

THIS AGENDA IS SUBJECT TO CHANGE WITH MINIMUM 24 HOURS NOTICE



UNIFIED FIRE AUTHORITY BOARD AGENDA

December 12, 2023, 7:30 a.m.

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE AUTHORITY BOARD OF DIRECTORS SHALL ASSEMBLE BOTH ELECTRONICALLY AND IN-PERSON FOR A MEETING AT UFA HEADQUARTERS LOCATED AT 3380 SOUTH 900 WEST, SALT LAKE CITY, UT 84119

THE PUBLIC MAY ATTEND IN-PERSON OR ELECTRONICALLY VIA ZOOM WEBINAR AT:
<https://zoom.us/j/98255960431?pwd=VW9iWk1KQ0JYTj9lSDIxMS96KzZXZz09>
Password: 123911

1. Call to Order – Chair Weichers
2. Public Comment
Please limit comments to three minutes each. The UFA Board typically will not engage directly but may direct staff to address comments following the meeting.
There are three options for comments during this meeting:
 - a. In-Person.
 - b. Live during the Webinar by logging in as described above. If you wish to make a comment, select the “Raise Hand” button at the bottom of the screen. You will then be added to the queue and invited to speak.
 - c. EMAIL: Public comments will be accepted prior to the meeting via email at publiccomment@unifiedfire.org until 7:00 a.m. December 11, 2023. Emailed comments submitted prior to 7:00 a.m. December 11, 2023, will be read or summarized into the record, comments received after the deadline will be forwarded to the UFA Board, but not read into the meeting record or addressed during the meeting.
3. Minutes Approval – Chair Weichers
 - a. November 21, 2023
4. Consent Agenda – CFO Hill
 - a. Review of November Disbursements
5. Committee Updates
 - a. Benefits & Compensation Committee (Next meeting 2/15/24) – Chair Dahle
 - b. Governance Committee (No meeting) – Chair Silvestrini
 - c. Finance Committee (Meeting held 11/29/23) – Chair Henderson
6. Review/Approve of Fiscal Year 22/23 Financial Audit - CFO Hill/Chair Henderson
7. FY 22/23 Insurance Recap – Michelle Morse, Gallagher
8. Insurance Contingency Funding – Chief Burchett/CFO Hill

9. Consider Resolution 12-2023A Approving Proposed Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2024 – CFO Hill
10. Public Hearing to Receive and Consider Comments on Proposed Amendments to the 23/24 Fiscal Year Budget – CFO Hill
11. Consider Resolution 12-2023B Approving the First Budget Amendments to the 23/24 Fiscal Year Budget – CFO Hill
12. 2021-2023 Strategic Plan Final Report – AC Pilgrim/Captain Quinn
13. Approval of 2024 UFA Board Meeting Schedule – Chair Weichers
14. Operations Report – AC Dern
 - a. Medical Response Advisory Committee (MRAC) Update
15. Fire Chief Report
 - a. Legislative Update – Dave Spatafore
 - b. Mandatory Staffing Update
 - c. FF Physical Ability Test (FPAT)
16. Possible Closed Session

The Board may consider a motion to enter Closed Session. A closed meeting described under Utah Code Section 52-4-205 may be held for specific purposes including, but not limited to:

 - a. discussion of the character, professional competence, or physical or mental health of an individual;
 - b. strategy sessions to discuss pending or reasonably imminent litigation;
 - c. strategy sessions to discuss the purchase, exchange, or lease of real property;
 - d. discussion regarding deployment of security personnel, devices, or systems; and
 - e. investigative proceedings regarding allegations of criminal misconduct.

A closed meeting may also be held for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.

Re-Open the Meeting
17. Adjournment – Chair Weichers

The next UFA Board meeting will be held January 16, 2024, at 7:30 a.m. both electronically and at UFA Headquarters located at 3380 South 900 West, Salt Lake City, UT 84119

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFA MEETINGS.

In accordance with the Americans with Disabilities Act, UFA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting will also be held electronically to allow members of the UFA Board to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 11th day of December, 2023, on the UFA bulletin boards, the UFA website www.unifiedfire.org, posted on the Utah State Public Notice website <http://www.utah.gov/pmn/index.html> and was emailed to at least one newspaper of general circulation within the jurisdiction of the public body.

Cynthia Young, UFA Board Clerk



UNIFIED FIRE AUTHORITY BOARD MINUTES

November 21, 2023, 7:30 a.m.

Electronically Via ZOOM Webinar/UFA Headquarters – 3380 South 900 West SLC, UT 84119

1. Call to Order
Quorum present
Chair Weichers called the meeting to order at 7:31 a.m.
2. Public Comment
None
Public comment was available live and with a posted email address
3. Approval of Minutes
Due to the absence of Chair Weichers and Vice Chair Stevenson at the October 17, 2023 meeting, no motions took place.

Council Member Stewart moved to approve the minutes from April 18, 2023 Open Meetings Training, September 19, 2023 Board Meeting, October 17, 2023 Board Meeting, as submitted
Mayor Silvestrini seconded the motion
All voted in favor, none opposed
4. Consent Agenda
Due to the absence of Chair Weichers and Vice Chair Stevenson at the October 17, 2023 meeting, no motions took place.
 - Review of September and October Disbursements
 - No discussion
Council Member Perry moved to approve the September and October disbursements as submitted
Council Member Hull seconded the motion
All voted in favor, none opposed
5. Committee Updates
 - Benefits & Compensation Committee – Chair Dahle
 - Next meeting 2/15/24
 - This will be the initial insurance renewal presentation and wage and benefit discussion
 - Governance Committee – Chair Silvestrini
 - No meeting held
 - Finance Committee – Chair Henderson
 - Next meeting 11/29/23
6. Consider the Date of December 12, 2023 for a Public Hearing to Receive and Consider Comments on Proposed Amendments to the 2023/2024 Fiscal Year Budget
 - At the December Board Meeting the mid-year budget amendments will be brought before the Board for approval

Council Member Stewart moved to set the date of December 12, 2023 for a Public Hearing to receive and consider comments on proposed amendments to the 2023/2024 Fiscal Year Budget as presented

Mayro Knopp seconded the motion

All voted in favor, none opposed

7. Quarterly Report

- CFO Hill reviewed the report for the first quarter
- Revenues
 - All member fees are up to date, ambulance revenue is tracking well
- In response to Council Member Stewart's question as to whether or not UFA has accounted for the 3% cut from SLCo, CFO Hill stated that UFA will be prepared to react once the decision from SLCo has been made
- Expenditures
 - Expenditures look good, there are no notable items
 - OT is looking good for now and will continue to be monitored
 - An increase in insurance costs with the new stations has been seen, but this can be balanced within the Administrative Budget
- WL and Emergency Management Funds
 - The Wildland Enterprise Fund is seeing extra expenditures and revenue from fire season, no concern now as this will balance out
 - The EM Fund has 6 months of revenue and 3 months of expenditures, but this too will balance out
- Capital Funds
 - There is plenty of spend down financing activity for both FY21/22 and FY22/23

Mayor Silvestrini moved to approve the quarterly financial report including the list of expenditures for the last quarter as presented

Council Member Stewart seconded the motion

All voted in favor, none opposed

8. Approval of FY24/25 Budget Calendar

- CFO Hill reviewed the calendar
 - Invites will be sent for these meetings
- CFO Hill also explained that Chief Burchett has asked for a 10% stress test within each Division
 - This is a new ask this year and will provide an additional tool for him to prioritize budget items
 - This will help reevaluate spending of Member Fees to ensure they are being used the best possible way, as there are always needs, but they need to be balanced with revenue

Council Member Hull moved to approve the FY24/25 Budget Calendar as presented

Mayor Overson seconded the motion

All voted in favor, none opposed

9. Approval of Resolution 11-2023A Authorizing Execution of Multi-Jurisdictional Mutual Aid, Fire, Training, Emergency Medical, and Other Services Agreements

- Chief Burchett explained that an agreement has been in place with neighboring fire agencies for many years
- This agreement was historically just an agreement between the Fire Chief's, but going forward, this agreement will require approval by the governing bodies
- This agreement outlines how sharing of personnel and equipment/resources is accounted for

- This also creates a local incident management team to help during large-scale incidents within the valley when they occur
- CLO Roberts explained that a similar agreement is being created that will be used for Utah County
 - The Board is being asked to approve both agreements as they are almost identical

Mayor Silvestrini moved to approve Resolution 11-2023A authorizing execution of Multi-Jurisdictional Mutual Aid, Fire, Training, Emergency Medical, and Other Services Agreements

Council Member Stewart seconded the motion

Roll call vote taken

Bailey	-	Knopp	Y
Bourke	-	Overson	Y
Buroker	-	Perry	Y
Butterfield	Y	Silvestrini	Y
Dahle	Y	Stevenson	Y
Harris	Y	Stewart	Y
Henderson	Y	Weichers	Y
Hull	Y	Westmoreland	-
Kanter	-		
Hartman	Y		

10. Operations Report

- Assistant Chief Dern presented the report from last month
- State of Utah Cooperator of the Year Award
 - UFA has received this award sponsored by Forestry Fire & State Lands
 - Recognition is for organization that go above and beyond during fire season
- Herriman PD Chief Carr presented Medals of Valor to Division Chief Ball, PM Eric Benson, and Aaron Cook for their acts of courage during an incident in Herriman
- Wildland Season Close-Out
 - DC Widdison provided an overview of the fire season
 - A mild summer and the timing of moisture in August contributed to a mild wildfire season
 - Regionally there was a decrease in out of state deployments, only 65 for this season
 - Wildland and fuels crews have been able to focus on mitigation
 - DC Widdison explained what is done during mitigation projects
 - Coordination between UFA, SLC Public Utilities and the Forest Service is now the standard approach on a landscape scale, rather than each agency focusing on their individual areas

11. Fire Chief Report

- Fire Station Lease Agreements
 - For many years UFA has been wanting to get leases in place with station owners
 - Recently we are seeing inconsistencies on how maintenance and capital projects are interpreted
 - These are commonly based on cost, maintenance is anything under \$5,000, capital projects anything over, but Chief Burchett feels there are instances where this is not so
 - Having lease agreements will clarify and consistently address building issues in the future
 - CLO Roberts will use the agreement for the Emergency Coordination Center (ECC) between UFA and SLCo as a beginning template
 - CLO Roberts will then work with station owners and their counsel to fine tune the agreements
 - Chief Burchett is asking that Board Members help in pushing these agreements forward

- This will take some time, but Chief Burchett would like these in place sooner than later
- Larger Agency Roundtable Boise
 - Chief Burchett and members of the Executive Team attended a roundtable sponsored by Boise Fire
 - These annual events (hosted by UFA in 2022) helps foster relationships with 5-6 agencies of similar size
 - Agencies share their successes, challenges, new ideas, etc.
 - At this roundtable, it became apparent that all agencies are facing challenges with mandatory staffing
 - There were some ideas that Chief Burchett is considering and possibly some solutions that he will bring before the Board in the coming months

12. Closed Session and Adjournment

Council Member Stewart moved to temporarily recess the meeting to convene in a closed session to discuss matters as provided by Utah Code Annotated §52-4-205 and, at the conclusion of the closed session, to adjourn this meeting

Council Member Hull seconded the motion

Roll call vote taken

Bailey	-	Knopp	Y
Bourke	-	Overson	Y
Buroker	-	Perry	Y
Butterfield	Y	Silvestrini	Y
Dahle	Y	Stevenson	Y
Harris	Y	Stewart	Y
Henderson	-	Weichers	Y
Hull	Y	Westmoreland	-
Kanter	-		
Hartman	Y		

Mayor Silvestrini moved to conclude the closed meeting and adjourn the November 21, 2023 UFA Board meeting

Council Member Hull seconded the motion

Roll call vote taken

Bailey	-	Knopp	Y
Bourke	-	Overson	Y
Buroker	-	Perry	Y
Butterfield	Y	Silvestrini	Y
Dahle	Y	Stevenson	Y
Harris	Y	Stewart	Y
Henderson	-	Weichers	Y
Hull	Y	Westmoreland	-
Kanter	-		
Hartman	Y		

BOARD MEMBERS IN ATTENDANCE:

Council Member Chrystal Butterfield
Council Member Catherine Harris
Mayor Robert Dahle
Council Member Trish Hull
Mayor Marcus Stevenson
Mayor Dan Knopp
Council Member Jared Henderson

Mayor Kristie Overson
Mayor Mike Weichers
Council Member Allan Perry
Mayor Jeff Silvestrini
Council Member Sheldon Stewart

BOARD MEMBERS ABSENT:

Council Member Kathleen Bailey
Deputy Mayor Catherine Kanter
Council Member Tish Buroker
Mayor Roger Bourke
Mayor Tom Westmoreland

STAFF IN ATTENDANCE:

Chief Dominic Burchett
CFO Tony Hill

CLO Brian Roberts
Cynthia Young, Clerk

OTHER ATTENDEES:

AC Dern
AC Pilgrim
AC Robinson
Aaron Cook
Aaron Whitehead
Amanda Lawrence
BC Bogenschutz
Bill Brass
Bryan Case
Calogero Ricotta
Captain Quinn
Chad Frisbee, Siddons Martin
Chad Simons
Courtney Samuel
Daniel Donlevy
Dave Biddison
David Chipman
DC Ayres
DC Ball
DC Greensides
DC Widdison
Erica Langenfass
FM Larson
Commander Adams, Herriman
Commander Adamson, Herriman
DC Stromburg, Herriman
Police Chief Carr, Herriman
Jill Tho

Jonathan Larsen
Kelly Bird
Kimberly Ruesch, Eagle Mtn.
Kiyoshi Young
Krystal Griffin
Kyle Maurer, Herriman
Lana Burningham
OC Russell
PM Eric Benson
Rachel Anderson, UFSA
Ryan Love
Scott McNeil
Shelli Fowlks
Tim Tingey, CWH
Val Greensides

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
NOVEMBER 2023

GL Period	Check Date	Ref#	Vendor Name	Invoice#	Check Amount
Nov-23	11/9/2023	1	PAYROLL TRANS FOR 10/31/23 PAY PERIOD	N/A	\$ 1,625,658.99
Nov-23	11/22/2023	2	PAYROLL TRANS FOR 11/15/23 PAY PERIOD	N/A	1,357,987.24
Nov-23	11/15/2023	111523101	UTAH RETIREMENT SYSTEMS	URS111023	578,393.59
Nov-23	11/1/2023	110123101	SELECTHEALTH	2.3291E+11	572,357.60
Nov-23	11/22/2023	112223102	UTAH RETIREMENT SYSTEMS	URS112523	560,103.03
Nov-23	11/10/2023	5	EFTPS - 11/10/23 PAYROLL	N/A	326,666.01
Nov-23	11/6/2023	11062023	WELLS FARGO BUSINESS CARD	Multiple	258,204.54
Nov-23	11/24/2023	8	EFTPS - 11/22/23 PAYROLL	N/A	251,150.36
Nov-23	11/15/2023	111523001	LES OLSON COMPANY	Multiple	197,860.64
Nov-23	11/24/2023	9	STATE TAX W/H ACH - NOVEMBER 2023 PAYROLL	N/A	172,896.53
Nov-23	11/16/2023	111623001	UTAH LOCAL GOVERNMENTS TRUST	Multiple	88,880.74
Nov-23	11/16/2023	87412	FUEL NETWORK	F2404E00997	63,509.58
Nov-23	11/30/2023	87438	ODP BUSINESS SOLUTIONS LLC	339209586001	60,708.55
Nov-23	11/8/2023	110823002	GCS BILLING SERVICES	3423	39,669.48
Nov-23	11/22/2023	112223101	STRATOS WEALTH PARTNERS	VEBA112523	35,694.80
Nov-23	11/9/2023	110923101	STRATOS WEALTH PARTNERS	VEBA111023	35,599.52
Nov-23	11/9/2023	87403	PEHP GROUP INSURANCE	Multiple	29,129.06
Nov-23	11/16/2023	87410	ENTERPRISE RENT-A-CAR CO OF UT, LLC	Multiple	26,871.59
Nov-23	11/16/2023	87419	CUSTOM BENEFIT SOLUTIONS, INC.	11092023	24,025.12
Nov-23	11/30/2023	87442	CUSTOM BENEFIT SOLUTIONS, INC.	11222023	23,922.10
Nov-23	11/16/2023	87416	ROCKY MTN POWER	Multiple	22,482.27
Nov-23	11/9/2023	87395	AFLAC GROUP INSURANCE	45230	18,408.48
Nov-23	11/9/2023	87405	RQI PARTNERS LLC	INV19980	16,038.41
Nov-23	11/30/2023	87429	COMCAST	186391858	15,863.38
Nov-23	11/30/2023	87440	UNIFIED FIRE SERVICE AREA	169	15,671.76
Nov-23	11/29/2023	112923002	MAYORS FINANCIAL ADMIN	MFA0000832	15,244.00
Nov-23	11/9/2023	87396	CAPSTONE STRATEGIES	45231	15,000.00
Nov-23	11/2/2023	87377	APA BENEFITS INC	T45217112	14,394.55
Nov-23	11/2/2023	87392	PRESIDIO NETWORKED SOLUTIONS LLC	6011223004294	14,344.06
Nov-23	11/30/2023	87444	LOCAL 1696 - IAFF	11222023	10,875.18
Nov-23	11/16/2023	87421	LOCAL 1696 - IAFF	11092023	10,810.96
Nov-23	11/8/2023	110823006	WHEELER MACHINERY CO	RS0000241790	10,000.00
Nov-23	11/30/2023	87428	APA BENEFITS INC	Multiple	7,819.61
Nov-23	11/9/2023	87401	KEDDINGTON & CHRISTENSEN LLC	4702	7,000.00
Nov-23	11/3/2023	110323001	FERRELLGAS	Multiple	6,884.53
Nov-23	11/15/2023	111523002	NAPA AUTO PARTS	45230	6,862.16
Nov-23	11/30/2023	87430	COREY & STEWART	5269	6,300.00
Nov-23	11/16/2023	87418	UNIVERSITY OF UTAH	UFA-2023-10	6,240.00
Nov-23	11/1/2023	110123102	SELECTHEALTH	232910017379	6,166.30
Nov-23	11/14/2023	111423101	UTAH DEPT WORKFORCE SERVICES	Multiple	5,392.22
Nov-23	11/2/2023	87376	A WARRIORS LIGHT	Multiple	4,860.00
Nov-23	11/8/2023	110823005	WEIDNER & ASSOCIATES INC	67176	4,550.00
Nov-23	11/2/2023	87387	IIA LIFTING SERVICES INC	INDI71703	3,947.25
Nov-23	11/9/2023	87397	FIDELITY SECURITY LIFE INSURANCE CO	165964229	3,736.15
Nov-23	11/30/2023	87434	INVICTUS COUNSELING SUPPORT SERVICES	Multiple	3,712.50
Nov-23	11/2/2023	87380	DEPT OF HEALTH & HUMAN SERVICES	24EM000066	3,200.00
Nov-23	11/2/2023	87393	SUNCREST COUNSELING	Multiple	3,040.00
Nov-23	11/9/2023	87402	KRONOS INCORPORATED	12153853	2,962.50
Nov-23	11/30/2023	87448	PUBLIC EMPLOYEES LT DISABILITY	11222023	2,873.32
Nov-23	11/16/2023	87407	A WARRIORS LIGHT	Multiple	2,767.50
Nov-23	11/29/2023	112923001	LES OLSON COMPANY	Multiple	2,729.00

