b>	<b>Public Safety - Wages and Payroll Taxes</b>								
1-60-4050	Employee Benefits	130,369.00	177,278.00		0.00	177,278.00		0.00	177,278.00
1-60-4060	Retirement Benefits	81,500.00	96,978.00		0.00	96,978.00		0.00	96,978.00
1-60-4070	Wages - Full Time	414,327.00	519,410.00		0.00	519,410.00		0.00	519,410.00
1-60-4071	Wages - Overtime	54,547.00	83,020.00		0.00	83,020.00		0.00	83,020.00
1-60-4075	Wages - Part Time	131,450.00	136,720.00		0.00	136,720.00		0.00	136,720.00
1-60-4079	Wages - Board Member	14,400.00	14,400.00		0.00	14,400.00		0.00	14,400.00
1-60-4220	Service Recognition	12,160.00	14,448.00		0.00	14,448.00		0.00	14,448.00
1-60-4350	Payroll Taxes	49,390.00	59,911.00		0.00	59,911.00		0.00	59,911.00
<b>Subtotal [52100]</b>	<b>Public Safety - Wages and Payroll Taxes</b>	<b>888,143.00</b>	<b>1,102,165.00</b>		<b>0.00</b>	<b>1,102,165.00</b>		<b>0.00</b>	<b>1,102,165.00</b>
<b>Subgroup : [52300]</b>	<b>Public Safety - Insurance</b>								
1-60-4230	Insurance - Personnel	28,524.00	31,336.00		0.00	31,336.00		0.00	31,336.00
1-60-4232	Insurance - Bldg/Grounds	6,027.00	6,239.00		0.00	6,239.00		0.00	6,239.00
1-60-4234	Insurance - Apparatus	11,017.00	11,407.00		0.00	11,407.00		0.00	11,407.00
1-60-4236	Insurance - Equipment	2,000.00	2,070.00		0.00	2,070.00		0.00	2,070.00
<b>Subtotal [52300]</b>	<b>Public Safety - Insurance</b>	<b>47,568.00</b>	<b>51,052.00</b>		<b>0.00</b>	<b>51,052.00</b>		<b>0.00</b>	<b>51,052.00</b>
<b>Subgroup : [52400]</b>	<b>Public Safety - Repairs and Maintenance</b>								
1-60-4290	Repairs & Maint - Apparatus	44,770.00	62,152.00		0.00	62,152.00		0.00	62,152.00
1-60-4292	Repairs & Maint - Bldg/Grounds	16,312.00	22,164.00		0.00	22,164.00		0.00	22,164.00
1-60-4294	Repairs & Maint - Equipment	8,899.00	5,138.00		0.00	5,138.00		0.00	5,138.00
1-60-4296	Repairs & Maint - Technology	21,720.00	19,997.00		0.00	19,997.00		0.00	19,997.00
<b>Subtotal [52400]</b>	<b>Public Safety - Repairs and Maintenance</b>	<b>91,701.00</b>	<b>109,451.00</b>		<b>0.00</b>	<b>109,451.00</b>		<b>0.00</b>	<b>109,451.00</b>
<b>Subgroup : [52500]</b>	<b>Public Safety - Supplies</b>								
1-60-4240	Office Expense	28,271.00	22,230.00		0.00	22,230.00		0.00	22,230.00
1-60-4310	Station Supplies	1,975.00	2,517.00		0.00	2,517.00		0.00	2,517.00
1-60-4315	Medical	435.00	230.00		0.00	230.00		0.00	230.00
1-60-4330	Training Fire	9,263.00	6,818.00		0.00	6,818.00		0.00	6,818.00
1-60-4335	Training Medical	3,616.00	6,885.00		0.00	6,885.00		0.00	6,885.00
1-60-4338	Training Staff	1,129.00	1,121.00		0.00	1,121.00		0.00	1,121.00
1-60-4345	Community Education	552.00	0.00		0.00	0.00		0.00	0.00
1-60-4390	Medical Supplies	2,733.00	7,286.00		0.00	7,286.00		0.00	7,286.00
1-60-4700	COVID19	5,162.00	1,929.00		0.00	1,929.00		0.00	1,929.00
<b>Subtotal [52500]</b>	<b>Public Safety - Supplies</b>	<b>53,136.00</b>	<b>49,016.00</b>		<b>0.00</b>	<b>49,016.00</b>		<b>0.00</b>	<b>49,016.00</b>
<b>Subgroup : [52600]</b>	<b>Public Safety - Utilities and Fuel</b>								
1-60-4300	Fuel	16,130.00	26,301.00		0.00	26,301.00		0.00	26,301.00
1-60-4360	Telephone	3,187.00	2,846.00		0.00	2,846.00		0.00	2,846.00
1-60-4371	Water and Sewage	3,702.00	3,066.00		0.00	3,066.00		0.00	3,066.00
1-60-4372	Natural Gas	9,296.00	9,929.00		0.00	9,929.00		0.00	9,929.00
1-60-4373	Electricity	11,191.00	11,370.00		0.00	11,370.00		0.00	11,370.00
1-60-4376	Waste and Disposal	720.00	720.00		0.00	720.00		0.00	720.00
<b>Subtotal [52600]</b>	<b>Public Safety - Utilities and Fuel</b>	<b>44,226.00</b>	<b>54,232.00</b>		<b>0.00</b>	<b>54,232.00</b>		<b>0.00</b>	<b>54,232.00</b>
<b>Subgroup : [52700]</b>	<b>Public Safety - Other</b>								
1-60-2102	Fire Prevention Education	130.00	2,113.00		0.00	2,113.00		0.00	2,113.00
1-60-3000	Community Outreach	18,285.00	5,068.00		0.00	5,068.00		0.00	5,068.00
1-60-4080	Legal Notice Advertising	416.00	4,220.00		0.00	4,220.00		0.00	4,220.00
1-60-4090	Accounting	11,800.00	12,000.00		0.00	12,000.00		0.00	12,000.00
1-60-4110	Bank Charges	14.00	20.00		0.00	20.00		0.00	20.00
1-60-4241	Postage and Shipping	439.00	425.00		0.00	425.00		0.00	425.00
1-60-4250	Dues and Memberships	3,630.00	3,450.00		0.00	3,450.00		0.00	3,450.00
1-60-4251	Books, Publications, Subscript	1,551.00	1,391.00		0.00	1,391.00		0.00	1,391.00
1-60-4260	Building Security	31,231.00	2,693.00		0.00	2,693.00		0.00	2,693.00
1-60-4320	Marketing/PR	2,627.00	1,928.00		0.00	1,928.00		0.00	1,928.00
1-60-4375	Phone Allowance	2,700.00	2,804.00		0.00	2,804.00		0.00	2,804.00

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		12/31/2020	12/31/2021			12/31/2021			12/31/2021
1-60-4377	Uniform Allowance	12,663.00	10,373.00		0.00	10,373.00		0.00	10,373.00
1-60-4383	Rehab Supplies	1,946.00	5,012.00		0.00	5,012.00		0.00	5,012.00
1-60-4384	Professional Fees	5,614.00	3,600.00		0.00	3,600.00		0.00	3,600.00
1-60-4386	Dispatch Fees	14,879.00	17,367.00		0.00	17,367.00		0.00	17,367.00
1-60-4388	HR	3,907.00	4,465.00		0.00	4,465.00		0.00	4,465.00
1-60-4389	Admin Other	789.00	4,432.00		0.00	4,432.00		0.00	4,432.00
<b>Subtotal [52700] Public Safety - Other</b>		<b>112,621.00</b>	<b>81,361.00</b>		<b>0.00</b>	<b>81,361.00</b>		<b>0.00</b>	<b>81,361.00</b>
<b>Subgroup : [52800] Public Safety - Equipment</b>									
1-60-4378	PPE - Structure	3,688.00	16,220.00		0.00	16,220.00		0.00	16,220.00 G-3 SS
1-60-4381	Fire Equipment	3,326.00	3,021.00		0.00	3,021.00		0.00	3,021.00
1-60-4382	Wildland Urban Interface S/E	1,046.00	677.00		0.00	677.00		0.00	677.00
1-60-4385	Medical Equipment	2,280.00	1,050.00		0.00	1,050.00		0.00	1,050.00
1-60-4387	Communications Equipment	21,090.00	25,088.00		0.00	25,088.00		0.00	25,088.00
1-60-4391	HazMat Equipment	153.00	352.00		0.00	352.00		0.00	352.00