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-11 Disbursements\10

**UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
NOVEMBER 2023**

GL Period	Check Date	Ref#	Vendor Name	Invoice#	Check Amount
Nov-23	11/1/2023	1	RECORD US MERCHANT FEE - OCTOBER 2023	N/A	2,679.79
Nov-23	11/9/2023	87404	ROCKY MTN POWER	Multiple	2,657.20
Nov-23	11/30/2023	87435	KRONOS INCORPORATED	Multiple	2,472.40
Nov-23	11/2/2023	87390	MONARCH FAMILY COUNSELING	Multiple	2,470.00
Nov-23	11/2/2023	87388	INTERSTATE BILLING SERVICE INC	Multiple	2,345.68
Nov-23	11/16/2023	87408	BLOMQUIST HALE EMPLOYEE ASSISTANCE	NOV23-3245	2,230.00
Nov-23	11/9/2023	87400	INFOARMOR	45230	2,148.20
Nov-23	11/16/2023	87420	FIREFIGHTERS CREDIT UNION	11092023TV	2,120.00
Nov-23	11/30/2023	87450	FIREFIGHTERS CREDIT UNION	11222023TV	2,120.00
Nov-23	11/30/2023	87439	SUNCREST COUNSELING	Multiple	1,990.00
Nov-23	11/2/2023	87379	CENTERPOINT LEADERSHIP SVCS	2376	1,950.00
Nov-23	11/2/2023	87381	DISCOUNTCCELL INC	OE-27479	1,761.65
Nov-23	11/30/2023	87443	FIREFIGHTERS CREDIT UNION	11222023SF	1,714.00
Nov-23	11/16/2023	87427	FIREFIGHTERS CREDIT UNION	11092023SF	1,711.00
Nov-23	11/29/2023	10	TRANSFER FUNDS FOR PATIENT REFUNDS - OCTOBER 2023	N/A	1,654.55
Nov-23	11/16/2023	87426	UTAH STATE TAX COMMISSION	11092023	1,652.04
Nov-23	11/16/2023	87424	OFFICE OF RECOVERY SERVICES	11092023	1,634.55
Nov-23	11/30/2023	87447	OFFICE OF RECOVERY SERVICES	11222023	1,634.55
Nov-23	11/13/2023	6	RECORD CLIENT ANALYSIS FEE FOR UFSA & UFA FOR OCTOBER 2023	N/A	1,297.41
Nov-23	11/9/2023	87399	HUSKIEZ LANDSCAPING INC	M13922	1,177.98
Nov-23	11/16/2023	87415	MONARCH FAMILY COUNSELING	Multiple	1,170.00
Nov-23	11/30/2023	87437	MONARCH FAMILY COUNSELING	Multiple	1,170.00
Nov-23	11/10/2023	111023001	ACE RECYCLING & DISPOSAL, INC.	Multiple	1,146.37
Nov-23	11/10/2023	111023002	DOMINION ENERGY	Multiple	1,127.50
Nov-23	11/2/2023	87378	BOUND TREE MEDICAL LLC	85125831	1,034.04
Nov-23	11/9/2023	87406	UTAH BROADBAND LLC	Multiple	824.59
Nov-23	11/30/2023	87436	MEANING TO LIVE	Multiple	780.00
Nov-23	11/30/2023	87431	FS.COM INC	IN102309210371	643.00
Nov-23	11/2/2023	87384	FS.COM INC	Multiple	626.39
Nov-23	11/8/2023	110823003	MOUNTAIN ALARM	4002051	614.10
Nov-23	11/3/2023	2	RECORD PAYMENTTECH FEE - OCTOBER 2023	N/A	598.73
Nov-23	11/16/2023	87417	SNOWBIRD RESORT LLC	2BY5Y7-C103123	555.17
Nov-23	11/30/2023	87432	HIRERIGHT LLC	G3792437	541.68
Nov-23	11/2/2023	87383	FIRST RESPONDERS FIRST	UFA-06	540.00
Nov-23	11/2/2023	87389	MEANING TO LIVE	Multiple	520.00
Nov-23	11/16/2023	87413	MEANING TO LIVE	Multiple	520.00
Nov-23	11/16/2023	87411	FIRST RESPONDERS FIRST	UFA-07	405.00
Nov-23	11/8/2023	110823001	APPARATUS EQUIPMENT & SERVICE INC	23-IV-1234	317.90
Nov-23	11/30/2023	87433	HONEY BUCKET	0553848007	253.00
Nov-23	11/9/2023	87398	GRAHAM FIRE APPARATUS SALES SERVICE	Multiple	238.42
Nov-23	11/2/2023	87386	HONEY BUCKET	0553792772	230.00
Nov-23	11/2/2023	87391	POWERED CONTROL SYSTEMS INC	INV 23-6416	230.00
Nov-23	11/6/2023	4	RECORD XPRESS BILL PAY FEE FOR UFSA & UFA OCTOBER 2023	N/A	216.43
Nov-23	11/30/2023	87441	UTAH BROADBAND LLC	1378908	199.00
Nov-23	11/16/2023	87423	ND CHILD SUPPORT DIVISION	11092023	179.00
Nov-23	11/30/2023	87446	ND CHILD SUPPORT DIVISION	11222023	179.00
Nov-23	11/30/2023	87449	SALT LAKE VALLEY LAW ENFORCE ASSOC	11222023	152.00
Nov-23	11/16/2023	87425	SALT LAKE VALLEY LAW ENFORCE ASSOC	11092023	133.00
Nov-23	11/16/2023	87409	COPPERTON IMPROVEMENT DISTRICT	W-#115 10/23	115.00
Nov-23	11/2/2023	87385	GRAHAM FIRE APPARATUS SALES SERVICE	320	94.20
Nov-23	11/13/2023	7	RECORD INTELLIPAY FEE FOR OCTOBER 2023	N/A	62.35

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-11 Disbursements\10

**UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - GENERAL FUND POOLED CHECKING
NOVEMBER 2023**

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Nov-23	11/6/2023	3	RECORD AMERICAN EXPRESS FEE - OCTOBER 2023	N/A	59.63
Nov-23	11/8/2023	110823004	SPEED'S POWER EQUIPMENT	100954	33.03
Nov-23	11/16/2023	87422	MOUNTAIN AMERICA CREDIT UNION	11092023	25.00
Nov-23	11/30/2023	87445	MOUNTAIN AMERICA CREDIT UNION	11222023	25.00
					\$ 6,654,444.69

Note 1: This is a pooled cash account - disbursements listed include those for UFA's Wildland Enterprise fund

Note 2: Payroll totals are for all UFA funds, not just General Fund

X:\Board Docs\2023-11 Disbursements\10

**UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - EMERGENCY MANAGEMENT CHECKING
NOVEMBER 2023**

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Nov-23	11/16/2023	2	FUNDS TRANSFER FROM EM TO FIRE - 11/9/23 PAYROLL	N/A	\$ 50,588.27
Nov-23	11/2/2023	8000	L.N. CURTIS & SONS	Multiple	46,625.85
Nov-23	11/30/2023	8006	L.N. CURTIS & SONS	Multiple	6,212.05
Nov-23	11/16/2023	8004	ROCKY MTN POWER	E-EM 10/23	4,842.32
Nov-23	11/16/2023	8003	FUEL NETWORK	F2404E00997	2,298.60
Nov-23	11/15/2023	111523004	LES OLSON COMPANY	Multiple	1,524.71
Nov-23	11/16/2023	8005	SYRINGA NETWORKS LLC	23NOV0167	1,175.00
Nov-23	11/9/2023	8002	HUSKIEZ LANDSCAPING INC	M13922	1,148.81
Nov-23	11/16/2023	1	TRANSFER FUNDS FROM EM TO FIRE - WORKERS COMP DECEMBER 2023	N/A	622.64
Nov-23	11/15/2023	111523003	GOLD CUP SERVICES	Multiple	411.89
Nov-23	11/2/2023	8001	QUENCH USA INC	INV06529611	105.00
					<u>\$ 115,555.14</u>

UNIFIED FIRE AUTHORITY
CASH DISBURSEMENTS - FIRE CAPITAL REPLACEMENT FUND
NOVEMBER 2023

<u>GL Period</u>	<u>Check Date</u>	<u>Ref#</u>	<u>Vendor Name</u>	<u>Invoice#</u>	<u>Check Amount</u>
Nov-23	11/3/2023	22021	WEIDNER & ASSOCIATES INC	Multiple	\$ 70,657.00
Nov-23	11/1/2023	22018	WEIDNER & ASSOCIATES INC	66855	51,115.00
Nov-23	11/3/2023	22020	PREMIER VEHICLE INSTALLATION	Multiple	39,428.36
Nov-23	11/7/2023	21048	READING TRUCK EQUIPMENT LLC	W156077	29,900.35
Nov-23	11/16/2023	87414	MIDWEST COMMERCIAL INTERIORS	160616	27,138.26
Nov-23	11/7/2023	21050	WEIDNER & ASSOCIATES INC	67066	13,845.00
Nov-23	11/7/2023	21051	L.N. CURTIS & SONS	INV757303	11,722.00
Nov-23	11/2/2023	87394	UPPER LIMIT INC	119299	7,945.90
Nov-23	11/7/2023	21049	PREMIER VEHICLE INSTALLATION	42577	1,926.20
Nov-23	11/1/2023	22019	SIDE BY SIDE WINDSHIELDS	14	1,380.00
					\$ 255,058.07

Note 1: Bank of America escrow funds funded in October 2021; disbursements began in November 2021

Note 2: JP Morgan escrow funds funded October 2022; disbursements began in December 2022



UNIFIED FIRE AUTHORITY

ANNUAL FINANCIAL REPORT

June 30, 2023

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CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Unified Fire Authority
Salt Lake City, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Unified Fire Authority (UFA) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise UFA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of UFA, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of UFA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about UFA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of UFA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about UFA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Emphasis of Matter

As described in Note 1 to the financial statements, in 2023, UFA adopted new accounting guidance, GASB Statement No. 96, Subscription-Based Information Technology. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 6, 2023, on our consideration of UFA's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering UFA's internal control over financial reporting and compliance.

K&C, CPAs

K&C, Certified Public Accountants
Woods Cross, Utah
December 6, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS



UNIFIED FIRE AUTHORITY ANNUAL FINANCIAL REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

As management of Unified Fire Authority (UFA), we offer readers of UFA's financial statements this narrative overview and analysis of the financial activities of UFA for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the notes to the financial statements.

FINANCIAL AND OPERATIONAL HIGHLIGHTS

UFA's *government-wide net position* (the amount by which assets and deferred outflows exceeded its liabilities and deferred inflows) as of June 30, 2023, was \$81,457,124. Net position increased \$13,433,260 in 2023 over the previous year's numbers (see table on page 7).

UFA reported combined ending fund balance for governmental funds of \$23,005,351 as of June 30, 2023, (1% increase compared to \$22,832,120 in 2022). The increase is primarily due to excess ambulance and investment revenues as well as cost savings, offset by budgeted use of committed fund balances for capital replacement cash purchases. The total *spendable fund balance* on June 30, 2023, was \$21,957,582, which represents 24% of total fund expenditures. Of the total spendable fund balance, \$12,970,500 is available for appropriation and spending (*unassigned fund balance*), \$1,458,457 is assigned for future purchases, and \$3,754,667 is committed, and \$3,773,958 is restricted. Unassigned fund balance includes \$4,021,368 (5% of fiscal year 2023 general fund revenues) required by the State of Utah to be retained as fund balance, leaving a balance of \$8,949,132 available for appropriation. Total unassigned fund balance in 2023 increased \$252,758 (4%). Management believes the current unassigned fund balance to be a good indicator of UFA's positive financial position.

During the fiscal year ending June 30, 2023, UFA station crews responded to 10,957 fire-related calls and 24,902 medical calls, for a total of 35,859 calls (compared to 36,239 total calls in prior year). The average number of calls per station decreased from 1,576 in 2022 to 1,559 in 2023.

UFA's 24,902 medical calls generated 12,702 billable ambulance transports, compared to 11,964 in 2022 (6% increase). Actual ambulance call volume during the year resulted in gross billings of \$25 million (6% increase from \$23.6 million in 2022). The increase resulted from both higher transports as well as an increase in transport base rates. Transport base rates are adjusted annually as allowed by the State of Utah (5% increase compared to prior year). Earned revenues, net of adjustments and allowances, increased 6% to more than \$11 million in the fiscal year ended June 30, 2023. As of year-end, net receivables related to ambulance service were approximately \$2 million.

UFA's Wildland Fund reported wildland fee revenues of \$2.4 million as of June 30, 2023 (22% decrease from 2022). Net increase in net position totaled \$196,303 (13%). Wildfire suppression crews worked in Utah, Arizona, California, Colorado, Idaho, New Mexico, Texas, and Wyoming during the 2023 season.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to UFA's basic financial statements. UFA's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of UFA's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all UFA's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of UFA is improving or deteriorating. The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement on an accrual basis. Cash flow from such transactions could impact future fiscal periods.

The government-wide financial statements identify functions of UFA that are principally supported by taxes and intergovernmental revenues, as *governmental activities*. Revenues designed to recover all or a significant portion of the activity costs are identified as *business-type activities*. Using resources of 415 field firefighter allocations and operating from 23 stations, UFA provides these governmental activities: fire suppression, fire prevention, training, EMS

UNIFIED FIRE AUTHORITY ANNUAL FINANCIAL REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

support, hazmat services, arson/bomb investigations, and emergency management conducted primarily within the UFA service area. The business-type activity of UFA is wildfire suppression that is conducted largely outside UFA's service area on a contract basis with other governmental agencies.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. UFA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. UFA uses both governmental funds and a proprietary fund.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* in the fund financial statements with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

UFA maintains three major governmental funds: the General fund, the Special Revenue fund, and the Fire Capital Projects fund. UFA also maintains the Emergency Services Capital Projects fund, a non-major governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for these funds.

Proprietary funds (also referred to as "enterprise funds") provide the same type of information as the government-wide financial statements, only in more detail. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. UFA currently operates a single enterprise fund for wildland fire suppression services.

Notes to the Financial Statements: The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information (RSI): UFA adopts an annual appropriated budget for its funds. Budgetary comparison statements (pages 46-47) have been provided for the general and special revenue funds to demonstrate compliance with the budget. RSI also includes required schedules for other post-employment benefits as well as pension plans (pages 48-53).

UNIFIED FIRE AUTHORITY ANNUAL FINANCIAL REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

FINANCIAL ANALYSIS OF UFA AS A WHOLE

Net Position

As noted earlier, net position may serve over time as a useful measurement to assist with understanding the financial position of UFA. As of June 30, 2023, assets and deferred outflows exceeded liabilities and deferred inflows by \$81,457,124 (an increase of \$13,433,260 over 2022).

Summary of Statement of Net Position For the Fiscal Years Ended June 30,

	Governmental Activities		Business-Type Activities		Total Primary Government		Total \$ Change	Total % Change
	2023	2022	2023	2022	2023	2022		
Assets								
Current and other assets	\$ 68,029,529	\$ 113,692,246	\$ 1,365,829	\$ 1,604,659	\$ 69,395,358	\$ 115,296,905	\$(45,901,547)	-40%
Capital assets	29,876,340	20,225,175	404,458	543,960	30,280,798	20,769,135	9,511,663	46%
Total Assets	<u>97,905,869</u>	<u>133,917,421</u>	<u>1,770,287</u>	<u>2,148,619</u>	<u>99,676,156</u>	<u>136,066,040</u>	<u>(36,389,884)</u>	<u>-27%</u>
Deferred Outflows of Resources	14,608,798	9,934,310	110,327	65,062	14,719,125	9,999,372	4,719,753	47%
Liabilities								
Current and other liabilities	5,275,772	4,207,301	182,070	374,622	5,457,842	4,581,923	875,919	19%
Long-term liabilities	27,143,475	20,721,383	10,698	6,964	27,154,173	20,728,347	6,425,826	31%
Total Liabilities	<u>32,419,247</u>	<u>24,928,684</u>	<u>192,768</u>	<u>381,586</u>	<u>32,612,015</u>	<u>25,310,270</u>	<u>7,301,745</u>	<u>29%</u>
Deferred Inflows of Resources	323,698	52,388,282	2,444	342,996	326,142	52,731,278	(52,405,136)	-99%
Net Position								
Invested in capital assets, net of related debt	10,997,461	11,876,154	399,856	536,999	11,397,317	12,413,153	(1,015,836)	-8%
Restricted	4,821,727	4,934,674	-	-	4,821,727	4,934,674	(112,947)	-2%
Unrestricted	63,952,534	49,723,937	1,285,546	952,100	65,238,080	50,676,037	14,562,043	29%
Total Net Position	<u>\$ 79,771,722</u>	<u>\$ 66,534,765</u>	<u>\$ 1,685,402</u>	<u>\$ 1,489,099</u>	<u>\$ 81,457,124</u>	<u>\$ 68,023,864</u>	<u>\$ 13,433,260</u>	<u>20%</u>

Current assets increased 5% during the fiscal year ended June 30, 2023. Cash increased nearly \$3 million primarily due to revenues exceeding estimates (ambulance fees and investment income) as well as cost savings. Other current assets decreased over \$1.3 million (receivables decreased \$1,349,561 primarily related to member fees receivable in 2022 and lower Wildland fee receivables in 2023, prepaid decreased \$28,041, and inventory decreased \$64,508).

Other assets decreased over \$47.4 million in 2023, resulting from UFA's net pension asset reported as part of UFA's application of GASB 68 (\$38,928,358 compared to \$86,355,497 in 2022). For more information on pension plans, see Notes 7, respectively.

Capital assets, net of depreciation, increased \$9,511,663 (46%) compared to 2022 because capital additions (\$12,886,903) exceeded depreciation expense (\$3,895,778) during fiscal year 2023. UFA implemented GASB 96 for software subscriptions in 2023, resulting in additional net capital assets totaling \$623,596. For more information on UFA's capital assets, see note 4 on page 29.

As a result of the application of GASB 68, UFA recognizes deferred outflows and inflows of resources related to pensions. Deferred outflows of resources increased from 2022 to 2023 by \$4,719,753. Deferred inflows of resources related to pensions decreased \$52,389,509 as of June 30, 2023.

Current liabilities on June 30, 2023, increased \$875,919 (19%) compared to balances on June 30, 2022. Total accounts payable increased \$806,701 (58%) and accrued liabilities increased \$69,218 (2%) from 2022 to 2023. The leading reason for the increase in payables is rising operational costs and outstanding payables on capital outlay purchases in 2023.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Total long-term liabilities increased from 2022 to 2023 by nearly \$7.3 million (29%). The net pension liability increased by \$813,170 from 2022 to 2023. Other post-employment benefits (OPEB) liability decreased \$443,966 (24%). Compensated absence liability obligations increased \$222,213 (4%) compared to June 30, 2022. Financed purchase liabilities increased \$5,356,228 (47%) during the fiscal year ending June 30, 2023, resulting from a new issuance of long-term debt (\$8,819,024) offset by principal payments (\$3,462,796). Lease liability obligations decreased \$50,434 from 2022 to 2023 related to lease payments made. For the fiscal year ending June 30, 2023, UFA implemented GASB 96 for software-based information technology arrangements (SBITAs), resulting in SBITA liability totaling \$657,527. See Notes 5, 6, 7, 8, 9, and 11 for more information regarding long-term liabilities.

UFA's net investment in capital assets is \$11,397,317 (14% of total net position). Net investment in capital assets decreased \$1,015,836 (9%) in 2023 due to debt issuance and depreciation exceeding capital acquisitions and debt payments. Although UFA's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position decreased \$112,947 (2%) from 2022 to 2023. The decrease resulted primarily from usage of funds from UFA's October 2021 and 2022 debt issuances. Restricted amounts are related to capital acquisitions (\$3,773,958), supplies and equipment inventory (\$988,317) held at UFA's warehouse, and funds paid to vendors prior to receipt of good and/or services (\$59,452).

Unrestricted net position may be used to meet UFA's ongoing financial obligations to citizens and creditors. As of June 30, 2023, unrestricted net position was \$65,238,080 (29% increase over 2022). The increase is mainly due to recognition of GASB 68 activity related to pension obligations (\$8.9 million), excess ambulance and investment revenues and cost savings.

Summary of Changes in Net Position For the Fiscal Years Ended June 30,

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Program Revenues						
Charges for services	\$ 83,044,255	\$ 77,308,521	\$ 2,764,720	\$ 3,667,923	\$ 85,808,975	\$ 80,976,444
Grants and contributions	787,630	724,278	282,575	49,300	1,070,205	773,578
General Revenues						
Unrestricted net investment earnings	792,576	82,103	18,996	-	811,572	82,103
Other	5,230,824	5,003,763	495	1,420	5,231,319	5,005,183
Member contributions	3,076,600	-	-	-	3,076,600	-
Total revenues	92,931,885	83,118,665	3,066,786	3,718,643	95,998,671	86,837,308
Program Expenses						
Fire protection services	75,570,767	58,431,866	-	-	75,570,767	58,431,866
Emergency management	3,425,296	2,727,590	-	-	3,425,296	2,727,590
Wildfire protection services	-	-	3,192,899	3,800,129	3,192,899	3,800,129
Interest on long-term debt	375,089	219,521	-	1,386	375,089	220,907
Total expenses	79,371,152	61,378,977	3,192,899	3,801,515	82,564,051	65,180,492
Excess (deficiency) before transfers	13,560,733	21,739,688	(126,113)	(82,872)	13,434,620	21,656,816
Transfers	(322,416)	(260,669)	322,416	260,669	-	-
Change in net assets	13,238,317	21,479,019	196,303	177,797	13,434,620	21,656,816
Net position - beginning	66,534,762	45,025,751	1,489,099	1,311,302	68,023,861	46,337,053
Restatement for change in accounting principle	63,151	-	-	-	63,151	-
Increase in inventory	(64,508)	29,992	-	-	(64,508)	29,992
Net position - ending	\$ 79,771,722	\$ 66,534,762	\$ 1,685,402	\$ 1,489,099	\$ 81,457,124	\$ 68,023,861

UNIFIED FIRE AUTHORITY ANNUAL FINANCIAL REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

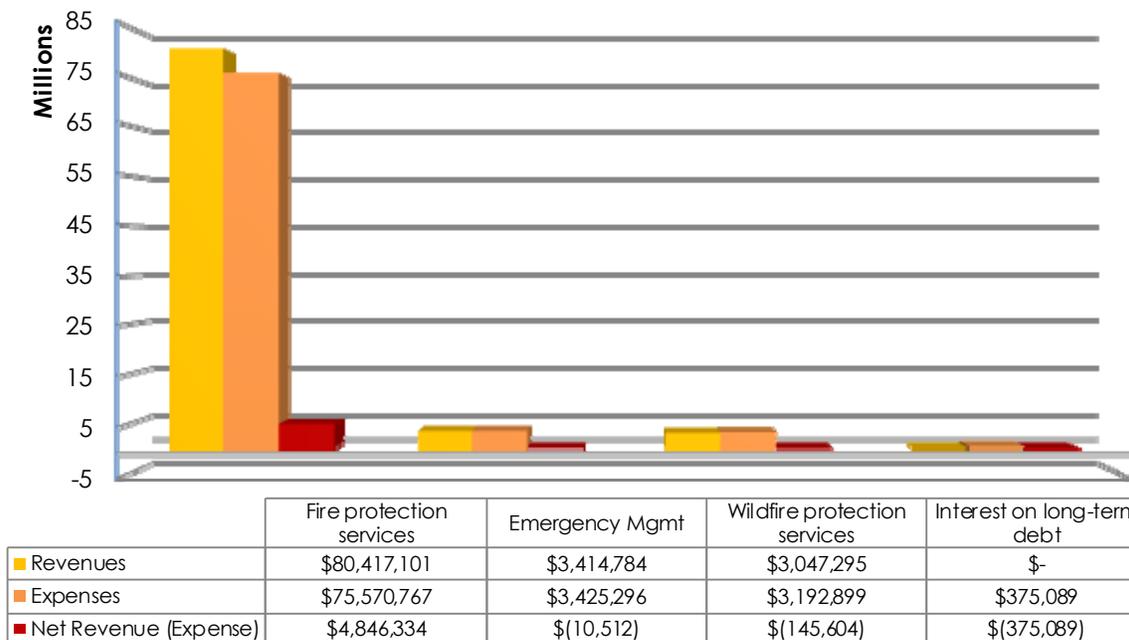
Program revenues consist of charges for services as well as grants and contributions. Total combined program revenue in 2023 increased \$5,129,159 from 2022. Charges for services include amounts received from those who purchase, use, or directly benefit from or are affected by a program, such as member fees, as well as fees paid for ambulance transport, emergency management, wildland firefighting, etc. Member fees, which account for approximately 75% of UFA's charges for services, rose \$5,523,633 (9.6%) largely as a result of an increase in fees as well as an increase in staffing at three stations approved by the UFA Board. Increases in member fees and ambulance service revenues (discussed in detail below) were offset by decreases in wildland protection fees (\$913,863) due to a slow Wildland season and intergovernmental revenues (\$823,500) for EMAC and COVID-19 reimbursements received in 2022 not in 2023. Grants increased \$296,627 primarily due to an increase in grant Wildland mitigation project work performed during 2023.