1-60-4392	PPE - EMS	0.00	268.00		0.00	268.00		0.00	268.00
1-60-4393	PPE - Wildland	2,309.00	1,138.00		0.00	1,138.00		0.00	1,138.00
1-60-4520	Technology Equipment	6,688.00	8,595.00		0.00	8,595.00		0.00	8,595.00 G-3 SS
<b>Subtotal [52800] Public Safety - Equipment</b>		<b>40,580.00</b>	<b>56,409.00</b>		<b>0.00</b>	<b>56,409.00</b>		<b>0.00</b>	<b>56,409.00</b>
<b>Subgroup : [53100] Economic Development - RDA Payments</b>									
1-60-2100	Economic Development	9,721.00	9,281.00		0.00	9,281.00		0.00	9,281.00 D-1
<b>Subtotal [53100] Economic Development - RDA Payments</b>		<b>9,721.00</b>	<b>9,281.00</b>		<b>0.00</b>	<b>9,281.00</b>		<b>0.00</b>	<b>9,281.00</b>
<b>Subgroup : [59000] Principal Retirement</b>									
1-60-4610	Debt Service - Principle	38,146.00	0.00		0.00	0.00		0.00	0.00
<b>Subtotal [59000] Principal Retirement</b>		<b>38,146.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [59100] Interest and Fiscal Charges</b>									
1-60-4629	Debt Service - Interest	1,118.00	0.00		0.00	0.00		0.00	0.00
<b>Subtotal [59100] Interest and Fiscal Charges</b>		<b>1,118.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [61000] Transfers</b>									
1-40-1050	Transfer From Cap Project Fund	(38,146.00)	0.00		0.00	0.00		0.00	0.00
1-60-4550	CIF Transfer	350,063.00	0.00		125,795.00	125,795.00		0.00	125,795.00 R-2
				AJE - 25	125,795.00				
<b>Subtotal [61000] Transfers</b>		<b>311,917.00</b>	<b>0.00</b>		<b>125,795.00</b>	<b>125,795.00</b>		<b>0.00</b>	<b>125,795.00</b>
<b>Subgroup : [61200] Proceeds from Sale of Capital Asset</b>									
1-40-3670	Sale of Fixed Assets	(134,552.00)	0.00		0.00	0.00		0.00	0.00
<b>Subtotal [61200] Proceeds from Sale of Capital Asset</b>		<b>(134,552.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [GEN] General Fund</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [MAJ1] Capital Projects Fund</b>									
<b>Subgroup : [11000] Cash and Cash Equivalents</b>									
3-101000	Cash - Combined Fund	0.00	(1,000.00)		0.00	(1,000.00)		0.00	(1,000.00)
3-101150	Cash In Bank-Capital Acct Zion	362,275.00	209,169.00		0.00	209,169.00		0.00	209,169.00 A-1
<b>Subtotal [11000] Cash and Cash Equivalents</b>		<b>362,275.00</b>	<b>208,169.00</b>		<b>0.00</b>	<b>208,169.00</b>		<b>0.00</b>	<b>208,169.00</b>
<b>Subgroup : [14500] Intergovernmental Receivable</b>									
1000SQ	Due from	0.00	0.00		125,795.00	125,795.00		0.00	125,795.00 R-2
				AJE - 25	125,795.00				
<b>Subtotal [14500] Intergovernmental Receivable</b>		<b>0.00</b>	<b>0.00</b>		<b>125,795.00</b>	<b>125,795.00</b>		<b>0.00</b>	<b>125,795.00</b>
<b>Subgroup : [14950] Intergovernmental Receivable-Restricted</b>									
2-101360	Impact Fee Receivables	53,928.00	29,675.00		0.00	29,675.00		0.00	29,675.00 D-6
<b>Subtotal [14950] Intergovernmental Receivable-Restricted</b>		<b>53,928.00</b>	<b>29,675.00</b>		<b>0.00</b>	<b>29,675.00</b>		<b>0.00</b>	<b>29,675.00</b>