Ambulance service revenues are the second largest source of revenue for UFA (13% of UFA charges for services in 2023) and continue to provide a significant contribution to UFA's budget. The adjacent table shows ambulance activity for the past five years. Ambulance transport fee collections increased \$659,164 (6%) due to increased base rates set by the State of Utah as well as higher transport volume.

Ambulance Service Activity for the Fiscal Years Ended

	Transports		Collections	
	Annual #	% Change	Annual \$	% Change
6/30/2023	12,702	6%	\$ 11,017,234	6%
6/30/2022	11,964	8%	\$ 10,358,070	10%
6/30/2021	11,039	6%	\$ 9,402,171	6%
6/30/2020	10,453	1%	\$ 8,855,369	16%
6/30/2019	10,310	-1%	\$ 7,648,224	9%

Program Expense and Revenue by Activity For the Fiscal Year Ended June 30, 2023



Program expenses increased \$17,383,560 (27%) compared to the prior year, due primarily to the net effect of:

- Net personnel cost increases of nearly \$4 million resulting from new full-time allocations, merit raises, and cost of living increase (CPI) offset by vacancies and relief from COVID-19 and deployment staffing.
- More than \$12 million increase in benefit costs related to GASB 68 reporting requirements for pensions (reduction of \$3.8 million in 2023 compared to \$15.9 million reduction in 2022)
- Increase in compensated absences obligation costs (\$222,000) compared to a decrease of nearly \$147,000 in 2022
- Operational costs increased \$760,000 primarily due to State pass-through funding for flood mitigation (\$458,000), noncapital communications equipment purchases using debt proceeds (\$1,020,700), and inflationary growth offset by savings related to prior year projects, including grant expenditures for AFG and CCTA, medical equipment warranty, turnout/PPE clean-for-dirty exchange.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

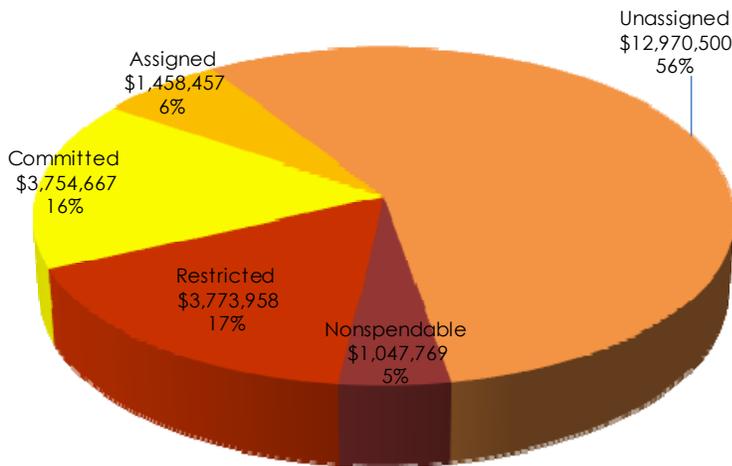
General revenues include all revenues that do not qualify as program revenues, such as investment earnings, gain/loss on sale of capital assets, capital contributions, and other miscellaneous revenues. General revenues increased \$4,032,205 (79%) compared to the previous fiscal year, resulting primarily from UFSA's transfer of \$3,076,600 training property to UFA and investment income generated by rising interest rates and a change in investment strategy to earn interest on operating cash (\$729,469).

FINANCIAL ANALYSIS OF UFA'S FUNDS

Governmental Funds: As of June 30, 2023, the aggregate fund balance of UFA's governmental funds increased \$1,627,913 (6%) to \$23,005,351. The increase is primarily due to actual ambulance fee and investment income revenues exceeding budgeted estimates as well as cost savings in personnel and non-personnel.

Approximately 56% of the aggregate fund balance, or \$12,970,500, is unassigned and is available for appropriation by the UFA Board. Unassigned fund balance on June 30, 2023, increased \$252,758 (4%) compared to 2022. Unassigned fund balance includes \$4,021,368 required by the State of Utah to be retained as fund balance (5% of fiscal year 2023 general fund revenues), leaving a balance of \$8,949,132 available for appropriation.

**Fund Balances - Governmental Funds
At June 30, 2023**



The remaining fund balance is not available for new spending because it has already been obligated:

Restricted:

- Capital Acquisition \$3,773,958

Assigned:

- Encumbrances \$525,211
- Special revenue \$933,246

Committed:

- Compensated absences \$785,940
- Retirement contributions \$103,220
- Capital acquisitions \$2,865,507

Nonspendable:

- Inventory \$988,317
- Prepaid \$59,452

Business-Type Funds: As of June 30, 2023, UFA's business-type fund net

position increased \$196,303 (13%) over 2022. The increase in net position resulted from mitigation grant revenue and higher deployment reimbursement rates. The Wildland program plans to utilize existing net assets for expenses associated with starting up the 2023 wildfire season and reserving funds for vehicle replacement. The division continues to focus on action-oriented and meaningful solutions to mitigate the threat of wildfire. Division resources engage in wildfire prevention and mitigation strategies that improve the resiliency of our communities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Significant variations in actual results compared to final budget:

- Actual ambulance transport fees exceeded budget by \$525,835 (5%) due to increased transport volume and higher billing rates set by the State of Utah.
- Actual investment income exceeded budget by \$544,606 (871%) due rising interest rates and a change in investment strategy to earn interest on operating cash.
- Staffing vacancies, offset by excess overtime to retain staffing levels, provided savings in actual salaries and benefits expenditures of \$1,721,565 compared to budget.
- Efficient management of operational needs as well as delays in operational and administrative spending resulted in cost savings compared to budget of \$801,546: IT equipment and professional services (\$220,000), small equipment (\$180,000), travel and training (\$173,000), professional fees and medical services (\$71,000), and telephone and internet service (\$70,000).

Significant differences between the original budget and the final budget:

- \$418,849 increase in member fee revenue related to additional staffing approved by the Board for three stations
- Increases in reimbursements related to USAR deployments and related personnel and support costs (\$204,078)

For detailed budgetary comparison schedules, see the Required Supplementary Information section, beginning on page 46.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: UFA's investment in capital assets on June 30, 2023, was \$30,280,800 (net of \$49,608,837 depreciation). Capital assets increased over \$8.8 million (42%) over the prior fiscal year, due to the fact that 2023 net additions (\$12,886,903) outweighed depreciation/amortization (\$3,998,835).

Capital Assets, Net of Depreciation As of June 30,

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Right to use property & equipment	\$ 100,697	\$ 149,030	\$ 4,549	\$ 6,922	\$ 105,246	\$ 155,952
Right to use software subscriptions	759,173	623,596	-	-	759,173	623,596
Building and improvements	3,320,892	2,539,560	1,447	1,762	3,322,339	2,541,322
Computer software & equipment	1,126,286	590,117	-	-	1,126,286	590,117
Construction in progress	11,969,518	6,613,745	-	-	11,969,518	6,613,745
Furniture & equipment	2,889,049	3,072,760	-	-	2,889,049	3,072,760
Land & improvements	2,759,510	503,579	-	-	2,759,510	503,579
Transportation equipment	6,951,216	6,756,384	398,463	535,276	7,349,679	7,291,660
	<u>\$ 29,876,341</u>	<u>\$ 20,848,771</u>	<u>\$ 404,459</u>	<u>\$ 543,960</u>	<u>\$ 30,280,800</u>	<u>\$ 21,392,731</u>

Major capital assets for Governmental activities put in service during the year ended June 30, 2023, included:

- Right to use assets related to GASB 96 with aggregate book value of \$356,911
- Deposits on heavy apparatus totaling \$5,514,774
- Light fleet purchased having a total cost of \$990,846
- Fire safety trailer \$175,641
- Medical equipment totaling \$300,914
- Bomb squad equipment funded by the State of Utah \$425,000
- Computer equipment with a total cost of \$812,793
- Communications equipment, including alerting systems and radios, totaling \$858,141
- Training facilities (land & building) donated by UFSA \$3,076,600

For more information on capital assets and depreciation, see Note 4, on page 29.

Long-term Debt: UFA issued long-term debt totaling \$8,819,024 in October 2022 for capital replacement purposes. UFA implemented Governmental Accounting Standards Board (GASB) 96 for Leases in the year ended June 30, 2023. As part of that implementation, UFA recognized \$560,445 in lease obligations.

During the year, UFA made principal and interest payments on long-term debt totaling \$3,891,910. OPEB and compensated absence obligations combined saw a net decrease of \$221,753 in 2023. For more information on UFA's long-term debt, see 5, 6, 7, 8, 9, and 11.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Economic factors continue to impact UFA and the areas we serve. The entities that make up UFA have widely developed and diverse economic sectors with solid growth in taxable sales, construction activity, and household income with a low unemployment rate. Because of this, UFA remains in a strong economic position even though some challenges remain. Concern about elevated inflation, while it has cooled some, may lead to possible choppy waters into 2024. Utah's continued housing challenges and high interest rates do create an economic challenge for residents and impact new growth. Federal government leadership and geopolitical strain also leads to strained consumer confidence. UFA is the largest fire department in the State of Utah. As of June 30, 2023, UFA responds from 24 operating stations serving an estimated 458,000 residents in fifteen municipalities and unincorporated Salt Lake County. UFA has 692 total employees, 485 full-time sworn firefighters and 57 full-time civilian staff.

A complete and updated strategic plan was adopted in December 2017. The three-year plan covered 2018-2020. In January 2021, UFA adopted an updated plan cover 2021-2023.

The Sustaining Goals are:

- Best Practices
- Community and Partner Involvement
- Resilient Culture
- Professional Development
- Well-being of our People

The Key Initiatives are:

- Enhanced Leadership
- Improved Emergency Services Delivery
- Improved Community Involvement
- Improve Behavioral Health

UFA Administration is working closely with its members to develop budgets appropriate to the current economic times. As UFA costs rise, it becomes necessary to assess members' fees. Some members may have limited abilities to meet these rising costs or lack of political will to raise tax revenue to cover such costs. In such situations, it will be necessary to find other ways to meet ongoing costs or reduce programs and service to meet expected levels of revenue. UFA Administration will make appropriate recommendations for cost reductions and revenue enhancements, consistent with the fluctuations and financial pressures on our member entities.

The fiscal year 2023/2024 budget has been approved and includes an average increase of 4.9% to each of the entities' member fee. The member fee increase is being used mainly to cover wages for cost-of living and market adjustments to meet the Board's adopted goal of being in the "top three", to be better prepared to meet minimum staffing overtime, to improve our staffing in Special Enforcement, Information Technology, Information Outreach, and Operations, to cover operational cost increases due to inflation like fuel and dispatch fees, and to improve our payroll/staffing/policy software. UFA continues to work to gain efficiencies in support services.

UFA approved the purchase of \$1.43 million of capital replacement fund assets. This will be used to purchase four Battalion Chief trucks, a service body truck, as well as IT, Special Operations, and Logistics equipment.

UFA continues to support our neighboring states by sending our staff on EMAC and USAR deployments. These employees help fight the wildfires and other natural disasters in these states.

UFA's Finance Committee, Benefits and Compensation Committee, Local 1696 of the International Association of Firefighters, and UFA Administration, are continually working on the long-term plan for wages and benefits of UFA employees. This plan will impact budget outcomes in the future. Wages and benefits comprise approximately 80% of the overall budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of UFA's finances for all those with an interest in UFA's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Chief Financial Officer, 3380 South 900 West, Salt Lake City, UT, 84119



BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements
Governmental Fund Financial Statements
Proprietary Fund Financial Statements
Notes to Financial Statements

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

June 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total 2023
ASSETS			
Cash and cash equivalents	\$ 21,771,036	\$ 757,545	\$ 22,528,581
Restricted cash and cash equivalents	3,904,315	-	3,904,315
Receivables	2,669,837	316,498	2,986,335
Inventory	988,317	-	988,317
Prepaid expense	59,452	-	59,452
Capital assets, net of depreciation	29,876,340	404,458	30,280,798
Net pension asset	38,636,572	291,786	38,928,358
TOTAL ASSETS	97,905,869	1,770,287	99,676,156
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	14,608,798	110,327	14,719,125
LIABILITIES			
Accounts payable	2,002,895	57,591	2,060,486
Restricted accounts payable	130,357	627	130,984
Accrued liabilities	3,142,520	123,852	3,266,372
Noncurrent liabilities			
Due within one year	5,774,521	2,389	5,776,910
Due in more than one year	20,561,879	2,214	20,564,093
Net pension liability	807,075	6,095	813,170
TOTAL LIABILITIES	32,419,247	192,768	32,612,015
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	323,698	2,444	326,142
NET POSITION			
Net investment in capital assets	10,997,461	399,856	11,397,317
Restricted for capital acquisitions	3,773,958	-	3,773,958
Restricted for inventory	988,317	-	988,317
Restricted for prepaid expense	59,452	-	59,452
Unrestricted	63,952,534	1,285,546	65,238,080
TOTAL NET POSITION	\$ 79,771,722	\$ 1,685,402	\$ 81,457,124

The accompanying notes are an integral part of the financial statements.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

STATEMENT OF ACTIVITIES Year ended June 30, 2023

Functions/Programs	Expenses	PROGRAM REVENUES			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
GOVERNMENTAL ACTIVITIES:					
Fire protection services	\$ 75,570,767	\$ 80,090,902	\$ 289,199	\$ 37,000	\$ 4,846,334
Emergency management	3,425,296	2,953,353	461,431	-	(10,512)
Interest on long-term debt	375,089	-	-	-	(375,089)
Total governmental activities	<u>79,371,152</u>	<u>83,044,255</u>	<u>750,630</u>	<u>37,000</u>	<u>4,460,733</u>
BUSINESS-TYPE ACTIVITIES:					
Wildland protection services	3,192,899	2,764,720	282,575	-	(145,604)
Total business-type activities	<u>3,192,899</u>	<u>2,764,720</u>	<u>282,575</u>	<u>-</u>	<u>(145,604)</u>
TOTAL PRIMARY GOVERNMENT	<u><u>\$ 82,564,051</u></u>	<u><u>\$ 85,808,975</u></u>	<u><u>\$ 1,033,205</u></u>	<u><u>\$ 37,000</u></u>	<u><u>\$ 4,315,129</u></u>

	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total 2023
Changes in net assets:			
Net (expense) revenue	\$ 4,460,733	\$ (145,604)	\$ 4,315,129
General Revenues:			
Unrestricted net investment earnings	792,576	18,996	811,572
Miscellaneous	5,065,208	495	5,065,703
Rent	99,380	-	99,380
Gain/(loss) on disposal of capital assets	66,236	-	66,236
Member contributions	3,076,600	-	3,076,600
Transfers	(322,416)	322,416	-
Total general revenues	<u>8,777,584</u>	<u>341,907</u>	<u>9,119,491</u>
Changes in net position	13,238,317	196,303	13,434,620
Net position - beginning	66,534,762	1,489,099	68,023,861
Decrease in inventory	(64,508)	-	(64,508)
Cumulative effect of a change in accounting principle	63,151	-	63,151
Net position - ending	<u><u>\$ 79,771,722</u></u>	<u><u>\$ 1,685,402</u></u>	<u><u>\$ 81,457,124</u></u>

The accompanying notes are an integral part of the financial statements.

UNIFIED FIRE AUTHORITY

BASIC FINANCIAL STATEMENTS

BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2023

	MAJOR FUNDS				Total 2023
	General Fund	Special Revenue Fund	Fire Capital Projects Fund	Nonmajor Governmental Fund	
CURRENT ASSETS					
Cash & cash equivalents	\$ 16,966,177	\$ 1,661,724	\$ 3,001,748	\$ 141,387	\$ 21,771,036
Restricted cash & cash equivalents	-	-	3,904,315	-	3,904,315
Receivables	2,097,043	257,454	26,923	-	2,381,420
Related party receivables	241,405	3,439	43,573	-	288,417
Inventory	988,317	-	-	-	988,317
Prepaid expense	59,452	-	-	-	59,452
Due from other funds	-	133,580	-	-	133,580
TOTAL ASSETS	20,352,394	2,056,197	6,976,559	141,387	29,526,537
CURRENT LIABILITIES					
Accounts payable	1,072,609	478,154	260,724	3,827	1,815,314
Restricted accounts payable	-	-	130,357	-	130,357
Related party payable	42,460	105,120	40,000	-	187,580
Accrued liabilities	2,752,603	119,611	-	-	2,872,214
Due to other funds	133,580	-	-	-	133,580
TOTAL LIABILITIES	4,001,252	702,885	431,081	3,827	5,139,045
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	1,213,568	125,000	43,573	-	1,382,141
TOTAL DEFERRED INFLOWS	1,213,568	125,000	43,573	-	1,382,141
TOTAL LIABILITIES AND DEFERRED INFLOWS	\$ 5,214,820	\$ 827,885	\$ 474,654	\$ 3,827	\$ 6,521,186
FUND BALANCES					
Nonspendable:					
Inventory	988,317	-	-	-	988,317
Prepaid expense	59,452	-	-	-	59,452
Spendable:					
Restricted for capital acquisition	-	-	3,773,958	-	3,773,958
Committed for:					
Compensated absences	785,940	-	-	-	785,940
Retirement contributions	82,131	21,089	-	-	103,220
Capital acquisitions	-	-	2,727,947	137,560	2,865,507
Assigned	251,234	1,207,223	-	-	1,458,457
Unassigned - 5% State requirement	4,021,368	-	-	-	4,021,368
Unassigned	8,949,132	-	-	-	8,949,132
TOTAL FUND BALANCES	15,137,574	1,228,312	6,501,905	137,560	23,005,351
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 20,352,394	\$ 2,056,197	\$ 6,976,559	\$ 141,387	\$ 29,526,537

The accompanying notes are an integral part of the financial statements.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION Year ended June 30, 2023

Total Fund Balances - Governmental Funds \$ 23,005,351

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

Capital assets in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:

Equipment and improvements	81,056,459	
Accumulated depreciation	<u>(51,180,119)</u>	29,876,340

Some receivables are not available soon enough to pay for the current period's expenditure, and therefore, are reported as unearned in the governmental funds balance sheet. 1,382,141

Pension obligations, including the net pension asset, net pension liability, and deferred inflows and outflows of resources relating to pensions, are not obligations of the current period and, therefore, are not recorded in the fund.