<b>Subgroup : [16500] Cash and Cash Equivalents-Restricted</b>									

Client: 2579SLC - North Tooele Fire Protection Service District  
 Engagement: 2021 Audit  
 Period Ending: 12/31/2021  
 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
		12/31/2020	12/31/2021			12/31/2021			12/31/2021
2-101150	Cash In Bank-Impact Acct Zions	623,388.00	767,092.00		0.00	767,092.00		0.00	767,092.00 A-1
2-101165	Utah State Treasurers Fund	219,650.00	220,491.00		0.00	220,491.00		0.00	220,491.00 A-3
<b>Subtotal [16500] Cash and Cash Equivalents-Restricted</b>		<b>843,038.00</b>	<b>987,583.00</b>		<b>0.00</b>	<b>987,583.00</b>		<b>0.00</b>	<b>987,583.00</b>
<b>Subgroup : [21100] Accounts Payable</b>									
2-202000	Accounts Payable	(11,774.00)	(1,578.00)		0.00	(1,578.00)		0.00	(1,578.00) L-1 SS
3-202000	Accounts Payable	176.00	176.00		0.00	176.00		0.00	176.00 L-1 SS
<b>Subtotal [21100] Accounts Payable</b>		<b>(11,598.00)</b>	<b>(1,402.00)</b>		<b>0.00</b>	<b>(1,402.00)</b>		<b>0.00</b>	<b>(1,402.00)</b>
<b>Subgroup : [34300] Restricted for Public Safety</b>									
2-308000	Fund Balance Capital Projects	(730,890.00)	(885,192.00)		0.00	(885,192.00)		0.00	(885,192.00) Q-1
<b>Subtotal [34300] Restricted for Public Safety</b>		<b>(730,890.00)</b>	<b>(885,192.00)</b>		<b>0.00</b>	<b>(885,192.00)</b>		<b>0.00</b>	<b>(885,192.00)</b>
<b>Subgroup : [34500] Assigned to Capital Projects</b>									
3-308000	Retained Earnings	(231,956.00)	(362,451.00)		0.00	(362,451.00)		0.00	(362,451.00) Q-1
<b>Subtotal [34500] Assigned to Capital Projects</b>		<b>(231,956.00)</b>	<b>(362,451.00)</b>		<b>0.00</b>	<b>(362,451.00)</b>		<b>0.00</b>	<b>(362,451.00)</b>
<b>Subgroup : [46500] Investment Earnings</b>									
2-40-3620	Impact Fee Interest	(2,578.00)	(1,211.00)		0.00	(1,211.00)		0.00	(1,211.00)
3-40-2000	Interest Earned	(132.00)	(180.00)		0.00	(180.00)		0.00	(180.00)
<b>Subtotal [46500] Investment Earnings</b>		<b>(2,710.00)</b>	<b>(1,391.00)</b>		<b>0.00</b>	<b>(1,391.00)</b>		<b>0.00</b>	<b>(1,391.00)</b>
<b>Subgroup : [48100] Impact Fees</b>									
2-40-4131	Impact Fees	(166,563.00)	(144,900.00)		0.00	(144,900.00)		0.00	(144,900.00) D-6
<b>Subtotal [48100] Impact Fees</b>		<b>(166,563.00)</b>	<b>(144,900.00)</b>		<b>0.00</b>	<b>(144,900.00)</b>		<b>0.00</b>	<b>(144,900.00)</b>
<b>Subgroup : [52000] Public Safety</b>									
2-60-4515	Impact Fee Study	10,924.00	11,865.00		0.00	11,865.00		0.00	11,865.00
2-60-4520	Impact Fee Refund	0.00	938.00		0.00	938.00		0.00	938.00
2-60-5300	Bank Charges	15.00	20.00		0.00	20.00		0.00	20.00
2-60-6500	Other Expense	3,900.00	2,800.00		0.00	2,800.00		0.00	2,800.00
3-60-4110	Office/Account Fees	325.00	20.00		0.00	20.00		0.00	20.00
<b>Subtotal [52000] Public Safety</b>		<b>15,164.00</b>	<b>15,643.00</b>		<b>0.00</b>	<b>15,643.00</b>		<b>0.00</b>	<b>15,643.00</b>
<b>Subgroup : [58500] Capital Outlay</b>									
3-60-1150	Capital Projects	181,229.00	154,266.00		0.00	154,266.00		0.00	154,266.00
<b>Subtotal [58500] Capital Outlay</b>		<b>181,229.00</b>	<b>154,266.00</b>		<b>0.00</b>	<b>154,266.00</b>		<b>0.00</b>	<b>154,266.00</b>
<b>Subgroup : [61000] Transfers</b>									
3-40-1050	Capital Project Funds	(350,063.00)	0.00		(125,795.00)	(125,795.00)		0.00	(125,795.00) R-2
3-60-4550	Transfer to General Fund	38,146.00	0.00	AJE - 25	(125,795.00)	0.00		0.00	0.00
<b>Subtotal [61000] Transfers</b>		<b>(311,917.00)</b>	<b>0.00</b>		<b>(125,795.00)</b>	<b>(125,795.00)</b>		<b>0.00</b>	<b>(125,795.00)</b>
<b>Total [MAJ1] Capital Projects Fund</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [GFAAG] General Fixed Asset Account Group</b>									
<b>Subgroup : None</b>									
4-101610	Land	240,778.00	240,778.00		0.00	240,778.00		0.00	240,778.00
4-101615	Water Rights	10,300.00	10,300.00		0.00	10,300.00		0.00	10,300.00
4-101620	Buildings and Improvements	3,238,598.00	3,238,598.00		0.00	3,238,598.00		0.00	3,238,598.00
4-101645	CIP-Arrowhead Fire Station	0.00	0.00		1,400.00	1,400.00		0.00	1,400.00
4-101646	CIP-LP Remodel	0.00	0.00	AJE - 20	1,400.00	0.00		0.00	0.00
4-101647	CIP - West Erda Water Line	0.00	0.00	AJE - 19	5,125.00	5,125.00		0.00	5,125.00
4-101650	Machinery & Equipment	489,664.00	489,664.00		5,341.00	5,341.00		0.00	5,341.00
				AJE - 21	5,341.00	0.00		0.00	0.00
				AJE - 16	34,760.00	524,424.00		0.00	524,424.00
				AJE - 16	12,040.00	0.00		0.00	0.00
				AJE - 16	13,179.00	0.00		0.00	0.00

Client: **2579SLC - North Tooele Fire Protection Service District**  
 Engagement: **2021 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **TB-1 - Fund Financial Statement Grouping Report**

Account	Description	1st PP-FINAL 12/31/2020	UNADJ 12/31/2021	JE Ref #	AJE	ADJ 12/31/2021	JE Ref #	RJE	FINAL 12/31/2021
4-101660	Vehicles	1,872,305.00	1,872,305.00	AJE - 16	9,541.00				
4-101665	CIP Vehicles	0.00	0.00		0.00	1,872,305.00		0.00	1,872,305.00
					99,585.00	99,585.00		0.00	99,585.00
4-308000	Invstmnt in Genrl Fixed Assets	(5,851,645.00)	(5,851,645.00)	AJE - 17	1,000.00				
				AJE - 18	98,585.00				
					(146,211.00)	(5,997,856.00)		0.00	(5,997,856.00)
				AJE - 16	(34,760.00)				
				AJE - 17	(1,000.00)				
				AJE - 18	(98,585.00)				
				AJE - 19	(5,125.00)				
				AJE - 20	(1,400.00)				
				AJE - 21	(5,341.00)				
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [GFAAG] General Fixed Asset Account Group</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [GLTDAG] General Long-Term Debt Account Group</b>									
<b>Subgroup : None</b>									
5-1-1690	Amount 2b prov SP Station	0.00	0.00		0.00	0.00		0.00	0.00
5-1-1790	Amount 2b prov new engines	0.00	0.00		0.00	0.00		0.00	0.00
5-2-3600	Capital Lease obligation SP st	0.00	0.00		0.00	0.00		0.00	0.00