Net pension asset	38,636,572	
Deferred outflows of resources relating to pensions	14,608,798	
Net pension liability	(807,075)	
Deferred inflows of resources relating to pensions	<u>(323,698)</u>	52,114,597

Some liabilities are not due and payable in the current year and therefore are not reported in the governmental funds balance sheet. These liabilities consist of the following:

Lease obligations	(101,703)	
SBITA obligations	(657,527)	
Accrued interest on capital leases	(270,307)	
Capital leases	(16,884,755)	
Related party note payable	(1,408,478)	
Compensated absences	(5,888,907)	
Net OPEB obligation	<u>(1,395,030)</u>	<u>(26,606,707)</u>

Net Position of Governmental Activities \$ 79,771,722

UNIFIED FIRE AUTHORITY**BASIC FINANCIAL STATEMENTS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year ended June 30, 2023**

	MAJOR FUNDS				Total 2023
	General Fund	Special Revenue Fund	Fire Capital Projects Fund	Nonmajor Governmental Fund	
REVENUES					
Member fees	\$ 63,157,216	\$ -	\$ -	\$ -	\$ 63,157,216
Ambulance operations	10,832,335	-	-	-	10,832,335
Fees - Emergency services	-	2,476,469	-	-	2,476,469
Fees - Other	3,531,856	-	-	-	3,531,856
Grants and contributions	44,796	336,431	37,000	-	418,227
Intergovernmental revenues	978,546	476,884	388,000	-	1,843,430
Reimbursements	1,071,084	-	69,696	-	1,140,780
Rent income	99,380	-	-	-	99,380
Investment income	607,106	69,856	115,614	-	792,576
Other income	105,047	3,616	750	-	109,413
TOTAL REVENUES	80,427,366	3,363,256	611,060	-	84,401,682
EXPENDITURES					
Current					
Salaries and benefits	64,986,984	1,648,744	-	-	66,635,728
Operations	8,422,696	1,509,940	1,348,481	14,941	11,296,058
General and administrative	1,519,778	17,595	750	-	1,538,123
Capital outlay	134,387	33,836	9,161,313	123,855	9,453,391
Debt service	188,061	-	3,615,423	-	3,803,484
TOTAL EXPENDITURES	75,251,906	3,210,115	14,125,967	138,796	92,726,784
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,175,460	153,141	(13,514,907)	(138,796)	(8,325,102)
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of long-term debt	-	-	8,819,024	-	8,819,024
Proceeds from sale of assets	-	-	66,236	-	66,236
Transfers in	181,780	-	4,743,082	138,700	5,063,562
Transfers out	(5,065,498)	(320,480)	-	-	(5,385,978)
Total other financing sources (uses)	(4,883,718)	(320,480)	13,628,342	138,700	8,562,844
Net change in fund balances	291,742	(167,339)	113,435	(96)	237,742
Fund balances - beginning	14,910,340	1,395,651	6,388,470	137,656	22,832,117
Decrease in inventory	(64,508)	-	-	-	(64,508)
Fund balances - ending	\$ 15,137,574	\$ 1,228,312	\$ 6,501,905	\$ 137,560	\$ 23,005,351

The accompanying notes are an integral part of the financial statements.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES Year ended June 30, 2023

Net Change in Fund Balances - Total Governmental funds \$ 237,742
 Amounts reported for governmental activities in the Statement of
 Activities are different because:

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

Capital outlay	9,453,392	
Depreciation/amortization expense	(3,859,334)	
Capital asset transfer from member	<u>3,076,600</u>	8,670,658

Net revenues in the Statement of Activities that do not provide
 current financial resources are not reported as revenues in the
 funds. 431,572

Pension liabilities do not require current financial resources and
 therefore are not recorded in governmental funds. 8,759,320

The issuance of long-term debt provides current financial resources
 to governmental funds, while repayment of the principal of long-
 term debt consumes current financial resources to governmental
 funds. Neither transaction, however, has any net effect on net
 assets.

Issuance of long-term debt	(8,819,024)	
Accrued interest on long-term debt	(163,314)	
Repayment of long-term debt	<u>3,899,610</u>	(5,082,728)

Some expenses reported in the Statement of Activities do not
 require the use of current financial resources and therefore are not
 reported as expenditures in the funds. These activities consist of the
 following:

Decrease in OPEB liabilities	443,966	
Decrease in compensated absences	<u>(222,213)</u>	<u>221,753</u>

Changes in Net Position of Governmental Activities \$ 13,238,317

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION PROPRIETARY FUND June 30, 2023

	<u>Wildland Enterprise Fund</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 757,545
Receivables	316,498
Current assets	<u>1,074,043</u>
NONCURRENT ASSETS	
Capital assets, net of depreciation	404,458
Net pension asset	291,786
TOTAL ASSETS	<u>\$ 1,770,287</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>\$ 110,327</u>
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	\$ 57,591
Related party payable	627
Accrued liabilities	123,852
NONCURRENT LIABILITIES	
Due within one year	2,389
Due in more than one year	2,214
Net pension liability	6,095
TOTAL LIABILITIES	<u>\$ 192,768</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>\$ 2,444</u>
NET POSITION	
Net investment in capital assets	399,856
Unrestricted	<u>1,285,546</u>
TOTAL NET POSITION	<u>\$ 1,685,402</u>

The accompanying notes are an integral part of the financial statements.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUND June 30, 2023

	Wildland Enterprise Fund
	<u> </u>
OPERATING REVENUES	
Wildland fees, net of discounts and allowances of \$64,253	\$ 2,125,429
Intergovernmental contract fees	639,291
Fuels mitigation grants	282,575
Sale of materials	495
	<u>3,047,790</u>
OPERATING EXPENSES	
Salaries and benefits	2,653,677
Operations	393,400
General and administrative	6,320
Depreciation and amortization	139,502
	<u>3,192,899</u>
TOTAL OPERATING EXPENSES	<u>3,192,899</u>
LOSS FROM OPERATIONS	<u>(145,109)</u>
NONOPERATING REVENUE (EXPENSE)	
Interest income	<u>18,996</u>
Income before contributions and transfers	(126,113)
Transfers in	<u>322,416</u>
CHANGE IN NET POSITION	196,303
NET POSITION - BEGINNING	<u>1,489,099</u>
NET POSITION - ENDING	<u><u>\$ 1,685,402</u></u>

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS PROPRIETARY FUND June 30, 2023

	Wildland Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 3,569,372
Payments to vendors	(403,428)
Payments for general and administrative expenses	(6,320)
Payments to employees	(2,446,779)
Employee benefits paid	(499,055)
NET CASH PROVIDED BY OPERATING ACTIVITIES	213,790
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other fund	322,416
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	322,416
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal paid on long-term debt	(2,361)
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(2,361)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	18,996
NET CASH PROVIDED BY INVESTING ACTIVITIES	18,996
NET DECREASE IN CASH AND CASH EQUIVALENTS	552,841
CASH AND CASH EQUIVALENTS - BEGINNING	204,704
CASH AND CASH EQUIVALENTS - ENDING	\$ 757,545
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating income	\$ (145,109)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation and amortization	139,502
(Increase) decrease in assets:	
Accounts receivable	521,582
Net pension asset and deferred outflows	224,824
Increase (decrease) in liabilities:	
Accounts payable	(10,028)
Accrued expenses	(182,524)
Net pension liability and deferred inflows	(334,457)
Net cash provided by operating activities	\$ 213,790

NONCASH ACTIVITY

Depreciation for the year ended June 30, 2023, was \$139,502.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Unified Fire Authority (UFA) was formed July 1, 2004. The political subdivision was organized under an interlocal agreement to provide fire and emergency protection services to its members' jurisdictions. UFA is a separate legal entity, with a seventeen-member board of elected officials, fourteen of which represent the Unified Fire Service Area and three of which represent member municipalities. Board members serve for a specified term and cannot be removed without cause. However, as the members are unable to impose their will and are not financially accountable for UFA, UFA is not reported as a component unit of the members. In January 2021, Herriman and Riverton cities left Unified Fire Service Area and joined UFA as direct members. As of June 30, 2023, UFA members included Unified Fire Service Area (Eagle Mountain, Midvale, Millcreek, Taylorsville, Brighton Township, Copperton Township, Emigration Canyon Township, Kearns Township, Magna Township, White City Township, and unincorporated areas of Salt Lake County); the cities of Cottonwood Heights, Herriman, Holladay, and Riverton; and the Town of Alta.

Government-Wide and Fund Financial Statements

Government-wide financial statements (the statement of net position and the statement of activities) report information on all activities of UFA. The effect of interfund activity has been removed from these statements. The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific program. Program revenues include: (1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Other items not properly included among program revenues are reported as general revenues.

Fund financial statements present each major individual fund as a separate column. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. UFA segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. UFA considers ambulance revenues to be available if collected within 60 days of the end of the current fiscal period. Grants associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Governmental funds are those through which most of the governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund is charges to customers for services. Operating expenses for enterprise funds include the cost of service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

UFA has presented the following major governmental funds:

- **General Fund** – the general fund is the main operating fund of UFA, used for all financial resources not accounted for in other funds. All general revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from this Fund.
- **Special Revenue Fund** – the special revenue fund is used to account for funds received and expended for the operation of the Emergency Management function for Salt Lake County.
- **Fire Capital Projects Fund** – this fund is a capital projects fund used to account for funds received and expended for capital replacement for the fire protection divisions of Unified Fire Authority.

UFA's nonmajor governmental fund is a capital projects fund used to account for financial resources to be used for capital replacement for the Emergency Management division of UFA.

UFA also reports the following major proprietary fund:

- **Enterprise Fund** – this fund is used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered similarly through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. UFA currently operates an enterprise fund for wildland firefighting services that are contracted to other governmental agencies.

Cash and Cash Equivalents

Cash equivalents are highly liquid investments with maturities of three months or less when purchased.

Investments

Investments of the Agency are stated at cost, which approximates fair value in accordance with GASB No. 72 Fair Value Measurement and Application.

Accounts Receivable

Accounts receivable are generally comprised of reimbursement for member fees, ambulance services, Urban Search and Rescue (USAR), and Wildland operations, which are expected to be paid by private and government entities. Accounts receivable are stated at the amount management expects to collect from outstanding balances. UFA calculates its allowance for doubtful accounts based on historical collection rates.

Inventory

Inventory consists principally of items for use within fire stations and ambulances including: cleaning, kitchen, and medical supplies; motor vehicle parts and supplies; personal protective equipment; and small tools. Inventory is valued at replacement cost.

Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include building, improvements, land, and various types of equipment, are reported in the government-wide financial statements as well as the proprietary fund financial statements. Capital assets are defined by UFA as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Purchased assets are recorded at historical cost. Donated assets are recorded at fair market value at the date of gift.

Major additions are capitalized while maintenance and repairs, which do not improve or extend the life of the respected assets, are charged to expense. No depreciation is recognized on construction in progress until the asset is placed in service. UFA does not possess any infrastructure. UFA uses certain vehicles and station facilities which are owned by its members and are not reflected in capital assets.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Equipment and furniture, including vehicles	2 – 20 years
Building and improvements	5 – 39 years

Compensated Absences

For governmental funds, amounts of vested or accumulated vacation that are not expected to be liquidated with expendable available resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation leave is recorded as an expense and a liability as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund statements.

Sick pay amounts are charged to expenditures when incurred. Employees may accumulate sick leave up to 960 hours. Accumulated sick leave exceeding 960 hours at the end of each calendar year is paid to employees, at a rate approved by the UFA Board (60% for 2023). Accumulated sick leave is paid to employees upon retirement, at a rate of 25% of the total accumulated leave. Employees that are terminated for any reasons other than retirement are not paid for accumulated sick leave. The liability for accumulated sick pay amounts is not accrued until an employee becomes eligible for retirement.

Pensions

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

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Risk Management

Unified Fire Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which it carries commercial insurance. UFA also carries commercial workers' compensation insurance. There were no significant reductions in coverage from the prior year, and settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. UFA determines funds to be available of received within 60 days of year end (90 days for intergovernmental revenues).

Non-exchange transactions, in which UFA receives value without directly giving value in return, include grant and donations. On the accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include: timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which UFA must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to UFA on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenditure Recognition

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

Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. The objective is to better meet the information needs of financial statement users by establishing uniform accounting and financial reporting requirements for subscription-based information technology arrangements (SBITAs), improving the comparability of financial statements among governments that have entered into SBITAs, and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. GASB 96 is effective for periods beginning after June 15, 2022. UFA has implemented GASB 96 in the financial statements for the year ended June 30, 2023. As a result of implementing GASB 96, there was a \$63,151 change in beginning net position or fund balance as of July 1, 2022.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position/Fund Balances

The difference between assets and deferred outflows and liabilities and deferred inflows is reported as net position on the government-wide financial statements and fund balance on the governmental fund statements. UFA's net position is classified as follows:

- **Net investment in capital assets** – This component of net position consists of UFA's total investment in capital assets, net of accumulated depreciation, reduced by the outstanding debt obligations related to those assets. To the extent debt has been incurred, but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.
- **Restricted for inventory**– This component of net position consists of net position related to inventory on hand.
- **Restricted for prepaid expense**– This component of net position consists of net position related to funds paid to vendors prior to receipt of goods and/or services.
- **Unrestricted**– This component of net position consists of net position that do not meet the definition of "restricted" or "net investment in capital assets". Utah code 10-6-116(4) requires that entities maintain 5% of total general fund revenues as a minimum fund balance. As of June 30, 2023, UFA was required to maintain \$3,658,330 (5% of fiscal year 2023 General fund revenues).

In the governmental fund statements, fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned. Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the UFA Board, such as an appropriation. Assigned fund balance is constrained by the Board's intent to be used for specific purposes, by directive of the Board or Finance Committee. When an expenditure is incurred for purposes for which restricted, committed, assigned and unassigned resources are available, UFA generally uses restricted resources first, followed by committed and assigned resources, before unassigned resources are used.

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following at June 30, 2023:

	Governmental Activities	Business-Type Activities	Total
Unrestricted cash - net of outstanding checks	\$ 1,479,288	\$ -	\$ 1,479,288
Public Treasurer's Investment Fund	20,291,748	757,545	21,049,293
Restricted cash and cash equivalents	3,904,315	-	3,904,315
Total cash and cash equivalents	\$ 25,675,351	\$ 757,545	\$ 26,432,896

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State, and review the rules adopted under the authority of the Utah Money Management Act that relate to the deposit and investment of public funds.

UFA follows the requirements of the Utah Money Management Act in handling its depository and investment transactions. The Act requires depositing of UFA's funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the local government's deposits may not be recovered. UFA's deposits are insured up to \$250,000 per institution by the Federal Deposit Insurance Corporation. Deposits above \$250,000 are exposed to credit risk. As of June 30, 2023, UFA's deposits had a bank balance of \$1,541,180, of which \$250,000 is insured and \$1,291,180 is uninsured and uncollateralized. Utah State Law does not require deposits to be insured or collateralized. UFA does not have a formal policy for custodial credit risk.

Investments

The Money Management Act defines the types of securities authorized as appropriate investments for UFA's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

These statutes authorize UFA to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund (PTIF).

The Utah State Treasurer's Office operates the PTIF which is available for investment of funds administered by any Utah public treasurer. The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments.

The entire balance has a maturity of less than one year. The PTIF pool has not been rated. The PTIF is reported as a fiduciary fund by the State of Utah in its Comprehensive Annual Financial Report. A copy of the report may be obtained online at <http://treasurer.utah.gov/investor-information/comprehensive-annual-financial-report-cafr/>.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The participant's balance is their investment deposited in the PTIF plus their share of income, gains, and losses net of administration fees which is allocated to each participant on the ratio of each participant's share to the total funds in the PTIF. The participant's monthly investment amount is based upon their average daily balance.

At June 30 and December 31 each year, the fair value of the investments is determined to enable participants (public entities having those year ends) to adjust their investments in the pool. As of June 30, 2023, UFA had \$21,049,293 invested in PTIF which had a fair value of \$21,050,875. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares. The fair value of the PTIF investments is measured using Level 2 inputs as noted below.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)

Fair Value of Investments

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

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

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. UFA manages its exposure to declines in fair value by investment mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. UFA's investment policy limits the term of investments to a maximum maturity that shall not exceed five years in order to manage its exposure to fair value losses arising from increasing interest rates. The investment policy also specifies that UFA's investment portfolio will remain sufficiently liquid to enable UFA to meet all operating requirements which might be reasonably anticipated.

Custodial Credit Risk for investments is the risk that, in the event of a failure of the counterparty, UFA will not be able to recover the value of the investment or collateral securities that are in possession of an outside party. UFA's policy for limiting the credit risk of investments is to comply with the Money Management Act, as previously discussed. All of UFA's investments at June 30, 2023, were with the PTIF and therefore are unrated and are not categorized as to custodial credit risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. UFA's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council, as applicable. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

NOTE 3 - RECEIVABLES

Accounts receivable as of June 30, 2023, consist of the following:

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Activities	Wildland Enterprise Fund
Accounts receivable					
Due from other governments	\$ 72,386	\$ 66,459	\$ -	\$ 138,845	\$ 299,060
Ambulance services	6,320,017	-	-	6,320,017	
Accrued revenues	10,954	-	26,923	37,877	
Related party receivable	241,405	3,439	43,573	288,417	
Miscellaneous	5,757	-	-	5,757	
Total accounts receivable	<u>6,650,519</u>	<u>69,898</u>	<u>70,496</u>	<u>6,790,913</u>	<u>299,060</u>
Grants receivable	-	190,995	-	190,995	17,438
Allowance for uncollectible accounts	<u>(4,312,071)</u>			<u>(4,312,071)</u>	<u>-</u>
 Total Receivables	 <u>\$2,338,448</u>	 <u>\$ 260,893</u>	 <u>\$70,496</u>	 <u>\$ 2,669,837</u>	 <u>\$ 316,498</u>

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 4 - CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2023, are as follows:

	July 1, 2022	Additions/ Transfers In	Disposals/ Transfers Out	June 30, 2023
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 6,613,745	\$ 6,785,229	\$ (1,429,456)	\$ 11,969,518
Land	416,277	2,270,600	-	2,686,877
Total capital assets not being depreciated	<u>7,030,022</u>	<u>9,055,829</u>	<u>(1,429,456)</u>	<u>14,656,395</u>
Capital assets being depreciated/amortized:				
Right to use property and equipment	207,279	-	-	207,279
Right to use software subscriptions	764,354	356,911	-	1,121,265
Building and improvements	3,703,902	892,997	-	4,596,899
Computer software and equipment	3,588,988	876,854	-	4,465,842
Furniture and equipment	9,175,656	736,867	(22,131)	9,890,392
Land improvements	294,250	-	-	294,250
Transportation equipment	44,203,089	2,396,901	(775,853)	45,824,137
Total assets being depreciated/amortized	<u>61,937,518</u>	<u>5,260,530</u>	<u>(797,984)</u>	<u>66,400,064</u>
Less accumulated depreciation/amortization for:				
Right to use property and equipment	(58,249)	(48,333)	-	(106,582)
Right to use software subscriptions	(140,758)	(221,334)	-	(362,092)
Building and improvements	(1,164,342)	(111,665)	-	(1,276,007)
Computer software and equipment	(2,998,871)	(340,685)	-	(3,339,556)
Furniture and equipment	(6,102,896)	(920,578)	22,131	(7,001,343)
Land improvements	(206,948)	(14,669)	-	(221,617)
Transportation equipment	(37,446,705)	(2,202,069)	775,853	(38,872,921)
Total accumulated depreciation	<u>(48,118,769)</u>	<u>(3,859,333)</u>	<u>797,984</u>	<u>(51,180,118)</u>
Total capital assets being depreciated, net	<u>13,818,749</u>	<u>1,401,197</u>	<u>-</u>	<u>15,219,946</u>
Total capital assets, net	<u>\$ 20,848,771</u>	<u>\$ 10,457,026</u>	<u>\$ (1,429,456)</u>	<u>\$ 29,876,341</u>
Business-Type activities:				
Capital assets being depreciated/amortized:				
Right to use equipment	9,295	-	-	9,295
Building and improvements	3,152	-	-	3,152
Furniture and equipment	17,000	-	-	17,000
Transportation equipment	2,004,581	-	-	2,004,581
Total assets being depreciated/amortized	<u>2,034,028</u>	<u>-</u>	<u>-</u>	<u>2,034,028</u>
Less accumulated depreciation/amortization for:				
Right to use equipment	(2,373)	(2,373)	-	(4,746)
Building and improvements	(1,390)	(315)	-	(1,705)
Furniture and equipment	(17,000)	-	-	(17,000)
Transportation equipment	(1,469,305)	(136,814)	-	(1,606,118)
Total accumulated depreciation/amortization	<u>(1,490,068)</u>	<u>(139,502)</u>	<u>-</u>	<u>(1,629,569)</u>
Total capital assets, net	<u>\$ 543,960</u>	<u>\$ (139,502)</u>	<u>\$ -</u>	<u>\$ 404,459</u>

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation and amortization charged for the year ended June 30, 2023:

	Governmental Activities	Business-Type Activities
Fire protection services	\$ 3,562,547	\$ -
Emergency services	296,786	-
Wildland services	-	139,502
	\$ 3,859,333	\$ 139,502

NOTE 5 - LEASES

UFA is lessee under multiple lease agreements involving property and equipment. Rent expense during the fiscal year ended June 30, 2023, totaled \$58,975. The following is a summary of transactions affecting lease obligations for the fiscal year ended June 30, 2023:

	Beginning	Increases	(Decreases)	Ending
Governmental	\$ 149,776	\$ -	\$ (48,073)	\$ 101,703
Business-Type	6,964	-	(2,361)	4,603
Total Lease Obligations	\$ 156,740	\$ -	\$ (50,434)	\$ 106,306

Payments remaining at June 30, 2023 are:

	Governmental	Business-Type
Lease to use property for placement of communications tower equipment with payments through April 2024	\$ 5,476	\$ -
Lease to use copy equipment with payments through June 2024	13,098	-
Lease to use postage equipment with payments through March 2025	3,158	-
Lease to use copy equipment with payments through May 2025	43,617	4,603
Lease to use property for placement of communications tower equipment with payments through May 2031	36,354	-
	\$ 101,703	\$ 4,603

As of June 30, 2023, assets recorded under the outstanding leases include equipment and property having value of \$216,574, with \$111,328 of accumulated amortization. Amortization, included with depreciation on the financial statements, was \$50,706 for the year ended June 30, 2023.

The following is a schedule by years of future minimum payments required under the leases together with their present value as of June 30, 2023:

	Governmental			Business-Type		
	Principal	Interest	Total	Principal	Interest	Total
2024	47,460	800	48,260	2,389	42	2,431
2025	26,843	392	27,235	2,214	14	2,228
2026	4,535	215	4,750	-	-	-
2027	4,574	176	4,750	-	-	-
2028-2031	18,291	311	18,602	-	-	-
Total minimum lease payments	\$ 101,703	\$ 1,894	103,597	\$ 4,603	\$ 56	4,659
Less amount representing interest			(1,894)			(56)
Present value of minimum lease payments (including \$49,849 classified as current)			\$ 101,703			\$ 4,603

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 - SOFTWARE-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

UFA has entered into multiple software-based information technology agreements (SBITAs). Subscription expense during the fiscal year ended June 30, 2023, totaled \$264,144. The following is a summary of transactions affecting SBITA obligations for the fiscal year ended June 30, 2023:

	Beginning	Increases	(Decreases)	Ending
Governmental	\$ 560,445	\$ 349,211	\$ (252,129)	\$ 657,527
Business-Type	-	-	-	-
Total SBITA Obligations	\$ 560,445	\$ 349,211	\$ (252,129)	\$ 657,527

Payments remaining at June 30, 2023 are:

	Governmental
Software subscription for incident reporting with payments through December 2026	\$ 410,814
Software subscription for telephones with payments through March 2027	183,996
Software subscription for EMS training with payments through June 2024	62,717
	\$ 657,527

As of June 30, 2023, assets recorded under the outstanding SBITAs have value of \$1,121,265 with \$362,092 of accumulated amortization. Amortization, included with depreciation on the financial statements, was \$221,334 for the year ended June 30, 2023.

The following is a schedule by years of future minimum payments required under the SBITAs together with their present value as of June 30, 2023:

	Governmental		
	Principal	Interest	Total
2024	207,675	800	208,475
2025	147,410	392	147,802
2026	149,928	215	150,143
2027	152,514	176	152,690
Total minimum			
subscription payments	\$ 657,527	\$ 1,583	659,110
Less amount representing interest			(1,583)
Present value of minimum subscription payments (including \$207,675 classified as current)			\$ 657,527

NOTE 7 - COMPENSATED ABSENCES

The changes in compensated absences for the year ended June 30, 2023, are as follows:

	Beginning	Increases	(Decreases)	Ending
Vacation	\$ 5,026,781	\$ 3,617,997	\$ (3,378,242)	\$ 5,266,536
Sick leave	639,913	2,097,920	(2,115,462)	622,371
Total compensated absences (including \$2,114,921 classified as current)	\$ 5,666,694	\$ 5,715,917	\$ (5,493,704)	\$ 5,888,907

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 - FINANCED PURCHASES

The following is a summary of transactions affecting capital lease obligations for the fiscal year ended June 30, 2023:

	<u>Beginning</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending</u>
Governmental	\$ 11,528,526	\$ 8,819,024	\$ (3,462,796)	\$ 16,884,754
Business-Type	-	-	-	-
Total Capital Lease Obligations	<u>\$ 11,528,526</u>	<u>\$ 8,819,024</u>	<u>\$ (3,462,796)</u>	<u>\$ 16,884,754</u>

UFA's outstanding capital leases from direct borrowings contain a provision that in event of default, outstanding amounts become immediately due if UFA is unable to make payment. Under the terms of all leases, UFA will gain ownership at the time of its last lease payment. Principal remaining at June 30, 2023 is:

Capital lease collateralized by a bomb suit, medical equipment, thermal imaging cameras, stretchers, light fleet and apparatus, IT equipment, and a building improvement, bearing interest at 2.88% with annual principal and interest payments of \$812,495 through October 2024	\$ 1,557,392
Capital lease collateralized by a station equipment, medical equipment, stretchers, light fleet and apparatus, communications equipment, and a building improvement, bearing interest at 0.85% with annual principal and interest payments of \$1,583,544 through October 2027	7,719,822
Capital lease collateralized by a station equipment, medical equipment, stretchers, light fleet and apparatus, communications equipment, and a building improvement, bearing interest at 0.85% with annual principal and interest payments of \$286,041 through October 2027	1,285,983
Capital lease collateralized by communications equipment bearing interest at 0.85% with annual principal and interest payments of \$925,443 through October 2030	6,321,557
	<u>\$ 16,884,754</u>

As of June 30, 2023, assets recorded under the outstanding leases include transportation equipment and information technology/communications equipment having original cost of \$22,376,703, with \$5,198,026 of accumulated amortization. Amortization, included with depreciation on the financial statements, was \$1,255,885 for the year ended June 30, 2023. Interest on capital leases charged to expense for the year ended June 30, 2023, was \$308,041. The following is a schedule by years of future minimum payments required under the leases together with their present value as of June 30, 2023:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	3,219,323	388,200	3,607,523
2025	3,288,420	319,103	3,607,523
2026	2,547,012	248,015	2,795,027
2027	2,596,756	198,272	2,795,028
2028	2,647,948	147,080	2,795,028
2029	831,054	94,389	925,443
2030	861,396	64,047	925,443
2031	892,845	32,598	925,443
Total minimum lease payments	<u>\$ 16,884,754</u>	<u>\$ 1,491,704</u>	18,376,458
Less amount representing interest			<u>(1,491,704)</u>
Present value of minimum lease payments (including \$3,219,323 classified as current)			<u>\$ 16,884,754</u>

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems (the Systems). The Systems are comprised of the following defined benefit pension trust funds (multiple employer cost-sharing public employee retirement systems):

- Public Employees Noncontributory Retirement System (Noncontributory System)
- Firefighters Retirement System (Firefighters System)
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System)
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System)
- Public Safety Retirement System (Public Safety System)

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

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

Benefits Provided

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

System	Final Average Salary	Year of service required and/or age eligible for benefit	Benefit % per year of service	COLA **
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% to 4% depending on the employer
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year to June 2020; 2.0% per year July 2020 to present	Up to 2.5%

* With actuarial reductions

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

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2023, are as follows:

	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System				
Local Governmental Division Tier 2	N/A	N/A	16.01%	0.18%
Noncontributory System				
Local Governmental Division Tier 1	N/A	N/A	17.97%	N/A
Public Safety Retirement System				
Tier 2 DB Hybrid Public Safety	N/A	2.59%	26.99%	N/A
Other Division A Noncontributory Tier 1	N/A	N/A	35.71%	N/A
Firefighters System				
Division B Tier 1	N/A	16.71%	6.24%	N/A
Tier 2 DB Hybrid Firefighters	N/A	2.59%	14.08%	N/A
Tier 2 DC Only				
Local Government	N/A	N/A	6.19%	10.00%
Public Safety	N/A	N/A	12.99%	14.00%
Firefighters	N/A	N/A	0.08%	14.00%

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

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 System. For the fiscal year ended June 30, 2023, the employer and employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Noncontributory System	\$ 484,811	N/A
Public Safety System	32,420	-
Firefighters System	5,881,543	-
Tier 2 Public Employees System	179,569	-
Tier 2 Public Safety & Firefighter System	1,474,603	-
Tier 2 DC Only System	24,187	N/A
Tier 2 DC Public Safety and Firefighter System	1,358	N/A
	\$ 8,078,491	\$ -

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

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

At June 30, 2023, we reported a net pension asset of \$38,928,359 and a net pension liability of \$813,169.

	12/31/2022 Measurement Date			Proportionate	
	Net Pension	Net Pension	Proportionate	Share	Change
	Asset	Liability	Share	12/31/2021	
Noncontributory System	\$ -	\$ 488,380	0.2851438%	0.3113191%	-0.0261753%
Public Safety System	-	66,288	0.0512641%	0.0510875%	0.0001766%
Firefighters System	38,928,359	-	30.9275887%	31.1924324%	-0.2648437%
Tier 2 Public Employees System	-	47,926	0.0440139%	0.0495779%	-0.0055640%
Tier 2 Public Safety & Firefighter System	-	210,575	2.5241441%	2.7085730%	-0.1844289%
Total Net Pension Asset/Liability	<u>\$ 38,928,359</u>	<u>\$ 813,169</u>			

The net pension asset and liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2023, we recognized pension expense of \$(5,308,649).

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual	\$ 2,158,531	\$ 121,684
Changes in assumptions	2,923,145	23,164
Net difference between projected and actual earnings on pension plan investments	7,215,779	-
Change in proportion and differences between contributions and proportionate share of contributions	610,640	181,295
Contributions subsequent to the measurement date	1,811,030	-
	<u>\$ 14,719,125</u>	<u>\$ 326,143</u>

Deferred outflows of resources related to pensions (\$1,811,030) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows/(Inflows) of Resources
2023	\$ (3,204,442)
2024	983,441
2025	3,174,903
2026	11,467,512
2027	20,241
Thereafter	140,297

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$254,019. At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 165,651	\$ -
Changes in assumptions	80,039	1,950
Net difference between projected and actual earnings on pension plan investments	322,140	-
Change in proportion and differences between contributions and proportionate share of contributions	10,092	20,939
Contributions subsequent to the measurement date	237,248	-
	\$ 815,170	\$ 22,889

Deferred outflows of resources related to pensions (\$237,248) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred	
Year Ended December 31,	Outflows/(Inflows) of Resources	
2023	\$	(76,295)
2024		7,227
2025		129,391
2026		494,710
2027		-
Thereafter		-

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of (\$23,794). At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 293	\$ -
Changes in assumptions	1,778	-
Net difference between projected and actual earnings on pension plan investments	15,365	-
Change in proportion and differences between contributions and proportionate share of contributions	266	13,882
Contributions subsequent to the measurement date	15,480	-
	\$ 33,182	\$ 13,882

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Deferred outflows of resources related to pensions (\$15,480) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Net Deferred	
December 31,	Outflows/(Inflows) of	
Resources	Resources	
2023	\$	(24,944)
2024		(2,702)
2025		6,405
2026		25,062
2027		-
Thereafter		-

Firefighters System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$(6,547,895). At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,874,820	\$ 49,952
Changes in assumptions	2,692,595	-
Net difference between projected and actual earnings on pension plan investments	6,640,472	-
Change in proportion and differences between contributions and proportionate share of contributions	500,258	113,983
Contributions subsequent to the measurement date	789,305	-
	\$ 12,497,450	\$ 163,935

Deferred outflows of resources related to pensions (\$789,305) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Net Deferred	
December 31,	Outflows/(Inflows) of	
Resources	Resources	
2023	\$	(3,128,961)
2024		927,127
2025		2,958,459
2026		10,787,585
2027		-
Thereafter		-

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June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$92,151. At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,188	\$ 1,902
Changes in assumptions	15,559	122
Net difference between projected and actual earnings on pension plan investments	19,322	-
Change in proportion and differences between contributions and proportionate share of contributions	13,867	6,457
Contributions subsequent to the measurement date	104,630	-
	\$ 169,566	\$ 8,481

Deferred outflows of resources related to pensions (\$104,630) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred	
Year Ended	Outflows/(Inflows) of	
December 31,	Resources	
2023	\$	3,021
2024		6,066
2025		9,478
2026		17,696
2027		4,338
Thereafter		15,858

Tier 2 Public Safety and Firefighter System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$916,870. At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 101,579	\$ 69,830
Changes in assumptions	133,174	21,092
Net difference between projected and actual earnings on pension plan investments	218,480	-
Change in proportion and differences between contributions and proportionate share of contributions	86,157	26,035
Contributions subsequent to the measurement date	664,367	-
	\$ 1,203,757	\$ 116,957

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Deferred outflows of resources related to pensions (\$664,367) results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Net Deferred</u> <u>Outflows/(Inflows) of</u> <u>Resources</u>
2023	\$ 22,738
2024	45,724
2025	71,171
2026	142,460
2027	15,903
Thereafter	124,440

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary	3.25 – 9.25%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based on gender, occupation and age, as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

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

<u>Asset Class</u>	<u>Target Asset</u> <u>Allocation</u>	<u>Real Return</u> <u>Arithmetic Basis</u>	<u>Long-term</u> <u>expected</u> <u>portfolio real</u> <u>rate of return</u>
Equity securities	35.00%	6.58%	2.30%
Debt securities	20.00%	1.08%	22.00%
Real assets	18.00%	5.72%	1.03%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	2.91%	44.00%
Cash and cash equivalents	0%	-0.11%	0.00%
Totals	100.00%		5.17%
Inflation			2.50%
Expected arithmetic nominal return			7.67%

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.5%, a real return of 4.35% that is net of investment expense.

Discount rate

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.85 %) or one percentage point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 3,077,933	\$ 488,380	\$ (1,675,328)
Public Safety System	213,482	66,288	(53,415)
Firefighters System	12,097,481	(38,928,359)	(80,829,010)
Tier 2 Public Employees System	209,412	47,926	(76,478)
Tier 2 Public Safety and Firefighters	1,685,595	210,575	(961,714)
Total	\$ 17,283,903	\$ (38,115,190)	\$ (83,595,945)

Pension Plan Fiduciary Net Position

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

NOTE 10 - DEFINED CONTRIBUTION SAVINGS PLAN

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

UFA participates in the following Defined Contribution Savings Plans with URS: 401(k), 457(b), Roth IRA, and Traditional IRA plans. Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans were as follows for the fiscal years ended June 30:

	2023	2022	2021
Employer contributions - 401(k)	\$ 692,163	\$ 656,760	\$ 515,211
Employee contributions - 401(k)	543,018	579,322	554,381
Employer contributions - 457	-	-	-
Employee contributions - 457	2,824,910	2,599,463	2,539,724
Employer contributions - Roth IRA	N/A	N/A	N/A
Employee contributions - Roth IRA	551,972	564,112	445,173
Employer contributions - Traditional IRA	N/A	N/A	N/A
Employee contributions - Traditional IRA	5,015	5,368	4,392

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

Unified Fire Authority provides post-employment health and dental benefits, through a single employer defined benefit plan, to employees who retire from UFA and qualify to retire from the Utah Retirement Systems. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

Premiums are shared by the retiring eligible employee and UFA. As of June 30, 2023, UFA pays up to 80% of the retiree's health care and dental premiums through SelectHealth and Public Employees Health Program, respectively, on a pay-as-you-go basis. The remainder is paid by the retiree. The benefits, employee and UFA contributions are governed by UFA policy and can be amended at any time. During the year ending June 30, 2023, UFA paid retiree health care and dental premiums of \$91,140.

Employees Covered by Benefit Terms

Effective November 20, 2012, the Board approved the dissolution of the Unified Fire Authority Retiree Healthcare Plan. The resolution adopted eliminates the Post-Retirement Insurance Premium for anyone retiring after December 31, 2013. In addition, no member retiring after June 15, 2012, is eligible for a subsidized Medicare Supplement. This plan change eliminated a large portion of the active member liabilities for post-retirement healthcare.

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	36
Inactive employees entitled to but not yet receiving benefit	-
Active employees	-
Total Plan Members	36

Total OPEB Liability

UFA's total OPEB liability of \$1,395,030 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	No explicit inflation assumption used
Salary increases	Not applicable, all members are inactive
Discount rate	3.86%
Healthcare cost trend rates	Initial rate of 7.00%, declining to an ultimate rate of 4.25% after 13 years
Retirees' share of benefit-related costs	20% of projected health insurance premiums for retirees

The discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.

Mortality rates were based on the 2020 PR Utah Retiree Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA from 2020.

The actuarial assumptions used in the June 30, 2023, valuation were based on assumptions developed for the Utah Retirement System (URS) in which UFA participates.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability

Balance at 6/30/2022	\$ 1,838,996
Changes for the year:	
Interest	64,507
Difference between expected and actual experience	(305,614)
Changes in assumptions or other inputs	(21,175)
Benefit payments	(181,684)
Net changes	(443,966)
Balance at 6/30/2023	\$ 1,395,030

Changes of assumptions and other inputs reflect a change in the discount rate from 3.69% as of June 30, 2022, to 3.86% as of June 30, 2023, and updated mortality rates consistent with the most recent valuation of the Utah Retirement System.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of UFA calculated using a discount rate of 3.86%, as well as what UFA's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-lower (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	1% Decrease 2.86%	Discount Rate 3.86%	1% Increase 4.86%
Total OPEB liability	\$ 1,536,990	\$ 1,395,030	\$ 1,273,695

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of UFA calculated using the assumed trend rates, as well as what UFA's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 1,274,558	\$ 1,395,030	\$ 1,533,247

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, UFA recognized OPEB expense of \$(262,282). At June 30, 2023, UFA reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
	\$ -	\$ -

Because the measurement date of the total OPEB liability is equal to the last day of the employer's fiscal year, there is no deferred outflow related to contributions made subsequent to the measurement date.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 12 - RELATED PARTY TRANSACTIONS

Unified Fire Service Area (UFSA)

Unified Fire Authority received operating fees from its members in the amount of \$63,157,216 during the fiscal year ending June 30, 2023, which represents approximately 74.8% of total UFA governmental revenues. Of these fees, \$45,393,473 was received from the UFSA, which represents approximately 71.9% of total member fees for the fiscal year. UFSA also paid UFA \$500,517 and \$18,882 for financial management/administrative services and reimbursements, respectively, during the fiscal year ended June 30, 2023. As of June 30, 2023, UFA's accounts receivable included \$1,562 due from UFSA for reimbursements.

In February 2012, UFA entered into an interlocal agreement with UFSA to finance the purchase of a warehouse in West Jordan, Utah. UFSA loaned \$2.5 million to UFA for purchase of the building. The remaining funds (\$1 million) for purchase, relocation, and renovation were provided by UFA. The agreement requires UFA to pay 228 monthly payments of \$15,672. Upon commencement of payments in June 2013, the agreement bears 4% interest. UFA paid \$128,912 principal and \$59,149 interest to UFSA during the fiscal year ended June 30, 2023. The following is a schedule by years of future minimum payments required under the agreement as of June 30, 2023:

2024	134,164
2025	139,630
2026	145,319
2027	151,239
2027	157,401
2029-2032	680,725
	\$ 1,408,478

Salt Lake County (SLCo)

UFA received operating fees restricted for emergency management from SLCo totaling \$2,476,469, as well as \$3,175,714 to provide fire protection to the Canyon Recreational areas for the year ended June 30, 2023. Unified Fire Authority operates under a cooperative agreement with SLCo for telephone services and maintenance of buildings. UFA paid SLCo for building maintenance and improvements totaling \$12,553 in fiscal year 2023. UFA's accounts payable at June 30, 2023, included \$2,099 due to SLCo.

The interlocal agreement organizing Unified Fire Authority provides for a sublease of the Emergency Coordination Center from SLCo effective July 1, 2004. Payments calculated under that lease continued through October 2023. Payments for the year ended June 30, 2023, under the lease totaled \$170,842. Effective November 2023, UFA and SLCo negotiated a new lease agreement for use of the facility, cancellable by both parties with notice. The following is a schedule by years of future minimum payments required under the agreement as of June 30, 2023:

2024	182,928
2025	182,928
2026	182,928
2027	182,928
2028	182,928
2029-2033	823,176
	\$ 1,737,816

Salt Lake Urban Search and Rescue (USAR)

UFA is the sponsoring agency for the Salt Lake Urban Search and Rescue (USAR) task force, a non-profit corporation. USAR is one of 28 State and local emergency management task forces designated by the Federal Emergency Management Agency (FEMA) as members of the National Urban Search and Rescue (US&R) Response System. Participating agencies include Salt Lake City, Park City, Draper City, West Valley City, West Jordan City, and South Jordan City. USAR's Board of Directors consists of four officers from UFA.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 12 - RELATED PARTY TRANSACTIONS (CONTINUED)

USAR's staffing and daily management is primarily provided by UFA employees. During the fiscal year ended June 30, 2023, USAR reimbursed \$694,479 to UFA for salaries and benefits related to daily operations of the task force. Additionally, USAR reimbursed for training and deployment personnel costs of \$229,178.

As sponsoring agency, UFA entered into an agreement with FEMA requiring training and maintenance of a task force for emergency response in accordance with FEMA standards. USAR and UFA entered into a reimbursement agreement for USAR's share of various costs at UFA's logistics warehouse (storage and office space, office equipment, and utilities). USAR leases approximately 19,000 square feet of space in UFA's facility. USAR paid \$94,896 during the fiscal year ended June 30, 2023. The existing agreement terminates August 2023 but has been renewed for one year (cancellable by either party with notice).

During the fiscal year ended June 30, 2023, USAR reimbursed UFA for reimbursements including utilities, improvements, maintenance, equipment costs and miscellaneous purchases (\$48,142). UFA also billed USAR for reimbursement of two vehicles purchased on its behalf totaling \$109,770. Total rent and reimbursements included in related party accounts receivable due from USAR to UFA were \$276,135 at June 30, 2023.