5-2-3700	Capital lease new engines	0.00	0.00		0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [GLTDAG] General Long-Term Debt Account Group</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(224,821.00)</b>	<b>(101,091.00)</b>		<b>0.00</b>	<b>(101,091.00)</b>		<b>0.00</b>	<b>(101,091.00)</b>

Client: **2579SLC - North Tooele Fire Protection Service District**  
 Engagement: **2021 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **JE - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 16</b>				
PBC To record machinery and equipment additions				
4-101650	Machinery & Equipment	CTB JE1	12,040.00	
4-101650	Machinery & Equipment		13,179.00	
4-101650	Machinery & Equipment		9,541.00	
4-308000	Invstmnt in Genrl Fixed Assets			34,760.00
<b>Total</b>			<b>34,760.00</b>	<b>34,760.00</b>
<b>Adjusting Journal Entries JE # 17</b>				
PBC To record CIP Vehicles addition				
4-101665	CIP Vehicles	CTB JE2	1,000.00	
4-308000	Invstmnt in Genrl Fixed Assets			1,000.00
<b>Total</b>			<b>1,000.00</b>	<b>1,000.00</b>
<b>Adjusting Journal Entries JE # 18</b>				
PBC To record CIP Vehicles Addition2				
4-101665	CIP Vehicles	CTB JE3	98,585.00	
4-308000	Invstmnt in Genrl Fixed Assets			98,585.00
<b>Total</b>			<b>98,585.00</b>	<b>98,585.00</b>
<b>Adjusting Journal Entries JE # 19</b>				
PBC To record LP Remodel				
4-101646	CIP-LP Remodel	CTB JE4	5,125.00	
4-308000	Invstmnt in Genrl Fixed Assets			5,125.00
<b>Total</b>			<b>5,125.00</b>	<b>5,125.00</b>
<b>Adjusting Journal Entries JE # 20</b>				
PBC To record Arrowhead Fire Station CIP				
4-101645	CIP-Arrowhead Fire Station	CTB JE5	1,400.00	
4-308000	Invstmnt in Genrl Fixed Assets			1,400.00
<b>Total</b>			<b>1,400.00</b>	<b>1,400.00</b>
<b>Adjusting Journal Entries JE # 21</b>				
PBC To record West Erda Water line				
4-101647	CIP - West Erda Water Line	CTB JE6	5,341.00	
4-308000	Invstmnt in Genrl Fixed Assets			5,341.00
<b>Total</b>			<b>5,341.00</b>	<b>5,341.00</b>
<b>Adjusting Journal Entries JE # 25</b>				
To record transfer				
1-60-4550	CIF Transfer	R-2	125,795.00	
1000SQ	Due from		125,795.00	
2000SQ	Due to			125,795.00
3-40-1050	Capital Project Funds			125,795.00
<b>Total</b>			<b>251,590.00</b>	<b>251,590.00</b>
<b>Total Adjusting Journal Entries</b>			<b>397,801.00</b>	<b>397,801.00</b>
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 13</b>				
To reclassify nonspendable fund balance in the general fund (prepaids) at 12/31/2021				
1-308000	General Fund Balance	Q-1	16,534.00	
R1-3-8500	Nonspendable Fund Balance-Prepaids			16,534.00
<b>Total</b>			<b>16,534.00</b>	<b>16,534.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>16,534.00</b>	<b>16,534.00</b>
<b>GASB 34 Entries</b>				
<b>GASB 34 Entries JE # 1</b>				
To record beginning balances of capital assets (including accumulated depreciation).				
G17100	Land	G-1	240,778.00	
G17150	Water Rights		10,300.00	
G17200	Buildings		3,238,597.00	
G17300	Machinery and Equipment		489,664.00	
G17400	Vehicles		1,872,305.00	

G17920	Accum. Depreciation - Buildings		1,269,406.00
G17930	Accum. Depreciation - Machinery and Equipment		312,642.00
G17940	Accum. Depreciation - Vehicles		1,193,984.00
G37950	Beginning Net Position - Governmental Activities		3,075,612.00
G17500	Construction in Progress		
<b>Total</b>		<b>5,851,644.00</b>	<b>5,851,644.00</b>
<b>GASB 34 Entries JE # 2</b>			
To record beginning balances of long-term debt payable.			
G25000	Long-Term Debt Payable - Noncurrent		
G37950	Beginning Net Position - Governmental Activities		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 3</b>			
To record beginning balance of accrued interest payable.			
G21520	Accrued Interest Payable		
G37950	Beginning Net Position - Governmental Activities		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 4</b>			
To reclassify current year capital asset additions from expenditures to assets.			
G17300	Machinery and Equipment	34,760.00	
G17500	Construction in Progress	111,451.00	
G4950PS	Less: Capital Asset Additions - Public Safety		146,211.00
G17100	Land		
G17200	Buildings		
G17400	Vehicles		
G17500	Construction in Progress		
<b>Total</b>		<b>146,211.00</b>	<b>146,211.00</b>
<b>GASB 34 Entries JE # 5</b>			
To record depreciation expense.			
G4900PS	Depreciation - Public Safety	200,498.00	
G17920	Accum. Depreciation - Buildings		84,815.00
G17930	Accum. Depreciation - Machinery and Equipment		33,010.00
G17940	Accum. Depreciation - Vehicles		82,673.00
<b>Total</b>		<b>200,498.00</b>	<b>200,498.00</b>
<b>GASB 34 Entries JE # 6</b>			
To reclassify long-term debt principal payments from expenditure to liability.			
G25000	Long-Term Debt Payable - Noncurrent		
G4610	Reclass Debt Principal to Liability		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 7</b>			
To reclassify current portion of long-term debt payable.			
G21510	Current Portion of Long-Term Debt Payable		
G25010	Less: Current Portion of Long-Term Debt		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 8</b>			
To reclassify net position to net investment in capital assets and restricted.			
G38250	Less: Net Investment in Capital Assets	3,021,325.00	
G38710	Less: Restricted for Capital Projects	1,015,680.00	
G32500	Net Investment in Capital Assets		3,021,325.00
G37100	Restricted for Capital Projects		1,015,680.00
<b>Total</b>		<b>4,037,005.00</b>	<b>4,037,005.00</b>
<b>GASB 34 Entries JE # 9</b>			
To reverse prior year accrued interest payable.			
G21520	Accrued Interest Payable		
G5390	Interest Expense		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 10</b>			
To record current year accrued interest payable.			
G21520	Accrued Interest Payable		
G5390	Interest Expense		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>GASB 34 Entries JE # 11</b>			
To reverse prior year accrued vacation and record current year accrued vacation balance.			
G1-2-2400	Accrued Vacation	55,129.00	
G2400PS	Accrued Vacation Expense	48,369.00	

G1-2-2400	Accrued Vacation		48,369.00
G2400PS	Accrued Vacation Expense		55,129.00
<b>Total</b>		<b>103,498.00</b>	<b>103,498.00</b>
<b>GASB 34 Entries JE # 12</b>		<b>Q-2</b>	
To record beginning balance of compensated absences payable.			