Unified Fire Authority Health & Welfare Trust (VEBA)

UFA established a defined contribution health and welfare VEBA trust for eligible employees in November 2012 to provide for reimbursement of post-retirement and post-termination out-of-pocket medical expenses, including health insurance premiums. UFA funds the plan primarily through employer contributions, including sick leave buyouts, as well as some elective deferrals made by employees at the time of termination/retirement. Beginning in January 2023, UFA's Board approved contributing 2% of salary to the VEBA plan each pay period for all full-time employees.

Total contributions remitted to the VEBA during the fiscal year ended June 30, 2023, were \$1,054,695 (\$116,500 elective employee deferrals, \$129,759 sick leave buyouts, \$808,436 employer contributions). UFA also contributed \$5,200 to cover the cost of VEBA audit and tax preparation services.

NOTE 13 - TRANSACTIONS BETWEEN FUNDS

Legally authorized transfers are treated as interfund transfers and are included in the results of operations in the fund financial statements but are generally excluded from the government-wide financial statements. Interfund transfers are listed below for the year ended June 30, 2023:

Transfers In	Transfers Out		
	General Fund	Special Revenue Fund	Total
General Fund	\$ -	\$ 181,780	\$ 181,780
Fire Capital Projects Fund	4,743,082	-	4,743,082
Emergency Management Capital Projects Fund	-	138,700	138,700
Proprietary Fund	322,416	-	322,416
Total	\$5,065,498	\$ 320,480	\$ 5,385,978

Transfers from the General Fund to the Fire Capital Projects Fund include contributions to offset debt service payments (\$3,679,385) as well as funding to smooth debt service cost impact to the fund and purchase equipment that cannot be a part of long-term debt financing arrangements (\$1,063,697). Transfers from the General Fund to the Proprietary Fund include contribution to offset some costs for Wildland Division staff (\$100,000) as well as the fuels crew as part of UFA's participation commitment to the State of Utah Catastrophic Wildland Fire Reduction Policy (\$222,416). The transfers from the Special Revenue Fund to the General and EM Capital Projects fund are for General Fund staff that provide administrative and support services to Emergency Management and vehicle replacement funding, respectively.

At June 30, 2023, the General Fund reported an interfund payable to the Emergency Management Special Revenue Fund totaling \$133,580 for grant funds deposited into the incorrect bank account at the time of receipt. Funds were transferred in September 2023 to correct the error.

UNIFIED FIRE AUTHORITY BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Purchase orders (encumbrances) as of June 30, 2023, for items ordered but not received during the fiscal year are as follows:

Year-end Encumbrances	Governmental Activities	Business-Type Activities
General Fund	\$ 251,234	\$ -
Wildland Enterprise Fund	-	231
Special Revenue Fund	273,977	-
Fire Capital Projects Fund	3,557,988	-
	<u>\$ 4,083,199</u>	<u>\$ 231</u>

NOTE 15 - SUBSEQUENT EVENT

Construction of new station #253 in Eagle Mountain was completed September 2023. The opening of an additional station will result in operational cost growth, including utilities and maintenance.



REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules
Other Post-Employment Benefit Plan Schedules
Notes to Required Supplementary Information

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2023**

	MAJOR FUNDS		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Member fees	\$ 62,738,367	\$ 63,157,216	\$ 63,157,216	\$ -
Ambulance operations	10,300,000	10,306,500	10,832,335	525,835
Fees - Other	3,496,113	3,497,863	3,531,856	33,993
Grants and contributions	-	48,557	44,796	(3,761)
Reimbursements	790,892	994,970	1,071,084	76,114
Rent income	94,896	99,446	99,380	(66)
Investment income	60,000	62,500	607,106	544,606
Other income	37,500	79,136	105,047	25,911
TOTAL REVENUES	78,384,738	79,147,478	80,427,366	1,279,888
EXPENDITURES				
Current				
Salaries and benefits	66,057,748	66,708,549	64,986,984	1,721,565
Operations	8,917,887	9,041,690	8,458,949	582,741
General and administrative	1,786,870	1,804,293	1,585,488	218,805
Capital outlay	87,750	111,230	94,053	17,177
Debt service	188,062	188,062	188,061	1
TOTAL EXPENDITURES	77,038,317	77,853,824	75,313,535	2,540,289
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,346,421	1,293,654	5,113,831	3,820,177
OTHER FINANCING SOURCES (USES)				
Transfers in	181,780	181,780	181,780	-
Transfers out	(5,065,498)	(5,065,498)	(5,065,498)	-
Total other financing sources (uses)	(4,883,718)	(4,883,718)	(4,883,718)	-
Net change in fund balances	(3,537,297)	(3,590,064)	230,113	3,820,177
Fund balances - beginning	14,910,340	14,910,340	14,910,340	-
Increase in inventory	-	-	(64,508)	(64,508)
Fund balances - ending	\$ 11,373,043	\$ 11,320,276	\$ 15,075,945	\$ 3,755,669

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
Year ended June 30, 2023**

	MAJOR FUNDS		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Fees - Emergency services	\$ 2,492,770	\$ 2,476,469	\$ 2,476,469	\$ -
Grants and contributions	346,043	649,713	336,431	(313,282)
Reimbursements	-	-	-	-
Investment income	3,000	3,000	69,856	66,856
Other income	-	-	3,616	3,616
TOTAL REVENUES	<u>2,841,813</u>	<u>3,684,522</u>	<u>3,363,256</u>	<u>(321,266)</u>
EXPENDITURES				
Current				
Salaries and benefits	1,712,344	1,696,043	1,648,744	47,299
Operations	1,089,269	2,146,521	1,691,969	454,552
General and administrative	23,500	23,500	17,595	5,905
Capital outlay	103,000	35,043	33,836	1,207
TOTAL EXPENDITURES	<u>2,928,113</u>	<u>3,901,107</u>	<u>3,392,144</u>	<u>508,963</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	(86,300)	(216,585)	(28,888)	187,697
OTHER FINANCING SOURCES (USES)				
Transfers out	(320,480)	(320,480)	(320,480)	-
Total other financing sources (uses)	<u>(320,480)</u>	<u>(320,480)</u>	<u>(320,480)</u>	-
Net change in fund balances	(406,780)	(537,065)	(349,368)	187,697
Fund balances - beginning	1,395,651	1,395,651	1,395,651	-
Fund balances - ending	<u>\$ 988,871</u>	<u>\$ 858,586</u>	<u>\$ 1,046,283</u>	<u>\$ 187,697</u>

UNIFIED FIRE AUTHORITY REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN UFA'S TOTAL OPEB LIABILITY AND RELATED RATIOS
June 30, 2023

Total OPEB liability	2023
Beginning balance	\$ 1,838,996
Service cost	-
Interest	64,507
Changes of benefit terms	-
Differences between expected and actual experience	(305,614)
Change of assumptions or other inputs	(21,175)
Benefit payments	(181,684)
Net change in total OPEB liability	<u>\$ (443,966)</u>
Ending balance	<u>\$ 1,395,030</u>
Covered-employee payroll	\$ -
Total OPEB liability as a percentage of covered-employee payroll	N/A

Notes to Schedule:

The table represents data available since the implementation of GASB Statement 75 and will increase to ten years over time.

Because all of UFA's OPEB participants are inactive (retired) members, there is no covered payroll associated with the plan.

Changes of benefit terms

No changes were made to participant benefits.

Changes of assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2023	3.86%
2022	3.69%
2021	1.92%
2020	2.45%
2019	3.13%
2018	3.62%
2017	3.56%

UNIFIED FIRE AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Utah Retirement Systems

For the Years Ended

	Noncontributory Retirement	Public Safety	Firefighters Retirement	Tier 2 Public Employees Retirement	Tier 2 Public Safety and Firefighter Retirement
December 31, 2022					
Proportion of the net pension liability (asset)	0.2851438 %	0.0512641 %	30.9275887 %	0.0440139 %	2.5241441 %
Proportionate share of the net pension liability (asset)	\$ 488,380	\$ 66,288	\$ (38,928,359)	\$ 47,926	\$ 210,575
Covered employee payroll	\$ 2,731,657	\$ 88,334	\$ 26,182,616	\$ 958,327	\$ 7,766,245
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	17.9 %	75.0 %	-148.7 %	5.0 %	2.7 %
Plan fiduciary net position as a percentage of the total pension liability	97.5 %	93.6 %	110.3 %	92.3 %	96.4 %
December 31, 2021					
Proportion of the net pension liability (asset)	0.3113191 %	0.0510875 %	31.1924324 %	0.0495779 %	2.7085730 %
Proportionate share of the net pension liability (asset)	\$ (1,782,958)	\$ (41,490)	\$ (84,373,167)	\$ (20,983)	\$ (136,898)
Covered employee payroll	\$ 2,772,262	\$ 81,384	\$ 26,259,318	\$ 921,030	\$ 6,477,217
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-64.3 %	-51.0 %	-321.3 %	-2.3 %	-2.1 %
Plan fiduciary net position as a percentage of the total pension liability	108.7 %	104.2 %	122.9 %	103.8 %	102.8 %
December 31, 2020					
Proportion of the net pension liability (asset)	0.3173565 %	0.1074971 %	31.5750705 %	0.0711800 %	2.4873380 %
Proportionate share of the net pension liability (asset)	\$ 162,786	\$ 89,249	\$ (42,542,654)	\$ 10,238	\$ 223,101
Covered employee payroll	\$ 2,736,380	\$ 169,742	\$ 26,820,702	\$ 1,138,124	\$ 4,950,500
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.9 %	52.6 %	-158.6 %	0.9 %	4.5 %
Plan fiduciary net position as a percentage of the total pension liability	99.2 %	95.5 %	112.0 %	98.3 %	93.1 %
December 31, 2019					
Proportion of the net pension liability (asset)	0.2876441 %	0.1086923 %	30.3516842 %	0.0586519 %	2.1378496 %
Proportionate share of the net pension liability (asset)	\$ 1,084,093	\$ 174,518	\$ (18,979,316)	\$ 13,191	\$ 201,095
Covered employee payroll	\$ 2,454,252	\$ 166,821	\$ 25,661,905	\$ 815,239	\$ 3,523,778
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	44.2 %	104.6 %	-74.0 %	1.6 %	5.7 %
Plan fiduciary net position as a percentage of the total pension liability	93.7 %	90.9 %	105.8 %	96.5 %	89.6 %

UNIFIED FIRE AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

(Continued)

**Utah Retirement Systems
For the Years Ended**

	Noncontrib- utory Retirement System	Public Safety System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighter Retirement
December 31, 2018					
Proportion of the net pension liability (asset)	0.296771 %	0.103337 %	30.129190 %	0.055854 %	1.792058 %
Proportionate share of the net pension liability (asset)	\$ 2,185,337	\$ 265,843	\$ 12,176,773	\$ 23,921	\$ 44,901
Covered employee payroll	\$ 2,542,874	\$ 154,559	\$ 25,438,473	\$ 651,566	\$ 2,397,295
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	85.9 %	172.0 %	47.9 %	3.7 %	1.9 %
Plan fiduciary net position as a percentage of the total pension liability	87.0 %	84.7 %	96.1 %	90.8 %	95.6 %
December 31, 2017					
Proportion of the net pension liability (asset)	0.281594 %	0.099592 %	30.262730 %	0.048644 %	2.278416 %
Proportionate share of the net pension liability (asset)	\$ 1,233,747	\$ 156,226	\$ (6,788,998)	\$ 4,289	\$ (26,363)
Covered employee payroll	\$ 2,364,618	\$ 148,270	\$ 26,281,982	\$ 475,673	\$ 2,405,602
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	52.2 %	105.4 %	-25.8 %	0.9 %	-1.1 %
Plan fiduciary net position as a percentage of the total pension liability	91.9 %	90.2 %	102.3 %	97.4 %	103.0 %
December 31, 2016					
Proportion of the net pension liability (asset)	0.263211 %	0.097058 %	30.064901 %	0.050897 %	2.343604 %
Proportionate share of the net pension liability (asset)	\$ 1,690,136	\$ 196,958	\$ 4,447,122	\$ 5,678	\$ (20,344)
Covered employee payroll	\$ 2,337,782	\$ 141,938	\$ 26,880,461	\$ 417,396	\$ 1,936,343
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	72.3 %	138.8 %	16.5 %	1.4 %	-1.1 %
Plan fiduciary net position as a percentage of the total pension liability	87.3 %	86.5 %	98.4 %	95.1 %	103.6 %
December 31, 2015					
Proportion of the net pension liability (asset)	0.266277 %	0.093959 %	30.411293 %	0.062906 %	2.534847 %
Proportionate share of the net pension liability (asset)	\$ 1,506,722	\$ 168,304	\$ 5,174,732	\$ (137)	\$ (37,051)
Covered employee payroll	\$ 2,339,319	\$ 214,998	\$ 26,540,703	\$ 406,336	\$ 1,507,543
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	64.4 %	78.3 %	19.5 %	0.0 %	-2.5 %
Plan fiduciary net position as a percentage of the total pension liability	87.8 %	87.1 %	98.1 %	100.2 %	110.7 %

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

(Continued)

**Utah Retirement Systems
For the Years Ended**

December 31, 2014	Noncontrib- utory Retirement System	Public Safety System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighter Retirement
Proportion of the net pension liability (asset)	0.245985 %	0.093707 %	30.151651 %	0.067884 %	2.553639 %
Proportionate share of the net pension liability (asset)	\$ 1,067,967	\$ 117,844	\$ (3,318,119)	\$ (2,057)	\$ (37,777)
Covered employee payroll	\$ 2,234,498	\$ 213,277	\$ 26,038,716	\$ 333,348	\$ 1,057,046
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	47.8 %	55.3	-12.7 %	-0.6 %	-3.6 %
Plan fiduciary net position as a percentage of the total pension liability	90.2 %	90.5 %	101.3 %	103.5 %	120.5 %

** Table represents data available since implementation of GASB Statement 68 and will increase to ten years over time. Amounts presented were determined as of calendar year January 1 - December 31.*

UNIFIED FIRE AUTHORITY**REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF CONTRIBUTIONS****Utah Retirement Systems****June 30, 2023**

	As of Fiscal Year Ended June 30	Actuarial Determined Contributions	Contributions in Relation to Contractually Required Contribution	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
Noncontributory System	2014	338,745	338,745	2,199,923	15.40%
	2015	380,302	380,302	2,251,699	16.89%
	2016	409,735	409,735	2,386,711	17.17%
	2017	419,022	419,022	2,313,368	18.11%
	2018	435,864	435,864	2,505,049	17.40%
	2019	448,531	448,531	2,446,070	18.34%
	2020	464,170	464,170	2,613,972	17.76%
	2021	489,834	489,834	2,760,431	17.74%
	2022	479,226	479,226	2,699,294	17.75%
	2023	484,811	484,811	2,829,033	17.14%
Public Safety System	2014	43,034	43,034	204,676	21.03%
	2015	48,188	48,188	213,112	22.61%
	2016	49,499	49,499	177,146	27.94%
	2017	51,795	51,795	145,044	35.71%
	2018	54,085	54,085	151,456	35.71%
	2019	58,788	58,788	164,627	35.71%
	2020	60,512	60,512	169,455	35.71%
	2021	43,376	43,376	121,467	35.71%
	2022	29,207	29,207	81,791	35.71%
	2023	32,420	32,420	90,788	35.71%
Firefighters System	2014	1,114,704	1,114,704	25,836,524	4.31%
	2015	1,674,942	1,674,942	26,268,788	6.38%
	2016	1,744,093	1,744,093	26,667,191	6.54%
	2017	1,728,540	1,728,540	26,864,103	6.43%
	2018	1,660,240	1,660,240	25,705,564	6.46%
	2019	1,784,621	1,784,621	25,305,754	7.05%
	2020	1,873,949	1,873,949	26,664,146	7.03%
	2021	1,866,688	1,866,688	26,470,616	7.05%
	2022	1,813,631	1,813,631	25,799,344	7.03%
	2023	1,599,171	1,599,171	26,431,980	6.05%
Tier 2 Public Employees System*	2014	35,970	35,970	257,114	13.99%
	2015	60,747	60,747	406,610	14.94%
	2016	61,734	61,734	414,045	14.91%
	2017	60,984	60,984	409,014	14.91%
	2018	84,831	84,831	561,424	15.11%
	2019	117,121	117,121	753,675	15.54%
	2020	153,004	153,004	977,036	15.66%
	2021	165,545	165,545	1,047,751	15.80%
	2022	139,903	139,903	870,583	16.07%
	2023	179,569	179,569	1,121,606	16.01%

UNIFIED FIRE AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS (Continued)

Utah Retirement Systems

June 30, 2023

	As of Fiscal Year Ended June 30	Actuarial Determined Contributions	Contributions in Relation to Contractually Required Contribution	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
Tier 2 Public Safety & Firefighter System	2014	714	714	647,726	0.11%
	2015	145,904	145,904	1,350,959	10.80%
	2016	180,905	180,905	1,680,947	10.76%
	2017	245,430	245,430	2,283,069	10.75%
	2018	251,864	251,864	2,336,349	10.78%
	2019	337,188	337,188	2,973,450	11.34%
	2020	482,171	482,171	4,236,981	11.38%
	2021	801,134	801,134	5,689,862	14.08%
	2022	987,767	987,767	7,015,414	14.08%
	2023	1,245,499	1,245,499	8,845,879	14.08%
Tier 2 Public Employees DC Only System*	2014	5,894	5,894	105,623	5.58%
	2015	8,781	8,781	130,663	6.72%
	2016	11,926	11,926	178,266	6.69%
	2017	13,566	13,566	202,778	6.69%
	2018	18,240	18,240	272,398	6.70%
	2019	18,348	18,348	274,263	6.69%
	2020	21,124	21,124	315,759	6.69%
	2021	27,112	27,112	405,266	6.69%
	2022	31,808	31,808	475,499	6.69%
	2023	24,187	24,187	390,748	6.19%
Tier 2 Public Safety & Firefighter DC Only System*	2014	-	-	-	0.00%
	2015	30	30	37,405	0.08%
	2016	149	149	186,320	0.08%
	2017	222	222	277,879	0.08%
	2018	404	404	505,351	0.08%
	2019	560	560	700,580	0.08%
	2020	635	635	793,108	0.08%
	2021	833	833	1,041,188	0.08%
	2022	1,130	1,130	1,412,121	0.08%
	2023	1,358	1,358	1,695,057	0.08%

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

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Table represents data available since implementation of GASB Statement 68 and will increase to ten years over time. Amounts presented were determined as of calendar year January 1 - December 31. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

UNIFIED FIRE AUTHORITY REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

NOTE 1 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Unified Fire Authority adopts an “appropriated budget” for all of its funds. UFA is required to present the adopted and final amended budgeted revenue and expenditures for the General and Special Revenue funds. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- During the month of April, the Finance Committee meets to review management's proposed budget.
- By the first regularly scheduled Board meeting in May, UFA presents a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them. At this meeting, The Board of Trustees adopts a tentative budget.
- A meeting of the Board of Trustees is then called for the purpose of adopting the proposed budget after seven days public notice of the meeting has been given.
- Prior to June 22, the budget is legally enacted through a passage of a resolution by the Board of Trustees.
- Once a budget is approved, it can only be amended at the function and fund level by majority approval of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end.
- Each budget is prepared and controlled by the Division Manager at the revenue expenditure function/object level. Budgeted amounts are as amended by the Board of Trustees.
- The budgets for all funds must be filed with the Utah State Auditor within 30 days of adoption.

Reconciliation from Budgetary Basis to GAAP Basis

The differences between budgetary basis and GAAP basis for the year ended June 30, 2023, are as follows:

	General Fund	Special Revenue Fund
Budgetary Fund Balances	\$ 15,075,945	\$ 1,046,283
Amounts reported for budgetary basis are different because:		
Encumbrances for goods and services not received until after the current fiscal year included as expenditures for budgetary purposes, not GAAP	251,234	273,977
Encumbrances for goods and services not received until after the prior fiscal year excluded as expenditures for budgetary purposes, not GAAP	(189,605)	(91,948)
Total Fund Balances	\$ 15,137,574	\$ 1,228,312

UNIFIED FIRE AUTHORITY REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

NOTE 1 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Budgetary Policies

The UFA Board approved a Budget Process policy outlining procedures for developing and approving an annual budget, budget monitoring and reporting, as well as budget amendments. The policy outlines the types of increases and transfers require certain levels of authorization, as shown below:

Budget Amendment Type	Fire Chief	Finance Committee	UFA Board
Increase to budget (new grants, use of fund balance, etc.)	None	Recommends to Board	Approves
Interfund transfers	None	Recommends to Board	Approves
Transfers between categories within the same division:		\$25,000.01 - \$100,000	
Capital	\$0-\$25,000 allowed; Disclose to Finance Committee	Finance Committee approves. Disclose to UFA Board	Above \$100,000 requires UFA Board approval
General & Administrative			
Operations			
Long-term debt			
Personnel	None	Recommends to Board	Approves
Transfers between divisions:		\$25,000.01 - \$100,000	
Same Category	\$0-\$10,000 allowed; Disclose to Finance Committee	Finance Committee approves. Disclose to UFA Board	Above \$100,000 requires UFA Board approval
Different category			

NOTE 2 - CHANGES IN ASSUMPTIONS

No changes were made in actuarial assumptions from the prior year's valuation.



SUPPLEMENTARY INFORMATION

Supplemental Reports



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

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

Board of Trustees
Unified Fire Authority
Salt Lake City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of Unified Fire Authority (UFA), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise UFA's basic financial statements, and have issued our report thereon dated December 6, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

K&C, CPAs

K&C, Certified Public Accountants
Woods Cross, Utah
December 6, 2023



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

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

Board of Trustees
Unified Fire Authority
Salt Lake City, Utah

Report on Compliance

We have audited Unified Fire Authority's (UFA) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on UFA for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2023 in the following areas:

Budgetary Compliance	Fund Balance
Fraud Risk Assessment	Government Fees
Open and Public Meetings Act	

Opinion on Compliance

In our opinion, UFA complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of UFA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of UFA's compliance with the compliance requirements referred to above.

Management's Responsibility for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to UFA's government programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on UFA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing*

Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about UFA's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding UFA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of UFA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of UFA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *State Compliance Audit Guide* and which is described in the accompanying schedule of findings and responses as item 2023-001. Our opinion on compliance is not modified with respect to this matter.

UFA's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and responses. UFA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose

K&C, CPAs

K&C, Certified Public Accountants
Woods Cross, Utah
December 6, 2023

**UNIFIED FIRE AUTHORITY
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For The Year Ended June 30, 2023**

2023-001: Open and Public Meetings Act – State Compliance

Condition: During our testing of State Compliance K&C noted that three of the Board Members did not attend the annual Open and Public Meetings Act training, as required by Utah State Code.

Criteria: Utah State Code 52-4-104 (1) states that: “The presiding officer of the public body shall ensure that the members of the public body are provided with annual training on the requirements of this chapter.”

Cause: The presiding officer of the public body failed to ensure that the Board received their required annual training.

Effect: The entity did not follow Utah State Code.

Recommendation: We recommend that the entity establish policies that work to help ensure that all applicable personnel receive their required training in a timely manner.

Response: When this training was provided by staff, we believed that providing the written material to all board members met the requirements of Utah State Code 52-4-104(1). We now understand that we must provide proof of attendance at the training or a certificate from the State Auditor’s Office that the training has been completed. We have added to our training process to follow-up with all absent board members to obtain documentation they’ve received the training in a different setting.



UNIFIED FIRE AUTHORITY

MEMORANDUM

TO: UFA Board of Directors
FROM: Chief Burchett
DATE: December 12, 2023

SUBJECT: Contingent Insurance Funding

Intent

To request an appropriation of \$136,402 from fund balance to cover the additional insurance premium costs for FY22/23 as discussed in previous Board Meetings.

Background

In July of 2022, UFA switched from a fully insured plan to a fully insured plan with a contingent funding arrangement model, with SelectHealth as the provider. The arrangement allowed UFA to save 5% on insurance premiums for the fiscal year but had the potential to swing up 5% or down 5% based on actual billable events at the close of the year.

SelectHealth recently submitted the invoice, and the total expenses were in excess of the paid premiums by \$170,501. Meaning, with the 80/20 cost split, UFA owes \$136,402 and the employee group owes \$34,100.

Discussion

Considering the additional costs at the end of the year, the contingent funding model still resulted in a 2.4% savings to UFA and the employee group. Staff and I believe that the contingent funding model is the best way to reduce and potentially save on insurance premiums, but more discussions can be had during the budget process if necessary.

Exhibit A for Calendar Year 2024

Position	Jan-23		Jan-24		Responsibilities
	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	
Logistics Facilities Manager	80%	\$120,376	80%	\$123,961	Specifications/RFP/Bids/Management/ for capital improvement projects; compiling operational and maintenance documents; works through any warranty items on newer projects. Seismic evaluations and retrofit assessments. Station architectural design, rendering, and construction.
Logistics Facilities Specialist	5%	\$4,314	5%	\$4,777	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	5%	\$1,399	2%	\$1,608	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	\$2,029	2%	\$2,099	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Coordinator	1%	\$851	1%	\$921	Researches information for Logistics as requested.
Logistics Division Chief	40%	\$70,336	25%	\$44,588	Develops, manages, and administers capital improvements budgets; Provides overall direction and management to UFSA facility management. Leads and guides discussions for future fire station designs. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, in preparation for station construction.
Support Services Assistant Chief	35%	\$85,124	20%	\$51,090	Researches property descriptions/locations for fire station rebuilds and new construction. Captures and records the details of properties for fire station constructions. Leads and guides discussions for future fire station design and construction. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, for bonding and bond elections. Meets with individual board members to discuss property and fire station construction issues and strategies.
Finance Purchasing Agent/Contracts	60%	\$74,621	45%	\$61,034	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	9%	\$11,283	9%	\$12,054	AR, AP review, bond requisitions, cash receipting review/close, bank reconciliations, capital assets, state transparency, external audit
Finance Senior Accountant	4%	\$4,686	4%	\$5,321	AP entry, cash receipting entry, online payment reporting, impact fee reporting, external audit
Finance Accounting Specialist	2%	\$1,645	2%	\$1,833	UFSA Desktop Deposits
Finance Assistant Finance Director	7%	\$12,974	7%	\$14,148	External audit, financial statements, accounting oversight, online payment admin
CFO	15%	\$38,886	15%	\$40,155	Financial Management, Treasurer
UFSA Clerk	10%	\$10,979	10%	\$11,815	Time needed to fully meet the responsibilities of the Clerk
Records Coordinator	1%	\$749	1%	\$801	Managing UFSA record requests. Retention schedule and archives
ECC Receptionist	3%	\$1,753	3%	\$1,929	Impact fee collection/receipts, phone calls
Director of Communications	1%	\$1,882	1%	\$2,049	Community Outreach
Community Outreach Specialist	1%	\$983	1%	\$1,047	Community Outreach/Construction Projects/Website Maintenance
Overhead Charge		\$444,870		\$381,230	
	15%	\$66,731	15%	\$57,184	Office Space, IT, supplies, etc.
TOTAL		\$511,601		\$438,414	
	Logs	229,201	Logs	204,647	
	Fin	165,709	Fin	154,727	
	Admin	113,396	Admin	75,480	
	IO	3,295	IO	3,560	
		511,601		438,414	

UNIFIED FIRE AUTHORITY
Resolution No. 12-2023A of 2023
(Exhibit to Interlocal Agreement for Services)

A RESOLUTION OF THE UNIFIED FIRE AUTHORITY APPROVING THE REVISED
“EXHIBIT A” TO THE INTERLOCAL COOPERATIVE AGREEMENT WITH UNIFIED
FIRE SERVICE AREA FOR THE PROVISION OF SERVICES

- A. The Interlocal Cooperation Act, Utah Code Ann. §11-13-101 et. seq. (the “Interlocal Cooperation Act”), provides that any two or more public agencies may enter into agreements with one another for joint or cooperative action following the adoption of an appropriate resolution by the governing body of each participating public agency.
- B. The Unified Fire Authority (the “Authority”) and the Unified Fire Service Area (the “Service Area”) are public agencies for purposes of the Interlocal Cooperation Act.
- C. Authority provides fire protection and emergency medical services to the Service Area and other public agencies for a fee. Authority has also provided administrative services for Service Area in the past and been reimbursed for the costs of such services pursuant to an Interlocal Agreement approved by the Board on October 17, 2017 and subsequently executed by the Parties (the “Interlocal Agreement”).
- D. The Interlocal Agreement provides that for each calendar year the Parties will approve an “Exhibit A” that sets forth the services to be provided and the cost to be paid by the Service Area to the Authority.
- E. After careful consideration, the Board of Directors of the Authority has reviewed the proposed revised “Exhibit A” to the Interlocal Agreement, attached to this resolution as “Exhibit 1,” and determined that it is in the best interests of the Authority and its members to approve it as Exhibit A to the Interlocal Agreement for calendar year 2024 to replace the prior authorized Exhibit A.

F. In the event the approval of the revised Exhibit A by the Parties requires an adjustment to the UFA 2023-2024 Fiscal Year Budget, the UFA Board will amend its budget pursuant to law or the Interlocal Agreement may be terminated as provided for therein.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Unified Fire Authority:

SECTION 1. PURPOSE. The purpose of this Resolution is to approve the inclusion of the proposed revised Exhibit A into the Interlocal Agreement for calendar year 2024.

SECTION 2. APPROVAL OF INTERLOCAL AGREEMENT. The Board hereby approves the replacement of the current Exhibit with the proposed revised Exhibit A, in the form attached as Exhibit “1” hereto, on behalf of Authority, for calendar year 2024, subject to the mutual approval by the Board of the Service Area.

SECTION 3. RECORDS. The Authority’s keeper of records is authorized and instructed to keep and maintain a copy of this revised Exhibit A with the Interlocal Agreement available for inspection.

SECTION 4. EFFECTIVE DATE. This Resolution will take effect upon approval. The revised Exhibit A will be effective January 1, 2024 and when the following Interlocal Cooperation Act requirements have been satisfied: (i) the Agreement has been approved by all parties as required by Section 11-13-202(2); (ii) each party to the Agreement has submitted the Agreement to an attorney authorized to represent the said party for review as to proper form and compliance with applicable law as required by Section 11-13-202.5(3); and (iii) the approved Exhibit has been filed with the keeper of records of each of the parties as required by Section 11-13-209.

Passed by the Board of the Unified Fire Authority, this 12th day of December, 2023.

UNIFIED FIRE AUTHORITY

By: _____
Chair

APPROVED AS TO FORM:

ATTEST:

Chief Legal Counsel

Clerk

Exhibit A for Calendar Year 2024

Position	Jan-23		Jan-24		Responsibilities
	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	
Logistics Facilities Manager	80%	\$120,376	80%	\$123,961	Specifications/RFP/Bids/Management/ for capital improvement projects; compiling operational and maintenance documents; works through any warranty items on newer projects. Seismic evaluations and retrofit assessments. Station architectural design, rendering, and construction.
Logistics Facilities Specialist	5%	\$4,314	5%	\$4,777	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	5%	\$1,399	2%	\$1,608	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	\$2,029	2%	\$2,099	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Coordinator	1%	\$851	1%	\$921	Researches information for Logistics as requested.
Logistics Division Chief	40%	\$70,336	25%	\$44,588	Develops, manages, and administers capital improvements budgets; Provides overall direction and management to UFSA facility management. Leads and guides discussions for future fire station designs. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, in preparation for station construction.
Support Services Assistant Chief	35%	\$85,124	20%	\$51,090	Researches property descriptions/locations for fire station rebuilds and new construction. Captures and records the details of properties for fire station constructions. Leads and guides discussions for future fire station design and construction. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, for bonding and bond elections. Meets with individual board members to discuss property and fire station construction issues and strategies.
Finance Purchasing Agent/Contracts	60%	\$74,621	45%	\$61,034	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	9%	\$11,283	9%	\$12,054	AR, AP review, bond requisitions, cash receipting review/close, bank reconciliations, capital assets, state transparency, external audit
Finance Senior Accountant	4%	\$4,686	4%	\$5,321	AP entry, cash receipting entry, online payment reporting, impact fee reporting, external audit
Finance Accounting Specialist	2%	\$1,645	2%	\$1,833	UFSA Desktop Deposits
Finance Assistant Finance Director	7%	\$12,974	7%	\$14,148	External audit, financial statements, accounting oversight, online payment admin
CFO	15%	\$38,886	15%	\$40,155	Financial Management, Treasurer
UFSA Clerk	10%	\$10,979	10%	\$11,815	Time needed to fully meet the responsibilities of the Clerk
Records Coordinator	1%	\$749	1%	\$801	Managing UFSA record requests. Retention schedule and archives
ECC Receptionist	3%	\$1,753	3%	\$1,929	Impact fee collection/receipts, phone calls
Director of Communications	1%	\$1,882	1%	\$2,049	Community Outreach
Community Outreach Specialist	1%	\$983	1%	\$1,047	Community Outreach/Construction Projects/Website Maintenance
Overhead Charge		\$444,870		\$381,230	
	15%	\$66,731	15%	\$57,184	Office Space, IT, supplies, etc.
TOTAL		\$511,601		\$438,414	
	Logs	229,201	Logs	204,647	
	Fin	165,709	Fin	154,727	
	Admin	113,396	Admin	75,480	
	IO	3,295	IO	3,560	
		511,601		438,414	

**UNIFIED FIRE AUTHORITY
BUDGET AMENDMENTS
12/12/2023**

GENERAL FUND

\$ 14,342 EMS State per capita grant				
EMS grants			\$ 14,342	1033300
Grant expenditures (EMS)	\$ 14,342			1095266
\$ 150,000 NSGP grant for USAR security upgrades at Logistics warehouse				
Federal grants			\$ 150,000	1033200
Grant expenditures (Logistics)	\$ 150,000			1098266
\$ 136,803 USAR deployments (Idalia, Lee, Hillary, Hawaii, Vermont)				
USAR reimbursement - deployment			\$ 136,803	1039451
Salary/wages - USAR deployment	\$ 28,078			1087170
Overtime - USAR deployment	\$ 93,856			1087172
Benefits - USAR deployment	\$ 14,869			1087173
\$ 25,000 2021 SHSP reallocated funds from State pass-through grant				
Federal grants			\$ 25,000	1033200
Overtime - program & project - Emergency Ops (hazmat training)	\$ 3,500			1089120
Grant expenditures - Emergency Ops (rescue task force/RTF supplies)	\$ 21,500			1089266
\$ 3,610 Appropriate committed fund balance for compensated absences retirement payout				
Appropriated fund balance			\$ 3,610	1034400
Vacation/sick payouts	\$ 3,610			1089160
\$ 131,916 Appropriate fund balance for SelectHealth FY22/23 contingent premium settlement (employer portion)				
Appropriated fund balance			\$ 131,916	1034400
Medical/dental/life insurance - Special Enforcement	\$ 1,546			1086132
Medical/dental/life insurance - USAR	\$ 1,784			1087132
Medical/dental/life insurance - Finance	\$ 2,729			1088132
Medical/dental/life insurance - Emergency Ops	\$ 107,140			1089132
Medical/dental/life insurance - Prevention	\$ 3,870			1091132
Medical/dental/life insurance - Human Resources	\$ 963			1092132
Medical/dental/life insurance - Fire Training	\$ 2,071			1093132
Medical/dental/life insurance - IT	\$ 1,787			1094132
Medical/dental/life insurance - EMS	\$ 1,831			1095132
Medical/dental/life insurance - Information Outreach	\$ 1,531			1096132
Medical/dental/life insurance - Logistics	\$ 3,924			1098132
Medical/dental/life insurance - Administration	\$ 2,740			1099132
\$ (36,594) Reduction in 2024 UFSA management fee revenue related to station construction completion				
UFSA management fee	\$ 36,594			1034160
Salary & wages - Finance		\$ 5,491		1088100
Salary & wages - Information Outreach	\$ 132			1096100
Salary & wages - Logistics		\$ 12,277		1098100
Salary & wages - Admin		\$ 18,958		1099100
\$ (12,352) Reduction in EMT school fees due to lower attendance than anticipated				
EMT school fees	\$ 12,352			1035302
Overtime - EMS		\$ 2,000		1095120
Overtime cadre - EMS		\$ 4,696		1095125
Books & publications - EMS		\$ 4,261		1095215
Clothing provisions - EMS		\$ 600		1095219
Education, training & certification - EMS		\$ 795		1095250

**UNIFIED FIRE AUTHORITY
BUDGET AMENDMENTS
12/12/2023**

WILDLAND - ENTERPRISE FUND

\$ 1,989 Appropriate net assets for SelectHealth FY22/23 contingent premium settlement (employer portion)			
Appropriated fund balance		\$ 1,989	2034400
Medical/dental/life insurance - Camp Williams	\$ 98		2085132
Medical/dental/life insurance - Wildland	\$ 1,891		2097132
\$ 302,000 Appropriate fund balance for Camp Williams Type VI and season start-up purchases			
Appropriated fund balance		\$ 302,000	2034400
Capital outlay (Type VI engine)	\$ 290,000		2085216
Small equipment noncap (line packs)	\$ 12,000		2085410

FUND BALANCE DESIGNATIONS

\$ 143,954 Commitment of net assets for Camp Williams program (FY23 net revenue)			
Beginning net assets		\$ 143,954	2028100
Committed net assets - Camp Williams	\$ 143,954		2027220

EMERGENCY MANAGEMENT - SPECIAL REVENUE FUND

\$ 78,538 State of Utah flooding mitigation award (pass-through allocations to nonmember agencies from FY22/23)			
Miscellaneous intergovernmental		\$ 78,538	4034200
Emergency activation (pass-through to SLCo agencies)	\$ 78,538		4040251
\$ (36,800) True-up originally budgeted FY23/24 Federal pass-through grant revenues			
Federal grants	\$ 36,800		4033200
Contribution to fund balance (EMAC funding loss)		\$ 30,000	4045200
Appropriated fund balance (EMPG grant increase)	\$ 11,200		4034400
Grant expenditures (2021 SHSP - hazmat training)		\$ 18,000	4040266
\$ 235,043 Award/carryover of SHSP and LEPC Federal pass-through grants			
Federal grants		\$ 235,043	4033200
Grant expenditures (2022 SHSP - THIRA FY22/23 carryover)	\$ 97,500		4040266
Grant expenditures (2023 SHSP - RTF SLCo law enforcement masks)	\$ 95,373		4040266
Grant expenditures (2023 LEPC)	\$ 42,170		4040266
\$ (89,050) True-up SLCo EM funding to match County 2024 budget			
Salt Lake County fees	\$ 89,050		4034300
Contribution to fund balance		\$ 49,223	4045200
Salaries & wages - EM		\$ 39,827	4040100
\$ (47,000) Cancel interfund transfer to EM Vehicle Replacement Fund			
Appropriated fund balance	\$ 47,000		4034400
Transfer to EM Vehicle Replacement fund		\$ 47,000	4045100
\$ 150,000 Appropriate fund balance for return of fund balance to SLCo			
Appropriated fund balance		\$ 150,000	4034400
Intergovernmental disbursement	\$ 150,000		4040277
\$ 2,497 Appropriate fund balance for SelectHealth FY22/23 contingent premium settlement (employer portion)			
Appropriated fund balance		\$ 2,497	4034400
Medical/dental/life insurance - Emergency Management	\$ 2,497		4040132

**UNIFIED FIRE AUTHORITY
BUDGET AMENDMENTS
12/12/2023**

FIRE CAPITAL REPLACEMENT FUND

None

EM CAPITAL REPLACEMENT FUND

\$ (47,000) Cancel interfund transfer from EM Special Revenue Fund

Transfer from EM Special Revenue fund	\$ 47,000	5631810
Appropriated fund balance	\$ 47,000	5631850

**UNIFIED FIRE SERVICE AREA
NOTICE OF AMENDMENT OF 2023 BUDGET AND ADOPTION OF THE
2024 BUDGET PUBLIC HEARING**

NOTICE IS HEREBY GIVEN THAT ON December 12, 2023, at 8:30 AM a public hearing will be held at the Unified Fire Authority Administration Building/Emergency Coordination Center, 3380 South 900 West, Salt Lake City, UT before the Board of Trustees of the Unified Fire Service Area to receive public comment and consider a resolution amending the 2023 budget and adoption of the Service Area's 2024 budget. Information about how to access the electronic meeting will be provided on the agenda which will be posted on the Utah Public Notice Website at least 24 hours in advance of the meeting.

All persons interested and present will be given an opportunity to be heard in this matter. To obtain more information regarding the proposed amended budget, citizens may contact the Clerk of the Unified Fire Service Area at (801)-743-7213.

DATED this 21st day of November, 2023.

PUBLISHED BY ORDER OF THE UNIFIED FIRE SERVICE AREA

UNIFIED FIRE AUTHORITY
Resolution No. 12-2023B of 2023
(First Amendment of the Budget for Fiscal Year 2023-2024)

A RESOLUTION AMENDING FOR THE FIRST TIME THE BUDGET OF THE
UNIFIED FIRE AUTHORITY FOR THE FISCAL YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024.

PREAMBLE

Unified Fire Authority (“UFA”) is a political subdivision, duly organized and existing under the laws of the State of Utah. UFA finds that certain exigencies of its operations require that amendments be made to the current budget and related documents. UCA §11-13-515, §11-13-519, and §11-13-520 provide UFA with authority to amend its budget as necessary by adoption of a resolution by its governing body.

All conditions precedent to amend said budget have been accomplished.

NOW, THEREFORE, be it resolved by the Board of Directors of the UFA:

SECTION 1. Purpose. The purpose of this Resolution is to accomplish the first amendment to the budget for Fiscal Year 2023-2024.

SECTION 2. Adoption of Amendment. The first budget amendment, attached hereto as Exhibit “A” and made part of this Resolution by reference, shall be and hereby is adopted and incorporated into the budget of UFA for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 3. Effective Date. This Resolution shall take effect on December 12, 2023.

DATED this 12th day of December 2023.