G37950	Beginning Net Position - Governmental Activities	55,129.00	
G1-2-2400	Accrued Vacation		55,129.00
<b>Total</b>		<b>55,129.00</b>	<b>55,129.00</b>
<b>GASB 34 Entries JE # 14</b>		<b>M-3</b>	
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	30,871.00	
G19500	Deferred Outflow of Resources - Pensions	51,636.00	
G29000	Net Pension Liability		5,231.00
G29500	Deferred Inflows of Resources - Pensions		29,710.00
G37950	Beginning Net Position - Governmental Activities		47,566.00
<b>Total</b>		<b>82,507.00</b>	<b>82,507.00</b>
<b>GASB 34 Entries JE # 15</b>		<b>M-3</b>	
To record GASB 68 net pension entries.			
1-60-4060	Retirement Benefits	24,332.00	
1-60-4060	Retirement Benefits	19,758.00	
G19000	Net Pension Asset	44,704.00	
G19000	Net Pension Asset	32,016.00	
G19500	Deferred Outflow of Resources - Pensions	2,945.00	
G19500	Deferred Outflow of Resources - Pensions	38,637.00	
G19500	Deferred Outflow of Resources - Pensions	10,315.00	
G29000	Net Pension Liability	3,063.00	
G5000	Actuarial Calculated Pension Expense	20,685.00	
1-60-4060	Retirement Benefits		19,120.00
1-60-4060	Retirement Benefits		38,637.00
1-60-4060	Retirement Benefits		5,232.00
G19000	Net Pension Asset		10,315.00
G19500	Deferred Outflow of Resources - Pensions		24,332.00
G29000	Net Pension Liability		2,945.00
G29000	Net Pension Liability		1,565.00
G29500	Deferred Inflows of Resources - Pensions		44,704.00
G29500	Deferred Inflows of Resources - Pensions		3,063.00
G4000	Nonemployer Pension Revenue-Pub. Safety		19,758.00
G5000	Actuarial Calculated Pension Expense		26,784.00
<b>Total</b>		<b>196,455.00</b>	<b>196,455.00</b>
<b>GASB 34 Entries JE # 22</b>		<b>D-7</b>	
To record the WildLand Reimbursement			
1-101360	Other Receivable	275,311.00	
1-40-3630	Wildland Reimbursements		275,311.00
<b>Total</b>		<b>275,311.00</b>	<b>275,311.00</b>
<b>GASB 34 Entries JE # 23</b>		<b>D-3</b>	
To remove Wildland income for gov wide that was recorded last year			
1-40-3630	Wildland Reimbursements	85,738.00	
1-308000	General Fund Balance		85,738.00
<b>Total</b>		<b>85,738.00</b>	<b>85,738.00</b>
<b>GASB 34 Entries JE # 24</b>		<b>G-1</b>	
To record disposals			
G17940	Accum. Depreciation - Vehicles	40,000.00	
G17400	Vehicles		40,000.00
<b>Total</b>		<b>40,000.00</b>	<b>40,000.00</b>
<b>Total GASB 34 Entries</b>		<b>11,073,996.00</b>	<b>11,073,996.00</b>
<b>Total All Journal Entries</b>		<b>11,488,331.00</b>	<b>11,488,331.00</b>

May 25, 2022

Squire & Company, PC  
1329 South 800 East  
Orem, Utah 84097

This representation letter is provided in connection with your audit of the statements of net position and each major fund of North Tooele Fire Protection Service District (the District) as of December 31, 2021 and the statement 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 May 25, 2022:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 8, 2022, 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. The effects of uncorrected misstatements summarized and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements as a whole.
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 of the Board of Trustees 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 disclosed to you all information that we are aware of regarding 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 disclosed to you all information that we are aware of regarding 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 and we have not consulted legal counsel concerning litigation, claims, or assessments.
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.
40. We believe the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial reporting purposes are appropriate in the circumstances.

### **State Compliance Audit**

41. 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 Roy Nunn - 601*  
Kevin Roy Nunn - 601 (May 27, 2022 17:22 MDT)  
Kevin Nunn, Fire Chief

Signature: *CR*  
Cassandra Ray, District Administrator