UNIFIED FIRE AUTHORITY

By: _____
Chairperson

APPROVED AS TO FORM:

ATTEST:

Chief Legal Counsel

Clerk

EXHIBIT A

FIRST AMENDMENT TO UFA BUDGET FOR FISCAL YEAR 2023-2024



UNIFIED FIRE AUTHORITY BOARD OF DIRECTORS 2024 MEETING SCHEDULE

Meeting Start Time 7:30 a.m.
UFA Headquarters - 3380 South 900 West, Salt Lake City, UT 84119 (unless otherwise noted)

The UFA Board meets every 3rd Tuesday of each month as noted below

January 16, 2024

February 20, 2024

March 19, 2024

April 16, 2024

May 21, 2024

June 18, 2024

July 16, 2024

August 20, 2024

September 17, 2024

October 15, 2024

November 19, 2024

December 10, 2024
(changed to accommodate holiday schedules)

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFA MEETINGS.

In accordance with the Americans with Disabilities Act, UFA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meetings. The meetings will be held electronically to allow members of the UFA Board to participate.

Operations Report

Calendar YTD Incident Responses

Count of Incidents YTD
33,257

Incident Responses Last Month

Count of Incidents Last M...

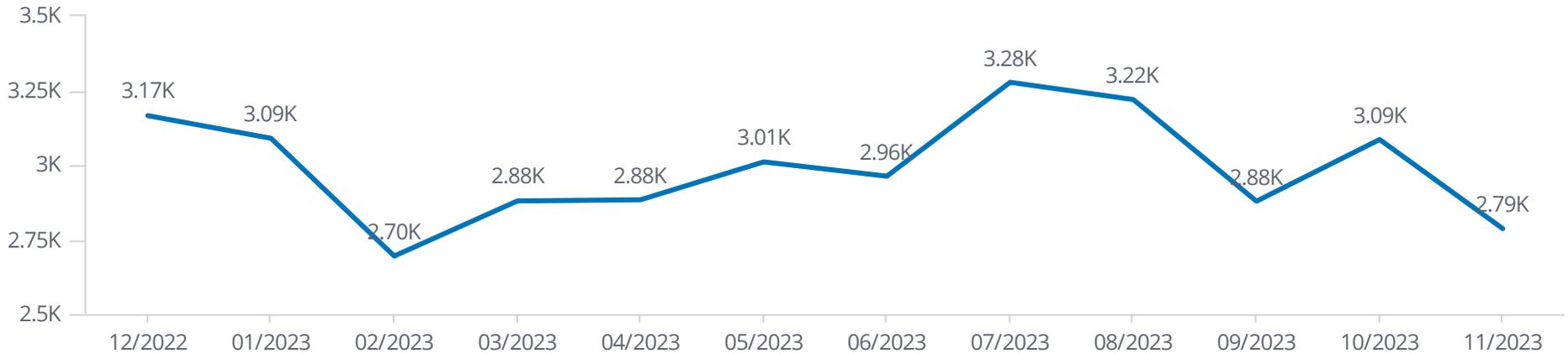
2,787

Difference from last year **-136**

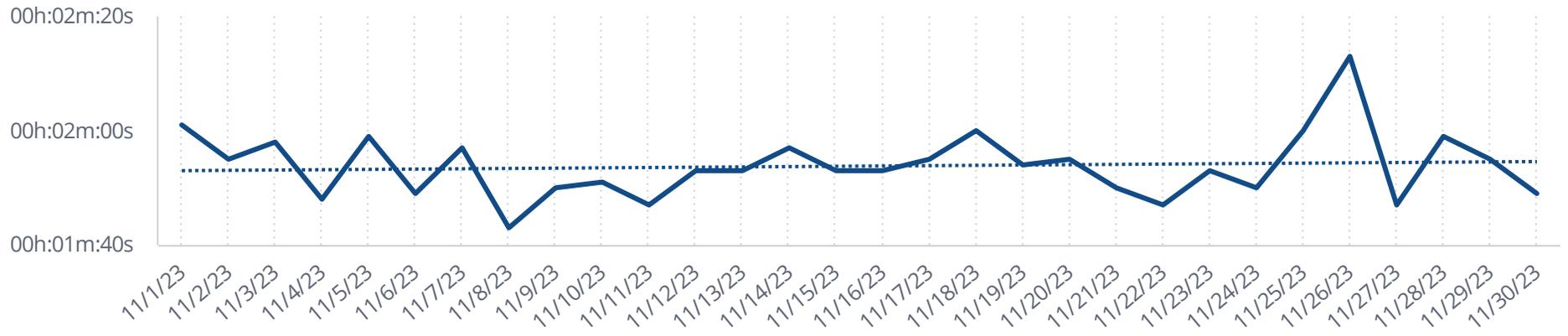
Count of Incident Type Groups

Incident Type Group	Incident Count
100 - Fire	
300 - Rescue & EMS	
400 - Hazardous Condition	
500 - Service Call	
600 - Good Intent Call	
700 - False Alarm	
800 - Severe Weather & Natural Disaster	
900 - Special Incident	

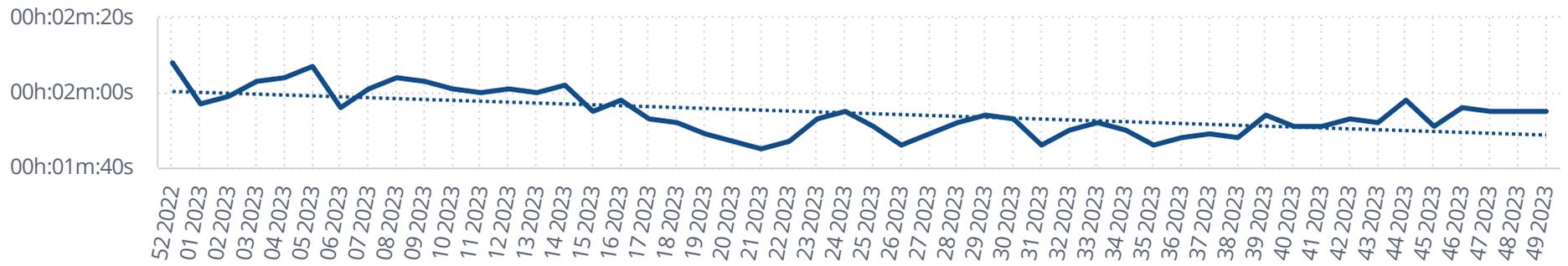
Incident Count by Month YTD



Turn Out Time Last Month



Turn Out Time YTD



■ 90th% Turn Out Time (+Trend)

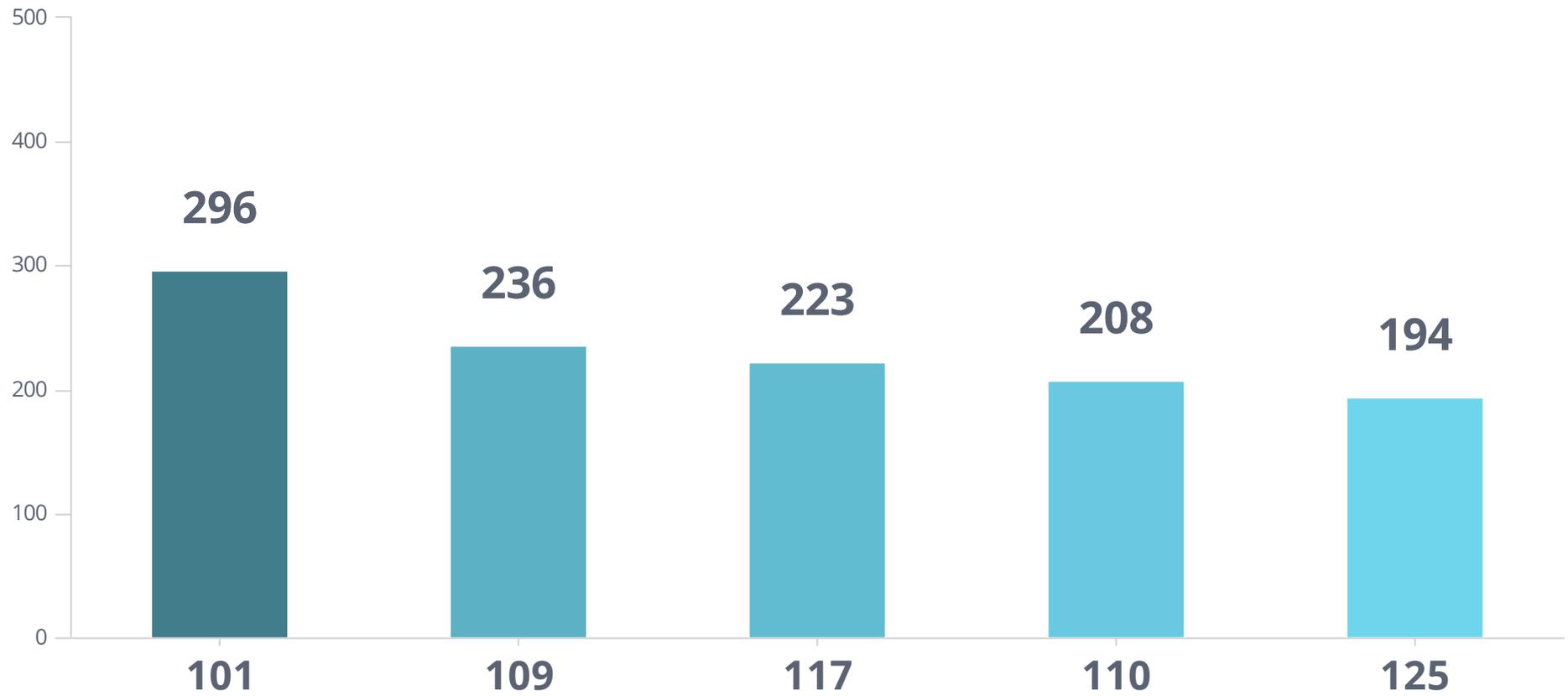
Turn Out Time Last Month

90th% Turn Out Time Last Month
00h:01m:55s

Turn Out Time YTD

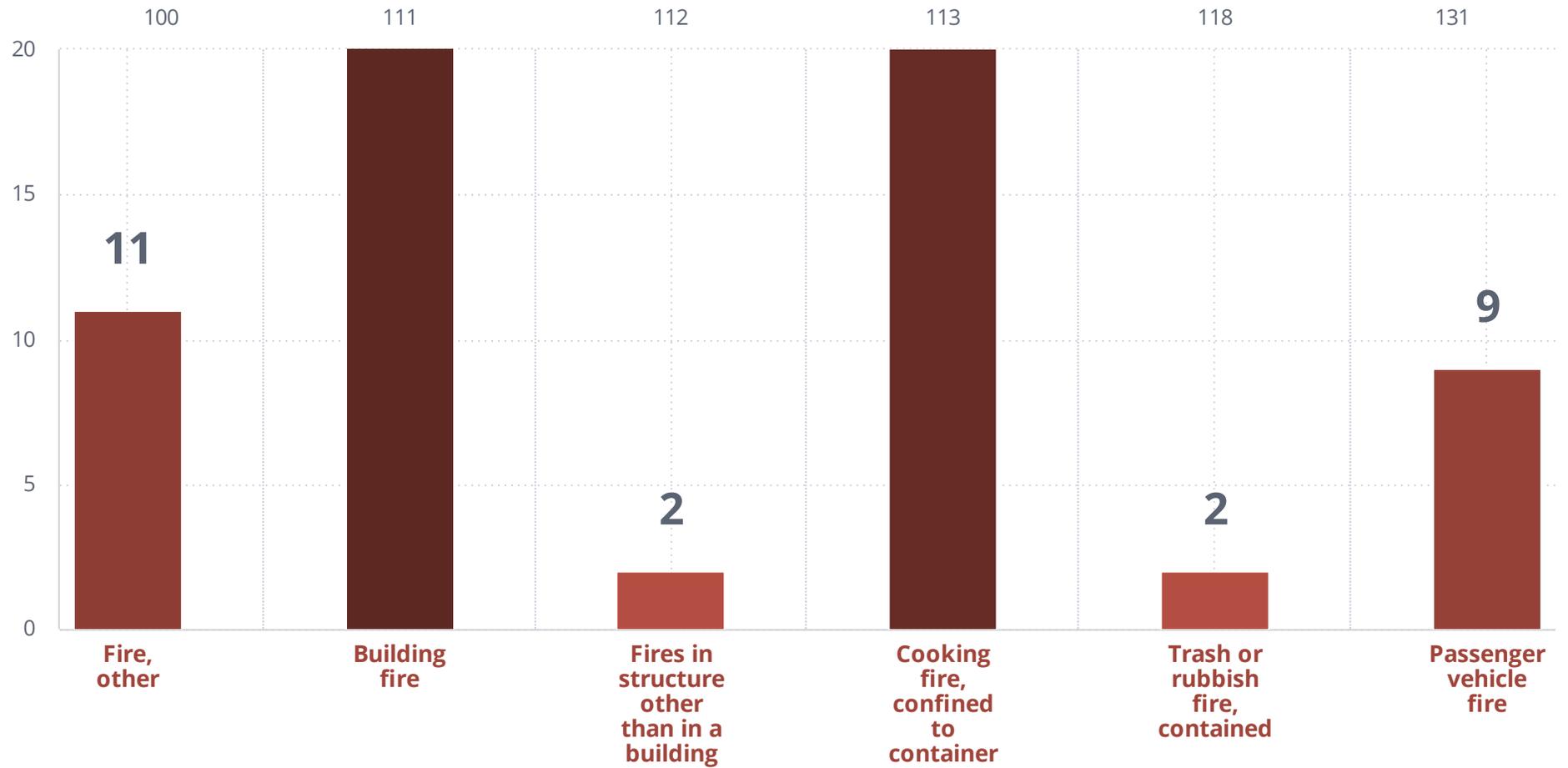
90th% Turn Out Time YTD
00h:01m:55s

Busiest Station Top 5



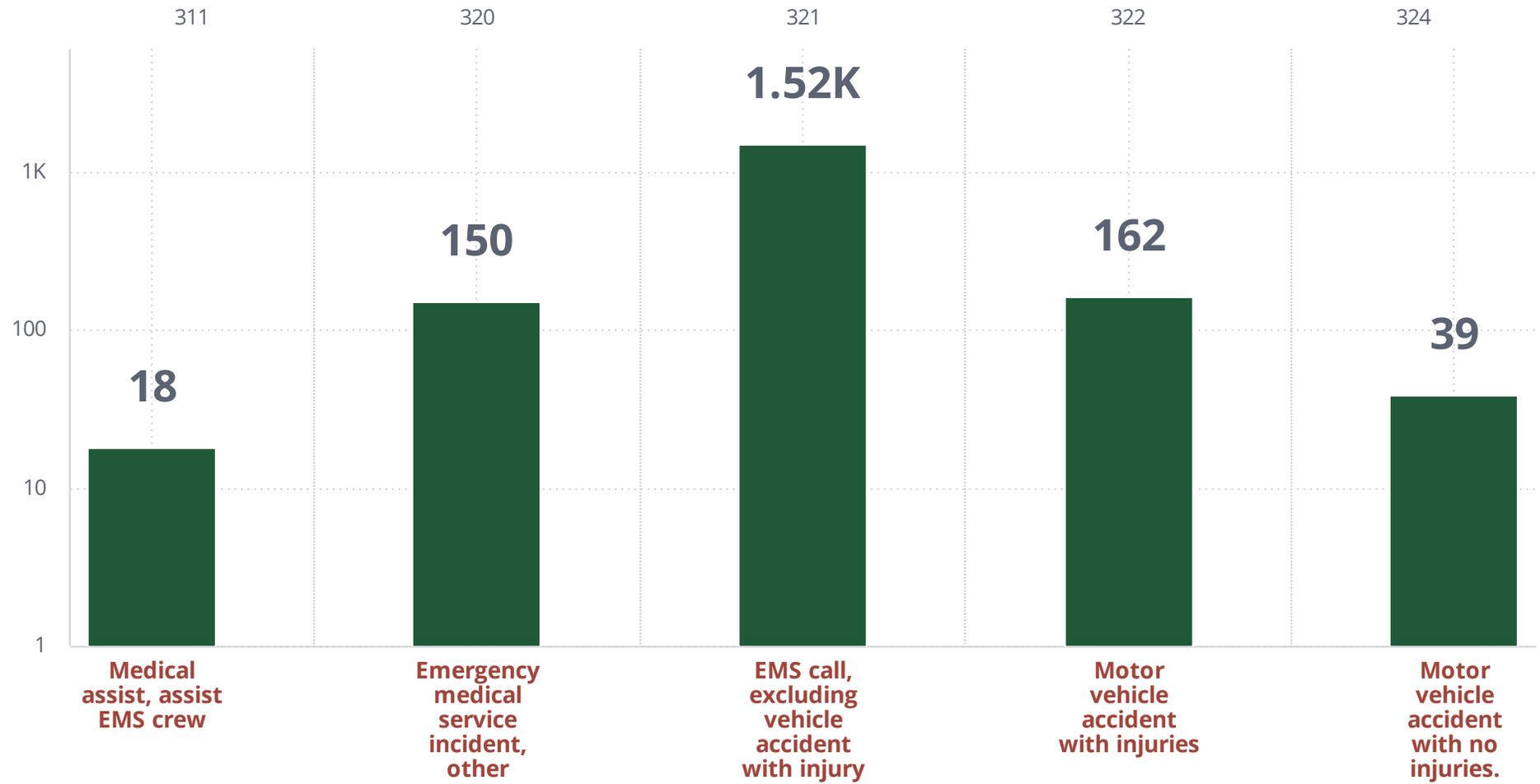
Busiest Stations Top 5

Top 5 Fire Incident Types



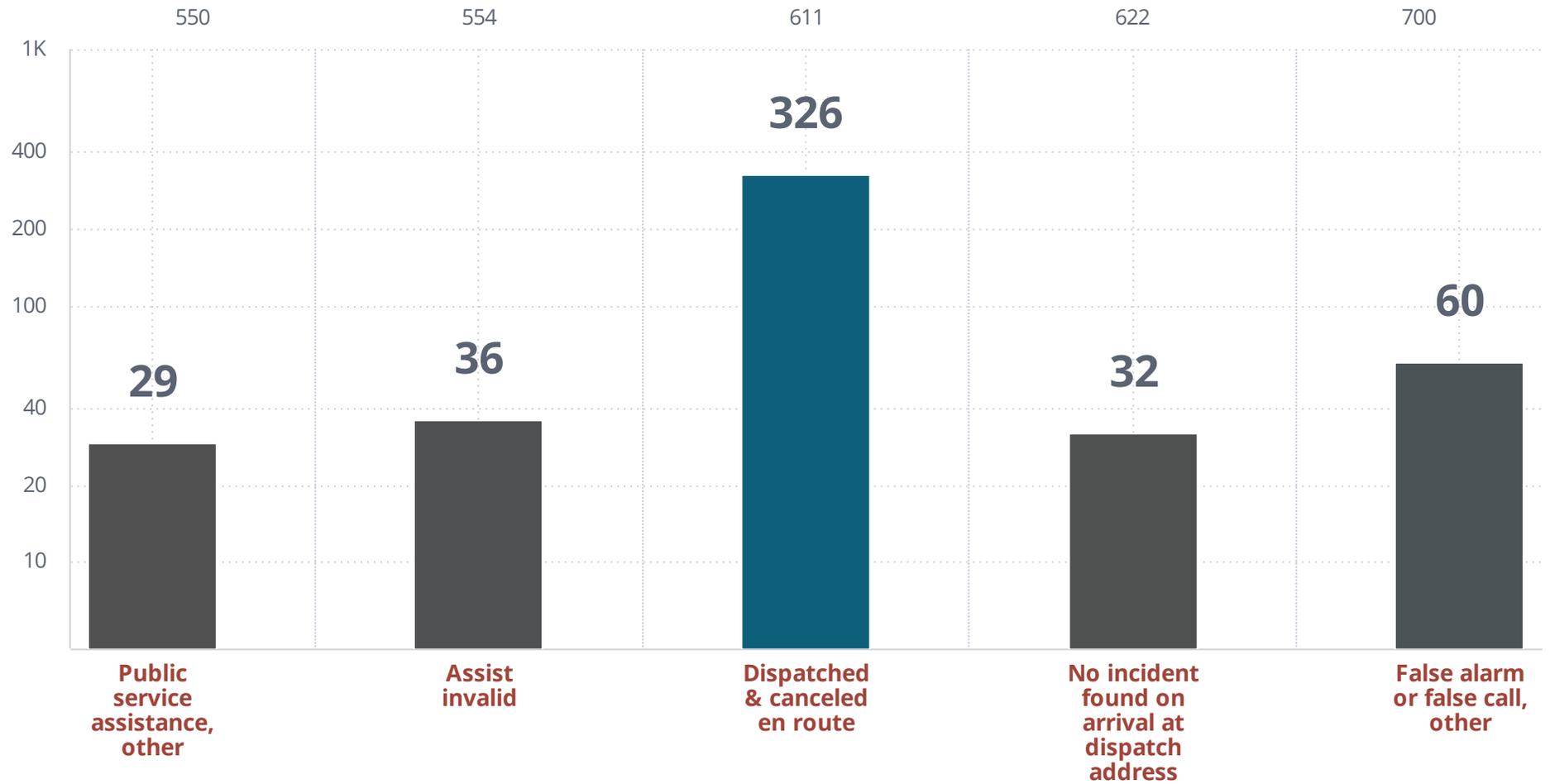
Top 5 Fire Incident Types

Top 5 EMS Incident Types



Top 5 EMS Incident Types

Top 5 Incident Types Other (Neither Fire nor EMS)



Top 5 Incident Types Other